Sustainability and Community Update

November 2023

airbnb

Sustainability and Community Update

Airbnb aspires to operate as a true 21st century company that benefits all of our stakeholders—our Hosts, our guests, the communities in which we operate, our employees and our shareholders. Our responsibility to our stakeholders guides how we operate: we strive to design for the long-term benefit of all stakeholders, monitor our progress, and adjust when we don't get it right. We believe that operating in this way will allow us to build a highly valuable business over the long run.

This report outlines some of the work we have undertaken to serve our stakeholders, which includes, but is not limited to:

- Our work to build a more sustainable company and community, including our commitment to identify and reduce our greenhouse gas emissions.
- A series of initiatives designed to make Airbnb a place where people of all backgrounds, identities, and experiences can succeed and thrive.
- Building trust, working to keep our community safe, and protecting our Hosts' and guests' privacy, both online and in the real world.
- Strengthening the communities our Hosts and guests call home.

This update builds upon our updates from **December 2021** and **September 2022**. More information about our work to support stakeholders can be found in the **Airbnb Newsroom** and in our quarterly Shareholder Letters, which are on our **Investor Relations** website.

Contents

Environmental Sustainability

We believe addressing climate change is one of the greatest challenges of our generation and that businesses play a key role in helping to achieve a stable climate. We also believe that striving for more sustainable operations—and sustainable practices with our Hosts and guests—is an important tool to help address stakeholder concerns, reduce energy costs, increase business resiliency, and create a more sustainable company and community.

Highlights of our recent environmental sustainability progress include:

- Airbnb's corporate, absolute emissions[1] were approximately 17 percent lower in 2022 than they were in 2019, which serves as our baseline year.
- Working with suppliers to address key sources of our emissions through the Airbnb Supplier Sustainability Program.
- Expanding and diversifying our carbon credit purchases, including increasing purchases from nature-based emissions removal projects.
- Launching pilot programs across the UK, France, and the United States to help our Hosts make their homes more energy efficient.

Additional information regarding our work to make our company and community more sustainable is included below.

1. Unless stated otherwise, references to Airbnb's "emissions" means Airbnb's corporate, absolute (i.e., total) greenhouse gas emissions in MTCO2e for our global operations. The specific categories of emissions included are Scope 1, Scope 2, and the following Scope 3 categories defined by the GHG Protocol: 3.1 Purchased goods and services, 3.2 Capital goods, 3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2), 3.5 Waste generated in operations, 3.6 Business travel, 3.7 Employee commuting, and 3.8 Upstream leased assets). Airbnb's absolute emissions statements also include the purchase of energy attribute certificates (i.e., renewable energy certificates, guarantees of origin, or similar instruments) to mitigate the total greenhouse gas emissions from our global operations. See **Appendix A** for more detail.

Airbnb has set aggressive greenhouse gas emissions reduction targets and implemented a broad range of initiatives designed to decarbonize our business and make our corporate operations more sustainable. Some of these initiatives are summarized below.

Corporate Net Zero Goal

In 2021, we committed to a goal to operate as a net zero company[2] by 2030, reducing greenhouse gas emissions associated with our global Scope 1, 2, and 3 corporate operations and investing in quality solutions to offset residual emissions, including those with a focus on nature-based solutions. We are proud to share that our 2022 emissions were below both our annual target and our emissions in our baseline year of 2019 (for more details see "**Measuring our Progress**"). We also increased our purchases of carbon credits by approximately 37 percent year-on-year, in line with our plans to gradually increase credit purchases (with a focus on nature-based solutions) leading up to 2030.

100 Percent Renewable Electricity

In 2020, we committed to achieve 100 percent renewable electricity[3] use for our corporate operations. We have fulfilled this commitment for three consecutive years by matching our office electricity use (Scope 2 and Scope 3, Category 8) with renewable electricity purchases, the vast majority of which meet the standards of RE100[4], an organization we joined in 2021.

The COVID-19 pandemic changed the way our employees live and work. Adapting to this new reality, in 2021, we started sourcing and retiring 100 percent renewable electricity to match the estimated electricity use associated with employees working from home.[5] In addition, in 2021 and 2022, we offered renewable electricity options to eligible US employees who signed up for the offering to help them to further reduce their at-home emissions.

2. The specific categories of emissions included in our corporate net zero goal (which we also refer to as our "net zero goal") are the emissions Scopes and Categories outlined in Footnote 1.
3. Airbnb joined the RE100 in 2021 and committed to sourcing renewable electricity for our Scope 2 electricity consumption according to RE100 standards. In addition, we also source renewable electricity to match the electricity consumption associated with the offices that are considered upstream leased assets (Scope 3, Category 8) even though these purchases are not able to be reflected as Scope 3 emissions reductions under current GHG Protocol guidance.
4. We have matched our global corporate office electricity consumption with renewable electricity for 2020-2022 by purchasing and retiring energy attribute certificates (i.e., renewable energy certificates, guarantees of origin, or similar instruments) sufficient to match 100 percent of our electricity consumption for those years. Specifically with regard to the RE100 technical criteria, Scope 2 renewable electricity sourced was approximately 88, 100 and 99 percent compliant with the RE100 technical criteria for 2020, 2021 and 2022, respectively. (Our 2020 renewable energy purchases are not reflected in our 2020 Scope 2 GHG emissions measurement because the energy attribute certificates had not been delivered at the time we completed our emissions inventory for that year.) Where renewable electricity was not 100 percent compliant with the RE100 technical criteria, it was due to challenges sourcing renewable electricity locally in certain markets due to lack of availability and low volumes. In these instances, the energy attribute certificates were procured from reasonably comparable and geographically near markets outside of the RE100 guidance on market boundaries.
5. We are addressing employee work-from-home electricity consumption even though renewable energy purchased for these initiatives is typically not able to be reflected as Scope 3 emissions reductions under GHG Protocol guidance.

We continue to take steps to evolve our approach to meeting our RE100 commitment, with the goal of sourcing renewable electricity through methods with more direct impact on the grids where we consume power. For example, in 2021 we installed rooftop solar panels at our Gurgaon, India office. Additionally, in 2023, we transitioned to CleanPowerSF's SuperGreen program at our primary San Francisco headquarters building. This enables Airbnb to opt into 100 percent renewable electricity supply from California wind and solar for that building, which accounts for approximately 16 percent of our global office electricity consumption. Our teams are actively working to explore similar alternatives at other locations.

The Airbnb Supplier Sustainability Program

Like many companies, Airbnb's suppliers represent the largest portion of our emissions – in 2022, supplier emissions (Scope 3, Category 1) accounted for approximately 96 percent of our emissions. That's why we launched the Airbnb Supplier Sustainability Program in 2022. This program aims to have the suppliers that represent the largest portion of our emissions commit to measure, report, and ultimately reduce their greenhouse gas footprint.

- **In 2022, supplier emissions accounted for approximately 96 percent of our emissions.**
- **To date, the Airbnb Supplier Sustainability Program has engaged with nearly 70 suppliers.**
- **This represents approximately 61% of Airbnb's 2022 corporate emissions.**

To date, we have engaged nearly 70 suppliers, representing approximately 61 percent of Airbnb's 2022 corporate emissions, in the first phase of this program. As part of this engagement:

- Suppliers representing approximately 31 percent of Airbnb's 2022 emissions have committed to measure, report, and—if they don't have approved near-term targets from the Science Based Targets initiative or similar emissions reduction goals—reduce their emissions footprint.
- Over 66 percent of these suppliers submitted their emissions and other climate-related information to CDP's[6] 2023 Climate Change Questionnaire at our request. Notably, of the suppliers reporting to CDP, approximately 23 percent were reporting to CDP for the first time.

Looking ahead, we are expanding the Airbnb Supplier Sustainability Program to include additional suppliers, and we plan to provide additional educational tools and resources to suppliers as they work to deliver on their commitments. We will closely monitor our suppliers' progress towards their sustainability commitments and reassess our contracts and spending with companies that fail to make progress against the goals of the Supplier Sustainability Program.

While addressing the largest source of our emissions will help us make progress toward our sustainability goals, we anticipate that working with our suppliers in this way can allow them to advance

6. Formerly "Carbon Disclosure Project."

their own sustainability work. Our hope is that this helps move the entire business community towards a more sustainable future, together.

Sustainability in our Offices and their Operations

In addition to sourcing renewable electricity for our offices, our teams are working to make our buildings and how we operate them more sustainable. For example:

- In 2023, our teams completed detailed building sustainability audits for our primary San Francisco headquarters and at our Dublin and Seattle offices. These audits involve detailed, on-site reviews of each building, its energy usage and systems, and an assessment of opportunities for energy savings. As a direct outcome of these efforts, we are investing in building upgrades to our primary headquarters to increase building energy efficiency and are exploring upgrades at the Dublin and Seattle offices.
- Sustainability is a core principle of our office food program. The Airbnb Workplace Operations team reduces waste by favoring bulk items versus packaged foods, utilizing reusable tableware in large offices, and repurposing ingredients. To reduce emissions and support our local communities, the team aims to purchase food primarily from local vendors located within a 100-mile radius of offices.

We strive to avoid sending waste to landfills. In addition to our food composting efforts and our recycling programs at all offices directly operated by Airbnb, we seek to donate to nonprofits or allow employees to take home items no longer needed by the company, such as kitchen supplies and IT equipment, when possible.

Employee Business Travel and Commuting

With many employees now choosing to work from home, emissions from employee commuting have significantly decreased from pre-pandemic levels. Additionally, we have evolved our business travel policies and purchased nature-based emissions removal credits to cover 100 percent of our 2022 employee business travel emissions. We intend to take this step again for all employee business travel in 2023.

Carbon Credits[7]

We believe carbon credits are more than just a means to help achieve our 2030 net zero goal. Carbon credits, especially nature-based solutions, are valuable tools that can allocate critical investment in the fight against climate change while achieving additional beneficial environmental outcomes. We recognize this is an evolving field where approaches and standards may change over time and we aim to work with leading tools and experts to incorporate scientific and regulatory requirements.

7. We use the term “carbon credits” to mean annually generated units of avoided or sequestered (removed) greenhouse gases denominated in metric tons of carbon dioxide equivalent. The credits are produced by projects that undertake specific activities, such as forest protection or reforestation, and we aim to source projects that are reviewed and accredited by reputable, independent third-party standards organizations.

To direct our spending to carbon credits that are high-quality and high-integrity, we endeavor to purchase from nature-based projects that accomplish the following:

- **Additionality**: Reductions from the carbon credit would not have occurred without revenue from its sale.
- **Permanence**: Avoided emissions or emissions removals that are more likely to trap greenhouse gases for an extended period of time.
- **Monitoring**: Carbon credits are accompanied by ongoing monitoring and verification of impacts and outcomes.
- **Co-benefits**: Projects that deliver additional social and environmental benefits, such as new sources of income for local communities and protecting or restoring biodiversity.
- **Integrity**: Projects that demonstrate efforts to screen their financial sponsors and credit buyers, involve local stakeholder participation, and seek fair distribution of credit revenues.

In addition to screening projects ourselves, whenever possible, we aim to work with third-party aggregators who provide further vetting, which increases our confidence in credit quality and social and environmental co-benefits.

We began purchasing carbon credits in 2021, and plan to gradually increase our purchases every year as we approach our 2030 net zero goal. In 2022, we:

- Increased our carbon credit purchases by approximately 37 percent from the prior year, diversifying beyond forest protection and reforestation to include investments in projects that collect and destroy potent global warming gases other than carbon dioxide. Some of these gases are hundreds of times more damaging than carbon dioxide and, unlike carbon dioxide, cannot at scale be absorbed naturally or removed from the atmosphere with capture technology.
- Continued our participation in the LEAF Coalition, helping to accelerate funding of efforts to address tropical deforestation in sub-Saharan Africa through high-quality carbon credits.
- Purchased enough nature-based emissions removal credits to account for all of 2022 employee business travel.

Through these efforts, we also focus on supporting projects in the cities and towns where our Hosts and guests live. These local projects present an opportunity for urban greening, and can help make communities more resilient to adverse climate events. As part of our work, we are developing long-term partnerships to align positive climate action with the needs of Indigenous Peoples and Local Communities (IPLCs), such as our partnership with the National Indian Carbon Coalition (NICC). Notably, reports have indicated that landscapes around the world that are governed by IPLCs have sequestered more than double the amount of carbon dioxide as landscapes not under their control.[8]

8. E.g., Carbon Pulse, *Multilateral fund allocates $40 mln to Indigenous people for nature-based climate action*, June 27, 2023.

Supporting Nature-Based Projects

These are examples of nature-based projects from which we purchased carbon credits in 2022.

Delta Blue Carbon mangrove restoration project in Pakistan

The Delta Blue Carbon mangrove restoration project in Pakistan engages local communities in replanting decimated forests. In addition to increasing forest cover, mangroves have been recognized as a valuable natural physical barrier that can dampen the impacts of floods. The project was also recently endorsed by the Government of Pakistan for international carbon accounting under UN-negotiated trading protocols.

Improving Forests on Tribal Lands

The National Indian Carbon Coalition (NICC) supports traditional stewardship on Native American lands in Michigan and Minnesota by managing invasive species and committing to sustainable harvesting practices. The NICC has also stated that revenue from NICC carbon credits supports local economic development.

Measuring Our Progress

We are focused on reducing our emissions and have established aggressive 2030 emission reduction targets from our 2019 baseline year. These targets were approved by the Science Based Targets initiative (SBTi) under the near-term target criteria as consistent with levels required to meet the goals of the Paris Agreement. Airbnb's revenue increased 75 percent from 2019 to 2022[9], and our emissions have decreased from 2019 levels, thanks to our efforts to operate a more disciplined business and our sustainability initiatives.

