



2025 Sustainability Update

December 2025



Contents

Introduction	3
Operating Towards a Net Zero Company	4
Investing in Communities to Improve Sustainability and Resilience	8
Helping Hosts and Guests Adopt More Environmentally Responsible Practices	10
Forward-Looking Statements and Additional Notes	12
Appendix A - PricewaterhouseCoopers LLP (PwC) Report of Independent Accountants	14

Introduction

Airbnb has continued our work to build a more sustainable company and community. We believe this work helps make our company, our hosts, our guests, and the communities in which we operate more resilient.

This report provides an update on our efforts, including our progress towards:

1. **Operating towards a net zero company**
2. **Investing in communities to improve sustainability and resilience**
3. **Helping hosts and guests adopt more environmentally responsible practices**

Highlights include:

- Airbnb is currently on track to meet our 2030 corporate net zero and Science Based Targets initiative (SBTi) goals.¹ Additionally, our growth continues to be carbon efficient. While our company has experienced significant revenue growth since 2019, our emissions have not significantly increased.
- Airbnb's investments in projects intended to have a positive climate impact and help preserve the natural world increased by 19 percent year-over-year. We also committed a combined \$100 million to two funds dedicated to sustainable forest management and carbon credit generation that is expected to help us meet our 2030 corporate net zero goal.
- Airbnb continued to invest in environmental sustainability projects and partnerships in cities around the world, including projects that aim to protect or restore urban areas in the United States, urban greening initiatives in Germany, and wetland restoration for coastal resilience in Brazil.
- Airbnb continues to support programs and initiatives that make it easier for Airbnb hosts and guests to adopt more environmentally sustainable practices.

¹ As outlined in **Footnote 2**.

Operating Towards a Net Zero Company

Corporate Net Zero Goal

In 2021, we committed to a goal to operate as a net zero company by 2030. This means that by the end of 2030, we plan to reduce greenhouse gas emissions² associated with our global corporate operations and invest in solutions to offset residual emissions from those operations through carbon credits. In 2022, we set emission reduction targets, which the Science Based Targets initiative (SBTi) approved under their near-term standard.³

Airbnb is currently on track to meet our 2030 corporate net zero and SBTi goals:

- **Airbnb’s 2024 absolute Scope 1 and Scope 2 emissions are approximately 82 percent below our 2019 baseline.** Airbnb established a near-term science-based target to reduce Scope 1 and Scope 2⁴ absolute emissions by 78.4 percent by 2030 from our 2019 baseline. 2024 marks the fourth consecutive year we have exceeded this target, which is largely due to our continued efforts to match our office electricity use with 100 percent renewable electricity purchases.
- **Airbnb reduced our Scope 3 emissions intensity⁵ by approximately 60 percent from 2019 to 2024.** Airbnb established a near-term science-based target to reduce Scope 3 emissions intensity (MTCO₂e/\$1 million gross profit) by 55 percent by 2030 from our 2019 baseline, which we achieved in 2024. Airbnb’s 2024 corporate absolute emissions remained approximately equivalent to 2019 emissions, despite revenue more than doubling over the same period. Airbnb’s steady reduction of emissions intensity since 2019 demonstrates how Airbnb has grown its corporate operations in an emissions-efficient manner.

² Unless stated otherwise, references to Airbnb’s “emissions” means Airbnb’s corporate, absolute, market-based (i.e., total) greenhouse gas emissions in MTCO₂e for our global operations. The specific categories of emissions included are the Scope 1, Scope 2, and Scope 3 categories outlined in [Appendix A](#). Estimated emissions associated with any stays, services, or experiences on the Airbnb platform are not included.

We also purchase Energy Attribute Certificates to source renewable electricity to match the electricity consumption associated with the offices that are considered upstream leased assets (Scope 3, Category 8) and estimated employee work-from-home electricity consumption (a component of Scope 3, Category 7). These purchases are not reflected as Scope 3 emissions reductions. Similarly, any carbon credits (often referred to as “offsets”) we purchase are not reflected in the greenhouse gas emissions metrics reported herein.

³ Further information on these goals is available on the SBTi website at sciencebasedtargets.org.

⁴ Scope 1 and Scope 2 (market-based) emissions are direct emissions from stationary combustion and refrigerants and indirect emissions from purchased electricity, diesel generators, and district heat, respectively.

⁵ Scope 3 emissions are indirect emissions that occur in our value chain. Scope 3 emissions categories included in our SBTi near-term science-based target are outlined in [Appendix A](#).

Scope 3 emissions intensity is 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, and 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.

- **From 2023 to 2024, we increased the annual volume of carbon dioxide equivalent credits purchased and retired by 28 percent.** These credits come from projects that are predominantly nature-based and aim to have a long-lasting, positive climate impact.
- **2024 marked the fifth consecutive year Airbnb achieved our 100 percent renewable electricity commitment for corporate operations.** We achieved this target by matching all our office electricity use (Scope 2 and Scope 3, Category 8) with 100 percent renewable electricity purchases, the vast majority of which meet or exceed the standards of RE100.⁶

Measuring and Disclosing Corporate Emissions

Annually since 2019, we have measured and disclosed our corporate emissions. A three-year look back of Airbnb's corporate Scope 1, Scope 2, and Scope 3 emissions from 2022 through 2024 are shown in [Appendix A](#). We engaged PricewaterhouseCoopers LLP (PwC) to provide limited assurance over these metrics.

Our annual greenhouse gas measurement considers the principles and guidance of the internationally recognized Greenhouse Gas (GHG) Protocol standards. We work with our third-party sustainability partner, Watershed, to continually improve the accuracy of our measurement to reflect changes in the business and our approach to measuring emissions. As such, the data sources and methodology we use change over time to reflect updates we deem appropriate, including, if necessary, our reporting boundary or baseline.

Driving Towards Net Zero: Key Initiatives

Airbnb continues to advance renewable electricity and energy efficiency in our corporate operations.

In 2024, Airbnb achieved 100 percent renewable electricity for our corporate operations for the fifth consecutive year. Airbnb's expanded participation in local renewable energy utility programs enabled Airbnb's largest office locations in San Francisco and Dublin to be powered by 100 percent renewable electricity from California wind and solar and Irish wind. To ensure complete coverage, we purchased and retired Energy Attribute Certificates⁷ for the remainder of our corporate office footprint (Scope 2 and Scope 3, Category 8⁸), matching 100 percent of our total electricity consumption for 2024.

Beyond our 100 percent renewable electricity commitment for offices, we continue to address the emissions associated with employees working from home (equivalent to the home office electricity portion of our Scope 3, Category 7 emissions) under our flexible "Live and Work

⁶ Airbnb joined the RE100 in 2021 and committed to sourcing renewable electricity for our Scope 2 electricity consumption according to RE100 standards. As described in [Footnote 2](#), we also purchase Energy Attribute Certificates to source renewable electricity to match the electricity consumption associated with the offices that are considered upstream leased assets (Scope 3, Category 8) and estimated employee work-from-home electricity consumption (a component of Scope 3, Category 7).

⁷ I.e., Renewable Energy Certificates, guarantees of origin, or similar instruments.

⁸ See [Footnote 2](#) for more details.

Anywhere" policy. Although not required, we purchase and retire Energy Attribute Certificates to match this estimated electricity use as part of our commitment to renewable electricity.⁹

In addition to sourcing renewable power, we have prioritized improving energy efficiency in our offices. In 2023, we conducted energy audits at some of our largest offices to identify opportunities for energy efficiency upgrades. Based on these findings, we've implemented targeted upgrades in our San Francisco and Dublin offices to improve our energy efficiency.

Airbnb engages suppliers to address key sources of corporate emissions.

