

## INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of Meta Platforms, Inc.

### Introduction and objectives of work

Apex Companies, LLC (Apex) has been engaged by Meta Platforms, Inc. (Meta) to provide limited assurance of its greenhouse gas (GHG) emissions, energy use, and water withdrawal and consumption data for calendar year 2022 unless otherwise noted. 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 data for the period of calendar year 2022 unless otherwise noted (the 'Subject Matter'):

- **Energy use:**
  - Direct: 1,138,794 GJ
  - Indirect: 41,421,428 GJ
- **Scope 1 GHG emissions:** 66,934 metric tons of CO<sub>2</sub> equivalent
- **Scope 2 GHG emissions (location-based):** 3,921,611 metric tons of CO<sub>2</sub> equivalent
- **Scope 2 GHG emissions (market-based):** 273 metric tons of CO<sub>2</sub> equivalent
- **Scope 3 GHG emissions:**
  - Category 1 – Purchased goods and services
    - Location-based: 2,637,130 metric tons of CO<sub>2</sub> equivalent
    - Market-based: 2,545,466 metric tons of CO<sub>2</sub> equivalent
  - Category 2 – Capital goods: 5,346,583 metric tons of CO<sub>2</sub> equivalent
  - Category 3 – Fuel- and energy-related activities
    - Location-based: 1,336,446 metric tons of CO<sub>2</sub> equivalent
    - Market-based: 12,658 metric tons of CO<sub>2</sub> equivalent
  - Category 4 – Upstream transportation and distribution: 176,636 metric tons of CO<sub>2</sub> equivalent
  - Category 5 – Waste generated in operations: 18,529 metric tons of CO<sub>2</sub> equivalent
  - Category 6 – Business travel
    - Location-based: 262,385 metric tons of CO<sub>2</sub> equivalent
    - Market-based: 251,807 metric tons of CO<sub>2</sub> equivalent
  - Category 7 – Employee commuting
    - Location-based: 74,050 metric tons of CO<sub>2</sub> equivalent
    - Market-based: 45,054 metric tons of CO<sub>2</sub> equivalent
  - Category 8 – Upstream leased assets
    - Location-based: 89,000 metric tons of CO<sub>2</sub> equivalent
    - Market-based: 3,444 metric tons of CO<sub>2</sub> equivalent
  - Category 9 – Downstream transportation and distribution: 16 metric tons of CO<sub>2</sub> equivalent

- Category 11 – Use of sold products
  - Location-based: 74,137 metric tons of CO<sub>2</sub> equivalent
  - Market-based: 62,306 metric tons of CO<sub>2</sub> equivalent
- Category 11 – Use of sold products (CY 2021)
  - Location-based: 88,500 metric tons of CO<sub>2</sub> equivalent
  - Market-based: 106,232 metric tons of CO<sub>2</sub> equivalent
- Category 12 – End-of-life treatment of sold products: 3,775 metric tons of CO<sub>2</sub> equivalent
- **GHG offsets purchased:** 80,000 metric tons of CO<sub>2</sub> equivalent
- **Operational water withdrawal:** 1,292,599,770 gallons
- **Operational water consumption:** 696,935,477 gallons
- **Embedded water consumption in purchased electricity (data centers only):** 764,721,698 gallons
- **Electricity from renewable sources (operations and work from home):** 100%

Data and information supporting the Scope 1 and Scope 2 GHG emissions statement were primarily historical in nature and in some cases estimated.

Data and information supporting the Scope 3 GHG emissions statement were in some cases estimated rather than historical in nature.