Scope 1 and 2 Emissions

Airbnb established a near-term science-based target to reduce Scope 1 and 2 (direct emissions from stationary combustion and refrigerants and indirect emissions from purchased electricity, diesel generators and district heat, respectively) absolute emissions by 78.4 percent by 2030 from our 2019 baseline. While our Scope 1 emissions increased from 2021[10] levels due primarily to an expansion of our reporting boundary to include refrigerants as a source of emissions, as of year-ended 2022, Airbnb achieved a nearly 81 percent reduction of our Scope 1 and 2 absolute emissions compared to our 2019 baseline, due to our continued matching of our office electricity use with 100 percent renewable energy purchases. Therefore, we continued to meet – and exceed – our Scope 1 and 2 near-term science-based targets.

Scope 3 Emissions

The vast majority of Airbnb's emissions are Scope 3 (indirect emissions that occur in our value chain), and are largely attributable to the goods and services we obtain from our suppliers (e.g., professional services, advertising and marketing services, customer support services, etc.). Approximately 96 percent of our 2022 emissions were associated with our suppliers.

We established a near-term science-based target of reducing Scope 3 emissions intensity (MtCO2e/$1 million gross profit[11]) by 55 percent by 2030 from our 2019 baseline. Despite significant business growth from 2019 to 2022, Airbnb reduced our 2022 Scope 3 emissions intensity by nearly 56 percent compared to 2019.

The progress we have made in reducing our emissions intensity significantly from 2019 levels can be attributed to a range of factors, including the growth in our business, the steps we have taken to make our business leaner and more efficient, as well as our ongoing focus on sustainability. We've recognized further emissions intensity reductions from increases of renewable electricity usage among certain key suppliers, such as cloud providers, and increased efficiency of cloud usage.

9. Airbnb **Q4 2022 Shareholder Letter**.
10. 2022 scope 1 emissions were approximately 50% higher than 2021 due to changes of reporting boundary and measurement methods.
11. Scope 3 emissions intensity measured using the economic intensity method as set by SBTi's Greenhouse Gas Emissions per Value Added (GEVA). SBTi provides that the term "value added" can be defined as gross profit, operating profit, revenue minus the cost of purchased goods and services, or earnings before interest, taxes, depreciation, and amortization (EBITDA) plus all personnel costs. "Gross profit" for purposes of Airbnb's emissions intensity measurement is calculated as revenue minus cost of revenue as reported in Airbnb's Annual Report on Form 10-K.

Some Scope 3 emissions categories, such as employee business travel, are expected to continue to grow as the most significant impacts of COVID-19-related travel and gathering restrictions ease. However, we continue to apply financial and emissions discipline to travel needs, and will continue to monitor how business trends impact emissions levels while we invest in emissions reductions opportunities.

Evaluating Our Emissions Footprint

Airbnb is committed to measuring and disclosing our corporate climate impact, including by accounting for our greenhouse gas footprint by considering the principles and guidance of the internationally recognized Greenhouse Gas (GHG) Protocol standards. To measure our emissions, we collect business activity data—such as data regarding our company spend, office portfolio, cloud usage, etc.—and work with Watershed, our third-party sustainability partner, to estimate the emissions associated with our business activities using emissions factors, which serve as estimates for how emissions-intensive each activity is.

We aim to improve our data sources and refine our inventory methodology as appropriate, to reflect the evolving nature of our business and the field of greenhouse gas accounting. We also assess the reporting boundary of our greenhouse gas inventory each year, and adjust as necessary.

Additional efforts made to maintain a high level of confidence in our footprint for the 2022 year include:

- Expanding our reporting boundary to include additional sources of emissions, such as refrigerants (Scope 1), district heat (Scope 2) and well-to-tank emissions associated with aviation fuel (Scope 3). The expansion of our measured and reported metrics helps improve the accuracy of our emissions footprint.
- Integrating more primary data into our emissions measurement, including utility data and onsite electricity generation (Scope 2) and supplier-specific emissions data (Scope 3, Category 1). In future years, we plan to incorporate even more primary data into our emissions measurement given efforts currently underway to implement a utility usage data tracking system to centralize this data.
- Updating our methodology to reflect changes of our working models over time. For example, to account for the shift from office-based to remote work in 2020, we added employee work from home emissions to our 2020 corporate footprint data. To account for the impacts of Airbnb's Live and Work Anywhere policy, starting in 2022 we again updated our assumptions to reflect Airbnb's updated approach to flexible work.

Corporate Emissions (3-Year Lookback)

Table 1: Airbnb Emissions 2020 - 2022				
	Unit	**2020**	**2021**	**2022**
Scope 1	MTCO2e	844†	807†	1,375†
Scope 2 (location-based)	MTCO2e	5,189†	4,874†	5,384†
Scope 2 (market-based)	MTCO2e	5,239†	0†	1†
Scope 3[12]	MTCO2e	209,926	254,867	326,764†
Combined Scope 1, 2 (market-based) and 3[13] **Emissions**	MTCO2e	**216,009**	**255,674**	**328,140†**
Scope 3 Emissions Intensity	MTCO2e/$1M in gross profit	84	53	47†
†We engaged PricewaterhouseCoopers LLP (PwC) to provide limited assurance over this metric. Their report is available in Appendix B.				

12. Airbnb's Scope 3 emissions measurement only includes the following categories defined by the GHG Protocol: 3.1 Purchased goods and services, 3.2 Capital goods, 3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2), 3.5 Waste generated in operations, 3.6 Business travel, 3.7 Employee commuting, and 3.8 Upstream leased assets.

13. See Footnote 12.

We continue to invest in programs, partnerships, and product innovations that give our Hosts and guests tools to help make their homes and their travel more sustainable. While these activities are outside the scope of our net zero target, some of the work we are doing is outlined below.

Investing to help Hosts in France, the UK, and the United States make energy-efficiency improvements to their homes

With energy prices contributing to the rising cost of living, we've launched pilot programs to help our Hosts make their homes more energy-efficient, reducing emissions and leading to long-term savings on their bills.

We partnered with Effy, a certified renovation specialist, in France and the Energy Saving Trust in the UK to provide end-to-end support for Hosts, including tailored advice on efficient home renovations, support with accessing applicable grants, as well as financial support from Airbnb to cover renovations.

In the UK, over 6,000 Hosts applied to the program. Of those, approximately 2,000 have received expert advice about how to make their homes more energy-efficient, with more than 500 Hosts having retrofitted their homes to date.

In France, more than 5,000 Hosts have applied to the program, and more than 200 renovations have been supported by Airbnb. **The program has been extended into 2023** to continue supporting more Hosts with home renovations.

In 2023, we expanded the program to the United States and partnered with **Abode Energy Management** to help Hosts in Massachusetts make energy-efficient upgrades. Through the program, Airbnb offers eligible Hosts grants and, through our program partners, helps them access state rebates of up to $10,000 to make these upgrades more affordable.

With thousands of Hosts engaging with these programs, we believe our Host community finds value in making energy efficiency improvements to their homes. We are working to scale these pilot programs and find additional opportunities to help more Hosts improve the energy efficiency of their homes around the world.

The Airbnb Sustainable Hosting Plan — UK and France

Catherine, Airbnb Host in Edinburgh, UK

“Sustainability is really important to me. When I received an email from Airbnb about the sustainable hosting plan, I thought I would really like to be involved in it. I’m delighted that I will have more energy efficient windows, which will help me save a lot of money in heating bills over time.”

Bertrand, Airbnb Host in Nantes, France

“I’d been thinking for a long time about replacing the old oil-fired boiler in my house with a more efficient and economical heat pump, but I was hesitating because of the cost of the work and the complexity of obtaining grants for which I might have been eligible. Airbnb’s sustainable hosting program was really the trigger that got me started. In the end, I was able to save almost half the cost of the installation, and I can now start saving on my energy consumption, while enjoying greater heating comfort on a daily basis.”

Airbnb Community Fund

As part of our commitment to share Airbnb's success with our stakeholders, we want to give back to the neighborhoods and towns our Hosts call home. In 2020, Airbnb created the Airbnb Community Fund to help strengthen communities around the world. As part of this commitment, in 2022, **Airbnb awarded more than $6 million in grants** to over 20 environmental sustainability and conservation programs in 19 countries across six continents. These grants supported environmental organizations leading impactful work to improve the sustainability of their local communities, including **Leave No Trace** in the continental US, **WWF-Brazil Coral Reef Restoration Project** in Brazil, **EcoExploratorio** in Puerto Rico, **Retake Roma** in Italy, **Lapalala Wilderness School** in South Africa, **The Association of National Trusts** in Japan, **The National Trust of Korea** in Korea, and **Bush Heritage** in Australia.

Education Resources for Hosts

Our Host community wants to do their part in protecting the communities they call home and many are already incorporating sustainable practices into their hosting. More than 80 percent of Hosts recycle or compost, reduce use of single use toiletries and/or provide guidance on using public transit to their guests, according to an Airbnb survey. Many of our Hosts highlight information about their sustainable hosting practices in their listing descriptions, such as mentioning that their home has solar panels or was created with sustainable materials.

Whether Hosts want to advance their sustainability practices or are just starting to incorporate them, we provide **guidance for Hosts** that was developed with experts, including water conservation tips and energy-efficiency ideas. Our Host education efforts also include sharing information with our US Hosts about **clean energy incentives** offered through the Inflation Reduction Act, which provides rebates, tax credits, and low-cost financing for households switching to clean electricity. We also empower Hosts to share their sustainability practices with guests to attract environmentally-conscious travelers and inspire guests to incorporate similar actions when they return home.

Host-led Initiatives

Members of our Host community are working with each other to promote sustainability in their communities.

For example, Hosts in Italy self-organized and partnered with Circularity, a third-party sustainability consulting firm, to develop **tips for reducing their impact**, such as installing faucets with aerators, doing fewer, larger loads of laundry, and ideas for highlighting these actions with guests. A similar effort led by Canadian and Australian Hosts to share local knowledge about how to reduce home emissions with other Hosts is actively underway.

Members of the Airbnb Host Advisory Board have also led conversations to inspire other Hosts on sustainability in our **Community Center**, including discussions for "Plastic Free July" and an Earth Week "Festival of Sustainability." The "Festival of Sustainability" discussions covered topics ranging from solar energy and renewable energy providers, to the use of rain barrels and tips for thermostats.

In further celebration of Earth Week, Airbnb Hosts around the world organized and participated in community cleanups. Hundreds of members from more than 70 Host Clubs across 18 countries collected trash at beaches, in parks, and throughout their neighborhoods.

Promoting More Sustainable Travel

Travelers have long used Airbnb to explore new communities and we have partnered with governments and communities to promote more sustainable travel. For example:

- In Latin America, our Brazil **Airbnb Routes** campaign, launched in 2022 with SOS Mata Atlântica and Grape ESG, promoted eight eco-conscious destinations across the country, championing biodiversity along the way. In Mexico, **in partnership with UNESCO and the Mexico City Government**, we've introduced over 20 activities that highlight local culture, driving local economic benefits.
- In New Zealand, we **partnered with Tiaki - Toitū Aotearoa** to develop principles and resources to encourage travelers to follow the Tiaki Promise to protect nature and keep New Zealand clean while traveling the country.
- In Malaysia, **Airbnb and the Malaysian Green Technology and Climate Change Corporation** partnered to help revitalize post-pandemic travel and support Malaysia's target of becoming a carbon-neutral nation by 2050 as stipulated in the 12th Malaysia Plan. Joint efforts include educating Malaysia's Airbnb Host community about incorporating sustainable practices into their day-to-day hospitality operations and offerings and empowering Malaysians to reduce their carbon footprint and adopt more sustainable travel habits.
- In South Africa, we partnered with several organizations to launch a 2023 campaign to **encourage sustainable travel to the Waterberg**, a designated UNESCO Biosphere. The campaign encourages guests to travel to less concentrated destinations and support best practices in wildlife tourism, and promotes the adoption of more sustainable hosting practices.

Product Updates

We continue introducing product upgrades and features to make it easier for guests to book more sustainable travel options offered by our Hosts.

As part of our **2022 Summer Release**, we launched Airbnb Categories, which classifies homes into over 60 different categories based on their style, location and other factors. The Earth Homes category includes almost 4,000 listings built out of traditional materials from mud to rammed earth. The Off-the-grid category features over 9,000 listings that rely on some alternative energy (solar, wind, geothermal, hydroelectric, etc.), or have no electricity, and allow guests to feel unplugged.

As more people purchase electric vehicles, being able to charge an EV is a key feature for many guests. More than 78,000 listings have this amenity available, helping facilitate the use of EVs for transportation. Guests can now search for listings with an electric vehicle charger using our EV charger search filter.

IOC Climate Awards

As a Worldwide Olympic Partner, Airbnb works with the International Olympic Committee (IOC) to promote more sustainable travel, including supporting the IOC's **Climate Action Awards**. Airbnb is supporting the *Climate Action x Sustainable Travel* category, which recognizes and rewards National Olympic Committees, International Federations, and athletes for their innovation and advocacy to travel more sustainably within the sports calendar.

Sustainability-Linked Revolving Credit Facility

In 2022, we entered into a sustainability-linked revolving credit facility. The five-year, $1 billion unsecured facility, which includes initial commitments by a group of lenders led by Morgan Stanley, provides for potential adjustments to the facility fee and draw-down margin based on our attainment of the Scope 3 emissions reduction targets we set in connection with our 2030 goals. Finding opportunities to tie our financial strategy to our sustainability targets further highlights our commitment to achieving rapid reduction of our corporate emissions.

