Building a better working world

Independent Accountants' Review Report

To the Management of Meta Platforms, Inc.,

We have reviewed Meta Platforms, Inc.'s (Meta) accompanying schedule of select sustainability indicators (the "Subject Matter") included in Appendix A for the year-ended December 31, 2023, in accordance with the criteria also set forth in Appendix A (the "Criteria"). Meta's management is responsible for the Subject Matter in accordance with the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform our review to obtain limited assurance about whether any material modifications should be made to the Subject Matter in order for it to be in accordance with the Criteria. The procedures performed in a review vary in nature and timing from and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the Subject Matter is in accordance with the Criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. As such, a review does not provide assurance that we became aware of all significant matters that would be disclosed in an examination. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent of Meta and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review engagement.

The procedures we performed were based on our professional judgment. Our review consisted principally of applying analytical procedures, making inquiries of persons responsible for the subject matter, obtaining an understanding of the data management systems and processes used to generate, aggregate and report the Subject Matter and performing such other procedures as we considered necessary in the circumstances.

As described in Appendix A, the Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary. Furthermore, Scope 3 emissions are calculated based on a significant number of estimations and management assumptions due to the inherent nature of the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard as well as the Technical Guidance for Calculating Scope 3 Emissions criteria.

The information included in Meta's Sustainability Report, other than the Subject Matter, has not been subjected to the procedures applied in our review and, accordingly, we express no conclusion on it.

Based on our review, we are not aware of any material modifications that should be made to accompanying schedule of select sustainability indicators, included in Appendix A, for the year ended December 31, 2023, in order for it to be in accordance with the Criteria.

Ernst & Young LLP

San Mateo, CA
August 1, 2024

Appendix A: Schedules of Select Sustainability Metrics

Meta Platforms, Inc.[1,2] Schedule of Select Sustainability Metrics For the year-ended December 31, 2023			
Subject Matter	**Reported Value**	**Unit**	**Criteria**
Scope 1 Greenhouse Gas (GHG) emissions[3,4,5]	48,952	Metric Tonnes of carbon dioxide equivalents (tCO_2e)	World Resources Institute (WRI) / World Business Council for Sustainable Development's (WBCSD) The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol) and WRI WBCSD GHG Protocol Scope 2 Guidance: An Amendment to the GHG Protocol Corporate Standard
Scope 2 GHG emissions (location-based method (LBM))[3,5]	5,141,350	tCO_2e	
Scope 2 GHG emissions (market-based method (MBM))[3,5,6]	1,658	tCO_2e	
Scope 3 GHG emissions (LBM)[3,7,8]	8,876,801	tCO_2e	WRI / WBCSD GHG Protocol Corporate Value Chain (Scope 3) Standard and Technical Guidance for Calculating Scope 3 Emissions
Scope 3 GHG emissions (MBM)[3,7,8]	7,445,621	tCO_2e	
Carbon credits	53,050	tCO_2e	Meta purchases carbon credits from carbon removal projects. One carbon credit equals one metric tonne of carbon dioxide equivalent removed from the atmosphere. Once carbon credits from a project under contract are verified by a third party and issued by a carbon registry,[9] ownership of the carbon credits is transferred from the project owner to Meta ("delivered"). All carbon credits are retired on a public registry.
Total energy consumption	55,956,522	Gigajoules (GJ)	Global Reporting Institute (GRI) 302-1 Energy consumption within the organization[10]

Meta Platforms, Inc.[1,2] Schedule of Select Sustainability Metrics For the year-ended December 31, 2023			
Subject Matter	**Reported Value**	**Unit**	**Criteria**
Direct energy consumption	787,114	GJ	Total direct energy consumption within the organization[11,12]
Indirect energy consumption	55,169,408	GJ	Total indirect energy consumption within the organization[13]
Water Withdrawal[14]	5,274	Megaliters (ML)	GRI 303-3 Water Withdrawal
Water Consumption[15]	3,078	ML	GRI 303-5 Water Consumption
Percent of electricity matched by renewable sources	100	%	Meta calculates this metric by dividing (a) electricity attributable to renewable sources by (b) total electricity consumed by its global operations, whereby (a) includes on-site renewable energy generation and renewable energy procured via contractual instruments globally.

