



Sustainability and Community Update

December 2024



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

This report is an update to the previous report issued in 2023. It outlines some of the work we have undertaken to serve our stakeholders, including, but not limited to:

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

More information about our work to support stakeholders can be found in the [Airbnb Newsroom](#) and in our quarterly Shareholder Letters on our [Investor Relations](#) website.



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Commitment to Communities

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

City Portal

With hosts in more than 100,000 cities and towns around the world, Airbnb is committed to working with governments on fair, balanced short-term rental regulations that both protect the benefits of home sharing and help meet the unique needs of each community. To build on these efforts, we launched the City Portal as a first-of-its-kind resource to help local governments and tourism organizations better understand the Airbnb landscape and tourism trends in their community.



We started with 18 partners and have expanded the City Portal to more than 600 jurisdictions around the world. Through the City Portal, local governments and tourism organizations can access Airbnb data to better understand the Airbnb footprint in their community, leverage tools and resources to help develop and enforce fair, balanced short-term rental policies, and connect to one-to-one support from the Airbnb team. More information about how City Portal helps support local governments is available [here](#).

Economic Empowerment

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

In 2023, hosts in the US collectively earned more than \$24 billion by opening up their home to travelers, with the typical¹ host earning an estimated \$14,000. For many, this supplemental income is key to making ends meet, with hosts using the money they earn from sharing their space on Airbnb to help cover a variety of needs and expenses. More about how hosting helps drive economic empowerment is in our [Newsroom](#).

Broadening The Communities Who Benefit From Tourism

Airbnb has long worked to help people from underrepresented communities around the world benefit from the economic opportunities of hosting.

In 2017, we launched the [Airbnb Entrepreneurship Academy](#) to introduce people from historically underrepresented communities to hosting on our platform. Through the Academy, we work with local organizations to develop tailored education programs that help participants learn how to become entrepreneurs by turning their spare room or property into a source of extra money on Airbnb.

To date, the Airbnb Entrepreneurship Academy has [helped more than 4,500 participants](#) from historically underrepresented communities in 12 countries learn how to host on Airbnb. We continue to scale the Academy; in 2024, we will partner with more than 30 organizations, including the [Eastern Band of Cherokee Indians \(EBCI\)](#), [Black BRAND](#), and [Washington Area Community Investment Fund \(Wacif\)](#) in the US, [UNESCO](#) and [World Wildlife Fund](#) in Mexico, the [Ministry of Tourism and Creative Economy](#) of the Republic of Indonesia, [Global Himalayan Expedition](#) in India, and the [Central University of Technology, Free State](#) and the [University of Johannesburg](#) in South Africa. This includes our [first Academy tailored to people with mobility needs](#), launched in partnership with [United Spinal Association](#) in the US.

¹ Typical refers to the median.

Additionally, Airbnb joined **Operation HOPE's** 1 Million Black Businesses initiative. Together, Airbnb and Operation HOPE will promote the economic benefits of hosting and promote prospective and current hosts' access to Operation HOPE's financial services tools, which provide critical insight and guidance for individuals who are starting a business or exploring new ways to earn extra income. This builds on partnerships with NAACP and LULAC, among others.

Supporting Affordable Housing, Homeownership and Home Sharing For All

Airbnb got its start during the Great Recession as a way to help our founders pay their rent. Every day, we work with governments so that hosting on Airbnb, and the economic activity created by hosting, make communities stronger.

Through this work, we understand cities continue to navigate unique, complex challenges — including housing affordability. Experts **agree the chronic, decades-long underproduction of new housing supply** is driving today's housing affordability challenges. We want to play a role in finding sensible, long-term solutions to help increase the housing supply, work with cities to balance the benefits of home sharing with communities' needs, and help expand access to homeownership. We have taken a number of actions to do so, including:

- Creating the **Airbnb Housing Council**, chaired by Stephanie Rawlings-Blake, former mayor of Baltimore and former President of the U.S. Conference of Mayors. The Council convenes leading independent housing experts, elected officials, and academic institutions across the US, to advise Airbnb on policies, initiatives, and partnerships it can support to help communities grow the supply of new long-term housing.
- **Contributing \$200,000** to **Up for Growth** and **YIMBY Action** to support their grassroots housing reform efforts to build more housing in communities across the US.
- Partnering with NatWest, one of the UK's leading mortgage providers, to introduce **new Airbnb-friendly mortgage terms** that embrace home sharing and help new and existing mortgage holders rent their property on a short-term basis to help make ends meet.
- **Donating AU\$1 million** to HOPE Housing, a for-purpose organization in Australia that helps essential workers realize their dream of home ownership.

As housing prices and mortgage rates keep many from homeownership, renting continues to be the most **financially viable option** for many. Actions we have taken to help more people benefit from the economic benefits of home sharing include:

- Launching **Airbnb-friendly apartments** (AFA) in 2022 to help renters find an apartment where the building management permits hosting part-time on Airbnb. The program has since expanded and there are now over 750 buildings comprising over 200,000 units across the US that are part of the AFA program. As of Q3 2024, more than 2,000 renters have earned income in AFA buildings across the US and in the past two years, AFA hosts have earned more than \$14 million.²
- Supporting **sensible, renter-friendly short-term rental policies** and donating \$100,000 to the **Flagstone Initiative**, a non-profit organization that offers financial assistance to help struggling renters and prevent eviction.

Impact Investing

Since 2019, Airbnb's community impact investing program has invested more than \$100 million in a range of projects that support affordable homeownership, small businesses, and the construction and preservation of affordable rental housing across the United States. This includes investments that support small businesses launched by women and minorities such as restaurants in the San Francisco Bay Area, a dental practice serving families in Southern California and an auto repair shop in Nevada. Additionally, we have deposited more than \$50 million into Black-owned and women-owned banks such as First Women's Bank. These funds are being utilized to support housing, small businesses, and other essential needs in low-to-moderate income communities.

Serving People In Need

In December 2020, we announced the launch of **Airbnb.org** — an independent nonprofit providing free, emergency housing to people in times of crisis. Airbnb.org uses the Airbnb platform and hosts — as well as a global network of nonprofit partners — to quickly connect people who need a place to stay with Airbnb hosts who open their homes, often for free or at a discount. Airbnb covers all operating costs for Airbnb.org.

The inspiration for Airbnb.org began in 2012 with a host named Shell who opened up her home to people impacted by Hurricane Sandy. Since then, thousands of Airbnb hosts around the world have welcomed people in times of crisis, including refugees and asylum seekers.

² According to internal Airbnb data looking at AFA host earnings between Nov 2022 and Sept 2024.

In less than four years since its founding, Airbnb.org has provided 1.6 million nights of free, temporary housing to approximately 250,000 people. In 2023 and 2024, Airbnb.org mobilized its network of humanitarian organizations, hosts and donors in a number of ways, including to:

- Offer emergency housing for more than 1,600 people displaced by the earthquakes in Turkey and Syria.
- Provide more than 2,000 people with free, emergency housing who lost their homes in the wildfires in Maui.
- Provide housing to nearly 6,000 people who either lost their homes or were forced to evacuate since the start of Hurricanes Helene and Milton.³
- Launch a \$2 million Sponsorship Initiative to further its support for refugees and asylum seekers entering the US.

The Airbnb Community Fund

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

In 2023, the Fund's third year, Airbnb directed more than \$10 million to organizations supporting communities around the world, including more than 120 nonprofits across 48 countries on six continents. Nearly \$8 million was directed in partnership with hosts, who helped identify organizations working to make a difference in areas important to their communities, including environmental sustainability, economic empowerment, ending abuse and exploitation, mental health, and safe housing, among others. Some of these grants have supported:

- Building more affordable homes in New Brunswick, Canada
- Helping to create shelter and community in Paris, France
- Conservation efforts along Kenya's coastline
- Empowering women and children in Bogota, Colombia

To date, the Airbnb Community Fund has distributed more than \$25 million in grants to organizations in 60 countries, with hosts providing guidance each year.

³ As of November 7, 2024.

Combating Discrimination

Every night, millions of people stay in an Airbnb, fostering cross-cultural connections and understanding, and we recently welcomed our two billionth guest arrival — with one billion of those taking place in just the last three years.

Unfortunately, discrimination happens in our world, which means it can happen on platforms like Airbnb. We do not tolerate bias or discrimination, as reflected in our strict **nondiscrimination policy**. Since 2016, we have continued to develop and implement products, policies and programs to fight discrimination and make travel more open to all. We continue to invest in this work.

In 2016, we completed a **comprehensive civil rights audit** of our platform led by Laura W. Murphy, a seasoned civil rights leader. We have issued updates on our progress in **2019**, **2022**, and **2024** which discuss our work to fight discrimination and build a more open and equitable community.

Human Rights Policy Statement

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

Combating Human Trafficking and Child Exploitation

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

In 2022, we announced our **Trust and Safety Advisory Coalition** (TSAC), a body of over 20 expert organizations that support and advise on Airbnb's community policies, products, Community Support workflows, educational resources for hosts and guests, employee training and other initiatives. Our TSAC partners include organizations and law enforcement with expertise in combating human trafficking and child exploitation.

Our work to bring attention to these important issues among our community aims to empower them to recognize the signs of trafficking and exploitation, know what to do and how to report concerns. With the support of our TSAC partners, Airbnb hosts around the world have participated in localized and expert-led in-person and virtual sessions, over 30,000 Airbnb employees and partner learners have enrolled in dedicated training, and we have made **online resources** available to hosts and guests in over 50 languages. In 2023, Airbnb also became the first home sharing platform to **sign The Code by ECPAT** and commit to supporting efforts to combat child exploitation.

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

Data Privacy and Information Security

We are committed to being transparent about how we use information and protect our community's right to privacy. We have established privacy and information security programs and comprehensive policies and practices aimed at protecting data and respecting our stakeholders' privacy, both online and in the real world:

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

Environmental Sustainability

In 2024, Airbnb progressed in our work to develop more sustainable operations and practices with our hosts and guests. We believe this work helps serve our stakeholders and makes our company and community more resilient.

Highlights include:

- While Airbnb’s revenue has more than doubled, Airbnb’s corporate absolute emissions⁴ in 2023 were approximately equivalent to our 2019 baseline year emissions.
- We expanded work with our supplier base to address key sources of our emissions through the Airbnb Supplier Sustainability Program. To date, suppliers representing approximately 47 percent of Airbnb’s 2023 corporate emissions have committed to measure, report, and — if they don’t have approved near-term targets from the Science Based Targets initiative or similar emissions reduction goals — reduce their emissions intensity.
- Increased investments year-over-year in projects that are intended to have a positive climate impact and help preserve the natural world.
- We continued to help hosts adopt more sustainable practices and meet growing guest demand for sustainability features by offering programs to help them electrify their homes, install EV chargers, and more.



⁴ 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 Scope 1, Scope 2, and the following Scope 3 categories defined by the GHG Protocol: 3.1 Purchased goods and services, 3.2 Capital goods, 3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2), 3.5 Waste generated in operations, 3.6 Business travel, 3.7 Employee commuting, and 3.8 Upstream leased assets. This does not include estimated emissions associated with any stays and experiences on the Airbnb platform. See [Appendix A](#) for more detail.

While we 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 under our current understanding of GHG Protocol guidance. Similarly, any carbon credits (often referred to as “offsets”) we purchase are not applied to the greenhouse gas emissions metrics reported herein.

Airbnb has established greenhouse gas emissions reduction targets designed to decarbonize our business and make our corporate operations more sustainable. Some of these initiatives are summarized below.