Diversity and Inclusion

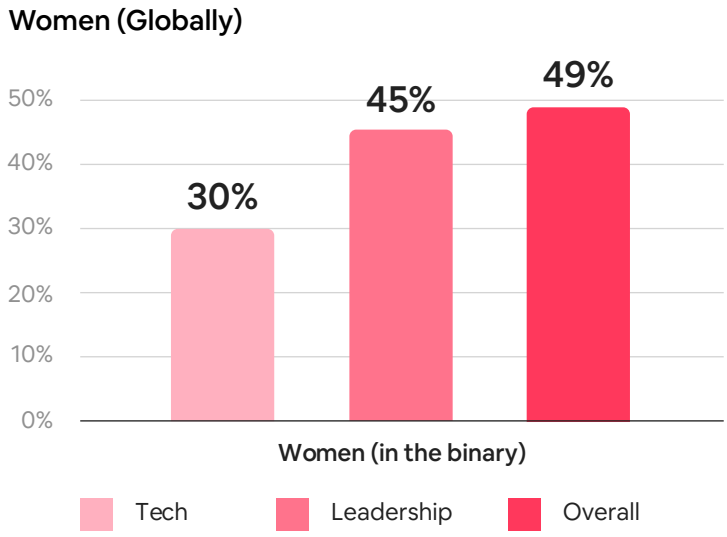
We are deeply committed to making Airbnb a place where people of all backgrounds, identities, and experiences can succeed and thrive. Our diverse global team brings creative, varied, and authentic perspectives to bear on everything we do, and helps us understand and better reflect our stakeholders. Airbnb connects Hosts and guests in more than 220+ countries and regions around the world, and is available in over 60 languages and dialects. We believe a diverse team helps us build an inclusive and accessible platform to serve these stakeholders and the communities they call home. A diverse workforce and an inclusive culture also help us attract and retain top talent, identify and work to address challenges and opportunities as they evolve over time, and build products and services that we believe position us for long-term growth.

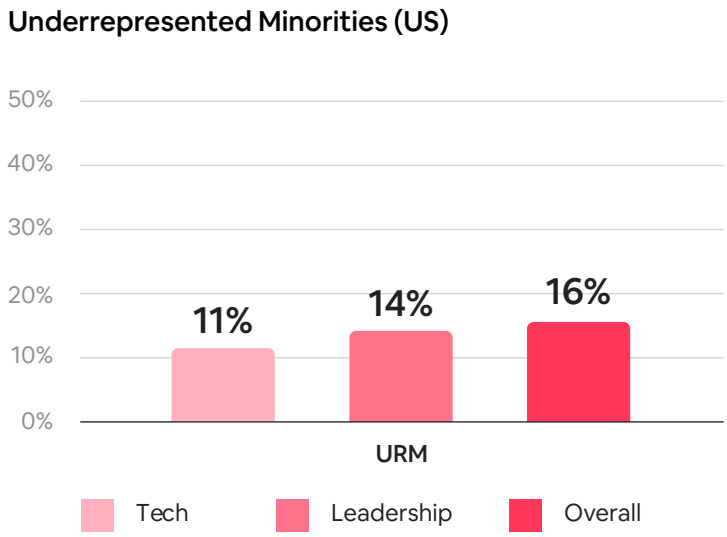
Workforce Diversity

As a result of dedicated efforts over the last several years, the Airbnb team has increased its representation of underrepresented minorities in the US and women globally.[14] As of December 31, 2022, 16 percent of US Airbnb employees identified as underrepresented minorities, the highest percentage since we started collecting this information in 2014, and the population of employees who identify in the gender binary as women is 49 percent globally.

14. "Underrepresented minority" or "URM" is defined as individuals who identify as Black and/or African American, Hispanic or Latinx, Native Hawaiian or Pacific Islander, American Indian or Alaska Native, and two or more races inclusive of URM.

A snapshot of the representation of women (in the gender binary) and underrepresented minorities at Airbnb as of December 31, 2022 is below.[15]

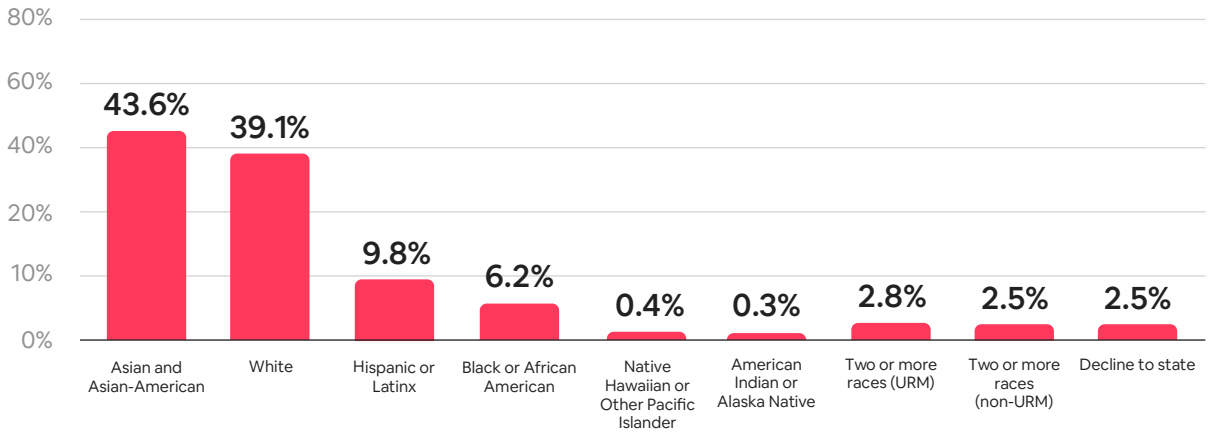




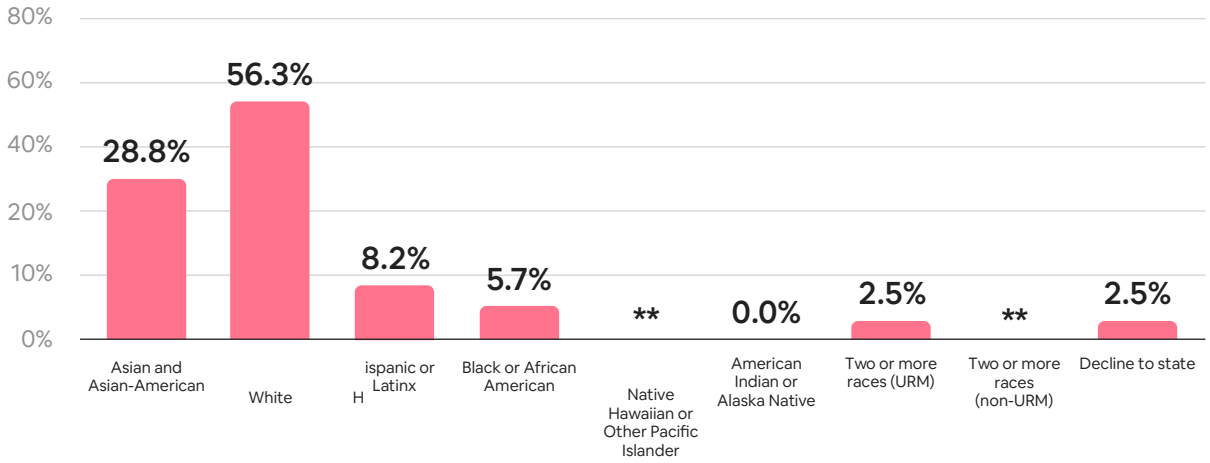
15. Data includes all full-time and part-time employees (regular and fixed term workers) as of the end of the period, and excludes temps, interns, and contingent workers. Employees self-report gender and race/ethnicity. "Tech" includes employees in Engineering, Data Science (Analytics) and Information Technology teams, not including Executive Assistants and Team Coordinators. "Leadership" includes employees Level 12 (which generally includes the equivalent of Director) and above. As noted above, "underrepresented minority" or "URM" is defined as individuals who identify as Black and/or African American, Hispanic or Latinx, Native Hawaiian or Pacific Islander, American Indian or Alaska Native, and two or more races inclusive of URM.

Race & Ethnicity at Airbnb[16] (US)

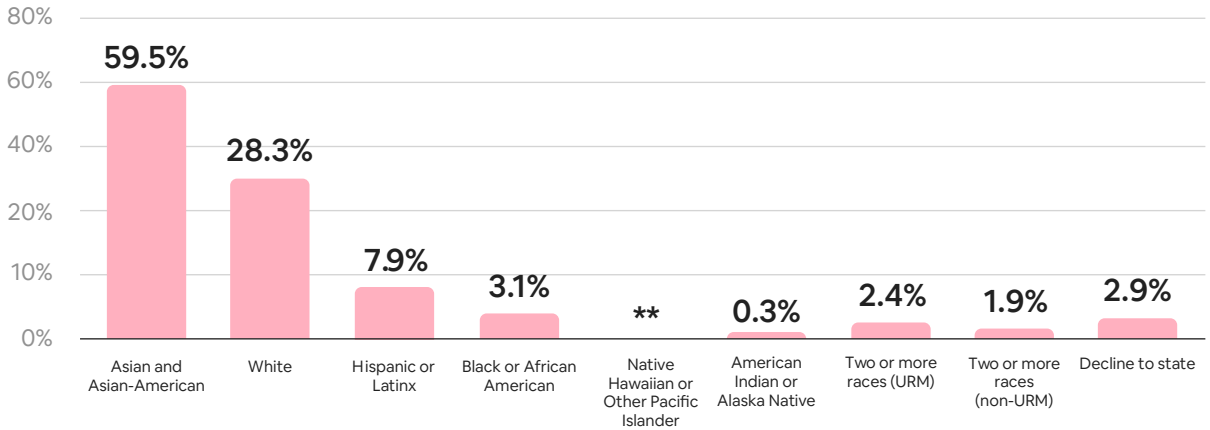
Overall



Leadership[17]



Tech[18]



16. Race and ethnicity data is self-reported by employees, and Airbnb seeks to honor our employees' self-identification. As such, employees who select more than one race/ethnicity category are counted in each category they select. For example, if an employee selects both "Black" and "Hispanic," they are included in both categories. As a result, the total representation reflected in these charts adds up to more than 100%. When reporting the overall population of Airbnb employees who identify as underrepresented minorities, however, each employee is counted only once.
17. ** In categories that have at least one employee but are still representatively small, data has been redacted to protect individual privacy.
18. ** In categories that have at least one employee but are still representatively small, data has been redacted to protect individual privacy.

Building an Inclusive Culture

We have implemented a number of programs and practices to build an equitable and inclusive culture at Airbnb, including:

- Conducting annual pay equity analyses.
- Sharing base pay ranges with all employees to maintain a culture of trust and accountability, and sharing base pay hiring ranges on US job postings.
- Providing learning programs geared toward blocking bias and furthering allyship.
- Offering over a dozen programs to further the growth and development of our diverse employees—from centralized sponsorship, mentorship and coaching programs to highly-tailored employee-centric programs.
- Supporting 17 employee resource groups (ERGs), or "Airfinity" groups, that foster a sense of community and belonging at work. Each group is sponsored by at least one senior member of our leadership team, including executive team members.
- Supporting non-traditional career paths through our engineering apprenticeship program, Connect, to provide people from non-traditional technical backgrounds with an entry point to an engineering career at Airbnb. In 2021 and 2022, 100 percent of participants became full-time Airbnb employees.

Additional details on these programs are available **here**.

People Forum

In 2022, we launched a new People Forum, hosted quarterly, where our Head of Global Employee Experience and Head of Diversity and Belonging answer questions and provide updates to Airbnb employees regarding employee experiences, our people practices, and our evolving people data.

Executive Oversight

Our diversity, inclusion, equity and belonging programs are led by Airbnb's Head of Diversity and Belonging, who reports to our Head of Global Employee Experience, a member of the executive team.

Each executive team member has a diversity plan, reviewed regularly, that reflects the unique opportunities and challenges of their team. Additional details regarding the plans are available **here**. In 2022, we announced that leadership over and progress against diversity, equity, and inclusion priorities will be a consideration in setting annual equity compensation for Airbnb's executive team.

Supplier Diversity Program

We are also committed to advancing diversity in our supplier community—which, in addition to reflecting our values about the benefits of diversity and belonging, can help expand our network of potential suppliers, promote healthy competition in our supply base, and drive down costs. Making intentional and inclusive choices about who we spend our money with also helps us do our part in creating economic opportunities for underrepresented communities.

We define a diverse business as one that is majority-owned (51 percent or more) by minorities, women, LGBTQ+ individuals, persons with disabilities, veterans, or service-disabled veterans, or one that operates in historically underused business zones (HUBZones).

As of December 31, 2022, **14.3 percent** of the businesses in our US supply chain are diverse-owned—up from **13.8 percent** as of the end of 2021. We are working toward a goal of increasing the diverse-owned business representation in our US supply chain to **20 percent by 2025**.

To help us achieve these goals, our program:

- Seeks ways to identify, source, and onboard diverse suppliers across the business. In 2022, we launched a new external **Supplier Diversity** webpage for diverse-owned suppliers to learn about our program and register their interest in doing business with Airbnb.
- Follows rigorous internal certification and tracking processes to maintain the integrity of our program.
- Partners with national diversity organizations, such as the Women's Business Enterprise National Council, the Western Regional Minority Supplier Development Council, the National LGBT Chamber of Commerce, and others, to grow connections with diverse-owned businesses and learn best practices from leaders in this space.

Supporting our Employees

The people who work at Airbnb define Airbnb. We want to build an environment where employees feel empowered to innovate, collaborate, and deepen their expertise.

Live and Work Anywhere

In 2022, we offered employees the flexibility to **Live and Work Anywhere**, a program designed to combine the best of the digital world with the meaningful connection and collaboration that happens when people are in the same room.

As we continue to grow, we want to hire and retain the best people in the world and the best people live everywhere, not concentrated in one area. Our Live and Work Anywhere program unlocks a more diverse set of communities to recruit from, providing the opportunity for us to become an even more diverse company.

Employee Engagement

As part of our commitment to employee engagement, we survey all employees at least annually.