Note on Scope 1 and 2 (LBM and MBM) emission factor sources:

Indicator name	Contextual information related to the Criteria	Global warming potentials
Scope 1 GHG emissions	The emission factors used to calculate Scope 1 GHG emissions include the following: • 2024 EPA Center for Corporate Climate Leadership GHG Emission Factors for Greenhouse Gas Inventories • California Air Resources Board	The global warming potentials (GWPs) for each GHG are sourced from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report. For emission factors that have the full CO2e already calculated with no breakdown by constituent gas, Meta uses the default GWPs from those sources.
Scope 2 LBM GHG emissions	The emission factors used to calculate Scope 2 LBM emissions include the following: • 2023 International Energy Agency (IEA) Emission Factors • 2022 Emissions & Generation Resource Integrated Database (eGRID) emission factors (released January 2024) • 2023 Australian Government, Department of Climate Change, Energy, the Environment and Water National Greenhouse Accounts Factors • 2023 Canada electricity emissions factors sourced from Canada National Inventory Report (NIR), Part 3, Annex 13, Table A13-1 through A13-14 • Energy Star Portfolio Manager Figure 3 Indirect GHG Emission Factors for all District Fuels • 2023 Fjernvarme Fyn, Varedeklaration (Good declaration)	
Scope 2 MBM GHG emissions	The emission factors used to calculate Scope 2 MBM emissions include the following: • Rates conveyed by energy attribute certificates (EACs) (e.g., renewable energy certificates (RECs)) • 2023 Association for Issuing Bodies (AIB) European Residual Mixes[16] • 2023 Green-e emission factors[17] • 2023 IEA Emission Factors • 2023 Australian Government, Department of Climate Change, Energy, the Environment and Water National Greenhouse Accounts Factors • 2023 Canada electricity emissions factors sourced from Canada National Inventory Report (NIR), Part 3, Annex 13, Table A13-1 through A13-14 • Energy Star Portfolio Manager Figure 3 Indirect GHG Emission Factors for all District Fuels • 2023 Fjernvarme Fyn, Varedeklaration (Good declaration)	

Note on sources of energy:

Indicator name	Reported Value	Unit
Total fuel consumption from renewable sources[11]	1,474	GJ
Total fuel consumption from non-renewable sources[11]	761,216	GJ
Electricity consumption[12]	55,171,124	GJ
Heating consumption	9,518	GJ
Cooling consumption	13,190	GJ
Total energy consumption	**55,956,522**	GJ

Note on sources of conversion factors:

Indicator name	Conversion factors
Total energy consumption within the organization	The conversion factors used to calculate energy consumption include: • IPCC AR5 Climate Change 2014: Mitigation of Climate Change Annex II: Metrics and Methodology • U.S. Energy Information Administration Energy Conversion Calculators • CDP Technical Note: Conversion of fuel data to MWh • Energy Star Portfolio Manager Technical Reference: Thermal Energy Conversions
Total direct energy consumption within the organization	
Total indirect energy consumption within the organization	

Note on Scope 3 GHG sources:

Category	Reported Value (MBM) in tCO2e[18,19,20]	Reported Value (LBM) in tCO2e[18,19]	Calculation Method(s)	Emission factor sources[21]
Category 1: Purchased Goods and Services (PG&S) GHG emissions	2,045,470	2,110,408	• Supplier-specific method[22] • Hybrid Method • Average-data method • Spend-based method	• Supplier-specific emission factors from vendor surveys or supplemental research. The supplier Scope 1 emissions, Scope 2 emissions, upstream Scope 3 emissions (product-level cradle to gate GHG inventory data from good or services suppliers) and revenue were utilized to create a supplier-specific spend-based emission factor • Third-party Life Cycle Assessment (LCA) studies or LCA tools were used to measure the impact of upstream emissions associated with cradle-to-gate emissions of Meta's information technology (IT), infrastructure and hardware costs for augmented and virtual reality related products and data center components • Emissions from the energy and electricity used in the data center construction is calculated using emissions factors from sources used in Meta's Scope 1 and 2 GHG emission calculations • April 2023 U.S. EPA Supply Chain Greenhouse Gas Emission Factors v1.2
Category 2: Capital Goods GHG Emissions	4,835,270	4,836,145	• Supplier-specific method[23] • Hybrid Method • Average-product method • Average spend-based method	• Supplier-specific emission factors from vendor surveys or supplemental research. The supplier Scope 1 emissions, Scope 2 emissions, upstream Scope 3 emissions (product-level cradle to gate GHG inventory data from good or services suppliers) and revenue were utilized to create a supplier-specific spend-based emission factor • Third-party LCA studies or LCA tools were used to measure the impact of upstream emissions associated with the capitalized materials used in the