Like many technology platforms, the vast majority of Airbnb's emissions are Scope 3 and are largely attributable to the goods and services we obtain from our suppliers, such as marketing, customer support, payment processing, and cloud services. To address this, we established the Airbnb Supplier Sustainability Program, which engages suppliers to commit to measure, report, and ultimately reduce their greenhouse gas impact. Program highlights include:

- **Regular supplier engagement:** We have established a regular meeting cadence with suppliers in the program, meeting more frequently with lower maturity¹⁰ suppliers. These sessions help strengthen our supplier relationships and allow Airbnb to monitor suppliers' progress against their program commitments, understand their challenges, and provide support where needed.
- **Securing supplier commitments:** Since the launch of the program, suppliers representing approximately 49 percent of Airbnb's 2024 corporate emissions have committed to measure, report, and—if they do not have approved near-term targets from the SBTi or similar emissions reduction goals—reduce their emissions intensity.
- **Transparency and reporting:** Airbnb began requesting suppliers to disclose environmental information, including their emissions, starting with CDP's 2023 disclosure cycle. Every year since, Airbnb's supplier disclosure rates have increased. Suppliers representing approximately 78 percent of Airbnb's 2024 emissions participated in CDP's 2025 disclosure cycle.
- **Improving supplier sustainability maturity¹⁰:** In 2025, in-scope suppliers accounting for approximately 11 percent of 2024 emissions were assessed by Airbnb to have improved the maturity of their climate programs as compared to the prior year. While Airbnb is by no means the sole reason behind this progress, we have received feedback from numerous suppliers that Airbnb's engagement has served as an impetus for suppliers to begin—or prioritize—this work.
- **Program recognition:** Airbnb received an A- score from the CDP Supply Chain Program's **2024 Supplier Engagement Assessment**, reflecting meaningful supplier action as captured in our company's CDP responses.

⁹ See [Footnote 2](#) for more details.

¹⁰ Airbnb performs a sustainability maturity assessment for each supplier using specific information, including whether the supplier (or parent/holding company, if applicable) has a sustainability team in place, has measured some/all scopes of emissions, publicly discloses its emissions, and/or has public emissions reduction targets in place.

Increasing Investments in Carbon Credits

Through our carbon credits¹¹ program, we strive to purchase credits that deliver positive impact while mitigating emissions. We prioritize nature-based projects and, when possible, look for opportunities to support projects near the cities and towns where our hosts and guests live with the aim of helping improve the quality of life and increasing climate resilience for communities. Every project is run through a process to assess performance against our standards of due diligence. Additionally, we aim to select projects that provide co-benefits—such as improved biodiversity, economic development, or improved community services and infrastructure—while meeting criteria including, but not limited to, additionality, permanence, adherence to third-party standards, and ongoing monitoring.

Investments we made in 2024 include support of projects that are expected to improve forestry management in northern California, restore forests owned by rural communities in Mexico, and protect coastal forests in Guatemala.

Additionally, as part of Airbnb’s mission-driven investments program, Airbnb has committed \$100 million to two climate funds that invest in forest projects in the United States, Latin America, Africa, and Asia. Through land and forest management, these projects are expected to remove greenhouse gases from the atmosphere or lower emissions compared to baseline activity, increase biodiversity, and reduce water consumption, while delivering a return to Airbnb primarily in the form of high-quality carbon credits. In many cases, these projects are also expected to contribute to the social and economic development of local communities.

¹¹ We use the term “carbon credits” to mean 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.

Investing in Communities to Improve Sustainability and Resilience

As our community has expanded, Airbnb continues to invest in initiatives to support a wide range of projects such as city greening, reforestation, and climate resilience, as well as organizations working to address environmental issues.

Airbnb hosts help direct donations to 45 environmental organizations around the globe.

Through the Airbnb Community Fund, in 2024 Airbnb donated more than \$1.7 million to 45 organizations supporting environmental sustainability efforts. Launched in 2020, the Airbnb Community Fund is a \$100 million initiative that will continue through 2030 and will directly support local communities and the people who live there. Each year, we're proud to partner with hosts to identify important issues and nominate many of the non-profit organizations that receive donations. Recipients of Community Fund grants have included **Waste Warriors** in India, **Instituto Alok** in Brazil, **Ana-Ariège Natural Spaces Conservatory** (ANA-CEN Ariège) in France, and **Las Niñas del Tul** in Spain.

Airbnb invests in greening initiatives for more resilient communities.

Airbnb invests in projects that enhance and protect green spaces that are enjoyed by visitors and locals alike. Highlights include:

- **Coole Orte for Hamburg:** As part of this project, which sought future-oriented greening ideas for public spaces that would enrich Hamburg, Germany, **Airbnb awarded €250,000** to "StattGarten am Großneumarkt," which involves tree planting and the creation of recreational areas to support climate-resilient greening of the Großneumarkt square in central Hamburg. This was awarded in partnership with the Green City Foundation and the Lorenz von Ehren tree nursery.
- **Supporting conservation projects in Germany:** Airbnb contributed €250,000 to nature conservation and climate protection projects, primarily in Germany, that help enhance climate resilience and biodiversity in local forests, restore peatlands, enable local tree planting, and celebrate Airbnb's partnership with Lollapalooza Berlin. This contribution was intended to take into account the impact on the environment from the increased number of Airbnb guests visiting Berlin in July, including during Lollapalooza.
- **Restoring beaches in Brazil:** In celebration of the 15th anniversary of Instituto-E's Restinga Project—an initiative dedicated to restoring native coastal vegetation to help mitigate flooding and promote climate resilience in Rio de Janeiro, Brazil—Airbnb helped expand the project to a second beach. Airbnb hosts in Rio joined the bi-annual replanting of restingas and were provided **educational materials** to share with their guests, fostering sustainable tourism and community engagement on environmental conservation.
- **Protecting green spaces in the United States:** We leveraged our carbon credits program to invest in projects through City Forest Credits that protect or restore urban and surrounding green spaces. For example, in the region surrounding Austin, Texas,

TreeFolks's Central Texas Floodplain Reforestation Program is reforesting land to help improve water quality, provide wildlife habitat, and support climate resilience. Similarly, near Atlanta, Georgia, the Anneewakee Forest Preserve protects a mature hardwood forest and will soon establish walking trails for recreational opportunities.

Airbnb.org enables emergency housing in times of crisis, including in the aftermath of extreme weather events.

[Airbnb.org](#), an independent nonprofit founded by Airbnb, provides free emergency housing to people around the world who are impacted by extreme weather events and other crises. Since 2020, Airbnb.org has provided 1.6 million nights of free, temporary housing to over 250,000 people around the world. In 2025 alone, Airbnb.org responded to more than 60 crises, housing nearly 34,000 people, including those impacted by natural disasters like floods in **Central Texas** and Mexico, wildfires in **Los Angeles** and South Korea, and an earthquake affecting Thailand, among others. The stories of some of those impacted are found [here](#).

Airbnb covers all of Airbnb.org's operating expenses and makes no money from Airbnb.org stays. Airbnb enables Airbnb.org's unique charitable model by providing it with the platform, technology, staff, and connections to the Airbnb host community to provide free emergency housing at scale.



Airbnb hosts helped replant restingas in Rio de Janeiro, Brazil.

Helping Hosts and Guests Adopt More Environmentally Responsible Practices

Airbnb's community includes more than 5 million hosts who have welcomed over 2 billion guest arrivals in almost every country around the globe. Many members of our host community want to play a role in protecting the communities they call home, and 80 percent of stays hosts globally say they incorporate at least one environmentally sustainable practice into their hosting.¹² To support our community, we continue to invest in programs that give hosts and guests tools to adopt more environmentally sustainable practices.

Airbnb provides hosts tools to adopt more environmentally sustainable practices in their homes and engage with their communities.