Corporate Net Zero Goal

In 2021, we committed to a goal to operate as a net zero company by 2030. This means that by the end of 2030 we plan to:

1. Reduce greenhouse gas emissions associated with our global Scope 1, 2, and 3 corporate operations (as outlined in [footnote 4](#)) in line with our near-term emissions reduction targets.
2. Invest in solutions to offset residual emissions from such corporate operations through carbon credits.

As a step toward this goal, we defined emission reduction targets from our 2019 baseline year. These targets, detailed below, were approved by the Science Based Targets initiative (SBTi).⁵

Our 2023 absolute emissions were roughly equivalent to our 2019 baseline year emissions, despite revenue more than doubling over the same period. We also increased our purchases of carbon credits in 2023 by approximately 25 percent from 2022. Purchasing carbon credits can help to drive investment in emissions reduction efforts like nature-based projects that are designed to have a positive impact on people and the planet.

Scope 1 and 2 Emissions

In 2023, we achieved our Scope 1 and 2 near-term emission reduction targets.

Airbnb established a near-term science-based target to reduce Scope 1 and 2 absolute emissions⁶ by 78.4 percent by 2030 from our 2019 baseline. As of December 31, 2023, Airbnb achieved an approximately 82 percent reduction of Scope 1 and 2 absolute emissions compared to our 2019 baseline, largely due to our continued matching of our office electricity use with 100 percent renewable energy purchases.

Though Airbnb's Scope 1 emissions have increased from our 2019 baseline,⁷ Scope 2 emissions have been nearly eliminated. This is due to Airbnb's continued efforts to match our office electricity use (Scope 2 and Scope 3, Category 8) with 100 percent renewable electricity

⁵ Airbnb's emissions reduction targets were approved by the Science Based Targets initiative (SBTi) in 2022. Further information on these goals is available on the SBTi website at sciencebasedtargets.org. The SBTi near-term criteria required targets covering greenhouse gas emissions from Airbnb's operations (Scopes 1 and 2) to be consistent with proportional reductions required to keep warming to 1.5°C. Airbnb's target for the emissions from our value chain (Scope 3 for corporate operations) meet SBTi's criteria for ambitious value chain goals.

⁶ Scope 1 and 2 (market-based) emissions are direct emissions from stationary combustion and refrigerants and indirect emissions from purchased electricity, diesel generators and district heat, respectively.

⁷ As detailed in our 2023 Sustainability and Community Update, beginning with our 2022 emissions measurement, Airbnb expanded our reporting boundary for employees working remotely to include oil, coal, other stationary fuels, and purchased district heat as sources of emissions using methodology consistent with that applied to employee commuting emissions. This change resulted in an increase in Scope 1 emissions beginning with Airbnb's 2022 emissions measurement.

purchases, the vast majority of which meet or exceed the standards of RE100,⁸ an organization we joined in 2021. 2023 marked the fourth consecutive year Airbnb achieved our RE100 renewable electricity commitment for corporate operations.

We continue evolving our approach to meeting our RE100 commitment, with the aim of sourcing renewable electricity, primarily by participating in local renewable energy utility programs. For example, in 2023, we transitioned to CleanPowerSF's SuperGreen program at our primary San Francisco headquarters building, and we expanded our participation in this program in 2024, enabling Airbnb to opt into 100 percent renewable electricity supply from California wind and solar for participating buildings in San Francisco.

Airbnb offers a flexible work policy, called Live and Work Anywhere. Beyond our 100 percent renewable electricity commitment for office electricity use, we continue to source and retire renewable energy credits to match the estimated electricity use associated with employees working from home (equivalent to our Scope 3, Category 7 emissions footprint).

Scope 3 Emissions

Similar to many platforms, the vast majority of Airbnb's emissions are Scope 3 (indirect emissions that occur in our value chain)⁹ and are largely attributable to the goods and services we obtain from our suppliers (e.g., professional services, advertising and marketing services, customer support services, etc.). Approximately 92 percent of our corporate emissions footprint is attributable to the goods and services we obtain from our suppliers.

Airbnb established a near-term science-based target of reducing Scope 3 emissions intensity (MTCO₂e/\$1 million gross profit¹⁰) by 55 percent by 2030 from our 2019 baseline. Alongside significant business growth from 2019 to 2023, Airbnb reduced our 2023 Scope 3 emissions intensity by approximately 55 percent compared to 2019, reflecting carbon-efficient growth.

⁸ Airbnb joined the RE100 in 2021 and committed to sourcing renewable electricity for our Scope 2 electricity consumption according to RE100 standards. We also source renewable electricity to match the electricity consumption associated with the offices that are considered upstream leased assets (Scope 3, Category 8).

Airbnb matched our global corporate office electricity consumption with renewable electricity for 2020-2023 by purchasing and retiring Energy Attribute Certificates (i.e., Renewable Energy Certificates, guarantees of origin, or similar instruments) sufficient to match 100 percent of our electricity consumption for 2023. Specifically with regard to the RE100 technical criteria, Scope 2 renewable electricity sourced was approximately 98 percent compliant with the RE100 technical criteria for 2023. The two percent difference was due to sourcing challenges in certain markets. In these instances, the Energy Attribute Certificates were procured from reasonably comparable and geographically near markets.

⁹ As outlined in [Footnote 4](#).

¹⁰ 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, 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.

The Airbnb Supplier Sustainability Program

Airbnb launched the Airbnb Supplier Sustainability Program in 2022 to address the largest source of our corporate emissions. This program aims to have suppliers commit to measure, report, and ultimately reduce their greenhouse gas impact. We believe these actions will help Airbnb make progress toward our sustainability goals, while helping suppliers advance their own sustainability work.

As part of this engagement:

- We have expanded our engagement with suppliers. Since the onset of the program we have met with more than 80 suppliers. Of these, suppliers representing approximately 47 percent of Airbnb's 2023 corporate emissions have committed to measure, report, and — if they don't have approved near-term targets from the Science Based Targets initiative or similar emissions reduction goals — reduce their emissions intensity.
- Suppliers representing approximately 67 percent of Airbnb's 2023 emissions submitted climate-related information, including their emissions, to CDP's 2024 Climate Change Questionnaire following our request. This represents a significant increase from the prior year. Notably, of these suppliers, approximately 16 percent had not reported to CDP the year prior.
- Some suppliers have shared with us that the Airbnb Supplier Sustainability Program has led them to begin or prioritize corporate action on sustainability.

As supplier emissions data becomes more available, Airbnb expects to continue assessing the impact of this program on our emissions footprint and monitor supplier progress toward their sustainability commitments, including their year-over-year emission reductions. Following our assessment of supplier progress, we plan to continue engaging with suppliers to review, address and support their progress as we deem feasible and appropriate.

Airbnb recognizes that supplier sustainability engagement is a long-term effort, which requires meeting suppliers where they are and helping them gain the tools to advance their sustainability work. That's why, starting in 2023, Airbnb began partnering with CDP to support suppliers that had never previously disclosed to CDP by facilitating training webinars to introduce suppliers to CDP and the disclosure process. The 2024 webinars were attended by more than 25 of Airbnb's engaged suppliers. We aim to continue expanding the Airbnb Supplier Sustainability Program by including additional suppliers and engaging more deeply with them. We also aim to continue developing an expanded set of educational tools and resources to support suppliers as they work to deliver on their commitments.

Sustainability and Our Ways of Working

Airbnb continues embedding sustainability into our ways of working, including our offices and how we operate them.

Beyond sourcing renewable electricity for our offices, our teams are working to make our buildings and operations more sustainable. For example:

- Following detailed building sustainability audits for our primary San Francisco headquarters building and at our Dublin and Seattle offices in 2023, we invested in two of our largest office buildings — San Francisco and Dublin — to upgrade interior lighting to LEDs. Additionally, at our Dublin office, the team is making energy-efficiency investments, including replacing the gas-fired water heater and replacing the boiler with a heat pump. Further energy efficiency upgrades in Dublin's kitchen are planned for 2025.
- The Airbnb Workplace Operations team works to favor bulk items to reduce packaging, utilize reusable tableware, and purchase food primarily from vendors located within a 100-mile radius of offices, and all of our offices use at least one of these practices. As of 2024, three of our larger office locations leverage technology to track food waste to help reduce overproduction. Our San Francisco and Montreal offices continue to partner with local nonprofit organizations to donate excess food weekly. The San Francisco office donated an average of 100 pounds of food each week in 2024. Additionally, our Dublin office has eliminated the use of cling wrap and reduced the frequency of food deliveries from five days a week to three, in an effort to reduce emissions associated with the deliveries.

Although Airbnb has offices around the globe, the majority of our employees have the flexibility to work from home. Employees may also periodically travel for team gatherings and other work purposes. We have taken steps to reduce emissions from business travel, specifically:

- Enabling a feature on the third-party platform our employees use to book business-related flights that allows them to see the carbon emissions associated with each flight option. By providing this transparency, we aim to empower employees to make informed decisions and choose lower-emission alternatives where possible.
- Purchasing nature-based emissions removal credits to match our employee business travel from 2023 (equivalent to our Scope 3, Category 6 emissions).¹¹ We intend to take this step again in 2024.

¹¹ Scope 3, Category 6 includes business-travel related emissions associated with flights, ground transportation (rail, car rental, taxi, etc.), meals, and miscellaneous expenses such as parking and tolls.

Measuring and Disclosing Our Emissions Footprint

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

Improving the accuracy of our footprint is an ongoing process. We recognize that approaches to the measurement of emissions and any associated reductions, as well as underlying data availability and quality, continue to evolve. 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.

Additional efforts made to maintain a high level of confidence in our footprint include:

- In the past, we have expanded our reporting boundary to include additional sources of emissions, such as refrigerants (Scope 1), district heat (Scope 2) and well-to-tank emissions associated with aviation fuel (Scope 3). The expansion of our measured and reported metrics helps to improve the accuracy of our emissions footprint.
- We update emissions factors, as appropriate, where updates are available. Airbnb strives to use the latest science, and typically updates emissions factors as may be appropriate.
- We have corrected emissions when inaccuracies are identified. For example, for Scope 3, Category 6: Business Travel, Airbnb revised the previously reported 2022 emissions from 2,258 MTCO₂e to 6,976 MTCO₂e. This revision was made to include emissions associated with certain air travel that was previously excluded in reporting the 2022 GHG emissions.¹²

Airbnb has also voluntarily responded to the CDP Climate Change questionnaire since 2022.

¹² This revision also impacted the following previously reported 2022 metrics: Combined Scope 3 Categories, Combined Scope 1, 2 (market-based), and 3 Categories, Scope 3 Emissions Intensity (MTCO₂e/\$1M gross profit).

Corporate Emissions (Three-Year Lookback)

Table 1: Airbnb Emissions 2021-2023				
	Unit	2021	2022	2023
Scope 1	MTCO ₂ e	807 [†]	1,375 [†]	1,303 [†]
Scope 2 (location-based)	MTCO ₂ e	4,874 [†]	5,384 [†]	6,060 [†]
Scope 2 (market-based)	MTCO ₂ e	0 [†]	1 [†]	1 [†]
Scope 3 ¹³	MTCO ₂ e	254,867	331,482 ^{†14}	395,990 [†]
Combined Scope 1, 2 (market-based) and 3¹⁵ Emissions	MTCO ₂ e	255,674	332,858^{†14}	397,294[†]
Scope 3 Emissions Intensity	MTCO ₂ e/\$1M in gross profit Calculated as Combined Scope 3 Categories noted above divided by gross profit.	53	48 ^{†14}	48 [†]
[†] We engaged PricewaterhouseCoopers LLP (PwC) to provide limited assurance over this metric. Their report is available in Appendix B .				