### Reporting Boundaries

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

- Operational Control (GHG emissions, energy, and water use)
- Worldwide
- Data Centers (embedded water consumption in purchased electricity only)

### Reporting Criteria

The Subject Matter needs to be read and understood together with the reporting criteria. The reporting criteria for Scope 1 and 2 GHG emissions was the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. Scope 3 GHG emissions were reported according to the WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard. Energy use data and GHG emissions were collected and reported based on Meta's 2022 Greenhouse Gas Inventory Management Plan. Operational water consumption data were collected and reported based on Meta's internal guidelines and Meta's 2022 Annual Water Report Methodology. Embedded water consumption in purchased electricity (from data centers) was reported based on the methodology described in the Working Paper, *Guidance for Calculating Water Use Embedded in Purchased Electricity* by World Resources Institute and WSP. The procurement and allocation of renewable electricity instruments for Meta's Scope 2 GHG emissions were reported based on the methodology described in the Meta company protocol, *Environmental Attribute Certificates (EAC) Retirement Plan (May 2023)*. The work from home electricity consumption estimations were reported based on the Anthesis White Paper *Estimating Energy Consumption & GHG Emissions for Remote Workers (February 2021)*.

### Limitations and Exclusions

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

- Activities outside Meta's stated boundaries
- Activities outside the defined assurance period of Calendar Year 2022, unless otherwise noted

- Qualifications — Meta is in some cases applying EACs outside of relevant market boundaries, which is affecting the following Scope 3 categories.
  - Category 3 – Fuel- and energy-related activities: <1%
  - Category 7 – Employee commuting: <1%

### **Responsibilities**

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

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 Meta.

### **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 (Second edition 2019-04): Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements. A materiality threshold of  $\pm 5$  percent was set for the assurance process.

### **Summary of Work Performed**

As part of our independent assurance, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of Meta and their consultants 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 Meta;
5. Agreeing a sample of the Subject Matter to the corresponding source documentation;
6. Reviewing Meta'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 Meta 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 Meta, 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:



Cody Lorentson, Lead Assuror  
Program Manager  
Apex Companies, LLC  
Lakewood, Colorado



John A. Rohde, Technical Reviewer  
Principal Consultant  
Apex Companies, LLC  
Lakewood, Colorado

June 9, 2023

## INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of Meta Platforms, Inc.

### Introduction and objectives of work

Apex Companies, LLC (Apex) has been engaged by Meta Platforms, Inc. (Meta) to provide limited assurance of its greenhouse gas (GHG) emissions data for the period stated below. 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 data for the period of calendar year 2021 (the 'Subject Matter'):

- **Scope 3 GHG emissions:**
  - Category 1 – Purchased goods and services
    - Location-based: 2,978,223 metric tons of CO<sub>2</sub> equivalent
    - Market-based: 2,956,909 metric tons of CO<sub>2</sub> equivalent
  - Category 2 – Capital goods: 2,466,041 metric tons of CO<sub>2</sub> equivalent
  - Category 3 – Fuel- and energy-related activities
    - Location-based: 1,153,713 metric tons of CO<sub>2</sub> equivalent
    - Market-based: 10,483 metric tons of CO<sub>2</sub> equivalent
  - Category 6 – Business travel: 8,653 metric tons of CO<sub>2</sub> equivalent
  - Category 8 – Upstream leased assets
    - Location-based: 80,523 metric tons of CO<sub>2</sub> equivalent
    - Market-based: 1,185 metric tons of CO<sub>2</sub> equivalent

Data and information supporting the Scope 3 GHG emissions statement were in some cases estimated rather than historical in nature.

### Reporting Boundaries

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

- Operational Control
- Worldwide

### Reporting Criteria

The Subject Matter needs to be read and understood together with the reporting criteria. Scope 3 GHG emissions were reported according to the WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard. GHG emissions data were collected and reported based on Meta's 2021 Greenhouse Gas Inventory Management Plan.

### Limitations and Exclusions

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

- Activities outside Meta's stated boundaries
- Activities outside the defined assurance period of Calendar Year 2021

### Responsibilities

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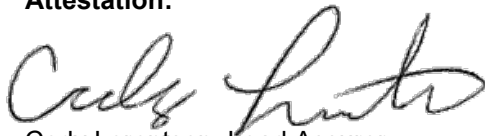
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August 24, 2023