We help hosts engage with the environmental issues they care about most. These efforts can reduce hosts' energy bills as well as the impact of their homes on the environment and can help them appeal to guests interested in sustainable amenities. This work includes:

- **Supporting energy-efficiency and clean energy alternatives:** Building on our previous programs in the [UK, France, and Spain](#), in November 2025, Airbnb launched a pilot partnership with Polarstern, a leading German renewable energy provider, to enable eligible German Airbnb hosts to transition their listings to 100 percent renewable electricity. Airbnb and Polarstern make it easy for hosts to enroll online and receive a discount on their yearly electricity bill. Hosts also receive practical energy-saving tips to help further reduce the energy demands of their listings. By equipping hosts with these tools, Airbnb is supporting the German community's interest in climate-friendly programs while advancing our commitments to environmental stewardship.
- **EV charging infrastructure:** To help hosts meet growing guest demand, we've continued our pilot program to make it more affordable for hosts in the United States to install EV chargers in partnership with ChargePoint.
- **Host engagement:** In 2025, Airbnb funded more than 150 Host Club sustainability events around the world. These included volunteer opportunities, such as a beach cleanup in Mexico, an educational eco-friendly hosting session and tree-planting event in India, and a meetup with a biologist guest speaker in Canada. Additionally, in September 2025, Airbnb hosted the fourth annual Festival of Sustainability in the online Community Center, where hosts shared their experiences and ideas for sustainable practices. Articles covered topics such as [EV charging](#), [reducing food waste](#), and achieving self-sufficiency using [solar panels](#). Additionally, a dozen Host Clubs organized community cleanups to participate in World Cleanup Day.
- **Offering educational resources:** We offer sustainability tips developed with experts and tailored to Airbnb hosts, such as [easy ways to make your home more sustainable](#) and [tips for making guest stays more sustainable](#). We continue to develop resources for hosts at every stage of their sustainability journey and look forward to expanding in 2026.

¹² Based on responses from more than 77,000 Airbnb hosts globally surveyed September 2024 and May 2025.

Airbnb works to promote more sustainable tourism among guests.

Airbnb travelers don't just see a place—they can experience it. Through partnerships with governments and local organizations, we are working to promote more sustainable travel practices and experiences. Highlights include:

- **Dispersing guests during big events:** Airbnb offers a way for communities to welcome a large influx of visitors across neighborhoods during major events, without needing to build new, and often temporary, infrastructure. For example, accommodations on Airbnb during the Paris 2024 Olympic and Paralympic Games helped disperse guests and their spending throughout the Paris region, with Airbnb listings located in 99 percent of all postal codes. Looking ahead to the 2026 Games in Milano-Cortina, more than 160,000 people are expected to stay in Airbnb listings across the Games regions, generating an estimated **€154 million of economic impact for Italy**. Airbnb will also help guests stay close to the action with listings in over 85 percent of municipalities across the three host regions.
- **Offering guests the opportunity to support environmental sustainability projects:** In Germany, our German Climate Contribution tool provides an opportunity for guests from Germany to support environmental sustainability projects when booking a stay on Airbnb. To date, over 130,000 guests in Germany have used this pilot program to make a climate contribution. Beneficiary projects include organizations such as Pina Earth, MoorFutures®, and Tradewater, whose work is designed to help remove or avoid greenhouse gases through projects such as forest and land management.
- **Encouraging authentic tourism:** In Brazil, we expanded our **Airbnb Routes** campaign to the State of Pará, Brazil. In partnership with Pará's State Secretary of Tourism, we launched four unique routes in the state, celebrating local communities, cultures, and the state's unique biodiversity, while promoting sustainable tourism.
- **Supporting rural revitalization:** We contributed to the strengthening of local tourism in Japan by repurposing vacant homes into new listings. **Together with the Japan Kominka Association (JKA)**, Airbnb aims to support and champion Japan's rich cultural heritage and the opportunities for restoring underutilized or vacant traditional homes aimed toward promoting sustainable tourism and rural revitalization.

Forward-Looking Statements and Additional Notes

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,” “on track,” “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 16, 2024 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 and other sustainability-related 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” for the purposes of any of our regulatory reporting obligations including under US federal securities laws, the EU Corporate Sustainability Reporting Directive and related transpositional legislation, or otherwise. This is the case even if, in some situations, our disclosures herein leverage summaries or excerpts of language from other reporting. 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 and 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. Similarly, certain aspects of this report are informed by policies and procedures that we believe apply appropriate levels of support to address issues in scope; while some of these statements may use words such as “ensure,” “prevent,” or similar language, such terms should not be

considered to mean (as there can be no guarantee) that such efforts will be successful in all situations.

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 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 in the 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. We may also experience, as we have in the past, errors, inconsistencies, or inaccuracies in our data, estimates, or calculations. These may cause actual results to differ materially from what has been reported and otherwise adversely impact our business, financial condition, or results of operations. Additionally, our sustainability initiatives and 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. We cannot guarantee that any such changes will align with any individual stakeholder's preferences, including any particular interpretations of frameworks or perceived common or best practice. For the avoidance of doubt, no statement herein is intended to indicate, and we hereby expressly disclaim, the undertaking of any additional duties beyond those expressly provided for by law.

Certain information in this document may also be used for compliance with various legal obligations, including California's Health and Safety Code 38533 ("SB 261"). However, this report is necessarily broader than some of these disclosure requirements, and any such use shall not be deemed to incorporate portions of this report that are not responsive to such obligations or our references to same. Further, neither we nor any of our affiliates are conceding any specific item is required to be disclosed under SB 261 or other legal requirements, nor are waiving any arguments about the interpretation of such laws. Moreover, this disclosure is not intended to create, and we hereby disclaim, any legal relations, rights, or obligations to any third-party. Additionally, in certain circumstances, information Airbnb includes in this report may differ from information included in regulatory or other reporting due to differences in methodologies for the calculation of certain metrics or other factors which may be in or out of our control.

Finally, website and document references throughout this report are provided for convenience only, and the content is not incorporated by reference into this document unless expressly noted. Such referenced materials may be subject to their own notes and qualifiers, including speaking of a specific point in time.

Appendix A

PricewaterhouseCoopers LLP (PwC) 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, 2024, 2023, and 2022 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.

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 emissions 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.

As discussed in management's assertion, in 2024 and 2023, Airbnb, Inc. changed certain of its 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.

PricewaterhouseCoopers LLP

San Francisco, California

June 30, 2025 except for the adjustments to certain metrics as discussed in footnote 18 of management's assertion, as to which the date is November 14, 2025

Airbnb, Inc. Management Assertion (2024)

With respect to the greenhouse gas (GHG) emissions metrics (metrics) presented in the table below for the reporting years ended December 31, 2022, 2023, and 2024, 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^{1,2,3,16}	Metric Quantity 2022 (MTCO_{2e})⁴	Metric Quantity 2023 (MTCO_{2e})⁴	Metric Quantity 2024 (MTCO_{2e})⁴
Scope 1: Stationary combustion and refrigerants	Direct emissions from stationary combustion (natural gas, oil, coal, biofuels and other stationary fuel sources) and refrigerants. ^{5,16}	1,375	1,303	1,295
Total Scope 1		1,375	1,303	1,295
Scope 2 (location-based)	Indirect emissions from purchased electricity, purchased electricity from diesel generators, onsite renewable electricity, and purchased district heat (location-based). ^{6,16,17}	5,384	6,060	5,180
Scope 2 (market-based)	Indirect emissions from purchased electricity, purchased electricity from diesel generators, onsite renewable electricity, and purchased district heat (market-based). ^{6,16,17}	1	1	1
Total Scope 2 (market-based)		1	1	1
Scope 3, Category 1: Purchased goods and services	Indirect emissions from goods and services Airbnb purchased from other entities, payment processing services, 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. ^{7,17}	314,998	364,566	353,259
Scope 3, Category 2: Capital goods	Indirect emissions from capital goods Airbnb purchased from other entities. ^{8,17}	1,554	1,183	2,090
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, biofuels, other stationary fuel sources as well as purchased electricity, purchased electricity from diesel generators, onsite renewable electricity, and purchased district heat usage, and T&D losses that occur as a result of purchased electricity and purchased district heat usage. ⁹	2,832	2,925	1,964
Scope 3, Category 5: Waste generated in operations	Indirect emissions from third-party disposal of waste, which includes waste disposed in landfills and waste recycled. ¹⁰	68	118	133
Scope 3, Category 6: Business travel	Indirect emissions from employee flights, ground transportation, meals, and other miscellaneous business travel expenses, as well as WTT emissions associated with aviation fuel. ^{11,17}	6,976	21,526	32,076