¹³ Airbnb's Scope 3 emissions measurement includes the categories defined by the GHG Protocol outlined in [Footnote 4](#).

¹⁴ For Scope 3, Category 6: Business Travel, Airbnb revised the previously reported 2022 GHG emissions from 2,258 MTCO₂e to 6,976 MTCO₂e. This revision was to correct for emissions associated with certain air travel that was previously excluded in reporting our 2022 GHG emissions. This revision also impacted the following previously reported 2022 metrics: Combined Scope 3 Categories, Combined Scope 1, 2 (market-based), and 3 Categories, Scope 3 Emissions Intensity (MTCO₂e/\$1M gross profit).

¹⁵ See [Footnote 4](#).

Carbon Credits

We believe that purchasing carbon credits¹⁶ is an important way to make a positive climate impact and help preserve the natural world. The carbon credit market is rapidly evolving, and we review our processes and industry standards in an ongoing effort to help us make credit purchases that are designed to deliver positive impact.

We strive to purchase carbon credits that we believe are high quality and high integrity, primarily from nature-based projects. As part of this, we aim to direct our spending to projects that we believe accomplish the following:

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

In addition, we review projects for their incorporation of relevant third-party standards and methodologies, including reviewing relevant information from third-party ratings in certain instances.

¹⁶ 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.

In 2023, we:

- Increased our carbon credit purchases by approximately 25 percent from the previous year, focusing primarily on forest protection and reforestation with additional investments in projects that collect and destroy potent global warming gases other than carbon dioxide. Some of these gases are hundreds of times more damaging than carbon dioxide, and, unlike carbon dioxide, cannot be absorbed at scale naturally, or removed from the atmosphere with capture technology.
- Increased our purchases of nature-based removals, and sought out projects with transparent and positive engagement with Indigenous Peoples and Local Communities (IPLCs).
- Continued our participation in the LEAF Coalition, dedicating an increased share of our total commitment to the Brazilian State of Pará's forest preservation and restoration program.
- Launched a climate contribution tool in Germany — a pilot program that provides an opportunity for guests from Germany to support sustainability projects when booking a stay on Airbnb. Beneficiary projects included Pina Earth, which helps protect German forests by making them more biodiverse and resilient to climate change, MoorFutures®, which restore natural ecosystems in the peatlands of northern Germany, and Tradewater, an international partner that collects and safely destroys abandoned tanks of polluting gases in emerging market countries, among others.

We also strive to support projects in cities and towns where our hosts and guests live. These local projects can help improve the quality of life in communities and make them more resilient to adverse climate events. For example, we purchase credits issued by City Forest Credits, a nonprofit carbon registry focused on carbon crediting for tree preservation and planting in and around US cities. We are also developing partnerships to align positive climate action with the needs of Indigenous Peoples and Local Communities (IPLCs), including through our partnership with the National Indian Carbon Coalition (NICC) and our participation in the LEAF Coalition.

Supporting Nature-Based Projects

Ejido Topia Reforestation Project, Durango, Mexico



This project restores forest areas impacted by severe erosion and forest stands affected by disease, fire, and pests. It also protects and prevents damage from fires, grazing and the illegal use of forest resources. The project creates jobs in the local community and is overseen by local community members trained in forest management and monitoring techniques.

Improving Forests on Tribal Lands



The National Indian Carbon Coalition (NICC) supports traditional forest stewardship on Native American lands in the United States by promoting native and diverse ecosystems, sustainable harvesting practices, and managing invasive species. NICC works to ensure that revenue from carbon credits supports local communities. In Mississippi, the Mississippi Band of Choctaw Indians are using revenue from such projects to build a new public school.

Beyond our corporate climate goals, we continue to invest in programs, partnerships, and product innovations that give our hosts and guests tools to help make their homes and travel more sustainable. Some of the work we are doing is outlined below.

Helping Hosts Make Their Homes More Energy-Efficient

We have continued to invest in targeted pilot programs to educate hosts and help them take steps toward energy efficiency upgrades for their homes.

In the UK, we extended our partnership with Energy Saving Trust and partnered with NatWest to introduce an industry-first, one-stop-shop platform that supports hosts in the end-to-end journey to retrofit their homes. Through the program, hosts receive personalized home energy efficiency assessments, an action plan, connection to a marketplace of contractors and financing options from NatWest. Airbnb also extended its £1 million fund launched last year by £500,000 to continue offering grants of up to £1,000 to hosts to help cover some of the costs of home upgrades.

In Spain, we partnered with BBVA bank to help hosts install solar panels and improve their energy efficiency. Airbnb and BBVA created an online platform to help hosts estimate their energy savings and offered grants of up to €1,100 to help hosts make changes to their properties.

These efforts build on similar pilot programs launched last year in France and Massachusetts. Thousands of hosts have accessed educational content, received home assessments and/or made energy efficiency improvements to their home through these programs to date.

Helping hosts make energy-efficient upgrades — UK

“These works have made a huge difference to the heat efficiency of my Airbnb. They will certainly reduce my heating costs.”

– Noel, Airbnb host in Derry, UK

Supporting Growing Demand For Electric Vehicle Chargers

We are partnering with ChargePoint, a leading provider of networked charging solutions for electric vehicles (EVs), to make it easier for hosts in the US to install EV chargers at their listings and expand access to EV chargers across the country. This partnership comes at a time when guests are increasingly seeking access to convenient EV chargers, with searches using our EV charger filter growing more than 80 percent from 2022 to 2023.

Airbnb and ChargePoint are providing hosts in the US with discounts on EV chargers and accompanying installation services, making it more affordable for hosts to add this amenity. To date, hosts in more than 40 states have purchased an EV charger through this offer.

Making it easier for hosts to install EV chargers



“The charger has been a great addition to our listing, which is also our home. We try to be as sustainable as possible, like composting, recycling and driving a plug-in electric vehicle. We love being able to offer a charger for guests as another incentive to be sustainable themselves.”

– Norma, Airbnb host in Cleveland, Ohio, USA

Supporting Environmental Sustainability Through The Airbnb Community Fund

As part of the Airbnb Community Fund, Airbnb donated to more than 30 environmental sustainability and conservation programs across 18 countries in 2023. These donations supported environmental organizations leading impactful work to improve the sustainability of their local communities, including the **Great Barrier Reef Foundation** in Australia, **Instituto E** in Brazil, **The Nature Conservancy** Healthy Cities Program in the US, **Wilderness Foundation Africa** in South Africa, **A Rocha Kenya** in Kenya, **Nature Eastern Townships** in Québec, and **Apadrina un olivo** in Spain.

Airbnb Hosts Partner With A Rocha Kenya



Pamellah, a host and Community Leader of the Kenya Coastal Region Host Club, nominated the organization A Rocha Kenya for a Community Fund award. The organization studies and restores threatened habitats by tagging birds, planting mangrove trees, and providing free tree seedlings. “*We organize the host community so that they can come together and make a significant impact on our society,*” Pamellah says. Colin, the founder of A Rocha Kenya, is also an Airbnb host. He has worked with Pamellah to educate their community about conservation. Over the years, Colin has welcomed Airbnb guests at A Rocha Kenya’s ecolodge. He says the money he earns hosting contributes to the nonprofit’s initiatives and guests often become supporters after participating in conservation activities.

Organizations Supported Through The Airbnb Community Fund

Climate Resilience in Rio de Janeiro



Airbnb has engaged with **Instituto E**, an environmental NGO based in Rio de Janeiro, supporting its efforts to conserve restingas — the coastal vegetation important for preventing flooding and erosion. This work contributes to the city’s resilience against climate change.

Wetland Restoration in Los Angeles



Photo by Mathew Scott, Courtesy of Clockshop

Airbnb supports the Healthy Cities Program at **The Nature Conservancy** (TNC) focused on city greening and resiliency efforts, including the Bowtie Wetland Demonstration Project in Los Angeles. By working with local partners to bring ecological processes back into urban watersheds, TNC is demonstrating how nature-based climate solutions can make cities safer and better able to adapt to severe weather. These efforts also reduce urban heat, improve water quality, and enhance recreation opportunities.

Helping Hosts Take More Sustainable Actions

Our host community wants to do their part to protect the communities they call home and many are already incorporating sustainable practices into their hosting. Nearly 80 percent of hosts recycle or compost, reduce use of single-use toiletries and/or provide guidance on using public transit to their guests, according to an Airbnb survey.¹⁷

To support hosts at various stages of their sustainability journey, we provide **educational resources** developed alongside experts. We also encourage hosts to share their sustainability practices with guests, which can help attract bookings from environmentally-conscious travelers.

Members of our host community also work together to promote sustainability in their cities and towns. For example, to celebrate Earth Day 2024, hundreds of hosts from nearly 100 independent Host Clubs collected trash at beaches, parks, and neighborhoods in 30 countries.

The Airbnb host community held its third annual **Festival of Sustainability** during Earth Week, dedicating conversations in the **Community Center** to topics ranging from urban farming and green business certifications to eco-friendly hosting. Members of the Airbnb Host Advisory Board took an active role, sparking conversations to motivate hosts to adopt more sustainable practices in their local communities, such as posts answering frequently asked questions about **hot water heat pumps**.



¹⁷ Based on responses from more than 24,000 Airbnb hosts globally surveyed between December 2023 and September 2024.

Promoting More Sustainable Tourism

Travelers have long used Airbnb to explore new communities. We have partnered with governments and local organizations to protect natural environments, preserve cultural heritage and promote more sustainable travel for community benefit. For example:

- In Mexico, in collaboration with the State Tourism Authority of the Baja Sur State Government, the State Tourism Trust, and WWF Mexico, Airbnb has launched the **Big 7 Experiences**, which not only promote unique wildlife encounters but also emphasize responsible tourism practices to protect these ecosystems. This initiative raises awareness for hosts and guests about the importance of environmental conservation.
- In partnership with WWF Mexico, Airbnb supports conservation efforts to save the Axolotl species in Xochimilco, a unique amphibian indigenous to Mexico. Airbnb also engages with local fishermen in Puerto Vallarta to promote the cleanup of old fishing gear and help keep beaches pristine. These initiatives focus on conservation while educating the local community and visitors, including Airbnb hosts and guests, about environmental stewardship practices and the role of responsible tourism in preserving unique species and their habitats.
- In New Zealand, we continued our partnership with Tiaki - Toitu Aotearoa for the second year, focusing on developing principles and resources to encourage travelers to **follow the Tiaki Promise** to protect nature and keep New Zealand clean while traveling the country with an added focus on safety messaging alongside Mountain Safety Council and Surf Lifesaving NZ.
- In Indonesia, we launched **With Love, Bali**, a guide that encourages responsible, conscious tourism in one of the world's most visited destinations. The guide includes recommended stays and experiences in Bali's lesser-known areas, local language tips, safety and community-conscious guidance for travelers.
- In partnership with European Historic Houses, Airbnb supported the **European Sustainable Heritage Award** to reward sustainable renovations of heritage properties, including sustainable energy solutions, waste recycling systems, and efficient heating methods. The award celebrates innovative solutions that address the specific sustainability challenges of heritage properties. The initiative is part of Airbnb's ongoing commitment to support and promote the preservation of Europe's cultural, architectural, and natural heritage.
- This summer in Germany, a surge of guests traveled to cities hosting the European Football Championships. To help address the associated environmental impact, we contributed to high-quality carbon mitigation projects, primarily in Germany. These third-party-verified projects largely focus on forest protection and restoration, as well as mitigating potent greenhouse gases such as methane.