In 2022, our employee engagement survey covered areas including belonging, values alignment, diversity, inclusion, opportunity, intent to stay at Airbnb, community, growth, and impact, among others. Surveys are one of the critical ways we listen and gather employee feedback, and we strive to use them to improve the experience of working at Airbnb—informing our policies, benefits, resources, culture, and ways of working.

Pay Equity

We are committed to the principle of pay equity and seek to be a leader on this front. To do this, we conduct annual pay-equity analyses that examine and adjust potential pay gaps. These analyses are binary gender-based globally and race-based in the US, and consider level, location, job type, time in role, and performance rating.

We completed our 2022 annual compensation review with no unexplained statistically significant gaps in our annual salary and equity refresh grants.

Learning and Development

We believe that learning happens when people are empowered to take ownership of their growth. In addition to the on-the-job training that may be needed to perform a particular function, we also strive to provide employees with relevant resources, experiences, and relationships along their career journey.

All Airbnb employees have access to:

- Live classes and "DIY Guides" available on demand in our internal learning site on a variety of topics.
- Mentorship programs that are available at all experience levels and across different functions.
- An "Educate Anywhere" allowance that Airbnb employees and their families can use to take eligible classes, anywhere in the world.

We also have a suite of offerings for managers, designed to help them develop the skills most critical to leading people and teams at Airbnb. These include a Manager Onboarding program, DIY Guides and classes for managers on a cross-section of relevant topics, and channels of communication for managers.

Finally, we offer leadership or executive coaching for Airbnb leaders (generally Senior Manager or Director and above). These offerings are highly customizable and are designed to help emerging and experienced leaders reach their full potential. In addition, each executive has committed to ensuring that senior leaders on their teams have personalized development plans to help them to grow professionally.

Performance Management

Airbnb employees have an annual Year End Performance Review that helps ensure employees are provided with clear performance expectations and feedback, and helps us distribute rewards fairly and consistently across the company. Along with year-round manager feedback, this process is one formal opportunity for feedback and conversations about career growth.

Benefits & Resources

We believe in providing benefits that enable flexibility and create an environment where employees feel empowered to innovate, collaborate, and deepen their expertise. We also know that being able to take care of oneself and one's loved ones is key to doing one's best work—however one's life is shaped. We provide the following to our eligible employees:[19]

Compensation	• Competitive base compensation, the opportunity to participate in applicable annual bonus or incentive plans, and equity awards to eligible full-time employees. • Single pay tiers per country—meaning an employee can move anywhere in-country and their gross compensation will not change. • Retirement savings plans (e.g., US 401(k)) and access to financial planning tools, where applicable. • Access to an employee stock purchase plan (ESPP), where permissible.
Live and Work Anywhere	• Flexibility to work from home or the office, and to travel and work almost anywhere in the world. • Quarterly Employee Travel Credit to use on Airbnb. • Allowances to help support employee wellness, workplace productivity, and educational opportunities, as well as for home office setup for new employees. • Business travel support to help new parents attend in-person gatherings.
Health and Wellbeing	• Comprehensive health insurance plans, disability insurance, and life insurance. • Wellbeing and mental health care for employees and their eligible dependents.

19. Benefits and resources may also vary by region and are subject to change.

Family and Caregiving	• Paid parental leave of 14 weeks in the US for birthing and non-birthing parents (in addition to up to 12 weeks of paid medical leave for birthing parents), with comparable programs globally. • Phased return to work for families, providing a four-day work week for full-time employees. • Caregiver leave, providing up to 6 weeks of paid time off to care for a family member with a serious health condition. • Bereavement leave, including up to 4 weeks of paid leave to support pregnancy loss. • A range of parental and family benefits, including a generous fertility, adoption and surrogacy policy, a range of caregiving benefits, breast milk shipping services during work travel, and access to family coaching resources. • Paid volunteer time, and donation matching to eligible charities of employees' choice.
Time Off	• A range of global time away offerings, including paid time off, floating holiday days, sick days, volunteer time off, company-wide days off, and emergency time off. • An annual company-wide break at the end of each year to recharge. • Observation of Junteenth as a paid company holiday for all US employees, and a floating liberation holiday for non-US employees.

The vast majority of our employees are regular, full-time employees who are eligible for all of these benefits, where permissible, and subject to any regional rules or requirements. We also offer generous benefits to our fixed term and part-time employees.

More information is available on our **Careers website**.

Promoting an Ethical Workplace

Airbnb has a **Code of Ethics** that applies to all employees, officers, and directors of Airbnb, Inc. and its subsidiaries. It articulates the principles we must practice to live up to our values and guides our work to build a culture where everyone acts with integrity.

Our Code of Ethics also describes a resource we have developed to help Airbnb employees navigate potential ethical dilemmas—**Airbnb Ethics Advisors**. These are trustworthy, responsible employee advisors who receive specialized ethics training and can help when an employee is not sure how to handle a particular situation.

For more information about our work to promote a culture of integrity, see the **Ethics and Compliance** section.

Commitment to Communities

Airbnb began when two of our co-founders put air mattresses on their living room floor to earn money to make their rent. As our community has grown, we have worked to help strengthen the communities we operate in, and help ensure that Hosts and guests can use our platform without encountering prejudice or discrimination. We look for ways to do better, and we are thankful for the opportunity to listen to, and learn from, the stakeholders in our communities.

City Portal

With Hosts in more than 100,000 cities and towns around the world, one of Airbnb's priorities is to work with governments on fair, balanced short-term rental regulations that both protect the benefits of home sharing and help meet the unique needs of each community. To build on these efforts, we **introduced** the City Portal in 2020—a first-of-its-kind resource for local governments and tourism organizations informed by years of work with governments around the world.

We launched the City Portal with 18 pilot partners. Three years later, as of 2022, over 300 cities and tourism organizations—from San Francisco to Sao Paulo—have partnered with Airbnb to access this unique resource. The City Portal's technology offers local leaders insights into Airbnb in their community, and tools to help enforce their laws and better understand the Airbnb landscape in their communities. More information about how City Portal helps support local governments is available **here**.

Economic Empowerment

With the livelihoods of so many impacted by economic uncertainty, hosting on Airbnb can help people stay afloat. Hosting on Airbnb offers a flexible and accessible form of income, creating a way for people to help pay essential expenses in uncertain times and beyond.

In 2022, Hosts in the US collectively earned approximately $22 billion by opening up their homes to travelers. For many, the supplemental income is key to making ends meet—Hosts use the money they earn from sharing their space on Airbnb to help cover a variety of needs and expenses. More about how hosting helps drive economic empowerment is in our **Newsroom**.

Serving People In Need

In December 2020, we announced the launch of **Airbnb.org**—an independent nonprofit dedicated to connecting people to free, temporary housing in times of crisis, with the support of Hosts on Airbnb and nonprofit organizations around the world. The inspiration for Airbnb.org began in 2012 with a single Host named Shell who opened up her home to people impacted by Hurricane Sandy.

Since then, Airbnb Hosts around the world have welcomed refugees, asylum seekers, and people impacted by natural disasters. In late 2022, we **announced** that **more than 250,000 people have found free, temporary housing since 2012 through Airbnb and Airbnb.org**, and guests have booked 1.5 million nights of free stays through these programs.

In 2022 alone, Airbnb.org mobilized its network of humanitarian organizations, Hosts and donors to:

- Provide free, temporary housing to more than 115,000 people fleeing the war in Ukraine.
- Continue to offer free stays to more than 17,000 refugees around the world, including more than 12,000 newcomers from Afghanistan.
- Support communities impacted by Hurricane Ian in the US, and Hurricane Fiona in the Caribbean.

This work is possible thanks to the generous Hosts who have offered to open their homes, a global network of nonprofit partners who identify people in need of temporary stays, and donors to Airbnb.org whose contributions help scale its work.

Impact Investing

Since 2019, Airbnb's community impact investing program has invested more than $75 million in a range of projects that support affordable homeownership, small businesses, and the construction and preservation of affordable rental housing across the US.

Giving back in the communities our Hosts call home

In 2020, Airbnb created the **Airbnb Community Fund** to distribute $100 million through 2030 to community organizations around the world. Airbnb grants help enable local, regional, and national organizations to strengthen the communities our Hosts and guests call home.

Airbnb Community Fund grants have gone to organizations working on a range of important initiatives ranging from COVID-19 relief and economic empowerment to environmental sustainability and education.

Airbnb gathers valuable feedback from Hosts around the world to help inform its focus areas and to identify organizations doing
meaningful work.

Project Lighthouse: Combating Discrimination

Airbnb fosters connection and belonging, and over the past 15 years, millions of Hosts have welcomed 1.4 billion guest arrivals in almost every country across the globe. In that time, we've built a number of tools to foster connections between people of different backgrounds, cultures, beliefs and geographies.

Unfortunately, discrimination happens in our world, which means it can happen on platforms like Airbnb. That is why, in 2016, we completed a **comprehensive civil rights audit** of our platform led by Laura W. Murphy, a seasoned civil rights leader. Three years later, in 2019, we followed up on the initial report with a **review of our work to that time**.

In 2022, we shared **an update on our work to fight discrimination and build inclusion** in the Airbnb community. This update included the first data from Project Lighthouse, an initiative we **launched in 2020** to help uncover and address potential disparities in how people of color experience our platform, and how we are using these insights to guide our work to fight discrimination and make Airbnb more open and inclusive.

The report and our ongoing work to fight bias are informed by partnerships with a range of leading civil rights organizations. We are grateful to all the partners, Airbnb employees past and present, Hosts, guests and advocates who have brought us to this point of action and growth toward greater equity, fairness, and positive participation on our platform.

Human Rights Policy Statement

Respect for human rights is a fundamental value for Airbnb. We recognize that our global footprint means we have and will continue to face complex and challenging issues worldwide. As set out in **our human rights policy statement**, we strive to respect and promote human rights in a manner consistent with the United Nations Guiding Principles on Business and Human Rights (UNGPs), and we will continue to look to the UNGPs to inform our practices from a human rights perspective.

Combating Human Trafficking & Child Sexual Exploitation

We are committed to using Airbnb's global reach to support efforts around the world that seek to end trafficking and exploitation.

In 2022, we announced the **Trust and Safety Advisory Coalition (TSAC)**, a body of over twenty expert organizations that work to advise on Airbnb's community policies that govern the platform, as well as products, Community Support workflows, educational resources for Hosts and guests, and employee training. Our TSAC partners include organizations and law enforcement with expertise in combating human trafficking and child sexual exploitation.

More information about our efforts to combat human trafficking and exploitation is available **here**.

Trust and Safety

From the beginning, Airbnb has designed with safety in mind — focusing on building a platform that allows millions of strangers to trust one another. As Airbnb has grown, we have invested in strengthening our platform policies, resources, and technology to help people trust one another, and also to help promote the safety and privacy of our community.

Behind this work are cross-functional teams made up of experienced professionals with backgrounds spanning risk intelligence, law enforcement, military, and social work.

Community Safety

To promote community safety, we have implemented a series of initiatives and programs:

- Secure payments through our platform, which helps to deter scams and financial fraud.
- Secure messaging and account protection measures.
- Ongoing identity verification efforts for Hosts and guests.
- Watchlist and background checks in the United States.
- Fraud and scam prevention efforts, including specialized fraud prevention agents and 24/7 support teams.
- Global reservation screening to try to reduce the risk of disruptive and unauthorized parties, as well as enhanced measures around holidays in certain countries and regions.

- A dedicated safety-focused Solo Traveler Safety feature, available in over 50 languages to guests traveling solo in a private or shared room on Airbnb.
- Actions to try and keep members of hate groups and dangerous organizations off of our platform.
- Partnering with expert organizations through our Trust and Safety Advisory Coalition to advise on our policies, processes, training, and community education.

Tools for Hosts

To give Hosts tools to help keep their properties and communities safer, we have implemented:

- A double-blind review system—meaning users don't see the reviews they have left for each other until they are both published on their public profiles—that facilitates authentic, transparent feedback our community can trust.
- Giving Hosts the ability to assess reviews of guests before accepting bookings and to limit bookings only to guests with positive reviews.
- Education campaigns, such as our campaign in the US on pool safety, in partnership with members of the Trust and Safety Advisory Coalition, that include expert tips and guidance for Hosts.

Neighborhood Safety and Quality of Life

To promote neighborhood safety and quality of life, we have partnered with cities and implemented:

- A ban on disruptive and unauthorized parties, pursuant to our **community disturbance policy**.
- The **Airbnb City Portal**, which provides insights, tools, and resources for local governments to support healthy home-sharing.
- A 24/7 Neighborhood Support Line in 13 languages to give neighbors the ability to communicate directly with us.
- Support for policymakers and law enforcement to try and ensure accountability after incidents occur.
- A dedicated portal for law enforcement to submit valid legal requests for information from us, available in nine languages.

And in the extremely rare case that something goes wrong, we try to act quickly and decisively:

- Our global community support team serves Hosts and guests in multiple languages, and we have a specialized team that works with local law enforcement when necessary.
- Our 24/7 Safety Line offers assistance to Hosts and guests in 16 languages.
- Our in-app Local Emergency Services feature quickly connects users to local emergency services, with support in 70 countries and regions.
- We may suspend or ban people who violate our policies.
- We may suspend or remove listings that fail to meet quality standards or cause severe neighborhood disturbances.

AirCover Programs

AirCover for Hosts provides free top-to-bottom protection including guest identity verification, reservation screening, and $3 million USD in Host damage protection, providing protection in the rare event a Host's place or belongings are damaged during an Airbnb stay and not reimbursed by the guest. Details and more information are available **here**.

AirCover (for guests), which is marketed as "AirCover," is a rebooking and refund policy included with every booking that addresses operational support if a Host cancels a reservation within 30 days of check-in, a guest cannot access the listing on arrival, or the listing is significantly different than the Host advertised and described. When any of these situations occur, Airbnb can help the guest find a similar Airbnb listing, depending on availability at comparable pricing, or provide the guest with a full or partial refund. AirCover also provides a 24-hour safety line.