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 includes emissions from stationary combustion (natural gas, oil, coal, biofuels, and other stationary fuel sources), purchased electricity and purchased district heat and their associated WTT emissions and T&D losses. ¹²	4,420	4,960	5,095
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, biofuels, and other stationary fuel sources), refrigerants, purchased electricity and purchased 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. ^{13,17}	634	712	713
Combined Scope 3 Categories noted above	Combined Scope 3 emissions consisting of Categories 1, 2, 3, 5, 6, 7, and 8.	331,482	395,990	395,330
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.	332,858	397,294	396,626
Scope 3 Emissions Intensity (MTCO ₂ e/\$1M gross profit)	Calculated as Combined Scope 3 Categories noted above divided by gross profit. ¹⁴	48	48	43

GHG Emissions Assessment Criteria (Unless otherwise indicated, the assessment criteria is 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 (CO₂e) emissions are inclusive of carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O) and industrial gases, which include hydrofluorocarbons (HFCs). The other GHGs of sulfur hexafluoride (SF₆), perfluorocarbons (PFCs), and nitrogen trifluoride (NF₃) are not emitted by Airbnb's locations. Emissions data by individual gas is not disclosed as a majority of CO₂e relates to CO₂. These CO₂e 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) Sixth Assessment Report (AR 6, 100-year horizon), (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, the embedded GWP is converted to AR 6. CO₂e emissions are calculated by multiplying actual or estimated activity data (e.g., energy/fuel usage or refrigerant gas losses) by relevant emission factors and/or GWP. Airbnb used the emission factors as indicated in footnote 15.

4. MTCO₂e = metric tons of carbon dioxide equivalent.

5. Scope 1 emissions from stationary combustion and refrigerants:

- Usage from stationary combustion of natural gas, oil, coal, biofuels, and other stationary fuel sources was estimated using the median monthly Energy Use Intensity (EUI) from the Department of Energy's (DOE) Building Performance Database (BPD) (June 2022) 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 locations in the United States (U.S.) and countries where the International Energy Agency's (IEA) Energy Efficiency Indicators database for the services sector (for 2022 and 2023, the version last updated December 2022 was used; for 2024, IEA Energy Efficiency Indicators as of July 2024 were used) did not publish energy efficiency indicators, natural gas was assumed to be the only stationary combustion fuel source. For locations in all other countries (i.e., those covered by the IEA), the IEA Energy Efficiency Indicators database was used to calculate fuel mix (i.e., proportion of energy consumption by fuel type).
 - Considering the GHG Protocol guidance, CO₂ emissions from biogenic combustion related to biofuel (heating energy) are not included in our reported Scope 1 emissions or in the GHG emissions reported in this management assertion, while CH₄ and N₂O emissions related to biogenic combustion are accounted for in our reported Scope 1 emissions.
- Refrigerant gas losses were estimated using an intensity factor per square foot generated from the U.S. Environmental Protection Agency's (EPA) HFC Emissions Accounting Tool (2024) for the services sector multiplied by the location's square footage per the lease agreement and months leased for the reporting year.
- Estimated emissions from the sources above account for 100% of reported Scope 1 emissions for the 2022, 2023 and 2024 reporting years.

6. Scope 2 emissions from purchased electricity, purchased electricity from diesel generators, onsite renewable electricity, and purchased district heat:

- 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.
 - Monthly usage for these other locations identified as unoccupied was reduced by 25% 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.
 - For 2022 and 2023, locations were identified as unoccupied if monthly occupancy rates were less than 10%.
 - For 2024, locations were identified as unoccupied based on real estate data provided by Airbnb's Global Real Estate team.
- Purchased electricity generated from diesel generators was collected from monthly utility invoices obtained from third-party providers, where available. No estimates were made for locations where actual usage was not available.
- Onsite renewable electricity was collected from monthly utility invoices obtained from third-party providers, where available. There were zero emissions associated with this electricity usage. No estimates were made for locations where actual usage was not available.
- Purchased district heat 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 the locations in the U.S. and countries where the IEA's Energy Efficiency Indicators database for the services sector (for 2022 and 2023, the version last updated December 2022 was used; for 2024, IEA Energy Efficiency Indicators as of July 2024 were used) did not publish energy efficiency indicators, no district heat usage was estimated. For locations in all other countries (i.e., those covered by the IEA), the IEA Energy Efficiency Indicators database was used to calculate fuel mix (i.e., proportion of energy consumption by fuel type).
- Airbnb considers the GHG Protocol's market-based emission factor hierarchy (from highest to lowest precision):
 - Airbnb contractually procured renewable electricity in relation to its operations globally in the form of Energy Attribute Certificates (EACs), which included renewable energy certificates (RECs), guarantees of origin (GOs) and international renewable energy certificates (i-RECs).
 - EACs that were purchased and have been retired were applied to electricity usage at various locations. Any remaining electricity not associated with an EAC was converted to emissions using the emission factors described below. Sourcing and retirement of EACs consider guidelines on

- geography, vintage, certification and retirement established by the GHG Protocol Scope 2 Guidance and RE100 technical criteria.
- Approximately 98% of Scope 2 purchased renewable electricity met the application and retirement guidelines on geography established by the GHG Protocol Scope 2 Guidance for 2023 and 2024. Where Airbnb was unable to source EACs from within the same market boundary where the electricity consumption occurred, it was due to limited availability of EACs within those market boundaries. In these cases, Airbnb sourced the EACs from outside market boundaries. Scope 2 market-based emissions would have been 163 MTCO₂e and 161 MTCO₂e higher in 2023 and 2024, respectively, without the application of these EACs.
 - For 2023 and 2024: Utility-specific market-based emission factors for the most recent reporting year provided by the utility provider.
 - Airbnb contracts with CleanPowerSF to purchase electricity associated with certain San Francisco locations through their SF SuperGreen program. Through this program, 100% renewable electricity was supplied to one location starting June 2023, and two additional locations starting July 2024.
 - Airbnb contracts with Pinergy to purchase electricity associated with locations in Dublin through their Green Energy program. Through this program, 100% renewable electricity was supplied to one location starting January 2024.
 - Residual mix and location-based emission factors were not applied as electricity usage was reduced to 0 MTCO₂e as a result of the application of EACs and utility-specific market-based emission factors.
 - Estimated emissions from the sources above account for 100%, approximately 85% and 100% of reported Scope 2 (market-based) emissions for the 2022, 2023 and 2024 reporting years, respectively, and approximately 87%, 85% and 77% of reported Scope 2 (location-based) emissions for the 2022, 2023 and 2024 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 unit data was not available, calculated based on cloud-related spend from Airbnb's general ledger. Where spend was used, for 2024 only, spend was adjusted to account for inflation or deflation using industry-level price index data published in 2024 by the U.S. Bureau of Economic Analysis (BEA) to align with the year of the values used in the (i) Comprehensive Environmental Data Archive (CEDA) model or (ii) derived supplier-specific emission factor. Intercompany transactions were excluded.
 - T&D losses: Calculated based on total purchased cloud electricity usage as described within this footnote multiplied by the country-specific grid loss rates described in footnote 9.
 - WTT emissions: 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. For 2024 only, spend was adjusted to account for inflation or deflation as described above. Intercompany transactions were excluded.
 - 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, payments to directors, and acquisition payments.
8. Scope 3, category 2: capital goods emissions were calculated based on spend from Airbnb's general ledger for capital goods purchased from third-party suppliers. For 2024 only, spend was adjusted to account for inflation or deflation as described in footnote 7. Intercompany transactions were excluded.
9. Scope 3, category 3: fuel- and energy-related activities (not included in Scope 1 or Scope 2) emissions:
- WTT emissions: Calculated based on total usage (natural gas, oil, coal, biofuels, other stationary fuel sources, purchased electricity, purchased electricity from diesel generators, onsite renewable electricity, and purchased district heat) from Scope 1 and Scope 2, and purchased electricity and purchased 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:
 - 2022:
 - U.S.: U.S. EPA Emissions & Generation Resource Integrated Database (eGrid) 2020 factors by subregion (2022)

