Cameron-Cole

Verification Statement
Facebook – CY2014 Global GHG Inventory

Background

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) 2014, 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) and its associated amendment dated February 2013. 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

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 CY2014 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

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 CY2014 was constructed to provide a Limited Level of Assurance.

Objectives

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 set for Scope 3 emissions.

Verification Criteria

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.

Cameron-Cole

Verification Statement
Facebook – CY2014 Global GHG Inventory

Verification Scope & Assertions

The scope of this verification assignment covers Facebook's Global CY2014 GHG Emissions Inventory, which includes carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O) and hydrofluorocarbons (HFCs) emissions from Scope 1 and Scope 2 sources. Scope 3 sources emitted CO_2, CH_4 and N_2O.

Facebook's GHG assertions are as follows:

Facebook GHG emissions 2014 MTCO2e					
Scope	**Aggregated Categories**	**Regional EF Scenario**	% of scope	**Contractual EF Scenario**	% of scope
1	HQ Refrigerant	135.84	2.14%	135.84	2.14%
1	HQ Natural Gas	2,828.06	44.51%	2,828.06	44.51%
1	Data Center Diesel (Generators)	1,522.62	23.97%	1,522.62	23.97%
1	HQ Diesel (Generators)	3.16	0.05%	3.16	0.05%
1	Satellite Office Natural Gas	1,629.73	25.65%	1,629.73	25.65%
1	Data Center Refrigerant	7.53	0.12%	7.53	0.12%
1	HQ Security Vehicles	24.11	0.38%	24.11	0.38%
1	Colocation Diesel	153.36	2.41%	153.36	2.41%
1	LLA Diesel	49.00	0.77%	49.00	0.77%
1	Altoona and Building 20 Refrigerant	0.00	0.00%	0.00	0.00%
	Scope 1 subtotal	***6,353.41***		***6,353.41***	
2	Data Center Electricity	403,442.7	95.38%	418,596.17	95.54%
2	HQ Electricity	5,830.5	1.38%	5,830.49	1.33%
2	POPs Electricity	6,875.5	1.63%	6,875.47	1.57%
2	Satellite Office Electricity	6,709.4	1.59%	6,709.41	1.53%
2	Building 20	112.5	0.03%	112.51	0.03%
	Scope 2 subtotal	***422,970.56***		***438,124.06***	
3	Data Center Construction	34,392.8	41.14%	34,392.8	41.14%
3	Corporate Air and Rail Travel	28,644.7	34.26%	28,644.7	34.26%
3	Hardware Transportation	7,670.6	9.17%	7,670.6	9.17%
3	HQ Employee Commuting	9,977.4	11.93%	9,977.4	11.93%
3	Satellite Office Employee Commuting	2,919.8	3.49%	2,919.8	3.49%
	Scope 3 subtotal	***83,605.27***		***83,605.27***	
	Scope 1 + 2 Total	**429,323.97**		**444,477.47**	
	Scope 3 Total	**83,605.27**		**83,605.27**	
	Grand Total (all scopes)	**512,929.25**		**528,082.75**	

Cameron-Cole

Verification Statement
Facebook – CY2014 Global GHG Inventory

For CY2014, 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 renewable energy credits purchased from an Iowa wind farm project. Note that this alternative methodology is only applied to data center electricity purchases.

For CY2014 under the "Regional" scenario, Facebook calculated its total Scope 1 and Scope 2 emissions as 429,323.97 metric tons (MT) CO_2 equivalents (e): 422,970.56 MT of Scope 2 (indirect) CO_2e emissions from electricity purchases and 6,353.41 MT of Scope 1 (direct) CO_2e emissions from combustion.

For CY2014 under the "Contractual" scenario, Facebook calculated its total Scope 1 and Scope 2 emissions as 444,477.47 MT CO_2e: 438,124.06 MT of Scope 2 (indirect) CO_2e emissions from electricity purchases and 6,353.41 MT of Scope 1 (direct) CO_2e emissions from combustion.

In CY2014, 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 83,605.27 MT CO_2e in CY2014.

Verification Opinion

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 CY2014 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
March 31, 2015

Dru Krupinsky
Lead Verifier
Senior Strategist, Sustainability Services

Chris Lawless
Senior Independent Reviewer
Director of Greenhouse Gas Management Services