Details and more information are available **here**.

Data Privacy and Information Security

We are committed to being clear about how we use information and protect our community's right to privacy and have established comprehensive policies and practices that respect privacy, both online and in the real world:

- We are committed to implementing leading data protection standards. Detailed information on the personal data we collect, how we use it, how individuals can exercise data subject rights—including how individuals can receive an export of their data and access controls to opt-out of particular uses and communications—and how individuals can raise concerns about data privacy are in our **Privacy Policy** and in our Help Center. Further, we have a process to review third parties before data is shared with them and extend privacy rights like data deletion to those third parties.
- We maintain centralized privacy guidelines and processes that support adherence to our **privacy principles**. They apply across Airbnb and our affiliates to help ensure we live up to our commitments and obligations, including by collecting and processing user data limited to the purpose stated, obtaining user data through lawful and transparent means, and providing timely notification to individuals when the privacy policy changes.
- We have a suite of information governance policies, including a Data Protection Policy and an Information Security Acceptable Use Policy, and Incident Response Plans which support the swift and coordinated investigation of privacy and security incidents including any appropriate risk mitigations and corrective actions.
- Our cross-functional data privacy and information security teams are led by experienced privacy and security executives, including our Chief Privacy Officer, Chief Security Officer, and Director of Information Security, who regularly report to the Audit, Risk and Compliance Committee of our Board of Directors.
- Employees are required to undergo regular cybersecurity and data privacy and information security training.
- We underpin our security features through regular internal and external security assessments of Airbnb's systems, products, and practices affecting personal data, penetration testing, and security detection and prevention processes that include operational measures to monitor and respond to data security incidents and cyberattacks.
- We regularly conduct training exercises (tabletops) based on real world events impacting our peer companies, and undertake privacy risk assessments on technologies and practices affecting user data.

Ethics and Compliance

Our culture is built around four Core Values—Champion the Mission, Be a Host, Embrace the Adventure, and Be a Cereal Entrepreneur. Our **Code of Ethics** articulates the principles we must practice to live up to our values and guides our work to build a culture where everyone acts with integrity. This includes the ability to report any concern, and protection against retaliation. We also maintain a **Supplier Code of Conduct** and a Code of Ethics for Contractors that requires commitment to similar ethical principles.

Building an Ethical Culture

Our Ethics & Compliance team, under the leadership of our Chief Ethics Officer, proactively works to build an ethical culture and enforce our policies. Some of their work includes:

- Providing mandatory ethics training for all employees.
- Overseeing attestation to the Code of Ethics by all Airbnb employees, officers, and directors.
- Engaging in proactive outreach to employees, including executives, through a variety of channels to facilitate ethics awareness throughout the company.
- Maintaining an internal Ethics and Compliance online hub with important information such as ethics policies, ways to report concerns, training, and other resources.
- Training and overseeing a team of Employee "Ethics Advisors" to help employees interpret and understand the Code of Ethics and to receive reports of potential violations.

- Creating and maintaining multiple channels to report issues, including reporting to a manager, Talent Partner, member of the Legal team or Ethics Advisor, or submitting a report (including anonymously) through our public **Ethics Hotline** or a mobile app.
- Maintaining systems to help detect and prevent breaches of our compliance program.
- Auditing the effectiveness of Airbnb's compliance program.
- Providing for regular review of ethics hotline reports by executives and the Audit, Risk and Compliance Committee of the Airbnb Board of Directors.
- Promoting compliance with laws regarding corporate political contributions by vesting only the Chief Legal Officer and the Head of Global Policy and Public Affairs and certain individuals they designate with the authority to approve political contributions on behalf of Airbnb.

Training and Education

As part of our work, the Ethics & Compliance team oversees a wide range of policies and trainings regarding our policies, including:

- **Global Anti-Bribery & Corruption Policy**, which forbids giving or receiving, either directly or through a third party, gifts, entertainment, or things of value meant to influence a business decision, policy decision, or create a reciprocal obligation. Employees must attest to this policy and participate in mandatory biennial training.
- **Conflict of Interest Policy**, which addresses potential conflicts and their potential interference with employees' work at Airbnb. Employees participate in mandatory training regarding this policy.
- **Harassment, Bullying, Discrimination & Retaliation Prevention Policy**, which addresses harassment or retaliation. Employees participate in mandatory training regarding this policy.
- **Whistleblower Policy**, which addresses the reporting and confidential handling of complaints, and prohibits retaliation in connection with the reporting of concerns.

In addition to these, Airbnb maintains many other policies, including a Finance Code of Conduct—which supplements the Code of Ethics and provides a framework to promote the way Airbnb's finance employees are expected to conduct themselves—and an Insider Trading Policy, which gives employees guidance to help them understand and abide by applicable securities regulations.

Governance

Airbnb is designed with our five stakeholders in mind: guests, Hosts, the communities that we operate in, employees, and shareholders. We are committed to managing our business with the goal of considering the interests of our stakeholders for the long-term benefit of the company, as set out in our **corporate charter**.

Corporate Governance Guidelines

Our Board of Directors' **Corporate Governance Guidelines** set out the Board's responsibility to consider the interests of our stakeholders and ensure our business is conducted for the long-term benefit of the company. Our Board's **Stakeholder Committee** meets regularly, and works with Airbnb executive leadership to assist the Board with its consideration and monitoring of the interests of our stakeholders.

Executive Compensation

Our executive compensation programs are designed to attract and retain high-caliber leaders and to align compensation with our stakeholder priorities and company performance:

- We directly link incentive pay and stakeholder priorities, and emphasize equity-based compensation and longer-term delivery. In 2022, for example, we announced that diversity and belonging will become a criteria for executive compensation.
- Our clawback policy allows us to recover compensation in the event of certain acts of misconduct by covered employees, including our executive officers.
- Our stock ownership policy requires our executive officers to hold shares of Airbnb stock equal to five times their base salary, and Airbnb's CEO must hold shares of Airbnb stock equal to ten times his base salary.

Detailed information about our Board of Directors, Board committee structure, executive compensation, and other elements of our governance is available in our **Proxy Statement** and on the **Governance** section of our Investor Relations website.

Forward-Looking Statements

This report release contains "forward-looking" statements within the meaning of the Private Securities Litigation Reform Act of 1995, including statements regarding Airbnb's climate-related plans, net zero emissions commitments, energy efficiency strategies, and sustainability targets, goals, commitments, and programs. In some cases, forward-looking statements can be identified by terms such as "may," "will," "should," "possible," "expect," "plan," "predict," "forecast," "could," "target," "believe," "potential," "anticipate," "estimate," "continue," "committed to," "goal," "seek," "aim," or other similar terms or expressions that concern Airbnb's expectations, strategy, plans, or intentions. Forward-looking statements represent Airbnb's current expectations regarding future events and are subject to known and unknown risks and uncertainties that could cause actual results to differ materially from those implied by the forward-looking statements. Among those risks and uncertainties are Airbnb's ability to achieve the strategic targets, goals and commitments set forth in this release and unexpected delays, difficulties, and expenses in executing against such targets, goals and commitments, market conditions, risks that governmental or other third parties may subsequently define terms used in this release in a manner inconsistent with our usage of them, and risks relating to Airbnb's business, including those described in periodic reports that Airbnb files from time to time with the U.S. Securities and Exchange Commission (the "SEC"), including those discussed under "Risk Factors," "Management's Discussion and Analysis of Financial Condition and Results of Operations," and "Special Note Regarding Forward-Looking Statements" in our Annual Report on Form 10-K filed with the SEC on February 17, 2023 and any subsequent Quarterly Reports on Form 10-Q filed with the SEC. Any of these factors could cause actual results to differ materially from the expectations we express or imply in this release. Airbnb cannot provide assurances that the results reflected or implied by any forward-looking statement will be realized or, even if substantially realized, that those results will have the forecasted or expected consequences and effects. The forward-looking statements included in this release speak only as of the date of this release, and Airbnb expressly disclaims any obligation to update the statements included in this release for subsequent developments, except as may be required by law.

Additionally, our discussion of assessments, goals, targets, and relevant issues related to sustainability herein are informed by various climate reporting standards and frameworks (including standards for the measurement of underlying data), and the interests of various stakeholders. As such, any significance may differ from, and should not be read as necessarily rising to, the definition of "materiality" under the federal securities laws for SEC reporting purposes. Moreover, given the uncertainties, estimates, and assumptions required to make some of the disclosures in this report, and the timelines involved, materiality is inherently difficult to assess far in advance. In addition, given the inherent uncertainty of the estimates, assumptions, and timelines contained in this report, we may not be able to anticipate in advance whether, or the degree to which, we will or will not be able to meet our plans, targets, or goals.

Furthermore, much of this information is subject to assumptions, estimates or third-party information that is still evolving and subject to change. For example, we note that standards and expectations regarding greenhouse gas (GHG) emissions accounting and the processes for measuring and calculating GHG emissions and GHG emission reductions are evolving, and it is possible that our approaches both to measuring our emissions and to reducing emissions and

measuring those reductions may be, either currently by some stakeholders or at some point future, considered inconsistent with common or best practices with respect to measuring and accounting for such matters, and reducing overall emissions. Certain of our disclosures also rely at least in part on third-party information, and while we are not aware of any material issues with such information, except to the extent disclosed, we have not necessarily independently reviewed this information for accuracy. If our approaches to such matters are perceived to fall out of step with common or best practice, we may be subject to additional scrutiny, criticism, regulatory and investor engagement or litigation, any of which may adversely impact our business, financial condition, or results of operations. Additionally, our disclosures, as well as relevant internal controls, based on any standards may change due to revisions in framework requirements, availability or quality of information, changes in our business or applicable government policies, or other factors, some of which may be beyond our control.

APPENDIX A
Airbnb Corporate Greenhouse Gas Emissions (2020-2022)

GHG Emissions Metric	Definition of Metric	Metric Quantity 2020 ($MTCO_2e$)	Metric Quantity 2021 ($MTCO_2e$)	Metric Quantity 2022 ($MTCO_2e$)
Scope 1: Stationary combustion and refrigerants	Direct emissions from stationary combustion (natural gas, oil, coal, and other stationary fuel sources) and refrigerants.	844†	807†	1,375†
Total Scope 1				**1,375†**
Scope 2 (location-based)	Indirect emissions from purchased electricity, purchased electricity from diesel generators, and purchased district heat (location-based).	5,189†	4,874†	5,384†
Scope 2 (market-based)	Indirect emissions from purchased electricity, purchased electricity from diesel generators, and purchased district heat (market-based).	5,239†	0†	1†
Total Scope 2 (market-based)				**1†**
Scope 3, Category 1: Purchased goods and services	Indirect emissions from goods and services Airbnb purchased from other entities, purchased cloud electricity usage, transmission & distribution (T&D) losses that occur as a result of purchased cloud electricity usage, and well-to-tank (WTT) emissions associated with purchased cloud electricity usage and T&D losses.	200,942†	248,816†	314,998†

GHG Emissions Metric	Definition of Metric	Metric Quantity 2020 ($MTCO_2e$)	Metric Quantity 2021 ($MTCO_2e$)	Metric Quantity 2022 ($MTCO_2e$)
Scope 3, Category 2: Capital goods	Indirect emissions from capital goods Airbnb purchased from other entities.	1,720†	2,080†	1,554†
Scope 3, Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Indirect emissions from WTT emissions associated with natural gas, oil, coal, other stationary fuel sources, purchased electricity, purchased electricity from diesel generators, and purchased district heat usage, and T&D losses that occur as a result of purchased electricity and district heat usage.	645†	633†	2,832†
Scope 3, Category 5: Waste generated in operations	Indirect emissions generated from third-party disposal of waste, which includes waste disposed in landfills and waste recycled.	168†	33†	68†
Scope 3, Category 6: Business travel	Indirect emissions from employee travel for business and WTT emissions associated with aviation fuel.	2,605†	220†	2,258†
Scope 3, Category 7: Employee commuting	Indirect emissions from employees commuting, WTT emissions associated with passenger cars and public transit, emissions from employees working remotely (i.e., teleworking) which included emissions from stationary combustion (natural gas, oil, coal, and other stationary fuel sources), and purchased electricity and district heat and their associated WTT emissions and T&D losses.	3,472†	2,889†	4,420†

GHG Emissions Metric	Definition of Metric	Metric Quantity 2020 ($MTCO_2e$)	Metric Quantity 2021 ($MTCO_2e$)	Metric Quantity 2022 ($MTCO_2e$)
Scope 3, Category 8: Upstream leased assets	Indirect emissions, not already included in Airbnb's Scope 1 or Scope 2 emissions, from stationary combustion (natural gas, oil, coal, and other stationary fuel sources), refrigerants, and purchased electricity and district heat from the use of desk space procured by Airbnb as part of a service from a third-party during the reporting year, and associated WTT emissions and T&D losses.			634†
Total Scope 3 Categories noted above	**Total Scope 3 emissions consisting of Categories 1, 2, 3, 5, 6, 7, and 8.**			**326,764†**
Combined Scope 1, 2 (market-based), and 3 Categories noted above	**Combined Scope 1, 2 (market-based), and 3 emissions consisting of Categories 1, 2, 3, 5, 6, 7, and 8.**			**328,140†**
Scope 3 Emissions Intensity (MTCO2e/$1M gross profit)	**Calculated as Total Scope 3 Categories noted above divided by gross profit.**			**47†**

†We engaged PricewaterhouseCoopers LLP (PwC) to provide limited assurance over this metric. Their report is available in Appendix B.

APPENDIX B
PricewaterhouseCoopers LLP Report of Independent Accountants

Report of Independent Accountants

To the Board of Directors of Airbnb, Inc.