- All other countries: Ecoinvent's Database 3.8 (2021)
 - 2023:
 - U.S.: U.S. EPA eGrid 2021 factors by subregion (2023)
 - All other countries: Ecoinvent's Database 3.9.1 (2022)
 - 2024:
 - US: U.S. EPA eGrid 2022 factors by subregion (2024)
 - All other countries: Ecoinvent's Database 3.10 (2023)
- 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).
- 11. Scope 3, category 6: business travel emissions:
 - For certain flights, emissions were calculated based on distance traveled and cabin class provided by Airbnb's third-party travel management company. For certain flights where data was available, emissions were calculated based on jet fuel consumption, or, where jet fuel consumption was not available, consumption was estimated based on aircraft type and distance traveled as provided by Airbnb's third-party travel management company, and average fuel consumption of the aircraft flown as published by Aircraft Bluebook. All emissions based on jet fuel consumption assume kerosene-type jet fuel was used.
 - Other travel-related employee expenses, such as ground transportation, meals, employee business travel stays not booked through the Airbnb platform and other miscellaneous business travel expenses were calculated based on spend from Airbnb's general ledger.
 - For 2024 only, spend was adjusted to account for inflation or deflation as described in footnote 7.
 - WTT emissions associated with aviation fuel from air travel 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):
 - 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 and 2 hours of the nearest office location. Employees who lived more than 50 miles and 2 hours from the nearest office location were not mapped to an office, and therefore, were treated as working remotely. For certain countries where commute distance could not be determined, they were mapped to the office they were originally assigned.
 - 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 survey 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 (2022 data for 2024; 2017 data for 2022 and 2023).
 - UK cities: Normalized mean trip length, by trip mode, published by the UK National Transit Survey for 2024 only (2024).
 - All other cities: City or country-level estimates obtained from publicly available census data and publicly available traffic data from Numbeo. Where publicly available census or traffic data was not available Airbnb assumed the average commute distance was 24 miles based on the U.S. National Household Travel Survey (2022 data for 2024; 2017 data for 2022 and 2023).
 - WTT emissions associated with passenger cars and public transit were calculated using energy use data related to passenger car and public transit activity as described within this footnote.
 - Working remotely (i.e., teleworking):
 - 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 and onsite renewable electricity) based on the country in which they were working remotely.

- For employees working remotely in the U.S. or in countries that are not covered by the IEA Energy Efficiency Indicators database, 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 and kWh per square foot for purchased electricity 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%).
 - For employees working remotely in all other countries (i.e., those covered by the IEA), monthly usage was estimated using the EUI from the IEA Energy Efficiency Indicators database for MMBTU per square foot for natural gas, oil, coal, biofuels, other stationary fuel sources, and district heat and kWh per square foot for purchased electricity 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 titled "Working from home can save energy and reduce emissions. But how much?".
 - 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.
 - For 2022, 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 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 usage related to working remotely.
 - Sourcing and retirement of RECs consider the guidelines on geography, vintage, certification and retirement established by the GHG Protocol Scope 2 Guidance and RE100. The RECs applied to the 2022 reporting year were contracted for and retired before December 31, 2023.
 - This aforementioned program was discontinued in 2023 and therefore, no RECs were applied in calculating the emissions from working remotely for 2023 or 2024.
 - WTT emissions: Calculated based on total usage (natural gas, oil, coal, biofuels, other stationary fuel sources, purchased electricity, and purchased district heat) while working remotely, and purchased electricity and purchased 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 rates as described in footnote 9.
 - 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:
- Upstream leased assets emissions include 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, biofuels, 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, except for the 25% reduction which was only applied to electricity usage for locations identified as unoccupied and where Airbnb occupied the full floor.
 - For 2022 and 2023, locations were identified as unoccupied if monthly occupancy rates were less than 10%.
 - For 2024, locations were identified as unoccupied based on real estate data provided by Airbnb's Global Real Estate team.
 - WTT emissions: Calculated based on total usage (natural gas, oil, coal, biofuels, other stationary fuel sources, purchased electricity, and purchased district heat), and purchased electricity and purchased 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 rates as described in footnote 9.
 - 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: Combined 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 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 year the source was published or released. Additionally, if a reporting year is not listed, then there were no associated emissions from locations within that country.
- Certain emission factor sources had more recent versions available as of the date these metrics were reported.
 - Emission factors noted with a ^g have an embedded GWP which was converted to AR6.
 - The U.K. Department for Energy Security and Net Zero (DESNZ) was previously referred to as the U.K. Department for Environment, Food & Rural Affairs (DEFRA) or U.K. Department for Business, Energy & Industrial Strategy (BEIS).

GHG Emissions Scope	Emissions Source	Emission Factors
Scope 1	Natural gas	<p><i>U.S. and all other countries:</i></p> <p>2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022)</p> <p>2023: U.S. EPA 2023 Emissions Factors for Greenhouse Gas Inventories (2023)</p> <p>2024: U.S. EPA 2024 Emission Factors Greenhouse Gas Inventories (2024)</p> <p><i>Australia:</i></p> <p>2022, 2023: Same as U.S. and all other countries</p> <p>2024: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2024 (2024) ^g</p>
Scope 1	Coal, oil, and other stationary fuel sources	<p><i>All other countries:</i></p> <p>2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022)</p> <p>2023: U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (2023)</p> <p>2024: U.S. EPA 2024 Emission Factors Greenhouse Gas Inventories (2024)</p> <p><i>Australia:</i></p> <p>2022, 2023: Same as U.S. and all other countries</p> <p>2024: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2024 (2024) ^g</p> <p><i>Note: Airbnb uses natural gas emission factors to calculate emissions related to "other stationary fuel sources" as a proxy.</i></p>
Scope 1	Biofuels	<p><i>All other countries:</i></p> <p>2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)</p> <p>2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)</p>

		<p>2024: DESNZ 2024 U.K. Government GHG Conversion Factors for Company Reporting (2024)</p> <p><i>Australia:</i></p> <p>2022, 2023: Same as U.S. and all other countries</p> <p>2024: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2024 (2024) [©]</p>
Scope 1	Refrigerants	<p>2022: CARB High-Global Warming Potential (High-GWP) Refrigerants, IPCC Fifth Assessment Report (2014)</p> <p>2023: U.S. EPA Compositions of Refrigerant Blends, IPCC Sixth Assessment Report (2021)</p> <p>2024: IPCC Sixth Assessment Report (2021), WG1 Chapter 7 Supplementary Material</p>
Scope 2	Purchased electricity (location-based)	<p><i>U.S.:</i></p> <p>2022: U.S. EPA eGrid 2020 factors by subregion (2022)</p> <p>2023: U.S. EPA eGrid 2021 factors by subregion (2023)</p> <p>2024: U.S. EPA eGrid 2022 factors by subregion (2024)</p> <p><i>U.K.:</i></p> <p>2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022) [©]</p> <p>2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023) [©]</p> <p>2024: DESNZ 2024 U.K. Government GHG Conversion Factors for Company Reporting (2024) [©]</p> <p><i>Australia:</i></p> <p>2022:</p> <p>Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2022 (2023)</p> <p>2023:</p> <p>Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2023 (2023)</p> <p>2024:</p> <p>January through June 2024: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2023 (2023)</p> <p>July through December 2024: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2024 (2024)</p> <p><i>Brazil:</i></p> <p>2022: Ecoinvent's Database 3.8 (2021)</p> <p>2023: Ecoinvent's Database 3.9.1 (2022)</p> <p>2024: Ecoinvent's Database 3.10 (2023)</p> <p><i>Canada:</i></p> <p>2022: Environment and Climate Change Canada National Inventory Report 1990-2020: Greenhouse Gas Sources and Sinks in Canada (2022)</p>

