

# INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of Facebook, Inc.

## Introduction and Objectives of Work

Bureau Veritas North America, Inc. (Bureau Veritas) has been engaged by Facebook Inc., (Facebook) to provide limited assurance of its operational water withdrawal for calendar year 2018. This Assurance Statement applies to the related information included within the scope of work described below.

## Boundaries of the reported data covered by the verification:

- Operational Control
- Worldwide

## Scope of Work

The scope of our work was limited assurance over the following Facebook data for the period of calendar year 2018:

- **Operational Water Withdrawal:** 625,00,000 gallons  
(448,000,000 gallons non-recycled water; 178,000,000 gallons recycled water)

Data and information supporting the 2018 operational water withdrawal assertion were historical in nature and in some cases estimated.

## Reporting Criteria

Operational water withdrawal data were collected and reported based on Facebook's internal guidelines and Facebook's 2018 Annual Water Report Methodology.

## Limitations and Exclusions

Excluded from the scope of our work is any verification of information relating to:

- Activities outside Facebook's operational control
- Activities outside the defined verification period of calendar year 2018

This limited assurance engagement relies on a risk based selected sample of operational water withdrawal data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

## Responsibilities

The preparation of operational water withdrawal data are the sole responsibility of the management of Facebook.

Bureau Veritas' responsibilities were to:

- obtain limited assurance about whether the operational water withdrawal data have been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the management of Facebook.



## Assessment Standards

We performed our work in accordance with the International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board.

## Summary of Work Performed

As part of our independent verification, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the operational water withdrawal data;
2. Conducting interviews with relevant personnel of Facebook regarding data collection and reporting systems;
3. Reviewing the data collection and consolidation processes used to compile operational water withdrawal data, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by Facebook;
5. Agreeing a selection of the operational water withdrawal data to the corresponding source documentation;
6. Reviewing Facebook systems for quantitative data aggregation and analysis; and
7. Assessing the disclosure and presentation of the operational water withdrawal data to ensure consistency with assured information.

## Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the operational water withdrawal data are not fairly stated in all material respects; and
- It is our opinion that Facebook has established appropriate systems for the collection, aggregation and analysis of quantitative data within the scope of this assurance.

## Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specializes in quality, health, safety, social and environmental management with more than 185 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified<sup>1</sup> Quality Management System which complies with the requirements of ISO 9001:2008, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)<sup>2</sup>, across the business to ensure that

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<sup>1</sup> Certificate of Registration No. 44 100 160145 issued by TUV Nord

<sup>2</sup> International Federation of Inspection Agencies – Compliance Code – Third Edition

its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Facebook.



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