We have reviewed the accompanying management assertion of Airbnb, Inc. that the greenhouse gas (GHG) emissions metrics (metrics) for the years ended December 31, 2022, 2021, and 2020 in management's assertion are presented in accordance with the assessment criteria set forth in management's assertion. Airbnb, Inc.'s management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in 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 the review to obtain limited assurance about whether any material modifications should be made to management's assertion in order for it to be fairly stated. 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 management's assertion is fairly stated, 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. 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 and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The firm applies the Statements on Quality Control Standards established by the AICPA and, accordingly, maintains a comprehensive system of quality control.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, read relevant policies to understand terms related to relevant information about the metrics, performed tests of mathematical accuracy of computations on a sample basis, and reviewed supporting documentation in regard to the completeness and accuracy of the data comprising the metrics on a sample basis.

GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emission factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

As discussed in management's assertion, Airbnb, Inc. has estimated GHG emissions for certain emissions sources for which no primary usage data is available.

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As discussed in management's assertion, in 2022, Airbnb, Inc. changed certain of its reporting boundaries, measurement methods, and criteria used to calculate certain metrics.

Based on our review, we are not aware of any material modifications that should be made to Airbnb, Inc.'s management assertion in order for it to be fairly stated.

San Francisco, California
September 26, 2023

Airbnb, Inc. Management Assertion

With respect to the greenhouse gas (GHG) emissions metrics (metrics) presented in the table below for the reporting years ended December 31, 2020, 2021, and 2022, management of Airbnb, Inc. (Airbnb) asserts that the metrics are presented in accordance with the assessment criteria set forth below. Management is responsible for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics and for the completeness, accuracy, and validity of the metrics. The metrics include Airbnb and its operated subsidiaries which include the offices and business activities of Airbnb and their subsidiaries (collectively referred to as "locations").

GHG Emissions Metric	Definition of Metric [1,2,3,15]	Metric Quantity[4] 2020 ($MTCO_2e$)	Metric Quantity[4] 2021 ($MTCO_2e$)	Metric Quantity[4] 2022 ($MTCO_2e$)
Scope 1: Stationary combustion and refrigerants	Direct emissions from stationary combustion (natural gas, oil, coal, and other stationary fuel sources) and refrigerants.[5,16]	844	807	1,375
Total Scope 1				**1,375**
Scope 2 (location-based)	Indirect emissions from purchased electricity, purchased electricity from diesel generators, and purchased district heat (location-based).[6,16]	5,189	4,874	5,384
Scope 2 (market-based)	Indirect emissions from purchased electricity, purchased electricity from diesel generators, and purchased district heat (market-based).[6,16]	5,239	0	1
Total Scope 2 (market-based)				**1**
Scope 3, Category 1: Purchased goods and services	Indirect emissions from goods and services Airbnb purchased from other entities, purchased cloud electricity usage, transmission & distribution (T&D) losses that occur as a result of purchased cloud electricity usage, and well-to-tank (WTT) emissions associated with purchased cloud electricity usage and T&D losses.[7,16]	200,942	248,816	314,998
Scope 3, Category 2: Capital goods	Indirect emissions from capital goods Airbnb purchased from other entities.[8]	1,720	2,080	1,554
Scope 3, Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Indirect emissions from WTT emissions associated with natural gas, oil, coal, other stationary fuel sources, purchased electricity, purchased electricity from diesel generators, and purchased district heat usage, and T&D losses that occur as a result of purchased electricity and district heat usage.[9,16]	645	633	2,832
Scope 3, Category 5: Waste generated in operations	Indirect emissions generated from third-party disposal of waste, which includes waste disposed in landfills and waste recycled.[10]	168	33	68
Scope 3, Category 6: Business travel	Indirect emissions from employee travel for business and WTT emissions associated with aviation fuel.[11,16]	2,605	220	2,258
Scope 3, Category 7: Employee commuting	Indirect emissions from employees commuting, WTT emissions associated with passenger cars and public transit, emissions from employees working remotely (i.e., teleworking) which included emissions from stationary combustion (natural gas, oil, coal, and other stationary fuel sources), and purchased electricity and district heat and their associated WTT emissions and T&D losses.[12,16]	3,472	2,889	4,420

Scope 3, Category 8: Upstream leased assets	Indirect emissions, not already included in Airbnb's Scope 1 or Scope 2 emissions, from stationary combustion (natural gas, oil, coal, and other stationary fuel sources), refrigerants, and purchased electricity and district heat from the use of desk space procured by Airbnb as part of a service from a third-party during the reporting year, and associated WTT emissions and T&D losses.[13]			634
Total Scope 3 Categories noted above	Total Scope 3 emissions consisting of Categories 1, 2, 3, 5, 6, 7, and 8.			326,764
Combined Scope 1, 2 (market-based), and 3 Categories noted above	Combined Scope 1, 2 (market-based), and 3 emissions consisting of Categories 1, 2, 3, 5, 6, 7, and 8.			328,140
Scope 3 Emissions Intensity ($MTCO_2e$/$1M gross profit)	Calculated as Total Scope 3 Categories noted above divided by gross profit.[14]			47

GHG Emissions Disclosures (unless otherwise indicated, the disclosures are applicable to each reporting year)

1. Airbnb considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition*, *GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard*, and *Corporate Value Chain (Scope 3) Accounting and Reporting Standard: Supplement to the GHG Protocol Corporate Accounting and Reporting Standard* (together, the "GHG Protocol") to guide the criteria to assess, calculate, and report direct and indirect GHG emissions.
2. GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emission factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.
3. Carbon dioxide equivalent (CO_2e) emissions are inclusive of carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O) for all reporting years and industrial gases, which include hydrofluorocarbons (HFCs), for 2022. Emissions from 2020 and 2021 are not inclusive of HFCs as emissions resulting from refrigerant gas losses were added in 2022 as an enhancement to Airbnb's emissions methodology. The other GHGs of sulfur hexafluoride (SF_6), perfluorocarbons (PFCs), and nitrogen trifluoride (NF_3) are not emitted by Airbnb's locations. Emissions data by individual gas is not disclosed as a majority of CO_2e relates to CO_2. These CO_2e emissions utilize Global Warming Potentials (GWPs) as follows: (i) where the GWP is not embedded in the emission factor, GWPs defined by the Intergovernmental Panel on Climate Change's (IPCC) Fifth Assessment Report (AR5 - 100 year horizon) [2020/2021] or Sixth Assessment Report (AR 6, 100-year horizon) [2022], (ii) where the GWP is embedded in the emission factor but the emission factor by individual gas is not disclosed, the embedded GWP is applied, or (iii) where the GWP is embedded in the emission factor and the emission factor by individual gas is disclosed, for 2022 only, the embedded GWP is converted to AR 6. CO_2e emissions are calculated by multiplying actual or estimated energy/fuel usage or refrigerant gas losses by relevant emission factors and/or GWP. All emission factors are updated bi-annually where applicable.
4. $MTCO_2e$ = metric tons of carbon dioxide equivalent.
5. Scope 1 emissions from stationary combustion and refrigerants:
   - For 2020 and 2021: Natural gas was assumed to be the only Scope 1 emission source for all locations and usage was estimated using the median monthly Energy Use Intensity (EUI) from the Department of Energy's (DOE) Building Performance Database (BPD) (October 2021) for million British thermal unit (MMBTU) per square foot multiplied by the location's square footage per the lease agreement and months leased for the reporting year.
   - For 2022: Usage from stationary combustion of natural gas, oil, coal, and other stationary fuel sources (as categorized within the International Energy Agency's (IEA) Energy Efficiency Indicators database for the services sector (last updated December 2022)) was estimated using the median monthly EUI from the DOE's BPD (June

2022) for MMBTU per square foot multiplied by the location's square footage per the lease agreement and months leased for the reporting year.
- For 2022: Refrigerant gas losses were estimated using an intensity factor per square foot generated from the United States (U.S.) Environmental Protection Agency's (EPA) HFC Accounting Tool (2021) for the services sector multiplied by the location's square footage per the lease agreement and months leased for the reporting year.
- There was no reduction to stationary fuel and refrigerant usage for COVID-19 due to a lack of information on the impact of reduced occupancy levels.
- Estimated emissions from the sources above account for 100% of reported Scope 1 emissions for the 2020, 2021, and 2022 reporting years.

6. Scope 2 emissions from purchased electricity, purchased electricity from diesel generators, and purchased district heat:
   - For 2020 and 2021: Purchased electricity was assumed to be the only Scope 2 emission source for all locations and usage was estimated using the median monthly EUI from the DOE's BPD (October 2021) for kilowatt-hour (kWh) per square foot multiplied by the location's square footage per the lease agreement and months leased for the reporting year. Based on research published by Hatch Data (2020) on the impact to electricity usage of reduced occupancy levels during COVID-19, monthly electricity usage was reduced by 25% for the period from March 15, 2020 to December 31, 2021 for Airbnb locations that had less than 10% monthly occupancy rates.
   - For 2022:
     - Purchased electricity:
       - For certain locations: Electricity usage was collected from monthly utility invoices obtained from third-party providers.
       - For all other locations: Electricity usage was estimated using the median monthly EUI from the DOE's BPD (June 2022) for kWh per square foot multiplied by the location's square footage per the lease agreement and months leased for the reporting year.
       - For Airbnb locations with estimated electricity usage, monthly usage was reduced by 25% where monthly occupancy rates were less than 10% based on research published by Zhan and Chong (2021), Hatch Data (2020), and Zim and Srebric (2017) on the impact to electricity usage of reduced occupancy levels.
     - Purchased electricity generated from diesel generators:
       - For certain locations in India: Electricity usage generated from diesel generators was collected from monthly utility invoices obtained from third-party providers.
       - No other locations reported purchased electricity generated from diesel generators.
     - Purchased district heat:
       - District heat usage was estimated using the median monthly heating fuel intensity from the DOE's BPD (June 2022) for MMBTU per square foot multiplied by the location's square footage per the lease agreement and months leased for the reporting year.
   - Energy attribute certificates (EACs) purchased and retired by Airbnb were applied in calculating Scope 2 market-based emissions for the years ended December 31, 2021 and December 31, 2022. Sourcing and retirement of EACs consider guidelines on geography, vintage, certification and retirement established by the GHG Protocol and RE100.
   - Estimated emissions from the sources above account for 100%, 0%, and approximately 100% of reported Scope 2 (market-based) emissions for the 2020, 2021, and 2022 reporting years, respectively, and 100%, 100%, and approximately 87% of reported Scope 2 (location-based) emissions for the 2020, 2021, and 2022 reporting years, respectively.

7. Scope 3, category 1: purchased goods and services emissions:
   - Cloud services (purchased cloud electricity):
     - Usage: Calculated based on monthly virtual central processing unit (vCPU) data by machine type as provided by the cloud service providers. Where processing data was not available, calculated based on cloud-related spend from Airbnb's general ledger.
     - T&D losses: Calculated based on total purchased cloud electricity usage as described within this footnote.
     - WTT emissions (2022 only): Calculated based on total purchased cloud electricity usage and purchased cloud electricity T&D losses as described within this footnote.
   - Payment processing and all other purchased goods and services: Calculated based on spend from Airbnb's general ledger.
     - Spend categories not included in the analysis are those outside Airbnb's operational control and/or where Airbnb determined that there are not significant emissions associated with them: foreign exchange differences, employee wages and payouts, interest payments, tax, benefit allocations, legal payments, credits and discounts to customers, payments to directors, and acquisition payments.

8. Scope 3, category 2: capital goods emissions were calculated based on activity from Airbnb's general ledger for capital goods purchased from third-party suppliers. Intercompany transactions were excluded.
9. Scope 3, category 3: fuel- and energy-related activities (not included in Scope 1 or Scope 2) emissions:
   - For 2020 and 2021:
     - Natural gas well-to-tank (WTT) emissions: Calculated based on the total natural gas usage from Scope 1.
     - Purchased electricity T&D losses: Calculated based on total electricity usage from Scope 2 multiplied by the country-specific grid loss rate published as follows:
       - U.S.: U.S. EPA Emissions & Generation Resource Integrated Database (eGrid) 2019 factors by subregion (2021).
       - All other countries: Ecoinvent's Database 3.7 (2020) for 2020 and Ecoinvent's Database 3.8 (2021) for 2021, or if not available, the regional electric power loss rate published by the IEA (2018).
   - For 2022:
     - WTT emissions: Calculated based on total usage (natural gas, oil, coal, other stationary fuel sources, purchased electricity, purchased electricity from diesel generators, and purchased district heat) from Scope 1 and Scope 2, and purchased electricity and district heat T&D losses.
     - Purchased electricity T&D losses: Calculated based on total electricity usage from Scope 2 multiplied by the country-specific grid loss rate published as follows:
       - U.S.: U.S. EPA eGrid 2020 factors by subregion (2022).
       - All other countries: Ecoinvent's Database 3.8 (2021).
     - Purchased district heat T&D losses: Calculated based on total district heat usage from Scope 2.

10. Scope 3, category 5: waste generated in operations emissions:
    - Calculated based on the number of employees by location for the applicable reporting year which was determined using data for badge scan entries multiplied by the annual rate of office landfill and recycled waste per person for public administration organizations published by CalRecycle (2014).
    - For the period from March 15, 2020 to December 31, 2021, locations with less than 10% monthly occupancy rates have been treated as empty, and therefore, no emissions from waste generated in operations were calculated for these locations.

11. Scope 3, category 6: business travel emissions:
    - Air travel was calculated based on distance traveled and cabin class provided by Airbnb's third-party travel managers. For 2022, where emissions could not be calculated based on distance traveled and cabin class alone, jet fuel consumption was estimated based on distance traveled and average fuel consumption of the aircraft flown as provided by Airbnb's third-party travel managers and as published by Aircraft Bluebook, respectively.
    - Other travel-related employee expenses, excluding accommodations booked through the Airbnb platform, was calculated based on spend from Airbnb's general ledger.
    - WTT emissions associated with aviation fuel from air travel (2022 only) were calculated based on air travel activity as described within this footnote.

