2025 Environmental Sustainability Report

Accelerating progress to 2030

Data Fact Sheet

Reporting on our 2024 fiscal year

Microsoft

Our environmental data

As part of Microsoft's commitment to disclose information about our environmental footprint, the following sections are a compilation of environmental metrics across greenhouse gas (GHG) emissions, energy, water, waste and circularity, and land. Section 1 presents our GHG emissions in accordance with the GHG Protocol and criteria selected or developed by management ("management's criteria"). It also presents select environmental metrics that both reference the Global Reporting Initiative (GRI) Standards and are reported in accordance with management's criteria. Deloitte & Touche LLP performed a review engagement on management's assertion related to the specified information presented in Section 1 of this Environmental Data Fact Sheet as of and for the fiscal year (FY) ended June 30, 2024 (FY24) and includes their review report in Section 1.11. Information relating to i) periods prior to the year ended June 30, 2024 (FY24), and ii) forward-looking statements, goals, and progress against goals, were not subject to the review and, accordingly, Deloitte & Touche LLP does not express a conclusion or any form of assurance on such information. Section 2 presents additional environmental metrics that show detail and breakdowns and was not subject to Deloitte & Touche LLP's review.

All reported values represent the best available data at the time of publication. The data has been adjusted to incorporate updated methodologies, structural changes, and/or accuracy improvements per our recalculation policy described herein. Microsoft's structural changes policy is to begin including data associated with a merger and/or acquisition in the year following the close of the transaction. Divestments are reflected in data for the year when they occurred. Additional detail on these changes is included as footnotes where applicable.

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Environmental data contents

Section 1: Our environmental data

1.1 Greenhouse gas (GHG) emissions

Table 1A – GHG emissions by scope ($mtCO_2e$)

	FY20	FY21	FY22	FY23	FY24
Scope 1	118,100	123,704	139,413	144,960	**143,510**
Scope 2					
Location-based	4,328,916	5,010,667	6,381,250	8,077,403	**9,955,368**
Market-based	456,119	429,405	288,029	393,134	**259,090**
Subtotal emissions (Scope 1 + 2 market-based)	574,219	553,109	427,442	538,094	**402,600**
Scope 3[1]					
Category 1 – Purchased Goods and Services[2,3]	4,415,000	4,930,000	5,164,000	5,564,000	**5,057,000**
Category 2 – Capital Goods[2]	3,105,000	3,916,000	4,447,000	5,645,000	**6,066,000**
Category 3 – Fuel- and Energy-Related Activities	300,000	350,000	450,000	521,000	**653,000**
Category 4 – Upstream Transportation and Distribution [3]	243,000	225,000	371,000	318,000	**419,000**
Category 5 – Waste Generated in Operations	9,500	5,700	8,000	8,000	**8,000**
Category 6 – Business Travel	329,356	21,901	139,000	133,000	**260,000**
Category 7 – Employee Commuting	317,000	80,000	141,000	187,000	**208,000**
Category 9 – Downstream Transportation and Distribution[3]	65,000	69,000	69,000	69,000	**43,000**
Category 11 – Use of Sold Products[3]	2,983,000	3,950,000	5,101,000	3,941,000	**2,417,000**
Category 12 – End-of-Life Treatment of Sold Products[3]	17,000	19,000	18,000	4,000	**3,000**
Category 13 – Downstream Leased Assets	11,800	9,600	8,000	7,000	**6,000**
Subtotal emissions (Scope 3)[4]	11,796,000	13,576,000	15,916,000	16,397,000	**15,140,000**
Total emissions (Scope 1 + 2 + 3)[4]	12,370,000	14,129,000	16,343,000	16,935,000	**15,543,000**

FY = fiscal year; GHG = greenhouse gas; $mtCO_2e$ = metric tons of carbon dioxide equivalent.

