

INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of Facebook, Inc.

Introduction and objectives of work

APEX Companies, LLC (Apex) has been engaged by Facebook, Inc. (Facebook) to provide limited assurance of its greenhouse gas (GHG) emissions and energy use data for calendar year 2019. This Assurance Statement applies to the related information included within the scope of work described below.

Scope of work

The scope of our work was limited to assurance over the following Facebook data for the period of calendar year 2019 (the 'Subject Matter'):

- **Energy use:**
 - Direct: 359,000 GJ
 - Indirect: 18,685,000 GJ
- **Scope 1 GHG emissions:** 43,600 metric tons of CO₂ equivalent
- **Scope 2 GHG emissions (location-based):** 1,885,000 metric tons of CO₂ equivalent
- **Scope 2 GHG emissions (market based):** 208,000 metric tons of CO₂ equivalent
- **Scope 3 GHG emissions:**
 - **Business travel:** 463,000 metric tons of CO₂ equivalent
 - **Employee commuting:** 90,000 metric tons of CO₂ equivalent

Data and information supporting the 2019 Subject Matter assertion were historical in nature and in some cases estimated.

Reporting Boundaries

The following are the boundaries used by Facebook for reporting this sustainability data:

- Operational Control (Scope 1 and 2 GHG emissions)
- Worldwide

Reporting Criteria

The Subject Matter needs to be read and understood together with the reporting criteria. The reporting criteria for GHG emissions was the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. Energy use data and GHG emissions were collected and reported based on Facebook's 2019 Greenhouse Gas Inventory Management Plan.

Limitations and Exclusions

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

- Activities outside Facebook's stated boundaries
- Activities outside the defined verification period of Calendar Year 2019

This limited assurance engagement relies on a risk based selected sample of operational energy and other data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation of the Subject Matter is the sole responsibility of the management of Facebook.

Apex was not involved in the drafting of the Subject Matter or the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has 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 (Energy) and Assurance Standards Board. Greenhouse gas emissions were verified in accordance with and ISO Standard 14064-3 Greenhouse Gases - Part 3: Specification with Guidance for the Validation and Verification of Greenhouse Gas Assertions. A materiality threshold of ± 5 percent was set for the assurance process.

Summary of Work Performed

As part of our independent verification, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
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 Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by Facebook;
5. Agreeing a sample of the Subject Matter to the corresponding source documentation;
6. Reviewing Facebook's systems for quantitative data aggregation and analysis; and
7. Assessing the disclosure and presentation of the Subject Matter 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 Subject Matter is 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 such within the scope of this assurance.

Statement of Independence, Integrity and Competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

No member of the assurance team has a business relationship with Facebook, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:



John A. Rohde, Lead Verifier
National Practice Lead
Apex Companies, LLC
Lakewood, Colorado



Lisa S. Barnes, Technical Reviewer
Principal
Apex Companies, LLC
Lakewood, Colorado

April 21, 2020

INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of Facebook, Inc.

Introduction and objectives of work

APEX Companies, LLC (Apex) has been engaged by Facebook, Inc. (Facebook) to provide limited assurance of its operational water withdrawal for calendar year 2019. This Assurance Statement applies to the related information included within the scope of work described below.

Scope of work

The scope of our work was limited to assurance over the following Facebook data for the period of calendar year 2019 (the 'Subject Matter'):

- **Operational Water Withdrawal:** 906,100,000 gallons
(680,600,000 gallons non-recycled water; 225,500,000 gallons recycled water)

Data and information supporting the 2019 operational water withdrawal assertion were historical in nature and in some cases estimated.

Reporting Boundaries

The following are the boundaries used by Facebook for reporting this sustainability data:

- Operational Control
- Worldwide

Reporting Criteria

Operational water withdrawal data were collected and reported based on Facebook's internal guidelines and Facebook's 2019 Annual Water Report Methodology.

Limitations and Exclusions

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

- Activities outside the defined verification period;
- Activities outside Facebook's operational control

This limited assurance engagement relies on a risk based selected sample of operational water data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation of operational water withdrawal data is the sole responsibility of the management of Facebook.

Apex was not involved in the drafting of the Subject Matter or the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has 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 Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and 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. A materiality threshold of ± 5 -percent was set for the assurance process.

Summary of Work Performed

As part of our independent verification, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
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 Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by Facebook;
5. Agreeing a selection of the Subject Matter to the corresponding source documentation;
6. Reviewing Facebook's systems for quantitative data aggregation and analysis; and
7. Assessing the disclosure and presentation of the Subject Matter 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 Subject Matter is 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 such within the scope of this assurance.

Statement of Independence, Integrity and Competence

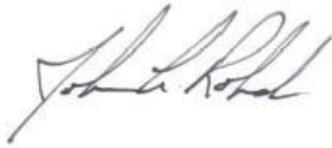
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