		<p>2023: Environment and Climate Change Canada National Inventory Report 1990-2021: Greenhouse Gas Sources and Sinks in Canada (2023)</p> <p>2024: Environment and Climate Change Canada National Inventory Report 1990-2022: Greenhouse Gas Sources and Sinks in Canada (2024)</p> <p><i>China:</i></p> <p>2022, 2023: IGES List of Grid Emission Factors 10.10 (2021)</p> <p>2024: IEA Emissions Factors 2022 (2024)</p> <p><i>India (purchased electricity generated from diesel generators only):</i></p> <p>2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022)</p> <p>2023: U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (2023)</p> <p>2024: U.S. EPA 2024 Emissions Factors for Greenhouse Gas Inventories (2024)</p> <p><i>All other countries:</i></p> <p>2022: IEA Emissions Factors 2020 (2022)⁶, or if not available, Ecoinvent's Database 3.8 (2021)</p> <p>2023: IEA Emissions Factors 2020 (2022)⁶, or if not available, Ecoinvent's Database 3.9.1 (2022)</p> <p>2024: IEA Emissions Factors 2022 (2024), or if not available, Ecoinvent's Database 3.10 (2023)</p>
Scope 2	Purchased electricity (market-based)	<i>Residual mix and location-based emission factors:</i> These emission factors were not applied as electricity usage was reduced to 0 MTCO ₂ e as a result of the methodology described in footnote 6.
Scope 2	Purchased district heat (both location-based and market-based)	<p><i>U.K.:</i></p> <p>2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)⁶</p> <p>2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)⁶</p> <p>2024: DESNZ 2024 U.K. Government GHG Conversion Factors for Company Reporting (2024)⁶</p> <p><i>Japan and Canada:</i></p> <p>2022: Same as All other countries</p> <p>2023: Ecoinvent's Database 3.9.1 (2022)</p> <p>2024: Ecoinvent's Database 3.10 (2023)</p> <p><i>All other countries:</i></p> <p>2022, 2023, 2024: 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)</p>
Scope 3, Category 1: Purchased goods and services	Cloud services (virtual central processing unit data) – Purchased cloud electricity and services	<p><i>U.S.:</i></p> <p>2022, 2023: Green-e® Residual Mix Emissions Rates (2020 data) (2022) for CO₂ and U.S. EPA eGrid 2021 factors by subregion (2023) for CH₄ and N₂O</p>

	purchased cloud electricity T&D losses	<p>2024: Green-e® Residual Mix Emissions Rates (2021 data) (2023) for CO₂ and U.S. EPA eGrid 2021 factors by subregion (2023) for CH₄ and N₂O</p> <p><i>Canada:</i> 2022: Environment and Climate Change Canada National Inventory Report 1990-2020: Greenhouse Gas Sources and Sinks in Canada (2022) 2023: Environment and Climate Change Canada National Inventory Report 1990-2021: Greenhouse Gas Sources and Sinks in Canada (2023)</p> <p><i>EEA:</i> 2022: AIB European Residual Mixes 2021 (2022) 2023: AIB European Residual Mixes 2022 (2023) for CO₂ and DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)⁶ for CH₄ and N₂O 2024: AIB European Residual Mixes 2023 (2024) for CO₂ and IEA Emissions Factors 2022 (2024) for CH₄ and N₂O</p> <p><i>All other countries:</i> 2022, 2023: IEA Emissions Factors 2020 (2022)⁶, or if not available, Ecoinvent's Database 3.9.1 (2022) 2024: IEA Emissions Factors 2022 (2024), or if not available, Ecoinvent's Database 3.10 (2023)</p>
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	<p><i>Supplier-specific:</i> Where provided by the supplier, supplier-specific emission factors were applied.</p> <p><i>All other suppliers:</i> <i>U.K.:</i> 2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022) 2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)</p> <p><i>All other countries:</i> 2022, 2023: DESNZ and BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting (2022) 2024: IEA Life Cycle Upstream Emissions Factors 2022 (2024)</p>
Scope 3, Category 1: Purchased goods and services	Cloud services – Purchased cloud electricity (spend)	<p><i>Where the cloud service provider's publicly available CDP Climate Change disclosure or CDP supply chain response was deemed comprehensive and reasonable by management, the data was used to derive spend-based emission factors:</i> Provider-specific emission factor which was derived based on Scope 1, 2, and upstream Scope 3 emissions reported by the provider in the provider's publicly available CDP Climate Change disclosure or CDP supply chain response (for 2023 and 2024 only), and the previous fiscal year's revenue from the provider's publicly available audited financial statements. Given the provider-specific emission factor was derived from what is reported by the provider, for certain providers, this may not have included all cradle-to-gate emissions as is set forth in the GHG Protocol.</p> <p><i>Where the cloud service provider's publicly available CDP Climate Change disclosure or CDP supply chain response was not deemed comprehensive or reasonable by management based on the cloud services purchased, the sustainability report was used to derive a spend-based emission factor:</i> Amazon Web Services (AWS) cloud services emission factor was derived by adjusting the carbon intensity per gross merchandise sales in Amazon's</p>

		<p>most recently available sustainability report to exclude indirect Scope 3 emissions determined to be primarily associated with Amazon's non-cloud business (Scope 3 categories 3, 4, 6, and 7). This was done to preserve comparability between the three major cloud service providers - AWS, Microsoft, and Alphabet.</p> <p><i>Where the cloud service provider's publicly available CDP Climate Change disclosure, CDP supply chain response, or sustainability report was not used to derive spend-based emission factors:</i></p> <p>2022, 2023: U.S. EPA Environmentally-Extended Input-Output (EEIO) v2.0.1 (2022)</p> <p>2024: CEDA Version 7 (2024)</p>
Scope 3, Category 1: Purchased goods and services	Payment Processing (spend)	<p><i>Where the payment processor's ("processor") publicly available CDP Climate Change disclosure or CDP supply chain response was deemed comprehensive and reasonable by management, the data was used to derive spend-based emission factors:</i></p> <p>Processor-specific emission factor which was derived based on Scope 1, 2, and upstream Scope 3 emissions reported by the processor in the processor's publicly available CDP Climate Change disclosure or CDP supply chain response (for 2023 and 2024 only), and the previous fiscal year's revenue from the processor's publicly available audited financial statements. Given the processor-specific emission factor was derived from what is reported by the processor, for certain processors, this may not have included all cradle-to-gate emissions as is set forth in the GHG Protocol.</p> <p><i>Where the processor's publicly available CDP Climate Change disclosure or CDP supply chain response was not used to derive spend-based emission factors:</i></p> <p>Weighted average intensity emission factor (which covers Scope 1, 2, and upstream Scope 3 emissions) based on the next three largest processors' publicly available CDP Climate Change disclosure or CDP supply chain response for the previous fiscal year, and the previous fiscal year's revenue from the processor's publicly available audited financial statements.</p>
Scope 3, Category 1: Purchased goods and services	All other goods and services (spend)	<p><i>Where the suppliers' publicly available CDP Climate Change disclosure or CDP supply chain response was deemed comprehensive and reasonable by management, the data was used to derive spend-based emission factors:</i></p> <p>Supplier-specific emission factor which was derived based on Scope 1, 2, and upstream Scope 3 emissions reported by the supplier in the suppliers' publicly available CDP Climate Change disclosure or CDP supply chain response (for 2023 and 2024 only), and the previous fiscal year's revenue from the suppliers' publicly available audited financial statements. Given the supplier-specific emission factor was derived from what is reported by the supplier, for certain suppliers, this may not have included all cradle-to-gate emissions as is set forth in the GHG Protocol.</p> <p><i>Where the suppliers' publicly available CDP Climate Change disclosure or CDP supply chain response was not used to derive spend-based emission factors:</i></p> <p>2022, 2023: U.S. EPA EEIO v2.0.1 (2022)</p> <p>2024: CEDA Version 7 (2024)</p>