Category	Reported Value (MBM) in tCO2e[18,19,20]	Reported Value (LBM) in tCO2e[18,19]	Calculation Method(s)	Emission factor sources[21]
				construction of Meta's data centers, upstream emissions of materials in office renovations and new construction, cradle-to-gate emissions of Meta's augmented and virtual reality related consumer hardware, and cradle-to-gate emissions in key data center hardware components (e.g., servers) • April 2023 U.S. EPA Supply Chain Greenhouse Gas Emission Factors v1.2
Category 3: Fuel and Energy Related Activities GHG Emissions	8,454	1,333,403	• Average-data method	• 2023 IEA T&D losses adjustment • 2023 IEA Emission Factors • 2023 UK Government (DEFRA/BEIS) Greenhouse Gas Conversion Factors for Company Reporting • 2022 eGRID emission factors (released January, 2024) • 2023 Green-e emission factors
Category 4: Upstream transportation and distribution	124,324	124,324	• Supplier provided fuel-based or distance-based method[24] • Spend-based method	• Supplier provided emissions are obtained from Meta's suppliers through supplier survey data • April 2023 U.S. EPA Supply Chain Greenhouse Gas Emission Factors v1.2
Category 5: Waste generated in operations	38,468	38,468	• Waste-type-specific method • Average-data method	• 2023 EPA waste emission factors by waste type and waste treatment method
Category 6: Business travel	317,841	330,838	• Fuel-based method • Distance-based method • Spend-based method	• 2023 UK Government (DEFRA/BEIS) Greenhouse Gas Conversion Factors for Company Reporting • Third party derived emission factors
Category 7: Employee commuting	54,256	73,246	• Distance-based method • Average-data method	• Baseline natural gas and electricity use factors are utilized from the Anthesis White Paper "Estimating Energy Consumption & GHG Emissions for Remote Workers" • 2023 UK Government (DEFRA/BEIS) Greenhouse Gas Conversion Factors for Company Reporting

Category	Reported Value (MBM) in tCO2e[18,19,20]	Reported Value (LBM) in tCO2e[18,19]	Calculation Method(s)	Emission factor sources[21]
Category 8: Upstream leased assets	2,249	13,964	• Asset-specific method • Average-data method	• Emissions factors from Meta's Scope 1 and 2 (LBM) are applied. Refer to Note on Scope 1 and 2 (LBM and MBM) emission factor sources above • April 2023 U.S. EPA Supply Chain Greenhouse Gas Emission Factors v1.2
Category 9: Downstream transportation and distribution	47	47	• Fuel-based method • Distance-based method	• Emissions factors from Meta's Scope 2 (LBM) are applied. Refer to Note on Scope 1 and 2 (LBM and MBM) emission factor sources above • 2023 UK Government (DEFRA/BEIS) Greenhouse Gas Conversion Factors for Company Reporting
Category 11: Use of sold products	16,476	13,193	• Direct use-phase emissions from products that directly consume energy (fuels or electricity) during use	• Emission factors from Meta's Scope 2 (LBM and MBM) are applied. Refer to Note on Scope 1 and 2 (LBM and MBM) emission factor sources above
Category 12: End of life treatment of sold products	2,765	2,765	• Waste-type-specific method	• Meta conducts third-party LCA studies or utilizes LCA tools to measure the impact of emissions associated with end-of-life treatment of augmented and virtual reality related consumer hardware • Where product specific LCA's or proxy LCA's are not available, Meta applies municipal waste or e-waste emission factors to the weight of products sold

Note on Meta's water withdrawal and water consumption sources:

Source	All Areas (ML)[25]	Areas With Water Stress (ML)
Water withdrawal by source		
From surface water	-	-
From ground water	88	88
From seawater	-	-
From produced water	-	-
From third-party water	5,186	1,272
Total water withdrawal	**5,274**	**1,360**

Source	All Areas (ML)	Areas With Water Stress (ML)
Total water Consumption	3,078	504

Note: Non-financial information is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable standards and frameworks provide acceptable measurement techniques, which may result in materially different measurements. The precision of different measurement techniques may also vary.