Employee Sustainable Investing Option

To provide Airbnb employees with more choices for their retirement savings, Airbnb offers employees in the United States the opportunity to invest their retirement savings held in their 401(k) accounts in mutual funds that do not include stocks of coal, oil, or gas companies.

Sustainability-Linked Revolving Credit Facility

In 2022, we entered into a sustainability-linked revolving credit facility. The five-year, \$1 billion unsecured facility, which included initial commitments by a group of lenders led by Morgan Stanley, provides for potential adjustments to the facility fee and drawdown margin based on our attainment of the Scope 3 emissions intensity reduction targets we set in connection with our 2030 goals. Finding opportunities to tie our financial strategy to our sustainability targets further highlights our efforts to pursue initiatives that are beneficial to both Airbnb and our stakeholders.



Ethics and Compliance

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

Building an Ethical Culture

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

- Providing annual mandatory ethics training for all employees.
- Overseeing attestation to the Code of Ethics by all Airbnb employees, officers, and directors.
- Engaging in proactive outreach to employees, including executives, through a variety of channels to facilitate ethics awareness throughout the company.
- Maintaining an internal Ethics and Compliance online hub with important information such as company policies, ways to report concerns, training, and other resources.
- Training and overseeing a team of Employee “Ethics Advisors” to help employees interpret and understand the Code of Ethics and to receive reports of potential violations.
- Creating and maintaining multiple channels to report issues, including reporting to a manager, Talent Partner, member of the Legal team or Ethics Advisor, or submitting a report (including anonymously) through our public **Ethics Hotline** or a mobile app.
- Maintaining systems to help detect and prevent breaches of our compliance program.
- Auditing the effectiveness of Airbnb’s compliance program.
- Providing for regular review of ethics hotline reports by executives and the Audit, Risk and Compliance Committee of the Airbnb Board of Directors.
- Promoting compliance with laws regarding corporate political contributions by vesting only the Chief Legal Officer and the Head of Global Policy and Public Affairs and certain individuals they designate with the authority to approve political contributions on behalf of Airbnb.

Training and Education

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

- Global Anti-Bribery and Corruption Policy, which forbids giving or receiving, either directly or through a third party, gifts, entertainment or things of value meant to influence a business decision, policy decision or create a reciprocal obligation. Employees must attest to this policy and participate in mandatory recurring training.
- Conflict of Interest Policy, which addresses potential conflicts and their potential interference with employees' work at Airbnb. Employees have participated in learning sessions where they learn about this policy and other important topics.
- Harassment, Bullying, Discrimination and Retaliation Prevention Policy, which addresses harassment or retaliation. Employees participate in mandatory training regarding this policy.

Within all of these trainings, we remind people about our Whistleblower Policy, which addresses the reporting and confidential handling of complaints, and prohibits retaliation in connection with the reporting of concerns.

In addition to these, Airbnb maintains many other policies, including a Finance Code of Conduct, which supplements the Code of Ethics and provides a framework to promote the way Airbnb's finance employees are expected to conduct themselves, and an Insider Trading Policy, which gives employees guidance to help them understand and abide by applicable securities regulations. Additional policies include, but are not limited to, a series of workplace safety rules and regulations.

Governance

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

Corporate Governance Guidelines

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

Executive Compensation

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

- We directly link compensation and stakeholder priorities. For example, our compensation committee considers a number of factors when establishing executive pay, including company performance relative to our stakeholder priorities, each executive's impact, scope of responsibility, and performance.
- Our clawback policy allows us to recover compensation in the event of certain acts of misconduct by covered employees, including our executive officers.
- Our stock ownership policy requires our executive officers to hold shares of Airbnb stock equal to five times their base salary, and Airbnb's CEO must hold shares of Airbnb stock equal to ten times his base salary.

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

Supporting Our Employees

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

Live and Work Anywhere

In 2023, we continued to offer employees the flexibility to Live and Work Anywhere, our program designed to combine the best of the digital world with the meaningful connection and collaboration that happens when people are in the same room.

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

Employee Engagement

As part of our commitment to employee engagement, we survey all employees at least annually. In 2023 and 2024, our employee engagement survey covered areas including connection, belonging, values alignment, diversity, inclusion, opportunity, intent to stay at Airbnb, collaboration, growth, and impact, among others. Surveys are one of the critical ways we listen to and gather employee feedback. We strive to use them to improve the experience of working at Airbnb — informing our policies, benefits, resources, culture, and ways of working.



Pay Equity

We are committed to the principle of pay equity and seek to be a leader on this front. To do this, we conduct annual pay equity analyses that examine potential pay gaps (binary gender-based globally, and race-based, US) and consider relevant factors such as job level, location, job type, time in role, and performance rating. We completed our 2023 annual compensation reviews, and saw no unexplained statistically significant gaps in base pay or annual performance equity awards.

Pay Transparency

We believe that greater transparency around employee compensation is critical to building a culture of trust and accountability within our workforce and we share base pay hiring ranges on job postings in the United States. **In 2023**, every Airbnb employee globally was provided access to the base pay range,¹⁸ in addition to the bonus target for their current role. **In 2024**, we expanded this access further to include annual performance equity award targets¹⁹ for all employees globally. This means every employee can now see the total target compensation range for their role.²⁰

Learning and Development

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

Airbnb employees have access to:

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

¹⁸ Base pay range refers to the competitive salary or hourly wage range for an employee’s role, level, and the country where they are based.

¹⁹ Performance equity award target refers to the amount of company equity that may be granted as part of our annual performance review process. The target is based on several factors, including an employee’s role, level, the country where they are based and performance review rating.

²⁰ Total target compensation includes base pay, bonus target and annual performance equity target.

We also have a suite of offerings for managers, designed to help them develop the skills and mindsets we believe are most critical to leading people and teams at Airbnb. These include DIY Guides and engaging with partners who provide learning experiences for managers throughout the company, as well as channels of communication where managers can receive advice and information on a range of leadership topics.

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

Performance Management

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

Benefits and Resources

We believe in providing competitive benefits and work to create a workplace where our employees can innovate, collaborate and deepen their expertise. We also know that being able to take care of oneself and one's loved ones is key to doing one's best work — however one's life is shaped. We provide the following to our eligible employees:²¹

Compensation	• Competitive base compensation, the opportunity to participate in applicable annual bonus or incentive plans, and equity awards to full-time employees. • Single pay tiers per country — meaning an employee can move anywhere in-country and their gross compensation will not change. • Retirement savings plans (e.g., US 401(k)) and access to financial planning tools, where applicable. • Access to an employee stock purchase plan (ESPP), where permissible.
Live and Work Anywhere	• Flexibility to work from home or the office, and to travel and work almost anywhere in the world for up to 90 days at a time. • Quarterly Employee Travel Credit to use on Airbnb. • Allowances to help support employee wellness, workplace productivity, and educational opportunities, including home office setup for new employees. • Business travel support to help new parents attend in-person gatherings.
Health and Wellbeing	• Comprehensive health insurance plans, disability insurance, and life insurance. • Wellbeing and mental health care for employees and their eligible dependents.

²¹ Benefits and resources may also vary by region and are subject to change.

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

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

More information is available on our [Careers website](#).

Promoting an Ethical Workplace

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

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

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



Trust and Safety

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

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

More than 2 billion guests have arrived at Airbnb listings across 220 countries and regions. Additionally, more than 5 million hosts offer over 8 million places to stay. What helps make all of this possible is trust.

To help promote the safety of our community on the platform, some features and initiatives we have implemented include:

- Mandatory identity verification for Airbnb booking guests and hosts.
- Fraud and scam prevention efforts, including secure on-platform payments, sophisticated detection efforts, specialized fraud prevention agents and 24/7 support.
- Account protection measures, and secure on-platform messaging between users.
- Protection of the personal data our community shares with us. Our commitment to privacy is represented in our [privacy principles](#).
- Watchlists and, in the US and for hosts in India, background checks.
- A double-blind review system, whereby users do not see each others' reviews until they are published on their profiles, that helps facilitate authentic, transparent feedback. This enables hosts and guests to assess reviews before making or accepting bookings.
- Safety-focused community-facing products, like our in-app Safety Center, our 24 hour Safety Line and our dedicated Solo Traveler Safety feature, which is available in over 50 languages to guests traveling solo in a private or shared room on Airbnb.
- Partnerships with recognized outside experts, like our Trust and Safety Advisory Coalition, to advise on our policies, products, training and community education.

To help reduce the risk of disruption in our hosts' homes and in local neighborhoods, measures we have implemented include:

- A global ban on disruptive and unauthorized parties and “party houses.”
- Innovative global reservation screening technology to help reduce the risk of disruptive and unauthorized parties, and amplified anti-party measures in certain jurisdictions at certain times of year that can present a higher risk for parties, like New Year’s Eve.
- A global, 24/7 Neighborhood Support Line available in English and other languages in over 30 countries and regions to give neighbors the ability to communicate directly with us about concerns with a property they believe is listed on Airbnb.
- The [Airbnb City Portal](#), which provides insights, tools, and resources for local governments.
- Ground rules for hosts and guests help make clear our expectation to treat each other, homes and neighborhoods with respect — and consequences for violations.
- Free combination smoke and carbon monoxide detectors for eligible hosts to promote home safety, and free noise sensors for eligible hosts to help deter noise and nuisance while respecting guest privacy.
- Educational resources available to our community on important global topics, from home and child safety to fraud and human trafficking awareness, in partnership with experts including our Trust and Safety Advisory Coalition.

In the rare event of an issue, we strive to act quickly to help:

- [AirCover for hosts](#) includes up to \$3 million USD in host damage protection, providing protection in the rare event a host’s place or belongings are damaged during an Airbnb stay and not reimbursed by the guest.
- [AirCover for guests](#) provides rebooking and refund support for serious issues with a stay, such as if a host cancels a reservation, a guest cannot access the listing on arrival, or if the listing is significantly different than advertised.
- We take action with users and listings that violate our policies.
- Our 24 hour Safety Line enables hosts and guests to reach our specialized Safety team for help during an active stay, with support in 16 languages.
- Our global Community Support team serves hosts and guests in over 40 languages, and can be reached in multiple ways.
- Our in-app Local Emergency Services feature quickly connects users to local emergency services, with support in 70 countries and regions.
- We offer dedicated support for law enforcement officials and relevant investigations.

Workforce Diversity

We strive to make Airbnb a place where people of all backgrounds, identities, and experiences can succeed and thrive. As a global company with hosts and guests in more than 220 countries and regions around the world, we believe a diversity of perspectives and experiences helps us design products, policies, and services that benefit our global community, positioning us for long-term growth. A diverse workforce and a culture where everyone can thrive also help us attract and retain top talent.

