

## **Verification Statement Facebook – CY2013 Global GHG Inventory**

### **Background**

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Cameron-Cole, LLC (Cameron-Cole) was retained by Facebook Inc. (Facebook) to perform an independent verification of its Global Greenhouse Gas (GHG) Emissions Inventory for Calendar Year (CY) 2013, which was developed according to the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004 revised edition). Our opinion on the results of the inventory, with respect to the verification objectives and criteria, is provided in this statement.

### **Responsibility of Facebook & Independence of Verification Provider**

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Facebook has sole responsibility for the content of its GHG Inventory. Cameron-Cole accepts no responsibility for any changes that may have occurred to the GHG emissions results since they were submitted to us for review. Based on internationally accepted norms for impartiality, we believe our review represents an independent assessment of Facebook's Global CY2013 GHG Emissions Inventory. Finally, the opinion expressed in this verification statement should not be relied upon as the basis for any financial or investment decisions.

### **Level of Assurance**

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The level of assurance is used to determine the depth of detail that a Verification Body designs into the Verification Plan to determine if there are material errors, omissions or misstatements in a company's GHG assertions. Two levels of assurance are generally recognized – reasonable and limited. Reasonable Assurance generates the highest level of confidence that an emissions report is materially correct (with the exception of Absolute Assurance which is generally impractical for companies to achieve). Limited Assurance provides less confidence, and involves less detailed examination of GHG data and supporting documentation. Limited Assurance statements assert that there is no evidence that an emissions report is not materially correct. Cameron-Cole's verification of Facebook's Global GHG Emissions Inventory for CY2013 was constructed to provide a Limited Level of Assurance.

### **Objectives**

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The primary objectives of this verification assignment were as follows:

- Determine whether the GHG emissions assertions meets/exceeds the 90% threshold for accuracy (for Scope 1 and 2 emission); and,
- Evaluate the conformance of Facebook's accounting and calculation methodologies, processes and systems to the GHG Protocol.

A materiality threshold was not been set for Scope 3 emissions.

### **Verification Criteria**

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Cameron-Cole conducted verification activities in alignment with the principles of ISO-14064-3:2006(E) Specifications with Guidance for the Validation and Verification of Greenhouse Gas Assertions. The Facebook inventory was prepared to, and verified against, the WRI/WBCSD GHG Protocol.

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### Verification Scope & Assertions

The scope of this verification assignment covers Facebook's Global CY2013 GHG Emissions Inventory, which includes carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and hydrofluorocarbons (HFCs) emissions from Scope 1 and Scope 2 sources. Scope 3 sources emitted CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O.

Facebook's GHG assertions are as follows:

Facebook GHG emissions 2013 MTCO <sub>2</sub> e					
Scope	Aggregated Categories	Regional EF Scenario	% of scope	Contractual EF Scenario	% of scope
I	Data Center Diesel	5,589.7	55%	5,589.7	55%
I	Data Center Refrigerant	138.3	1%	138.3	1%
I	HQ Natural Gas	3,095.2	30%	3,095.2	30%
I	HQ Refrigerant	409.9	4%	409.9	4%
I	HQ Diesel	9.2	0%	9.2	0%
I	Satellite Office Natural Gas	892.1	9%	892.1	9%
I	HQ Security Vehicles	19,328.4	0.19%	19.3	0%
<b>Scope 1 subtotal</b>		<b>10,153.8</b>		<b>10,153.8</b>	
2	Data Center Electricity	316,163.7	96%	349,706.7	96%
2	HQ Electricity	5,430.1	2%	5,430.1	2%
2	Satellite Office Electricity	4,852.6	1%	4,852.6	1%
2	PoP Electricity	2,589.1	1%	2,589.1	1%
<b>Scope 2 subtotal</b>		<b>329,035.4</b>		<b>362,578.4</b>	
3	Corporate Travel	23,432.1	27%	23,432.1	27%
3	Employee Commuting – HQ	7,143.7	8%	7,143.7	8%
3	Employee Commuting – Satellite	1,313.4	2%	1,313.4	2%
3	Hardware Transportation	8,528.3	10%	8,528.3	10%
3	Data Center Construction	44,921.7	53%	44,921.7	53%
<b>Scope 3 subtotal</b>		<b>85,339.3</b>		<b>85,339.3</b>	
<b>Scope 1 + 2 Total</b>		<b>339,189.2</b>		<b>372,732.2</b>	
<b>Scope 3 Total</b>		<b>85,339.3</b>		<b>85,339.3</b>	
<b>Grand Total (all scopes)</b>		<b>424,528.5</b>		<b>458,071.4</b>	

For CY2013, Facebook has calculated and presented two versions of its carbon footprint. The Regional EF Scenario uses eGRID emissions factors for data center Scope 2 emissions in the United States and the IEA factor for Sweden. The Contractual EF Scenario uses utility-specific emission factors in the United States and counts zero Scope 2 carbon impact in Sweden due to Guarantees of Origin for hydropower that were obtained and zero Scope 2 carbon impact for ATN data centers due to

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renewable energy credits purchased from an Iowa wind farm project. Note that this alternative methodology is only applied to data center electricity purchases.

For CY2013 under the “Regional” scenario, Facebook calculated its total Scope 1 and Scope 2 emissions as 339,189 metric tons (MT) CO<sub>2</sub> equivalents (e): 329,035 MT of Scope 2 (indirect) CO<sub>2</sub>e emissions from electricity purchases and 10,154 MT of Scope 1 (direct) CO<sub>2</sub>e emissions from combustion.

For CY2013 under the “Contractual” scenario, Facebook calculated its total Scope 1 and Scope 2 emissions as 372,732 MT CO<sub>2</sub>e: 362,578 MT of Scope 2 (indirect) CO<sub>2</sub>e emissions from electricity purchases and 10,154 MT of Scope 1 (direct) CO<sub>2</sub>e emissions from combustion.

In CY2013, Facebook has additionally declared Scope 3 emissions associated with air travel on commercial airlines, product transportation, construction of owned data centers, and employee commuting. Facebook has reported that these sources emitted 85,339 MT CO<sub>2</sub>e in CY2013.

### **Verification Opinion**

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Based on the method employed and the results of our verification activities, **Cameron-Cole has found no evidence of material errors, omissions or misstatements in Facebook’s Global CY2013 GHG Inventory within the boundaries described above.** Cameron-Cole also found that Facebook’s GHG accounting and calculation methodologies, processes and systems for this inventory conform to the WRI/WBCSD GHG Protocol.

**Cameron-Cole, LLC**

May 2, 2014



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