Scope 3, Category 2: Capital goods	N/A	<p><i>Where the suppliers' publicly available CDP Climate Change disclosure or CDP supply chain response was deemed comprehensive and reasonable by management, the data was used to derive spend-based emission factors:</i></p> <p>Supplier-specific emission factor which was derived based on Scope 1, 2, and upstream Scope 3 emissions reported by the supplier in the suppliers' publicly available CDP Climate Change disclosure or CDP supply chain response (for 2023 only), and the previous fiscal year's revenue from the suppliers' publicly available audited financial statements. Given the supplier-specific emission factor was derived from what is reported by the supplier, for certain suppliers, this may not have included all cradle-to-gate emissions as is set forth in the GHG Protocol.</p> <p><i>Where the suppliers' publicly available CDP Climate Change disclosure or CDP supply chain response was not used to derive spend-based emission factors:</i></p> <p>2022, 2023: U.S. EPA EEIO v2.0.1 (2022) 2024: CEDA Version 7 (2024)</p>
Scope 3, Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	WTT from natural gas, coal, and other stationary fuel sources	<p>2022, 2023: IPCC 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Chapter 4 - Fugitive Emissions (2019)</p> <p>2024: DESNZ 2024 U.K. Government GHG Conversion Factors for Company Reporting (2024)</p> <p><i>Note: Airbnb uses natural gas emission factors to calculate emissions related to "other stationary fuel sources" as a proxy.</i></p>
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, biofuels, purchased electricity from diesel generators, purchased district heat, and purchased district heat T&D losses	<p><i>Australia:</i></p> <p>2022, 2023: Same as All other countries</p> <p>2024: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2024 (2024) for WTT from oil</p> <p>2024: DESNZ 2024 U.K. Government GHG Conversion Factors for Company Reporting (2024) for WTT from all other sources</p> <p><i>All other countries:</i></p> <p>2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)</p> <p>2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)</p> <p>2024: DESNZ 2024 U.K. Government GHG Conversion Factors for Company Reporting (2024)</p>
Scope 3, Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	WTT from purchased electricity and onsite renewable electricity and purchased electricity T&D losses	<p><i>For WTT from onsite renewable electricity:</i></p> <p>Journal of Fundamentals of Renewables Energy and Applications, "LCA of Embodied Carbon Emissions from 14 Wind Turbines" (2016)</p> <p><i>For WTT from purchased electricity and purchased electricity T&D losses:</i></p> <p><i>U.K.:</i></p> <p>2022: DESNZ and BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting (2022)</p> <p>2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)</p> <p><i>All other countries:</i></p>

		<p>2022, 2023: DESNZ and BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting (2022)</p> <p>2024: IEA Life Cycle Upstream Emissions Factors 2022 (2024)</p>
<p>Scope 3, Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)</p>	<p>Purchased electricity T&D losses</p>	<p><i>U.S.:</i></p> <p>2022, 2023: Green-e® Residual Mix Emissions Rates (2020 data) (2022) for CO₂ and U.S. EPA eGrid 2021 factors by subregion (2023) for CH₄ and N₂O</p> <p>2024: Green-e® Residual Mix Emissions Rates (2021 data) (2023) for CO₂ and U.S. EPA eGrid 2021 factors by subregion (2023) for CH₄ and N₂O</p> <p><i>Australia:</i></p> <p>2022:</p> <p>Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2022 (2023)</p> <p>2023:</p> <p>Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2023 (2023)</p> <p>2024:</p> <p>January through June 2024: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2023 (2023)</p> <p>July through December 2024: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2024 (2024)</p> <p><i>Brazil:</i></p> <p>2022: Ecoinvent's Database 3.8 (2021)</p> <p>2023: Ecoinvent's Database 3.9.1 (2022)</p> <p>2024: Ecoinvent's Database 3.10 (2023)</p> <p><i>Canada:</i></p> <p>2022: Environment and Climate Change Canada National Inventory Report 1990-2020: Greenhouse Gas Sources and Sinks in Canada (2022)</p> <p>2023: Environment and Climate Change Canada National Inventory Report 1990-2021: Greenhouse Gas Sources and Sinks in Canada (2023)</p> <p>2024: Environment and Climate Change Canada National Inventory Report 1990-2022: Greenhouse Gas Sources and Sinks in Canada (2024)</p> <p><i>China:</i></p> <p>2022, 2023: IGES List of Grid Emission Factors 10.10 (2021)</p> <p>2024: IEA Emissions Factors 2022 (2024)</p> <p><i>EEA and U.K.:</i></p> <p>2022: AIB European Residual Mixes 2021 (2022)</p> <p>2023: AIB European Residual Mixes 2022 (2023) for CO₂ and DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023) for CH₄ and N₂O⁶</p>

		<p>2024: AIB European Residual Mixes 2023 (2024), for CO₂ and IEA Emissions Factors 2022 (2024) for CH₄ and N₂O</p> <p><i>All other countries:</i> 2022: IEA Emissions Factors 2020 (2022)⁶, or if not available, Ecoinvent's Database 3.8 (2021) 2023: IEA Emissions Factors 2020 (2022)⁶, or if not available, Ecoinvent's Database 3.9.1 (2022) 2024: IEA Emissions Factors 2022 (2024), or if not available, Ecoinvent's Database 3.10 (2023)</p>
Scope 3, Category 5: Waste generated in operations	N/A	<p><i>U.S.:</i> 2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022) 2023: U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (2022) 2024: U.S. EPA 2024 Emission Factors for Greenhouse Gas Inventories (2024)</p> <p><i>All other countries:</i> 2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022) 2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023) 2024: DESNZ 2024 U.K. Government GHG Conversion Factors for Company Reporting (2024)</p>
Scope 3, Category 6: Business travel	Air travel	<p><i>Where emissions were calculated based on jet fuel consumption:</i> 2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022) 2023: U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (2023) 2024: U.S. EPA 2024 Emission Factors for Greenhouse Gas Inventories (2024)</p> <p><i>Where emissions were calculated based on distance traveled and cabin class (emission factors applied are inclusive of radiative forcing):</i> 2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)⁶ 2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)⁶ 2024: DESNZ 2024 U.K. Government GHG Conversion Factors for Company Reporting (2024)⁶</p>