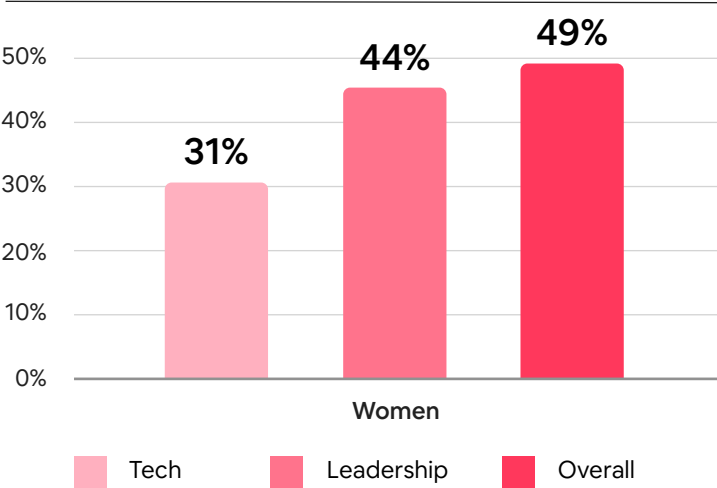
The Airbnb Workforce

We recognize that a diverse workforce can help us better serve all of our stakeholders, and we have continued to work toward a diverse and inclusive workplace. As of December 31, 2023, 16.4 percent of US Airbnb employees identified as underrepresented minorities, the highest percentage since we started collecting this information in 2014. Airbnb employees share information about themselves and can choose to identify as a woman, man, or decline to answer. 49.3 percent identify as a woman and 50.5 percent identify as a man.

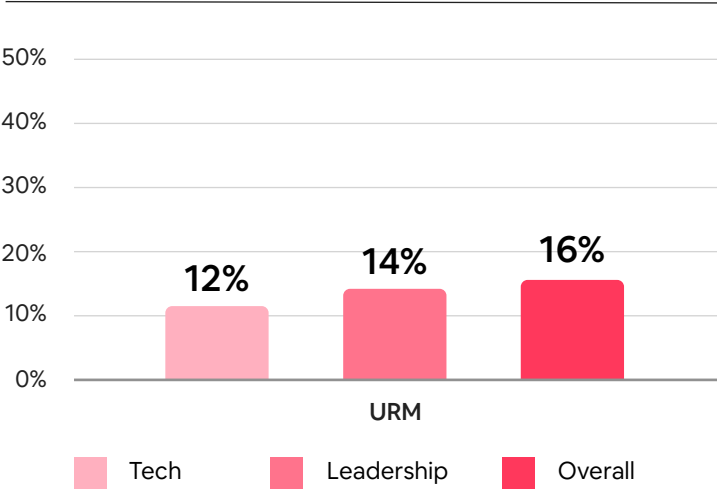


A snapshot of data regarding the representation of women and underrepresented minorities at Airbnb as of December 31, 2023 is below.²²

Women (Globally)



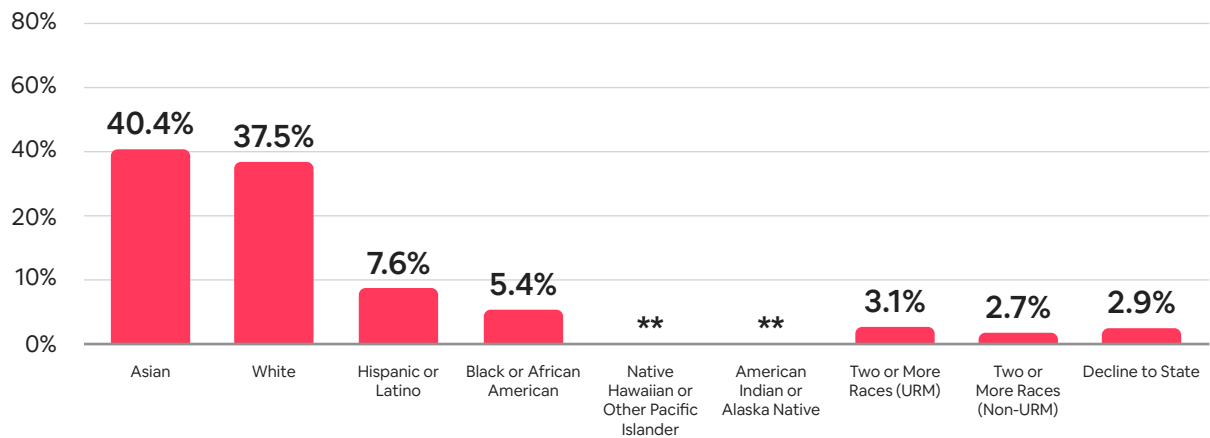
Underrepresented Minorities (US)



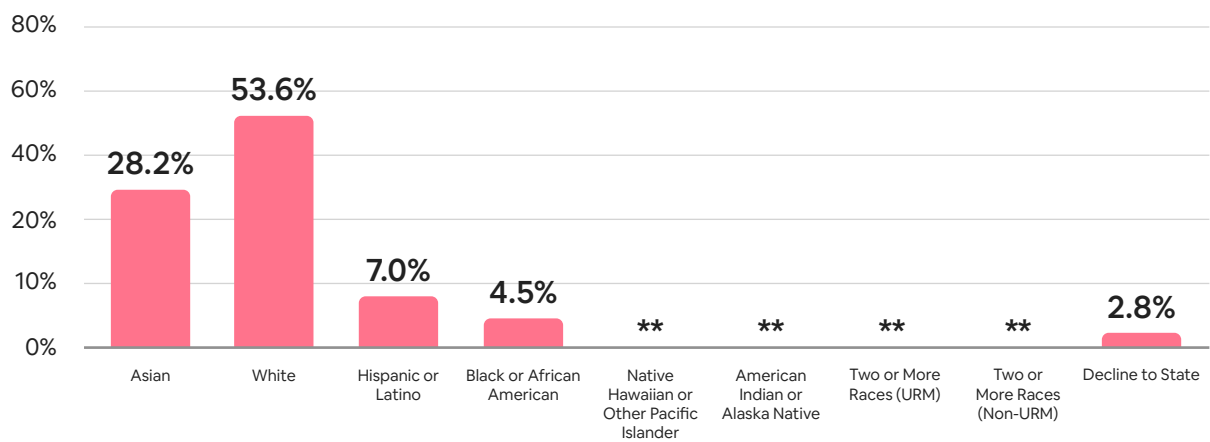
²² Data includes all full-time and part-time employees (regular and fixed term workers) as of the end of the period, and excludes temporary workers, interns, and contingent workers. Employees self-report gender and race/ethnicity. “Tech” includes employees in Engineering, Data Science (Analytics) and Information Technology teams, not including Executive Assistants and Team Coordinators. “Leadership” includes employees Level 12 (which generally includes the equivalent of Director) and above. As noted above, “underrepresented minority” or “URM” is defined as individuals who identify as Black and/or African American, Hispanic or Latino, Native Hawaiian or Pacific Islander, American Indian or Alaska Native, and two or more races inclusive of URM.

Race and Ethnicity at Airbnb (US)

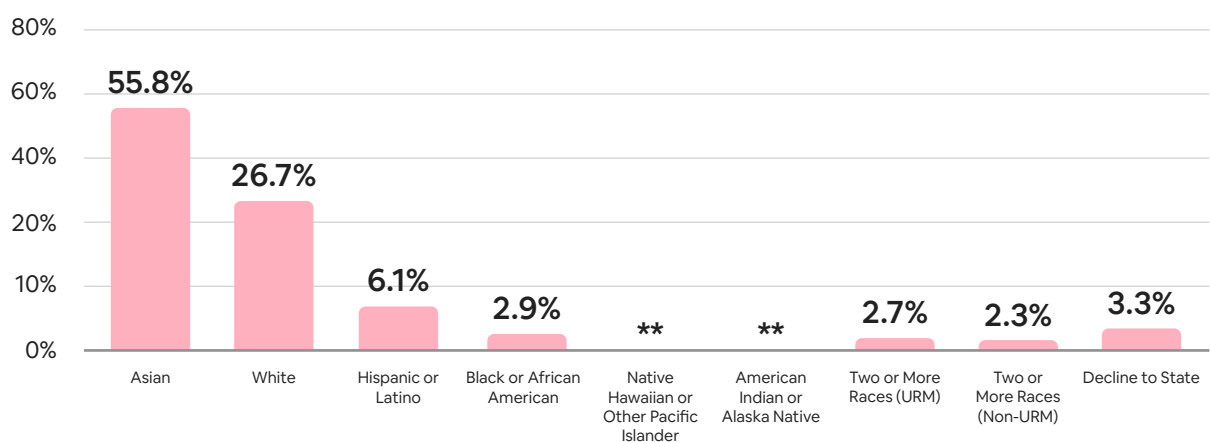
Overall



Leadership



Tech



** Indicates fewer than 10 total employees.

Building a Culture Where Everyone Can Thrive

Employees who feel welcome, grow. We have a number of programs and practices that are aimed at building an equitable and inclusive culture at Airbnb, including:

- Embracing pay equity by paying employees fairly and competitively and conducting annual pay equity analyses.
- Committing to pay transparency to maintain a culture of trust and accountability. This includes sharing total target compensation ranges with all employees globally, as well as base pay ranges, bonus targets and, as of March 2024, annual performance equity award targets for their current roles. Additionally, we share base pay hiring ranges on US job postings.
- Providing learning programs that help create a culture of inclusivity, including programming around blocking bias, allyship, identity, and skills to improve global team collaboration and leverage differences to help create more inclusive products and services.
- Supporting 17 employee resource groups (ERGs), or “Airfinity” communities, that foster a sense of belonging at work. Each community is sponsored by at least two senior members of our leadership team, including executive team members.
- Supporting non-traditional career paths through our engineering apprenticeship program, Connect, to provide people from non-traditional technical backgrounds with an entry point to an engineering career at Airbnb. Since the program was launched in 2020, 98 percent of participants have converted to being full-time Airbnb employees.
- Hosting regular People Forums for employees, where our Head of Employee Experience, Global Head of People and Culture and Global Head of Diversity & Belonging provide updates to Airbnb employees regarding employee experiences, our people practices, and our evolving people data.
- Facilitating executive oversight with each executive team member maintaining a diversity plan that reflects the unique opportunities and challenges of their team, which is regularly reviewed.

Supplier Diversity Program

We work to advance diversity in our supplier community which can help expand our network of potential qualified suppliers, promote healthy competition in our supply base, and drive down costs. This also helps support potential economic opportunities for underrepresented communities.

We define a diverse business as one that is majority-owned (51 percent or more) by minorities, women, LGBTQ+ individuals, persons with disabilities, veterans, or service-disabled veterans, or one with a majority of operations in historically underutilized business zones (HUBZones) as defined by the Small Business Administration.

As of December 31, 2023, 16.6 percent of the businesses in our US supply chain are diverse businesses, up from 14.3 percent as of the end of 2022 and up from 13.8 percent as of the end of 2021. We are working toward a goal of increasing the diverse-owned business representation in our US supply chain to 20 percent by year-end 2025.

To help us achieve these goals, our program:

- Seeks ways to identify, source, and increase engagement with qualified diverse suppliers across the business.
- Follows internal certification and tracking processes to maintain the integrity of our program.
- Partners with national diversity organizations, such as the Women's Business Enterprise National Council, the Western Regional Minority Supplier Development Council, the National LGBT Chamber of Commerce, and others, to connect with qualified diverse businesses and learn best practices from leaders in this space.



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,” “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. 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.

Furthermore, much of this information is subject to assumptions, estimates or third-party information that is still evolving and subject to change. For example, we note that standards

and expectations regarding greenhouse gas (GHG) emissions accounting and the processes for measuring and calculating GHG emissions and GHG emission reductions are evolving, and it is possible that our approaches both to measuring our emissions and to reducing emissions and measuring those reductions may be, either currently by some stakeholders or at some point 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 or inaccuracies in our data, estimates, or calculations. If our approaches to such matters are perceived to fall out of step with common or best practice, or if there are errors, inaccuracies or inconsistencies in our disclosures, we may be subject to additional scrutiny, criticism, regulatory and investor engagement or litigation, any of which may adversely impact our business, financial condition, or results of operations. Additionally, our 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.

