

AB 1305 California Voluntary Carbon Market Disclosures Act Information

Upwork Inc. and its subsidiaries (“we” or “our”) provides this disclosure pursuant to the California Voluntary Carbon Market Disclosures Act (“VCMDA”).

VCMDA Section 44475.2 Disclosure

Since 2019, we have continued to pursue strategies to reduce our Scope 1, 2 and 3 emissions. We have also committed to achieving carbon neutral operations on an annual basis and to using 100% renewable energy every year for the facilities under our Scope 1 and 2 control, excluding our use of natural gas for heating. We have achieved carbon neutral operations since 2019 and continue to pursue strategies to reduce our emissions.

Upwork does not own any property, vehicles or other machinery that result in direct emissions, and therefore, does not have Scope 1 emissions.

Our Scope 2 emissions are the result of natural gas used to heat our former San Francisco office. We did not have operational control of the natural gas used to heat our suite, as it was managed and paid for by the property owner. To decrease our Scope 2 emissions and support the development of renewable energy projects, we are committed to using carbon-free electricity in our offices, either through direct energy contracts or by purchasing Renewable Energy Credits (RECs). We sourced close to 100% carbon-free electricity from CleanPowerSF for our prior San Francisco office and purchased RECs to match all remaining electricity used at this location and all electricity consumption at our Chicago office. See below for information about the offsets we purchase. We have also taken steps to reduce our Scope 3 emissions. Beginning in 2022, we broadened the boundary of our Scope 3 emissions calculations to include emissions from all suppliers that sell goods and services to us (as opposed to only our cloud services provider in previous years) and emissions from work our employees and the long-term freelancers we engage for Upwork projects do remotely. We match non-renewable energy consumption with RECs. We also completed our migration of cloud-based services to an AWS facility in Oregon that is largely powered by renewable energy in 2023.

We are providing this disclosure based on greenhouse gas emissions (“GHG”) information and statements regarding our achievement of carbon neutrality published in our annual impact reports and CDP Climate Change Responses, all of which are posted on our website in our [ESG Reports Hub](#).

We measure our GHG emissions in accordance with the Greenhouse Gas Protocol. Our annual CDP Climate Change Responses include the methodologies, assumptions and other information used to support our GHG emissions reporting.

Upwork’s GHG emissions data undergoes annual third-party verification to meet WRI/WBCSD quality criteria. This includes offsets and RECs acquired by Upwork.

Upwork's GHG emissions for calendar year 2023 was verified by Cameron-Cole, providing a reasonable level of assurance for Scope 1 and 2, and a limited level of assurance for Scope 3. For more information, see CY2023 Verification Opinion from Cameron-Cole in our [ESG Reports Hub](#).

VCMDA Section 44475.1 Disclosure

Carbon Offsets

To meet our commitment to carbon neutral operations and offset emissions from business travel, employee commuting and natural gas used by our team members for remote work, we purchase carbon offsets that meet our criteria related to additionality, leakage, permanence and verifiability.

The table below lists the details of the carbon offset project Upwork supported to meet its commitment to carbon neutral operations from fiscal years 2019-2023.

Project Name	Seller	Registry	Project ID	Project type	Location	Protocol	Verification Group
Pastureland Regeneration with Native Palm Silvopasture	Native	VCS	4509	ARR (removals)	Brazil	VM0047	AENOR
Northern Kenya Grassland Carbon Project	Native	VCS	1468	AFOLU (removals)	Kenya	VM0032	Ruby Canyon Engineering / TUV SUD
Improving Agriculture and Livelihoods	Native	Gold Standard	11173	Biogas - heat	Mexico	TPDDTEC v3.1	Tüv Nord
Wind Based Power Generation by Panama Wind Energy Godawari Private Limited	Native	VCS	1523	Wind	India	ACM0002	LGAI Technological Center, S.A. (Applus+)
Reducing Emissions from Deforestation and Forest Degradation in the Yaeda Valley	Native	Plan Vivo	PV_2013_011	REDD	Tanzania	Plan Vivo Standard 2013 criteria	EPIC Sustainability Services Private Limited