Scope 3, Category 6: Business travel	Other travel-related employee expenses	<p><i>Where the suppliers' publicly available CDP Climate Change disclosure or CDP supply chain response was deemed comprehensive and reasonable by management, the data was used to derive spend-based emission factors:</i></p> <p>Supplier-specific emission factor which was derived based on Scope 1, 2, and upstream Scope 3 emissions reported by the supplier in the suppliers' publicly available CDP Climate Change disclosure or CDP supply chain response (for 2023 and 2024 only), and the previous fiscal year's revenue from the suppliers' publicly available audited financial statements. Given the supplier-specific emission factor was derived from what is reported by the supplier, for certain suppliers, this may not have included all cradle-to-gate emissions as is set forth in the GHG Protocol.</p> <p><i>Where the suppliers' publicly available CDP Climate Change disclosure or CDP supply chain response was not used to derive spend-based emission factors:</i></p> <p>2022, 2023: U.S. EPA EEIO v2.0.1 (2022) 2024: CEDA Version 7 (2024)</p>
Scope 3, Category 6: Business travel	WTT from aviation fuel	<p>2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)</p> <p>2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)</p> <p>2024: DESNZ 2024 U.K. Government GHG Conversion Factors for Company Reporting (2024)</p>
Scope 3, Category 7: Employee commuting	Commuting - Passenger cars	<p>2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022)</p> <p>2023: U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (2023)</p> <p>2024: U.S. EPA 2025 Emissions Factors for Greenhouse Gas Inventories (2025)</p>
Scope 3, Category 7: Employee commuting	Commuting - Public transit	<p>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)</p> <p>2023: Weighted average emission factor based on commute mix data from the Bureau of Transportation Statistics (2023) and emission factors from public transportation sources published in the U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (2023)</p> <p>2024: Weighted average emission factor based on commute mix data from the Bureau of Transportation Statistics (2024) and emission factors from public transportation sources published in the U.S. EPA 2024 Emission Factors for Greenhouse Gas Inventories (2024)</p>
Scope 3, Category 7: Employee commuting	Commuting – WTT from passenger cars and public transit	<p>2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)</p> <p>2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)</p> <p>2024: DESNZ 2024 U.K. Government GHG Conversion Factors for Company Reporting (2024)</p>

Scope 3, Category 7: Employee commuting	Working remotely - Natural gas, oil, coal, biofuels, and other stationary fuel sources	Same as the Scope 1 emission factors for natural gas, oil, coal, biofuels, 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)	<p><i>U.S.:</i> 2022, 2023: Green-e® Residual Mix Emissions Rates (2020 data) (2022) for CO₂ and U.S. EPA eGrid 2021 factors by subregion (2023) for CH₄ and N₂O 2024: Green-e® Residual Mix Emissions Rates (2021 data) (2023) for CO₂ and U.S. EPA eGrid 2021 factors by subregion (2023) for CH₄ and N₂O</p> <p><i>Australia:</i> 2022: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2022 (2023) 2023: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2023 (2023) 2024: January through June: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2023 (2023) July through December: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2024 (2024)</p> <p><i>Sao Paulo Brazil:</i> 2022: Ecoinvent's Database 3.8 (2021) 2023: Ecoinvent's Database 3.9.1 (2022) 2024: Ecoinvent's Database 3.10 (2023)</p> <p><i>Canada:</i> 2022: Environment and Climate Change Canada National Inventory Report 1990-2020: Greenhouse Gas Sources and Sinks in Canada (2022) 2023: Environment and Climate Change Canada National Inventory Report 1990-2021: Greenhouse Gas Sources and Sinks in Canada (2023) 2024: Environment and Climate Change Canada National Inventory Report 1990-2022: Greenhouse Gas Sources and Sinks in Canada (2024)</p> <p><i>China:</i> 2022, 2023: IGES List of Grid Emission Factors 10.10 (2021) 2024: IEA Emissions Factors 2022 (2024)</p> <p><i>EEA and U.K.:</i> 2022: AIB European Residual Mixes 2021 (2022) 2023: AIB European Residual Mixes 2022 (2023) for CO₂ and DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)⁶ for CH₄ and N₂O</p>

		<p>2024: AIB European Residual Mixes 2023 (2024) for CO₂ and IEA Emissions Factors 2022 (2024) for CH₄ and N₂O</p> <p><i>All other countries:</i></p> <p>2022: IEA Emissions Factors 2020 (2022)⁶, or if not available, Ecoinvent's Database 3.8 (2021)</p> <p>2023: IEA Emissions Factors 2020 (2022)⁶</p> <p>2024: IEA Emissions Factors 2022 (2024)</p> <p><i>For 2022, 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</i></p>
Scope 3, Category 7: Employee commuting	Working remotely - Purchased district heat	Same as the Scope 2 purchased district heat emission factors based on the country in which the employee was working remote
Scope 3, Category 7: Employee commuting	Working remotely – Purchased district heat T&D losses and WTT from natural gas, oil, coal, biofuels, other stationary fuel sources, purchased district heat, and purchased district heat T&D losses	Same as the Scope 3, Category 3 WTT emission factors for natural gas, oil, coal, biofuels, 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	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, biofuels, and other stationary fuel sources, and refrigerants	Same as the Scope 1 emission factors for natural gas, oil, coal, biofuels, and other stationary fuel sources, and refrigerants
Scope 3, Category 8: Upstream leased assets	Purchased electricity and purchased electricity T&D losses	<p><i>U.S.:</i></p> <p>2022, 2023: Green-e® Residual Mix Emissions Rates (2020 data) (2022) for CO₂ and U.S. EPA eGrid 2021 factors by subregion (2023) for CH₄ and N₂O</p> <p>2024: Green-e® Residual Mix Emissions Rates (2021 data) (2023) for CO₂ and U.S. EPA eGrid 2021 factors by subregion (2023) for CH₄ and N₂O</p> <p><i>China:</i></p> <p>2022, 2023: IGES List of Grid Emission Factors 10.10 (2021)</p> <p><i>EEA:</i></p> <p>2022: AIB European Residual Mixes 2021 (2022)</p> <p>2023: AIB European Residual Mixes 2022 (2023) for CO₂ and DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)⁶ for CH₄ and N₂O</p> <p>2024: AIB European Residual Mixes 2023 (2024) for CO₂ and IEA Emissions Factors 2022 (2024) for CH₄ and N₂O</p>

		<i>All other countries:</i> 2022: IEA Emissions Factors 2020 (2022) ⁶ , or if not available, Ecoinvent's Database 3.8 (2021) 2023: IEA Emissions Factors 2020 (2022) ⁶ 2024: IEA Emissions Factors 2022 (2024)
Scope 3, Category 8: Upstream leased assets	Purchased district heat	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, biofuels, other stationary fuel sources, purchased district heat, and purchased district heat T&D losses	Same as the Scope 3, Category 3 WTT emission factors for natural gas, oil, coal, biofuels, 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	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

Airbnb annually considers its reporting boundaries, measurement methods, and criteria used to calculate its Scope 1, Scope 2, and Scope 3 emissions metrics.

16. As described below, in 2023, Airbnb changed certain of its criteria used to calculate the following GHG emissions metrics, which were not reflected in the comparative information for reporting years prior to 2023. The changes include:

- Scope 1: Stationary combustion and refrigerants:
 - Refrigerants: The emission factor source was changed from CARB High-Global Warming Potential (High-GWP) Refrigerants, IPCC Fifth Assessment Report to U.S. EPA Compositions of Refrigerant Blends, IPCC Sixth Assessment Report.
 - The 2023 Scope 1 emissions were approximately 6% higher due to the change described above.
- Scope 2:
 - Purchased district heat (Japan and Canada): The emission factor source was changed from 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) to Ecoinvent's Database 3.9.1 (2022).
 - The 2023 Scope 2 (market-based) emissions were approximately 5% higher and the Scope 2 (location-based) emissions were less than 1% higher due to the change described above.

17. As described below, in 2024, Airbnb changed certain of its criteria used to calculate the following GHG emissions metrics, which were not reflected in the comparative information for reporting years prior to 2024. The changes include:

- Airbnb changed the emission factor source from U.S. EPA EEIO v2.0.1 (2022) to CEDA Version 7 (2024). Additionally, 2024 spend was adjusted to account for inflation or deflation as described in footnote 7. These changes impact:
 - Scope 3, category 1: purchased goods and services emissions
 - The 2024 Scope 3, category 1 emissions were approximately 4% lower due to the changes described above.
 - Scope 3, category 2: capital goods emissions