12. Scope 3, category 7: employee commuting emissions:
    - Number of employees commuting versus working remotely (i.e., teleworking):
      - For the period from January 1, 2020 to March 14, 2020, it was assumed that all employees assigned to an Airbnb location commuted on a daily basis.
      - For the period from March 15, 2020 to December 31, 2021, the Beijing office location was the only location with a hybrid approach – working in-person and remote for portions of the reporting year. The occupancy rate of the Beijing office location during this period was determined using data for badge scan entries from the building. Employees from all other locations were treated as working remotely.
      - For 2022, Airbnb implemented the Live and Work Anywhere program granting employees more flexibility regarding their work location.
        - The percentage of employees commuting to an office was determined using badge scan entries divided by employees mapped to an office. An employee was only mapped to an office if they lived within 50 miles of the nearest office location. Employees who lived more than 50 miles from the nearest office location were not mapped to an office, and therefore, were treated as working remotely.
    - Commuting:
      - Energy use related to commuting (passenger cars and public transit) was calculated based on the number of employees who commuted on a daily basis by office location for the applicable reporting year multiplied by the associated commute mix for their office location, the associated average commute distance by

mode of transportation, and the number of days commuting, adjusted for the average number of work days in a month (21.83 days).
    - The commute mix was based on city-level estimates obtained from publicly available census data. Where city-level estimates were not available or not used, it was assumed employees commute by personal car.
    - The average commute distance was based on:
        - U.S. cities: Mean trip length, by trip mode, published by the U.S. National Household Travel Survey (2017 data).
        - All other cities: City or country-level estimates obtained from publicly available census data for 2020 and 2021 and publicly available traffic data from Numbeo for 2022. Where publicly available census or traffic data was not available for 2020, 2021, or 2022, Airbnb assumed the average commute distance was 24 miles based on the U.S. National Household Travel Survey (2017 data).
  - For 2022: WTT emissions associated with passenger cars and public transit were calculated using energy use data related to car travel and public transit activity as described within this footnote.
- Working remotely (i.e., teleworking):
  - For 2020 and 2021:
    - It was assumed that employees working remotely used the same emission sources as those included in Scope 1 and 2 based on the country in which they were working remotely.
    - Usage was estimated using the median monthly EUI for single-family homes from the DOE's BPD (October 2021) for MMBTU per square foot for natural gas or kWh per square foot for purchased electricity multiplied by the number of months of working remotely, the number of employees working remotely, and the average home office square footage. Usage was then increased by 10% as an estimate for increased natural gas and electricity usage while working remotely based on research conducted by the IEA dated June 12, 2020.
    - The average home office was assumed to be 150 square feet based on research published by QuickBooks in 2021.
    - Natural gas WTT emissions: Calculated based on total natural gas usage as described within this footnote.
    - Purchased electricity T&D losses: Calculated based on total electricity usage as described within this footnote multiplied by the country-specific grid loss rate published as follows:
        - U.S.: U.S. EPA eGrid 2019 factors by subregion (2021).
        - All other countries: Ecoinvent's Database 3.7 (2020) for 2020 and Ecoinvent's Database 3.8 (2021) for 2021, or if not available, the regional electric power loss rate published by the IEA (2018).
  - For 2022:
    - It was assumed that employees working remotely used the same emission sources as those included in Scope 1 (except refrigerants) and 2 (except purchased electricity from diesel generators) based on the country in which they were working remotely.
    - Usage was estimated using the median monthly EUI for single-family homes from the DOE's BPD (June 2022) for MMBTU per square foot for natural gas, oil, coal, and other stationary fuel sources or kWh per square foot for purchased electricity, or the medium monthly heating fuel intensity for single-family homes from the DOE's BPD (June 2022) for MMBTU per square foot for purchased district heat multiplied by the number of months of working remotely, the number of employees working remotely, the total home square footage, and the percentage of home energy usage attributable to working remotely (15%).
    - Airbnb assumed 15% of total home energy usage was attributable to an employee working remotely based on research conducted by the IEA dated June 2020.
    - Total home square footage:
        - U.S., Australia and Canada: Assumed to be 1,753 square feet based on the 2021 mean as reported by the American Housing Survey.
        - All other countries: Assumed to be 1,029 square feet based on the 2020 mean as reported by the English Housing Survey.
    - Airbnb had a contractual agreement with a third-party which allowed U.S. full-time and part-time Airbnb employees to participate in a program whereby Airbnb could purchase renewable energy credits (RECs) on behalf of participating employees related to their home electricity usage. RECs

were purchased and retired on behalf of the participating employees, equating to approximately 4% of electricity consumption related to working remotely.
        - Sourcing and retirement of RECs consider the guidelines on geography, vintage, certification and retirement established by the GHG Protocol and RE100. The RECs applied to the 2022 reporting year have been contracted for and will be retired before December 31, 2023.
    - WTT emissions: Calculated based on total usage (natural gas, oil, coal, other stationary fuel sources, purchased electricity, and purchased district heat) while working remotely, and purchased electricity and district heat T&D losses, as described within this footnote.
    - Purchased electricity T&D losses: Calculated based on total electricity usage as described within this footnote multiplied by the country-specific grid loss rate published as follows:
        - U.S.: U.S. EPA eGrid 2020 factors by subregion (2022).
        - All other countries: Ecoinvent's Database 3.8 (2021).
    - Purchased district heat T&D losses: Calculated based on total district heat usage as described within this footnote.

13. Scope 3, category 8: upstream leased assets emissions:
- Indirect emissions from the use of desk space procured by Airbnb as part of a service from a third-party (e.g., co-working spaces).
- Usage from stationary combustion of natural gas, oil, coal, and other stationary fuel sources and refrigerant gas losses was calculated using the methodology described in footnote 5.
- Purchased electricity and district heat usage was calculated using the methodology described in footnote 6, with the exception of the 25% reduction to electricity usage.
  - The 25% reduction to electricity usage for upstream leased assets was only applied to co-working spaces where Airbnb occupied the full floor. Where Airbnb occupied the full floor, the same occupancy rates used in Scope 2 calculations were applied in determining whether the 25% reduction to electricity usage should be applied. Where Airbnb occupied only a portion of the floor, the 25% reduction to electricity usage was not applied.
- WTT emissions: Calculated based on total usage (natural gas, oil, coal, other stationary fuel sources, purchased electricity, and purchased district heat), and purchased electricity and district heat T&D losses, as described within this footnote.
- Purchased electricity T&D losses: Calculated based on total electricity usage as described within this footnote multiplied by the country-specific grid loss rate published as follows:
  - U.S.: U.S. EPA eGrid 2020 factors by subregion (2022).
  - All other countries: Ecoinvent's Database 3.8 (2021).
- Purchased district heat T&D losses: Calculated based on total district heat usage as described within this footnote.

14. Scope 3 (Emissions Intensity):
- Emissions intensity was calculated as follows: Total Scope 3 emissions consisting of Categories 1, 2, 3, 5, 6, 7 and 8 divided by gross profit. Gross profit was calculated as the difference between revenue and cost of revenue as reported in Airbnb's Annual Report on Form 10-K (in millions) for the applicable reporting year.

15. Emission factors applied by scope and source are as follows. Unless otherwise indicated in the emissions source column or before the emission factor source in the emission factors column, the emission factors are applicable to each reporting year. The year in parentheses at the end of the emission factor source indicates the most recent year the source was updated. Emission factors noted with a [G] have an embedded GWP which was converted to AR6.

GHG Emissions Scope	Emissions Source	Emission Factors
Scope 1	Natural gas	2020, 2021: U.S. EPA 2021 Emission Factors for Greenhouse Gas Inventories (2021) 2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022)
Scope 1	Coal, oil, and other stationary fuel sources	2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022) *Note: Airbnb uses natural gas emission factors to calculate emissions related to "other stationary fuel sources" as a proxy.*
Scope 1	Refrigerants	2022: CARB High-Global Warming Potential (High-GWP) Refrigerants, IPPC Fifth Assessment Report (2014)

Scope 2	Purchased electricity (location-based)	*U.S.:* 2020, 2021: U.S. EPA eGrid 2019 factors by sub-region (2021) 2022: U.S. EPA eGrid 2020 factors by sub-region (2022) *U.K.:* 2020, 2021: The Climate Registry (TCR) 2021 Default Emission Factors (2021) 2022: Department for Business, Energy & Industrial Strategy (BEIS) 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022) *Australia:* 2020, 2021: TCR 2021 Default Emission Factors (2021) 2022: Australian Government Department of Climate Change, Energy, the Environment and Water 2022 National Greenhouse Accounts Factors (2023) *Brazil:* 2020: Ecoinvent's Database 3.7 (2020) 2021, 2022: Ecoinvent's Database 3.8 (2021) *Canada:* 2020, 2021: Government of Canada National Inventory Report 1990-2018: Greenhouse Gas Sources and Sinks in Canada (2020) 2022: Government of Canada National Inventory Report 1990-2020: Greenhouse Gas Sources and Sinks in Canada (2022) *China:* 2020: Institute for Global Environmental Strategies (IGES) List of Grid Emission Factors 10.8 (2019) 2021, 2022: IGES List of Grid Emission Factors 10.10 (2021) India *(purchased electricity generated from diesel generators only):* 2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022) *All other countries:* 2020, 2021: TCR 2021 Default Emission Factors (2021), or if not available, Airbnb-defined emission factor based on the global electricity emission factors noted for other regions 2022: IEA Emissions Factors 2020 (2022)[G], or if not available, Ecoinvent's Database 3.8 (2021)
Scope 2	Purchased electricity (market-based)	*U.S.:* 2020: Green-e® Residual Mix Emissions Rates (2021) *European Economic Area (EEA):* 2020: Association of Issuing Bodies (AIB) European Residual Mixes 2020 (2021) *All other countries:* 2020: Same as the location-based emission factors. *For 2021 and 2022, energy attribute certificates were applied to electricity usage resulting in 0 $MTCO_2e$ Scope 2 purchased electricity (market-based) emissions.*[6]
Scope 2	Purchased district heat (both location-based and market-based)	*U.K.:* 2022: BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)[G] *All other countries:* 2022: Johansen & Werner, Renewable and Sustainable Energy Reviews 158, "Something is sustainable in the state of Denmark: A review of the Danish district heating sector", Figure 10 "Gram of fossil carbon dioxide emissions per MJ heat delivered, district heating, Denmark and EU28" (2022)

Scope 3, Category 1: Purchased goods and services	Cloud services (virtual central processing unit data) – Purchased cloud electricity and purchased cloud electricity T&D losses	*U.S.:* 2020, 2021: Green-e® Residual Mix Emissions Rates (2021) 2022: Green-e® Residual Mix Emissions Rates (2022)[G] *EEA:* 2020, 2021: AIB European Residual Mixes 2020 (2021) 2022: AIB European Residual Mixes 2021 (2022)[G] *All other countries:* 2020, 2021: TCR 2021 Default Emission Factors (2021) 2022: IEA Emissions Factors 2020 (2022)[G]
Scope 3, Category 1: Purchased goods and services	Cloud services (virtual central processing unit data) - WTT from purchased cloud electricity and purchased cloud electricity T&D losses	*Supplier-specific:* 2022: Where provided by the supplier, supplier-specific emission factors were applied. *All other suppliers:* 2022: BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting (2022)
Scope 3, Category 1: Purchased goods and services	Cloud services – Purchased cloud electricity (spend)	*Where the cloud service provider's publicly available CDP Climate Change disclosure or sustainability report was deemed comprehensive and reasonable by management, the data was used to create spend-based emission factors:* Provider-specific emission factor (which covers Scope 3 emissions excluding other indirect emissions and lifecycle emissions from customer trips to physical stores) based on the provider's publicly available CDP Climate Change disclosure or sustainability report for the previous fiscal year, and the previous fiscal year's revenue from the provider's publicly available audited financial statements. *Where the cloud service provider's publicly available CDP Climate Change disclosure or sustainability report was not used to create spend-based emission factors:* 2020: U.S. EPA Environmentally-Extended Input-Output (EEIO) v1.1 (2020) 2021: U.S. EPA EEIO v2.0 (2021) 2022: U.S. EPA EEIO v2.0.1 (2022)
Scope 3, Category 1: Purchased goods and services	Payment Processing (spend)	*Where the payment processor's ("processor") publicly available CDP Climate Change disclosure or sustainability report was deemed comprehensive and reasonable by management, the data was used to create spend-based emission factors:* Processor-specific emission factor (which covers Scope 1, 2, and 3 emissions) based on the processor's publicly available CDP Climate Change disclosure or sustainability report for the previous fiscal year, and the previous fiscal year's revenue from the processor's publicly available audited financial statements. *Where the processor's publicly available CDP Climate Change disclosure or sustainability report was not used to create spend-based emission factors:* Weighted average intensity emission factor (which covers Scope 1, 2, and 3 emissions) based on the next three largest processors' publicly available CDP Climate Change disclosure for the previous fiscal year, and the previous fiscal year's revenue from the processor's publicly available audited financial statements.