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

Airbnb Corporate Greenhouse Gas Emissions (2021-2023)

GHG Emissions Metric	Definition of Metric	Metric Quantity 2021 (MTCO ₂ e)	Metric Quantity 2022 (MTCO ₂ e)	Metric Quantity 2023 (MTCO ₂ e)
Scope 1: Stationary combustion and refrigerants	Direct emissions from stationary combustion (natural gas, oil, coal, and other stationary fuel sources) and refrigerants.	807 [†]	1,375 [†]	1,303 [†]
Total Scope 1		807	1,375[†]	1,303[†]
Scope 2 (location-based)	Indirect emissions from purchased electricity, purchased electricity from diesel generators, onsite renewable electricity, and purchased district heat (location-based).	4,874 [†]	5,384 [†]	6,060 [†]
Scope 2 (market-based)	Indirect emissions from purchased electricity, purchased electricity from diesel generators, onsite renewable electricity, and purchased district heat (market-based).	0 [†]	1 [†]	1 [†]
Total Scope 2 (market-based)		0	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.	248,816 [†]	314,998 [†]	364,566 [†]

GHG Emissions Metric	Definition of Metric	Metric Quantity 2021 (MTCO ₂ e)	Metric Quantity 2022 (MTCO ₂ e)	Metric Quantity 2023 (MTCO ₂ e)
Scope 3, Category 2: Capital goods	Indirect emissions from capital goods Airbnb purchased from other entities.	2,080 [†]	1,554 [†]	1,183 [†]
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, and 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.	633 [†]	2,832 [†]	2,925 [†]
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.	33 [†]	68 [†]	118 [†]
Scope 3, Category 6: Business travel	Indirect emissions from employee travel for business and WTT emissions associated with aviation fuel.	220 [†]	6,976 [†]	21,526 [†]
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.	2,889 [†]	4,420 [†]	4,960 [†]

GHG Emissions Metric	Definition of Metric	Metric Quantity 2021 (MTCO ₂ e)	Metric Quantity 2022 (MTCO ₂ e)	Metric Quantity 2023 (MTCO ₂ e)
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.	196	634 [†]	712 [†]
Combined Scope 3 emissions consisting of Categories 1, 2, 3, 5, 6, 7, and 8		254,867	331,482[†]	395,990[†]
Combined Scope 1, 2 (market-based), and 3 emissions consisting of Categories 1, 2, 3, 5, 6, 7, and 8		255,674	332,858[†]	397,294[†]
Scope 3 Emissions Intensity (MTCO₂e/\$1M gross profit)	Calculated as Combined Scope 3 Categories noted above divided by gross profit.	53	48[†]	48[†]
[†] We engaged PricewaterhouseCoopers LLP (PwC) to provide limited assurance over this metric. Their report is available in Appendix B .				

APPENDIX B

PricewaterhouseCoopers LLP Report of Independent Accountants



Report of Independent Accountants

To the Board of Directors of Airbnb, Inc.

We have reviewed the accompanying management assertion of Airbnb, Inc. that the greenhouse gas (GHG) emissions metrics (metrics) for the years ended December 31, 2023, 2022, and 2021 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 2023 and 2022, Airbnb, Inc. changed certain of its reporting boundaries, measurement methods, and criteria used to calculate certain metrics.

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

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
San Francisco, California
September 6, 2024

Airbnb, Inc. Management Assertion (2023)

With respect to the greenhouse gas (GHG) emissions metrics (metrics) presented in the table below for the reporting years ended December 31, 2021, 2022, and 2023, management of Airbnb, Inc. (Airbnb) asserts that the metrics are presented in accordance with the assessment criteria set forth below. Management is responsible for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics and for the completeness, accuracy, and validity of the metrics. The metrics include Airbnb and its operated subsidiaries which include the offices and business activities of Airbnb and their subsidiaries (collectively referred to as "locations").

GHG Emissions Metric	Definition of Metric ^{1,2,3,15}	Metric Quantity ⁴ 2021 (MTCO _{2e})	Metric Quantity ⁴ 2022 (MTCO _{2e})	Metric Quantity ⁴ 2023 (MTCO _{2e})
Scope 1: Stationary combustion and refrigerants	Direct emissions from stationary combustion (natural gas, oil, coal, biofuels and other stationary fuel sources) and refrigerants. ^{5,16,17}	807	1,375	1,303
Total Scope 1			1,375	1,303
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}	4,874	5,384	6,060
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}	0	1	1
Total Scope 2 (market-based)			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. ^{7,16}	248,816	314,998	364,566
Scope 3, Category 2: Capital goods	Indirect emissions from capital goods Airbnb purchased from other entities. ⁸	2,080	1,554	1,183
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. ^{3,16}	633	2,832	2,925
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	33	68	118
Scope 3, Category 6: Business travel	Indirect emissions from employee travel for business and WTT emissions associated with aviation fuel. ^{11,16,17}	220	6,976	21,526

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. ^{12,16}	2,889	4,420	4,960
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		634	712
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
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
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

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) for all reporting years and industrial gases, which include hydrofluorocarbons (HFCs), for 2022 and 2023. Emissions for 2021 are not inclusive of HFCs as emissions resulting from refrigerant gas losses were added in 2022 as an enhancement to Airbnb's emissions methodology. The other GHGs of sulfur hexafluoride (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) Fifth Assessment Report (AR5 - 100 year horizon) [2013] or Sixth Assessment Report (AR 6, 100-year horizon) [2022/2023], (ii) where the GWP is embedded in the emission factor but the emission factor by individual gas is not disclosed, the embedded GWP is applied, or (iii) where the GWP is embedded in the emission factor and the emission factor by individual gas is disclosed, for 2022 and 2023 only, 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 that were available as follows: as of July 2022 for 2021, as of January 2023 for 2022, and as of July 2023 for 2023.

4. MTCO₂e = metric tons of carbon dioxide equivalent.

5. Scope 1 emissions from stationary combustion and refrigerants:

- For 2021: Natural gas was assumed to be the only Scope 1 emission source for all locations and usage was estimated using the median monthly Energy Use Intensity (EUI) from the Department of Energy's (DOE) Building Performance Database (BPD) (October 2021) for million British thermal unit (MMBTU) per square foot multiplied by the location's square footage per the lease agreement and months leased for the reporting year.
- For 2022 and 2023: Usage from stationary combustion of natural gas, oil, coal, biofuels, and other stationary fuel sources 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 locations in the United States (U.S.) and countries where the International Energy Agency's (IEA) Energy Efficiency Indicators database for the services sector (last updated December 2022) 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.
- For 2022 and 2023: 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 (2021) for the services sector multiplied by the location's square footage per the lease agreement and months leased for the reporting year.
- There was no reduction to stationary fuel and refrigerant usage for COVID-19 due to a lack of information on the impact of reduced occupancy levels.
- Estimated emissions from the sources above account for 100% of reported Scope 1 emissions for the 2021, 2022 and 2023 reporting years.

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

- For 2021: Purchased electricity was assumed to be the only Scope 2 emission source for all locations and usage was estimated using the median monthly EUI from the DOE's BPD (October 2021) for kilowatt-hour (kWh) per square foot multiplied by the location's square footage per the lease agreement and months leased for the reporting year. Based on research published by Hatch Data (2020) on the impact to electricity usage of reduced occupancy levels during COVID-19, monthly electricity usage was reduced by 25% for Airbnb locations that had less than 10% monthly occupancy rates.
- For 2022 and 2023:
 - Purchased electricity:
 - For certain locations: Electricity usage was collected from monthly utility invoices obtained from third-party providers.
 - For all other locations: Electricity usage was estimated using the median monthly EUI from the DOE's BPD (June 2022) for kWh per square foot multiplied by the location's square footage per the lease agreement and months leased for the reporting year.
 - For Airbnb locations with estimated electricity usage, monthly usage was reduced by 25% where monthly occupancy rates were less than 10% based on research published by Zhan and Chong (2021), Hatch Data (2020), and Zim and Srebric (2017) on the impact to electricity usage of reduced occupancy levels.
 - Purchased electricity generated from diesel generators:
 - For certain locations in India: Electricity usage generated from diesel generators was collected from monthly utility invoices obtained from third-party providers. No estimates were made for locations where actual usage was not available.
 - Onsite renewable electricity:
 - For certain locations in India: Electricity usage from landlord-owned onsite solar panels was collected from monthly utility invoices obtained from third-party providers. There were zero emissions associated with this electricity usage. No estimates were made for locations where actual usage was not available.
 - Purchased district heat:

- District heat usage 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 (last updated December 2022) 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 credits (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 and 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.
 - Approximately 98% of Scope 2 purchased renewable electricity met the application and retirement guidelines on geography established by the GHG Protocol Scope 2 Guidance and the RE100 technical criteria for 2023. 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 higher without the application of these EACs.
 - For 2023: Utility-specific market-based emission factors for the most recent reporting year provided by the utility provider.
 - Airbnb enrolled in CleanPowerSF's SuperGreen program. Airbnb contracts with CleanPowerSF to purchase electricity through their SF SuperGreen service which supplied Airbnb with 100% renewable electricity for one location starting June 1, 2023.
 - Residual mix and location-based emission factors: For 2021, 2022, and 2023, these emission factors were not applied as electricity usage was reduced to 0 MTCO₂e as a result of the application of the above emission factors.
 - Estimated emissions from the sources above account for 0%, 100% and approximately 85% of reported Scope 2 (market-based) emissions for the 2021, 2022 and 2023 reporting years, respectively, and 100%, approximately 87% and approximately 85% of reported Scope 2 (location-based) emissions for the 2021, 2022 and 2023 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, 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 (2022 and 2023 only): Calculated based on total purchased cloud electricity usage and purchased cloud electricity T&D losses as described within this footnote.
 - Payment processing and all other purchased goods and services: Calculated based on spend from Airbnb's general ledger. 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. Intercompany transactions were excluded.
9. Scope 3, category 3: fuel- and energy-related activities (not included in Scope 1 or Scope 2) emissions:
- For 2021:

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- Natural gas well-to-tank (WTT) emissions: Calculated based on the total natural gas usage from Scope 1.
 - Purchased electricity T&D losses: Calculated based on total electricity usage from Scope 2 multiplied by the country-specific grid loss rate published as follows:
 - U.S.: U.S. EPA Emissions & Generation Resource Integrated Database (eGrid) 2019 factors by subregion (2021).
 - All other countries: Ecoinvent's Database 3.8 (2021), or if not available, the regional electric power loss rate published by the IEA (2018).
 - For 2022 and 2023:
 - 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 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 (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).
 - For 2021 only, locations with less than 10% monthly occupancy rates have been treated as empty, and therefore, no emissions from waste generated in operations were calculated for these locations.
11. Scope 3, category 6: business travel emissions:
- Air travel was calculated based on distance traveled and cabin class provided by Airbnb's third-party travel managers. For 2022 and 2023, where emissions could not be calculated based on distance traveled and cabin class alone, jet fuel consumption was estimated based on distance traveled and average fuel consumption of the aircraft flown as provided by Airbnb's third-party travel managers and as published by Aircraft Bluebook, respectively. All emissions based on jet fuel consumption assume kerosene-type jet fuel was used.
 - Other travel-related employee expenses, excluding Stays booked through the Airbnb platform, were calculated based on spend from Airbnb's general ledger.
 - WTT emissions associated with aviation fuel from air travel (2022 and 2023) were calculated based on air travel activity as described within this footnote.
12. Scope 3, category 7: employee commuting emissions:
- Number of employees commuting versus working remotely (i.e., teleworking):
 - For 2021, the Beijing office location was the only location with a hybrid approach – working in-person and remote for portions of the reporting year. The occupancy rate of the Beijing office location for 2021 was determined using data for badge scan entries from the building. Employees from all other locations were treated as working remotely.
 - For 2022 and 2023, Airbnb implemented the Live and Work Anywhere program granting employees more flexibility regarding their work location.
 - The percentage of employees commuting to an office was determined using badge scan entries divided by employees mapped to an office. An employee was only mapped to an office if they lived within 50 miles of the nearest office location. Employees who lived more than 50 miles from the nearest office location were not mapped to an office, and therefore, were treated as working remotely.
 - Commuting:
 - Energy use related to commuting (passenger cars and public transit) was calculated based on the number of employees who commuted on a daily basis by office location for the applicable reporting year multiplied by the associated commute mix for their office location, the associated average commute distance by mode of transportation, and the number of days commuting, adjusted for the average number of work days in a month (21.83 days).