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[1] Meta has selected an organizational boundary for the Subject Matter based on the company's operational control and includes Meta's data centers, offices, points of presence (PoPs), in-line amplifiers (ILAs) and warehouses (collectively, "Global Facilities") and Meta's operated shuttle fleet.
[2] All indicators are reported for the period January 1, 2023, through December 31, 2023.
[3] The majority of the reported CO_2e emissions included in the reporting boundary are from CO_2 with the remainder being composed of CH_4, N_2O, HFCs, PFCs, and SF_6.
[4] In accordance with the WRI/WBCSD GHG Protocol Corporate Standard, biogenic CO2 emissions are presented separately from other Scope 1 GHG emissions. These emissions are generated from hydrotreated vegetable oil (HVO) fuels and represent 160 tCO_2. The emissions factors used to calculate biogenic emissions come from the 2024 Environmental Protection Agency (EPA) Center for Corporate Climate Leadership GHG Emission Factors Hub.
[5] Emissions data is based on actual metered or invoiced data when it is available. When actual data is not available, emissions are estimated using facility square footage and internally developed intensity factors from available data or 2018 Commercial Buildings Energy Consumption Survey (CBECS) intensity factors.
[6] Scope 2 MBM emissions utilize various environmental attributes from Environmental Attribute Certificates (EACs) purchased on the open market, purchased through an energy service provider, or associated with virtual power purchase agreements (VPPAs).
[7] Scope 3 GHG emissions includes the following categories: Category 1 Purchased goods and services, Category 2 Capital goods, Category 3 Fuel- and energy-related activities not included in Scope 1 or Scope 2, Category 4 Upstream Transportation & Distribution, Category 5 Waste generated in operations, Category 6 Business travel, Category 7 Employee commuting, Category 8 upstream leased assets, Category 9 Downstream Transportation & Distribution, Category 11 Use of sold products, and Category 12 End-of-life treatment of sold products. Category 10: Processing of sold products, Category 13: Downstream leased assets, Category 14: Franchises and Category 15: Investments are determined to not be relevant.
[8] Refer to Note on Scope 3 GHG sources for breakout by category and further information on the market-based method metrics.
[9] Meta's carbon credits are verified under Climate Action Reserve (CAR) and Verified Carbon Standard (VCS).
[10] Other disclosures included in GRI Disclosure 302-1 (e.g., total electricity, heating, cooling, and steam sold) are not relevant to Meta's operations.
[11] Includes Natural Gas, Distillate Oil No. 2, Distillate Oil No. 4, and Gasoline. Renewable fuels include HVO.
[12] Includes electricity generated from onsite solar.
[13] Includes purchased electricity, purchased district heating, and purchased district cooling.
[14] Water withdrawal data is based on actual metered or invoiced data when it is available. When actual data is not available at offices, water withdrawal is estimated using facility square footage and internally developed water withdrawal intensity factors from available data or 2012 Commercial Buildings Energy Consumption Survey: Water CBECS intensity factors.
[15] In all instances where actual potable office water consumption is not available, Meta assumes that 10% of the water withdrawn is consumed. In all instances where actual potable data center water consumption is not available, consumption is calculated by average cycles of concentration from cooling systems.
[16] The adjusted emission factors from the AIB European Residual Mixes are applied at European facilities as applicable.
[17] Green-e is an adjusted green-average emission factor that accounts for all unique Green-e Energy certified sales in the U.S. A complete adjusted emission factor (i.e., residual mix that counts for all voluntary renewable energy claimed) is not available for the U.S. at this time.
[18] All reported Scope 3 GHG emissions values are rounded to the nearest whole digit. Due to rounding applied to all individual line items, the total values may not directly match the summation of the individual line items.
[19] Data from suppliers or other value chain partners is not used at this time for the following categories: Category 3, Category 5, Category 6, Category 7, Category 8, Category 9, and Category 11.
[20] The following categories use location-based emissions factors except through application of EACs where information on the specific electricity consumption by location was available in order to match the contractual instrument to known electricity consumption: Category 1, Category 3, Category 7, Category 8, and Category 11. Meta works with individual suppliers, wherever possible, to determine any EAC applied to their emissions are appropriately attributed.
[21] The GWPs for each GHG are sourced from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report.
[22] Approximately 1.2% of Meta's Category 1 emissions are calculated using supplier provided allocated emissions data.
[23] Approximately 1% of Meta's Category 2 emissions are calculated using supplier provided allocated emissions data.
[24] Approximately 36.7% of Meta's Category 4 emissions are calculated using supplier provided allocated emissions data.
[25] Meta withdraws water from all freshwater sources.