Scope 3, Category 1: Purchased goods and services	All other goods and services (spend)	*Where the suppliers' publicly available CDP Climate Change disclosure or sustainability report was deemed comprehensive and reasonable by management, the data was used to create spend-based emission factors:* Supplier-specific emission factor (which covers Scope 1, 2, and 3 emissions) based on the suppliers' publicly available CDP Climate Change disclosure or sustainability report for the previous fiscal year, and the previous fiscal year's revenue from the suppliers' publicly available audited financial statements. *Where the suppliers' publicly available CDP Climate Change disclosure or sustainability report was not used to create spend-based emission factors:* 2020: U.S. EPA EEIO v1.1 (2020) 2021: U.S. EPA EEIO v2.0 (2021) 2022: U.S. EPA EEIO v2.0.1 (2022)
Scope 3, Category 2: Capital goods	N/A	2020: U.S. EPA EEIO v1.1 (2020) 2021: U.S. EPA EEIO v2.0 (2021) 2022: U.S. EPA EEIO v2.0.1 (2022)
Scope 3, Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	WTT from natural gas (2020, 2021, 2022), coal, and other stationary fuel sources (2022)	IPCC 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Chapter 4 - Fugitive Emissions (2019) *Note: Airbnb uses natural gas emission factors to calculate emissions related to "other stationary fuel sources" as a proxy.*
Scope 3, Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Purchased district heat T&D losses and WTT from oil, purchased electricity from diesel generators, purchased district heat, and purchased district heat T&D losses	2022: BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)
Scope 3, Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	WTT from purchased electricity and purchased electricity T&D losses	2022: BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting (2022)
Scope 3, Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Purchased electricity T&D losses	*U.S.:* 2020, 2021: Green-e® Residual Mix Emissions Rates (2021) 2022: Green-e® Residual Mix Emissions Rates (2022)[G] *Australia:* 2020, 2021: TCR 2021 Default Emission Factors (2021) 2022: Australian Government Department of Climate Change, Energy, the Environment and Water 2022 National Greenhouse Accounts Factors (2023) *Brazil:* 2020: Ecoinvent's Database 3.7 (2020) 2021, 2022: Ecoinvent's Database 3.8 (2021) *Canada:*

		2020, 2021: Government of Canada National Inventory Report 1990-2018: Greenhouse Gas Sources and Sinks in Canada (2020) 2022: Government of Canada National Inventory Report 1990-2020: Greenhouse Gas Sources and Sinks in Canada (2022) *China:* 2020: IGES List of Grid Emission Factors 10.8 (2019) 2021, 2022: IGES List of Grid Emission Factors 10.10 (2021) *EEA:* 2020, 2021: AIB European Residual Mixes 2020 (2021) 2022: AIB European Residual Mixes 2021 (2022)[G] *All other countries:* 2020, 2021: TCR 2021 Default Emission Factors (2021), or if not available, Airbnb-defined emission factor based on the global electricity emission factors noted for other regions 2022: IEA Emissions Factors 2020 (2022)[G], or if not available, Ecoinvent's Database 3.8 (2021)
Scope 3, Category 5: Waste generated in operations	N/A	*U.S.:* 2020: BEIS 2020 U.K. Government GHG Conversion Factors for Company Reporting (2020) 2021: BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting (2022) 2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022) *All other countries:* 2020: BEIS 2020 U.K. Government GHG Conversion Factors for Company Reporting (2020) 2021: BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting (2022) 2022: BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)
Scope 3, Category 6: Business travel	Air travel	2020, 2021: U.S. EPA 2021 Emission Factors for Greenhouse Gas Inventories (2021) *Where emissions were calculated based on jet fuel consumption:* 2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022) *Where emissions were calculated based on distance traveled and cabin class:* 2022: BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)[G]
Scope 3, Category 6: Business travel	Other travel-related employee expenses	2020: U.S. EPA EEIO v1.1 (2020) 2021: U.S. EPA EEIO v2.0 (2021) 2022: U.S. EPA EEIO v2.0.1 (2022)
Scope 3, Category 6: Business travel	WTT from aviation fuel	2022: BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)
Scope 3, Category 7: Employee commuting	Commuting - Passenger cars	2020, 2021: U.S. EPA 2021 Emission Factors for Greenhouse Gas Inventories (2021) 2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022)
Scope 3, Category 7: Employee commuting	Commuting - Public transit	2020, 2021: Weighted average emission factor based on commute mix data from the National Transit Database (2018 service data report) and emission factors from public transportation sources published in the U.S. EPA 2018 Emission Factors for Greenhouse Gas Inventories (2018)

		2022: Weighted average emission factor based on commute mix data from the Bureau of Transportation Statistics (2020) and emission factors from public transportation sources published in the U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022)
Scope 3, Category 7: Employee commuting	Commuting – WTT from passenger cars and public transit	2022: BEIS 2022 U.K. GHG Conversion Factors for Company Reporting (2022)
Scope 3, Category 7: Employee commuting	Working remotely - Natural gas (2020, 2021, 2022), oil, coal, and other stationary fuel sources (2022)	Same as the Scope 1 emission factors for natural gas, oil, coal, and other stationary fuel sources
Scope 3, Category 7: Employee commuting	Working remotely - Purchased electricity and purchased electricity T&D losses (based on the country in which the employee was working remotely)	*U.S. - Kansas & Vermont:* 2020: U.S. EPA eGRID 2019 factors by sub-region (2021) 2021: Green-e® Residual Mix Emissions Rates (2021) 2022: Green-e® Residual Mix Emissions Rates (2022)[G] *U.S. - All other states and territories:* 2020, 2021: Green-e® Residual Mix Emissions Rates (2021) 2022: Green-e® Residual Mix Emissions Rates (2022)[G] *Australia:* 2020, 2021: TCR 2021 Default Emission Factors (2021) 2022: Australian Government Department of Climate Change, Energy, the Environment and Water 2022 National Greenhouse Accounts Factors (2023) *Brazil:* 2020: Ecoinvent's Database 3.7 (2020) 2021, 2022: Ecoinvent's Database 3.8 (2021) *Canada:* 2020, 2021: Government of Canada National Inventory Report 1990-2018: Greenhouse Gas Sources and Sinks in Canada (2020) 2022: Government of Canada National Inventory Report 1990-2020: Greenhouse Gas Sources and Sinks in Canada (2022) *China:* 2020: IGES List of Grid Emission Factors 10.8 (2019) 2021, 2022: IGES List of Grid Emission Factors 10.10 (2021) *EEA (excluding Luxembourg):* 2020, 2021: AIB European Residual Mixes 2020 (2021) 2022: AIB European Residual Mixes 2021 (2022)[G] *Luxembourg:* 2020: AIB European Residual Mixes 2019 (2020) 2021: TCR 2021 Default Emission Factors (2021) 2022: AIB European Residual Mixes 2021 (2022)[G] *All other countries:* 2020, 2021: TCR 2021 Default Emission Factors (2021), or if not available, Airbnb-defined emission factor based on the global electricity emission factors noted for other regions 2022: IEA Emissions Factors 2020 (2022)[G], or if not available, Ecoinvent's Database 3.8 (2021) *For 2022, renewable energy credits (RECs) were applied to purchased electricity usage for certain employees working remotely. Any remaining electricity usage that was not associated with a REC was converted to emissions using the emission factors above.*[12]
Scope 3, Category 7:	Working remotely - Purchased district heat	2022: Same as the Scope 2 purchased district heat emission factors based on the country in which the employee was working remote

Employee commuting		
Scope 3, Category 7: Employee commuting	Working remotely – Purchased district heat T&D losses (2022) and WTT from natural gas (2020, 2021, 2022), oil, coal, other stationary fuel sources, purchased district heat, and purchased district heat T&D losses (2022)	Same as the Scope 3, Category 3 WTT emission factors for natural gas, oil, coal, other stationary fuel sources, purchased district heat, and purchased district heat T&D losses and T&D loss emission factors for purchased district heat based on the country in which the employee was working remote
Scope 3, Category 7: Employee commuting	Working remotely – WTT from purchased electricity and purchased electricity T&D losses	2022: Same as the Scope 3, Category 3 WTT emission factors for purchased electricity and purchased electricity T&D losses based on the country in which the employee was working remotely
Scope 3, Category 8: Upstream leased assets	Natural gas, oil, coal, and other stationary fuel sources	2022: Same as the Scope 1 emission factors for natural gas, oil, coal, and other stationary fuel sources
Scope 3, Category 8: Upstream leased assets	Purchased electricity and purchased electricity T&D losses	*U.S.:* 2022: Green-e® Residual Mix Emissions Rates (2022)[G] *China:* 2022: IGES List of Grid Emission Factors 10.10 (2021) *EEA:* 2022: AIB European Residual Mixes 2021 (2022)[G] *All other countries:* 2022: IEA Emissions Factors 2020 (2022)[G], or if not available, Ecoinvent's Database 3.8 (2021)
Scope 3, Category 8: Upstream leased assets	Purchased district heat	2022: Same as the Scope 2 purchased district heat emission factors
Scope 3, Category 8: Upstream leased assets	Purchased district heat T&D losses and WTT from natural gas, oil, coal, other stationary fuel sources, purchased district heat, and purchased district heat T&D losses	2022: Same as the Scope 3, Category 3 WTT emission factors for natural gas, oil, coal, other stationary fuel sources, purchased district heat, and purchased district heat T&D losses and T&D loss emission factors for purchased district heat
Scope 3, Category 8: Upstream leased assets	WTT from purchased electricity and purchased electricity T&D losses	2022: Same as the Scope 3, Category 3 WTT emission factors for purchased electricity and purchased electricity T&D losses

Summary of Changes in Reporting Boundary, Measurement Methods, and Criteria

16. In 2022, Airbnb changed certain of its reporting boundaries, measurement methods, and criteria used to calculate certain Scope 1, Scope 2, and Scope 3 emissions metrics. The changes were not reflected in the comparative information for reporting years prior to 2022. The changes include:

- Scope 1: Stationary combustion and refrigerants:

    - Stationary combustion: Based on the IEA's Energy Efficiency Indicators database for the services sector (last updated December 2022), for locations in Australia, Belgium, Brazil, Canada, France, Germany, Ireland, Italy, Japan, Luxembourg, Netherlands, South Korea, Spain, and the United Kingdom, Airbnb expanded its reporting boundary to include oil, coal, and other stationary fuels as sources of emissions using the methodology described in footnote 5 instead of assuming natural gas was the only source of emissions from stationary combustion.
    - Refrigerants: Based on the U.S. EPA's HFC Accounting Tool (2021) for the services sector, for all locations, Airbnb expanded its reporting boundary to include refrigerants as a source of emissions using the methodology described in footnote 5.
    - The 2022 Scope 1 emissions were approximately 50% higher due to the changes described above.
- Scope 2:
    - Purchased electricity: For certain locations, electricity usage was collected from monthly utility invoices instead of 100% of electricity usage being estimated.
    - Purchased district heat: Based on the IEA's Energy Efficiency Indicators database for the services sector (last updated December 2022), for locations in Australia, Belgium, Brazil, Canada, France, Germany, Ireland, Italy, Japan, Luxembourg, Netherlands, South Korea, Spain, and the United Kingdom, Airbnb expanded its reporting boundary to include purchased district heat as a source of emissions using the methodology described in footnote 6 instead of assuming purchased electricity was the only source of emissions.
    - Purchased electricity generated from diesel generators: Airbnb expanded its reporting boundary to include purchased electricity generated from diesel generators used at certain locations in India using the methodology described in footnote 6.
    - The 2022 Scope 2 (location-based) and Scope 2 (market-based) emissions were approximately 1% and 100% higher, respectively, due to the changes described above.
- Scope 3, category 1: purchased goods and services:
    - WTT emissions: Airbnb expanded its reporting boundary to include WTT emissions from purchased cloud electricity and purchased cloud electricity T&D losses using the methodology described in footnote 7.
    - The 2022 Scope 3, category 1 emissions were less than 1% higher due to the change described above.
- Scope 3, category 3: fuel- and energy-related activities (not included in Scope 1 or Scope 2):
    - Impacted as a result of changes described above for Scope 1 and Scope 2.
    - WTT emissions: Airbnb expanded its reporting boundary to include WTT emissions associated with usage of oil, coal, other stationary fuel sources, purchased electricity, purchased electricity from diesel generators, purchased district heat, and purchased electricity and district heat T&D losses using the methodology described in footnote 9.
    - T&D losses: Airbnb expanded its reporting boundary to include T&D losses that occur as a result of purchased district heat usage using the methodology described in footnote 9.
    - The 2022 Scope 3, category 3 emissions were approximately 283% higher due to the changes described above.
- Scope 3, category 6: business travel:
    - Air travel emissions: Airbnb expanded its reporting boundary to include additional cabin classes of travel using the methodology described in footnote 11.
    - WTT emissions: Airbnb expanded its reporting boundary to include WTT emissions associated with aviation fuel from air travel, including the additional cabin classes of travel, using the methodology described in footnote 11.
    - The 2022 Scope 3, category 6 emissions were approximately 29% higher due to the changes described above.
- Scope 3, category 7: employee commuting:
    - Number of employees commuting versus working remotely: Based on its Live and Work Anywhere policy implemented in 2022, Airbnb refined its methodology for determining the number of employees commuting to be based on proximity to the office and data for badge scan entries instead of assuming all employees (other than the Beijing office location) were working remotely.
    - Commute distance: Airbnb refined its methodology for determining commute distance for cities outside the U.S. by basing the commute distance on traffic data from Numbeo instead of publicly available census data.
    - Home office size and percentage energy usage: Airbnb refined the assumptions related to home office size and percentage of energy usage for employees working remotely based on updated publicly available data.

    - Based on the IEA's Energy Efficiency Indicators database for the services sector (last updated December 2022), for locations in Australia, Belgium, Brazil, Canada, France, Germany, Ireland, Italy, Japan, Luxembourg, Netherlands, South Korea, Spain, and the United Kingdom, Airbnb expanded its reporting boundary for employees working remotely to include oil, coal, other stationary fuels, and purchased district heat as sources of emissions using the methodology described in footnote 12 instead of assuming natural gas and purchased electricity were the only sources of emissions.
    - WTT emissions and T&D losses: Airbnb expanded its reporting boundary to include WTT emissions, including WTT from T&D losses, and T&D losses associated with passenger cars, public transit and working remotely using the methodology described in footnote 12.
    - The 2022 Scope 3, category 7 emissions were approximately 43% higher due to the changes described above.