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- The commute mix was based on city-level estimates obtained from publicly available census data. Where city-level estimates were not available or not used, it was assumed employees commute by personal car.
- The average commute distance was based on:
 - U.S. cities: Mean trip length, by trip mode, published by the U.S. National Household Travel Survey (2017 data).
 - All other cities: City or country-level estimates obtained from publicly available census data for 2021 and publicly available traffic data from Numbeo for 2022 and 2023. Where publicly available census or traffic data was not available for 2021, 2022 or 2023, Airbnb assumed the average commute distance was 24 miles based on the U.S. National Household Travel Survey (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):
 - For 2021:
 - It was assumed that employees working remotely used the same emission sources as those included in Scope 1 and 2 based on the country in which they were working remotely.
 - Usage was estimated using the median monthly EUI for single-family homes from the DOE's BPD (October 2021) for MMBTU per square foot for natural gas or kWh per square foot for purchased electricity multiplied by the number of months of working remotely, the number of employees working remotely, and the average home office square footage. Usage was then increased by 10% as an estimate for increased natural gas and electricity usage while working remotely based on research conducted by the IEA dated June 12, 2020.
 - The average home office was assumed to be 150 square feet based on research published by QuickBooks in 2021.
 - Natural gas WTT emissions: Calculated based on total natural gas usage as described within this footnote.
 - Purchased electricity T&D losses: Calculated based on total electricity usage as described within this footnote multiplied by the country-specific grid loss rates as described in footnote 9.
 - For 2022 and 2023:
 - 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

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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.
 - 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:
- Indirect emissions from the use of desk space procured by Airbnb as part of a service from a third-party (e.g., co-working spaces).
 - Usage from stationary combustion of natural gas, oil, coal, 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 that had less than 10% monthly occupancy rates and where Airbnb occupied the full floor.
 - 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 emissions source column or before the emission factor source in the emission factors column, the emission factors are applicable to each reporting year. The year in parentheses at the end of the emission factor source indicates the year the source was published or released. Emission factors noted with a ⁹ 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	2021: U.S. EPA 2021 Emission Factors for Greenhouse Gas Inventories (2021) 2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022) 2023: U.S. EPA 2023 Emissions Factors for Greenhouse Gas Inventories (2023)

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Scope 1	Coal, oil, and other stationary fuel sources	2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022) 2023: U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (2023) <i>Note: Airbnb uses natural gas emission factors to calculate emissions related to "other stationary fuel sources" as a proxy.</i>
Scope 1	Biofuels	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)
Scope 1	Refrigerants	2022: CARB High-Global Warming Potential (High-GWP) Refrigerants, IPCC Fifth Assessment Report (2014) 2023: U.S. EPA Compositions of Refrigerant Blends, IPCC Sixth Assessment Report (2021)

Scope 2	Purchased electricity (location-based)	U.S.: 2021: U.S. EPA eGrid 2019 factors by subregion (2021) 2022: U.S. EPA eGrid 2020 factors by subregion (2022) 2023: U.S. EPA eGrid 2021 factors by subregion (2023) U.K.: 2021: The Climate Registry (TCR) 2021 Default Emission Factors (2021) 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) Australia: 2021: TCR 2021 Default Emission Factors (2021) 2022, 2023: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2022 (2023) Brazil: 2021, 2022: Ecoinvent's Database 3.8 (2021) 2023: Ecoinvent's Database 3.9.1 (2023) Canada: 2021: Environment and Climate Change Canada National Inventory Report 1990-2018: Greenhouse Gas Sources and Sinks in Canada (2020) 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) China: 2021, 2022, 2023: IGES List of Grid Emission Factors 10.10 (2021) India (purchased electricity generated from diesel generators only): 2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022) 2023: U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (2023) All other countries: 2021: TCR 2021 Default Emission Factors (2021), or if not available, Airbnb-defined emission factor based on the global electricity emission factors noted for other regions 2022: IEA Emissions Factors 2020 (2022)^Q, or if not available, Ecoinvent's Database 3.8 (2021) 2023: IEA Emissions Factors 2020 (2022)^Q, or if not available, Ecoinvent's Database 3.9.1 (2023)
Scope 2	Purchased electricity (market-based)	Residual mix and location-based emission factors: For 2021, 2022, and 2023, 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)	<i>U.K.:</i> 2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)⁵ 2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023) <i>Japan and Canada:</i> 2023: Ecoinvent's Database 3.9.1 (2023) <i>All other countries:</i> 2022, 2023: Johansen & Werner, Renewable and Sustainable Energy Reviews 158, "Something is sustainable in the state of Denmark: A review of the Danish district heating sector", Figure 10 "Gram of fossil carbon dioxide emissions per MJ heat delivered, district heating, Denmark and EU28" (2022)
Scope 3, Category 1: Purchased goods and services	Cloud services (virtual central processing unit data) – Purchased cloud electricity and purchased cloud electricity T&D losses	<i>U.S.:</i> 2021: Green-e® Residual Mix Emissions Rates (2019 data) (2021) 2022, 2023: Green-e® Residual Mix Emissions Rates (2020 data) (2022)⁶ for CO₂ and U.S. EPA eGrid 2021 factors by subregion (2023) for CH₄ and N₂O⁶ <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) <i>EEA:</i> 2021: AIB European Residual Mixes 2020 (2021) 2022: AIB European Residual Mixes 2021 (2022)⁶ 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 <i>All other countries:</i> 2021: TCR 2021 Default Emission Factors (2021) 2022, 2023: IEA Emissions Factors 2020 (2022)⁶, or if not available, Ecoinvent's Database 3.9.1 (2023)
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	<i>Supplier-specific:</i> 2022, 2023: Where provided by the supplier, supplier-specific emission factors were applied. <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) <i>All other countries:</i> 2022, 2023: DESNZ and BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting (2022)

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Scope 3, Category 1: Purchased goods and services	Cloud services – Purchased cloud electricity (spend)	<i>Where the cloud service provider's publicly available CDP Climate Change disclosure, CDP supply chain response, or sustainability report 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 3 emissions reported by the provider in the provider's publicly available CDP Climate Change disclosure, CDP supply chain response (for 2023 only), or sustainability report for the previous fiscal year, 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. <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> 2021: U.S. EPA Environmentally-Extended Input-Output (EeIO) v2.0 (2021) 2022, 2023: U.S. EPA EeIO v2.0.1 (2022)
Scope 3, Category 1: Purchased goods and services	Payment Processing (spend)	<i>Where the payment processor's ("processor") publicly available CDP Climate Change disclosure, CDP supply chain response or sustainability report was deemed comprehensive and reasonable by management, the data was used to derive spend-based emission factors:</i> Processor-specific emission factor which was derived based on Scope 1, 2, and 3 emissions reported by the processor in the processor's publicly available CDP Climate Change disclosure, CDP supply chain response (for 2023 only), or sustainability report for the previous fiscal year, 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. <i>Where the processor's publicly available CDP Climate Change disclosure, CDP supply chain response, or sustainability report was not used to derive spend-based emission factors:</i> Weighted average intensity emission factor (which covers Scope 1, 2, and 3 emissions) based on the next three largest processors' publicly available CDP Climate Change disclosure for the previous fiscal year, and the previous fiscal year's revenue from the processor's publicly available audited financial statements.
Scope 3, Category 1: Purchased goods and services	All other goods and services (spend)	<i>Where the suppliers' publicly available CDP Climate Change disclosure, CDP supply chain response, or sustainability report was deemed comprehensive and reasonable by management, the data was used to derive spend-based emission factors:</i> Supplier-specific emission factor which was derived based on Scope 1, 2, and 3 emissions reported by the supplier in the suppliers' publicly available CDP Climate Change disclosure, CDP supply chain response (for 2023 only), or sustainability report for the previous fiscal year, 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.

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		Where the suppliers' publicly available CDP Climate Change disclosure, CDP supply chain response, or sustainability report was not used to derive spend-based emission factors: 2021: U.S. EPA EEIO v2.0 (2021) 2022, 2023: U.S. EPA EEIO v2.0.1 (2022)
Scope 3, Category 2: Capital goods	N/A	Where the suppliers' publicly available CDP Climate Change disclosure, CDP supply chain response, or sustainability report was deemed comprehensive and reasonable by management, the data was used to derive spend-based emission factors: Supplier-specific emission factor which was derived based on Scope 1, 2, and 3 emissions reported by the supplier in the suppliers' publicly available CDP Climate Change disclosure, CDP supply chain response (for 2023 only), or sustainability report for the previous fiscal year, 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. Where the suppliers' publicly available CDP Climate Change disclosure, CDP supply chain response or sustainability report was not used to derive spend-based emission factors: 2021: U.S. EPA EEIO v2.0 (2021) 2022, 2023: U.S. EPA EEIO v2.0.1 (2022)
Scope 3, Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	WTT from natural gas (2021, 2022, 2023), coal, and other stationary fuel sources (2022, 2023)	IPCC 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Chapter 4 - Fugitive Emissions (2019) Note: Airbnb uses natural gas emission factors to calculate emissions related to "other stationary fuel sources" as a proxy.
Scope 3, Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Purchased district heat T&D losses and WTT from oil, biofuels, purchased electricity from diesel generators, purchased district heat, and purchased district heat T&D losses	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)
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	For WTT from onsite renewable electricity: 2022, 2023: Journal of Fundamentals of Renewables Energy and Applications, "LCA of Embodied Carbon Emissions from 14 Wind Turbines" (2016) For WTT from purchased electricity and purchased electricity T&D losses : U.K.: 2022: DESNZ and BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting (2022) 2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023) All other countries:

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		2022, 2023: DESNZ and BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting (2022)
Scope 3, Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Purchased electricity T&D losses	U.S.: 2021: Green-e® Residual Mix Emissions Rates (2019 data) (2021) 2022, 2023: Green-e® Residual Mix Emissions Rates (2020 data) (2022)⁶ for CO₂ and U.S. EPA eGrid 2021 factors by subregion (2023) for CH₄ and N₂O⁶ Australia: 2021: TCR 2021 Default Emission Factors (2021) 2022, 2023: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2022 (2023) Brazil: 2021, 2022: Ecoinvent's Database 3.8 (2021) 2023: Ecoinvent's Database 3.9.1 (2023) Canada: 2021: Environment and Climate Change Canada National Inventory Report 1990-2018: Greenhouse Gas Sources and Sinks in Canada (2020) 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). China: 2021, 2022, 2023: IGES List of Grid Emission Factors 10.10 (2021) EEA: 2021: AIB European Residual Mixes 2020 (2021) 2022: AIB European Residual Mixes 2021 (2022)⁶ 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 All other countries: 2021: TCR 2021 Default Emission Factors (2021), or if not available, Airbnb-defined emission factor based on the global electricity emission factors noted for other regions 2022: IEA Emissions Factors 2020 (2022)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 (2023)
Scope 3, Category 5: Waste generated in operations	N/A	U.S.: 2021: DESNZ and BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting (2022) 2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022) 2023: U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (2022) All other countries: 2021: DESNZ and BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting (2022) 2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)

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		2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)
Scope 3, Category 6: Business travel	Air travel	2021: U.S. EPA 2021 Emission Factors for Greenhouse Gas Inventories (2021) <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) <i>Where emissions were calculated based on distance traveled and cabin class:</i> 2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)⁵ 2023: DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting (2023)
Scope 3, Category 6: Business travel	Other travel-related employee expenses	<i>Where the suppliers' publicly available CDP Climate Change disclosure, CDP supply chain response, or sustainability report was deemed comprehensive and reasonable by management, the data was used to derive spend-based emission factors:</i> Supplier-specific emission factor which was derived based on Scope 1, 2, and 3 emissions reported by the supplier in the suppliers' publicly available CDP Climate Change disclosure, CDP supply chain response (for 2023 only), or sustainability report for the previous fiscal year, 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. <i>Where the suppliers' publicly available CDP Climate Change disclosure, CDP supply chain response, or sustainability report was not used to derive spend-based emission factors:</i> 2021: U.S. EPA EEIO v2.0 (2021) 2022, 2023: U.S. EPA EEIO v2.0.1 (2022)
Scope 3, Category 6: Business travel	WTT from aviation fuel	2022: DESNZ and BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting (2022)
Scope 3, Category 7: Employee commuting	Commuting - Passenger cars	2021: U.S. EPA 2021 Emission Factors for Greenhouse Gas Inventories (2021) 2022: U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022) 2023: U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (2023)
Scope 3, Category 7: Employee commuting	Commuting - Public transit	2021: Weighted average emission factor based on commute mix data from the National Transit Database (2018 service data report) and emission factors from public transportation sources published in the U.S. EPA 2018 Emission Factors for Greenhouse Gas Inventories (2018) 2022: Weighted average emission factor based on commute mix data from the Bureau of Transportation Statistics (2020) and emission factors from public

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		transportation sources published in the U.S. EPA 2022 Emission Factors for Greenhouse Gas Inventories (2022) 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)
Scope 3, Category 7: Employee commuting	Commuting – WTT from passenger cars and public transit	2022: DESNZ and BEIS 2022 U.K. GHG Conversion Factors for Company Reporting (2022) 2023: DESNZ 2023 U.K. GHG Conversion Factors for Company Reporting (2023)
Scope 3, Category 7: Employee commuting	Working remotely - Natural gas (2021, 2022, 2023), oil, coal, biofuels, and other stationary fuel sources (2022, 2023)	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)	U.S.: 2021: Green-e® Residual Mix Emissions Rates (2019 data) (2021) 2022, 2023: Green-e® Residual Mix Emissions Rates (2020 data) (2022)⁶ for CO₂ and U.S. EPA eGrid 2021 factors by subregion (2023) for CH₄ and N₂O⁶ Australia: 2021: TCR 2021 Default Emission Factors (2021) 2022, 2023: Australian Government Department of Climate Change, Energy, the Environment and Water Australian National Greenhouse Accounts Factors 2022 (2023) Brazil: 2021, 2022: Ecoinvent's Database 3.8 (2021) 2023: Ecoinvent's Database 3.9.1 (2023) Canada: 2021: Environment and Climate Change Canada National Inventory Report 1990-2018: Greenhouse Gas Sources and Sinks in Canada (2020) 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) China: 2021, 2022, 2023: IGES List of Grid Emission Factors 10.10 (2021) EEA (excluding Luxembourg): 2021: AIB European Residual Mixes 2020 (2021) 2022: AIB European Residual Mixes 2021 (2022)⁶ 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 Luxembourg: 2021: TCR 2021 Default Emission Factors (2021) 2022: AIB European Residual Mixes 2021 (2022)⁶

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		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 <i>All other countries:</i> 2021: TCR 2021 Default Emission Factors (2021), or if not available, Airbnb-defined emission factor based on the global electricity emission factors noted for other regions 2022: IEA Emissions Factors 2020 (2022)⁶, or if not available, Ecoinvent's Database 3.8 (2021) 2023: IEA Emissions Factors 2020 (2022)⁶ <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>
Scope 3, Category 7: Employee commuting	Working remotely - Purchased district heat	2022, 2023: 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 (2022 and 2023) and WTT from natural gas (2021, 2022 and 2023), oil, coal, biofuels, other stationary fuel sources, purchased district heat, and purchased district heat T&D losses (2022 and 2023)	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	2022, 2023: 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	2022, 2023: Same as the Scope 1 emission factors for natural gas, oil, coal, biofuels, and other stationary fuel sources

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Scope 3, Category 8: Upstream leased assets	Purchased electricity and purchased electricity T&D losses	<i>U.S.:</i> 2022, 2023: Green-e® Residual Mix Emissions Rates (2020 data) (2022)⁶ for CO₂ and U.S. EPA eGrid 2021 factors by subregion (2023) for CH₄ and N₂O⁶ <i>China:</i> 2022, 2023: IGES List of Grid Emission Factors 10.10 (2021) <i>EEA:</i> 2022: AIB European Residual Mixes 2021 (2022)⁶ 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 <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
Scope 3, Category 8: Upstream leased assets	Purchased district heat	2022, 2023: 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	2022, 2023: 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	2022, 2023: 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 2022, Airbnb changed certain of its reporting boundaries measurement methods, and criteria used to calculate the following GHG emissions metrics which were not reflected in the comparative information for reporting years prior to 2022. The changes include:

- Scope 1: Stationary combustion and refrigerants:
 - Stationary combustion: Based on the IEA's Energy Efficiency Indicators database for the services sector (last updated December 2022), for locations in Australia, Belgium, Brazil, Canada, France, Germany, Ireland, Italy, Japan, Luxembourg, Netherlands, South Korea, Spain, and the United Kingdom, Airbnb expanded its reporting boundary to include oil, coal, biofuels, and other stationary fuels as sources of emissions using the methodology described in footnote 5 instead of assuming natural gas was the only source of emissions from stationary combustion.
 - Refrigerants: Based on the U.S. EPA's HFC Emissions Accounting Tool (2021) for the services sector, for all locations, Airbnb expanded its reporting boundary to include refrigerants as a source of emissions using the methodology described in footnote 5.
 - The 2022 Scope 1 emissions were approximately 50% higher due to the changes described above.

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- Scope 2:
 - Purchased electricity: For certain locations, electricity usage was collected from monthly utility invoices instead of 100% of electricity usage being estimated.
 - Purchased district heat: Based on the IEA's Energy Efficiency Indicators database for the services sector (last updated December 2022), for locations in Australia, Belgium, Brazil, Canada, France, Germany, Ireland, Italy, Japan, Luxembourg, Netherlands, South Korea, Spain, and the United Kingdom, Airbnb expanded its reporting boundary to include purchased district heat as a source of emissions using the methodology described in footnote 6 instead of assuming purchased electricity was the only source of emissions.
 - Purchased electricity generated from diesel generators: Airbnb expanded its reporting boundary to include purchased electricity generated from diesel generators used at certain locations in India using the methodology described in footnote 6.
 - The 2022 Scope 2 (location-based) and Scope 2 (market-based) emissions were approximately 1% and 100% higher, respectively, due to the changes described above.
- Scope 3, category 1: purchased goods and services:
 - WTT emissions: Airbnb expanded its reporting boundary to include WTT emissions from purchased cloud electricity and purchased cloud electricity T&D losses using the methodology described in footnote 7.
 - The 2022 Scope 3, category 1 emissions were less than 1% higher due to the change described above.
- Scope 3, category 3: fuel- and energy-related activities (not included in Scope 1 or Scope 2):
 - Impacted as a result of changes described above for Scope 1 and Scope 2.
 - WTT emissions: Airbnb expanded its reporting boundary to include WTT emissions associated with usage of oil, coal, biofuels, other stationary fuel sources, purchased electricity, purchased electricity from diesel generators, onsite renewable electricity, purchased district heat, and purchased electricity and district heat T&D losses using the methodology described in footnote 9.
 - T&D losses: Airbnb expanded its reporting boundary to include T&D losses that occur as a result of purchased district heat usage using the methodology described in footnote 9.
 - The 2022 Scope 3, category 3 emissions were approximately 283% higher due to the changes described above.
- Scope 3, category 6: business travel:
 - Air travel emissions: Airbnb expanded its reporting boundary to include additional cabin classes of travel using the methodology described in footnote 11.
 - WTT emissions: Airbnb expanded its reporting boundary to include WTT emissions associated with aviation fuel from air travel, including the additional cabin classes of travel, using the methodology described in footnote 11.
 - The 2022 Scope 3, category 6 emissions were approximately 29% higher due to the changes described above.
- Scope 3, category 7: employee commuting:
 - Number of employees commuting versus working remotely: Based on its Live and Work Anywhere policy implemented in 2022, Airbnb refined its methodology for determining the number of employees commuting to be based on proximity to the office and data for badge scan entries instead of assuming all employees (other than the Beijing office location) were working remotely.
 - Commute distance: Airbnb refined its methodology for determining commute distance for cities outside the U.S. by basing the commute distance on traffic data from Numbeo instead of publicly available census data.
 - Home office size and percentage energy usage: Airbnb refined the assumptions related to home office size and percentage of energy usage for employees working remotely based on updated publicly available data.
 - Based on the IEA's Energy Efficiency Indicators database for the services sector (last updated December 2022), for locations in Australia, Belgium, Brazil, Canada, France, Germany, Ireland, Italy, Japan, Luxembourg, Netherlands, South Korea, Spain, and the United Kingdom, Airbnb expanded its reporting boundary for employees working remotely to include oil, coal, biofuels, other stationary fuels, and purchased district heat as sources of emissions using the methodology described in footnote 12 instead of assuming natural gas and purchased electricity were the only sources of emissions.
 - WTT emissions and T&D losses: Airbnb expanded its reporting boundary to include WTT emissions, including WTT from T&D losses, and T&D losses associated with passenger cars, public transit and working remotely using the methodology described in footnote 12.
 - The 2022 Scope 3, category 7 emissions were approximately 43% higher due to the changes described above.

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17. As discussed in the footnotes above, in 2023, there were changes that were not retrospectively applied to 2021 and 2022. Additionally, as described below, in 2023, Airbnb changed the criteria used to calculate the following GHG emissions metrics and, unless otherwise indicated, the changes 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 (2023).
 - 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.
- Scope 3, category 6: business travel: Airbnb revised the previously reported 2022 GHG emissions from 2,258 MTCO2e to 6,976 MTCO2e. This revision was to correct for emissions associated with certain air travel that was previously excluded in reporting the 2022 GHG emissions. This revision also impacted the following previously reported 2022 metrics:
 - Combined Scope 3 Categories noted above
 - Combined Scope 1, 2 (market-based), and 3 Categories noted above
 - Scope 3 Emissions Intensity (MTCO2e/\$1M gross profit)

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