1. For FY20 and FY21 values have been rounded except for Category 6 – Business Travel. Starting in FY22, all reported Scope 3 values are rounded to the nearest thousand $mtCO_2e$.
2. Reported emissions for these categories now incorporate emissions calculated using a life cycle assessment (LCA) approach for the portion associated with the purchase of cloud hardware as outlined in Section 1.9. Values for prior years have been adjusted to reflect this methodology update.
3. Starting in FY24, reported emissions for these categories no longer reflect emissions from PC accessories that are no longer sold by Microsoft.
4. These values reflect market-based emissions. Values rounded to nearest thousand $mtCO_2e$.

Table 1B – GHG emissions by scope ($mtCO_2e$) with management's criteria

	FY20	FY21	FY22	FY23	FY24
Scope 1 + 2[1]	574,219	553,109	427,442	538,094	**402,600**
Scope 3					
Management's criteria[2]					
Category 4 – Upstream Transportation and Distribution with Sustainable Fuel Certificates[3]	243,000	225,000	371,000	305,000	**400,000**
Category 6 – Business Travel with SAFc[4]	385,000	23,000	157,000	124,000	**253,000**
Category 11 – Use of Sold Products[5]	2,600,000	2,622,000	1,332,000	2,158,000	**1,757,000**
GHGP-aligned					
Rest of the categories[1,6]	8,240,000	9,379,000	10,305,000	12,005,000	**12,044,000**
Subtotal emissions	11,468,000	12,249,000	12,165,000	14,592,000	**14,454,000**
Total emissions (Scope 1 + 2 + 3)[1]	12,042,000	12,802,000	12,592,000	15,130,000	**14,857,000**

FY = fiscal year; GHG = greenhouse gas; GHGP = Greenhouse Gas Protocol; $mtCO_2e$ = metric tons of carbon dioxide equivalent.

1. These values reflect market-based emissions.
2. Emissions for these categories are reported per the reporting criteria defined in Section 1.10 of this fact sheet and per the methodologies outlined in Section 1.9. All values have been rounded to the nearest thousand $mtCO_2e$.
3. Per the reporting criteria defined in Section 1.10 of this fact sheet, reported values are gross emissions net of sustainable fuel certificates. Gross emissions without the impact of sustainable fuel certificates are as follows: 419,000 $mtCO_2e$ (FY24), 318,000 $mtCO_2e$ (FY23), 371,000 $mtCO_2e$ (FY22), 225,000 $mtCO_2e$ (FY21), 243,000 $mtCO_2e$ (FY20). Starting in FY23 reported values include the impact of Sustainable Aviation Fuel Certificates (SAFc). Starting in FY24 reported values include the impact of both Sustainable Marine Fuel Certificates (SMFc) and SAFc.
4. Per the reporting criteria defined in Section 1.10 of this fact sheet, reported values are gross emissions net of SAFc. Gross emissions without the impact of SAFc are as follows: 301,000 $mtCO_2e$ (FY24), 149,000 $mtCO_2e$ (FY23), 157,000 $mtCO_2e$ (FY22), 23,000 $mtCO_2e$ (FY21), 385,000 $mtCO_2e$ (FY20).
5. Per the reporting criteria defined in Section 1.10 of this fact sheet, reported values are gross emissions net of renewable electricity. Gross emissions without the impact of renewable electricity are as follows: 1,757,000 $mtCO_2e$ (FY24), 2,158,000 $mtCO_2e$ (FY23), 2,207,000 $mtCO_2e$ (FY22), 2,622,000 $mtCO_2e$ (FY21), 2,600,000 $mtCO_2e$ (FY20).
6. Reported value represents a sum of Category 1 – Purchased Goods and Services, Category 2 – Capital Goods, Category 3 – Fuel- and Energy-Related Activities, Category 5 – Waste Generated in Operations, Category 7 – Employee Commuting, Category 9 – Downstream Transportation and Distribution, Category 12 – End-of-Life Treatment of Sold Products, and Category 13 – Downstream Leased Assets. All values have been rounded to the nearest thousand $mtCO_2e$.

Table 2 – GHG emissions by type

	FY20	FY21	FY22	FY23	FY24
Scope 1 (mt)					
Scope 1 – CO_2	96,700	94,292	99,123	92,466	**82,872**
Scope 1 – CH_4	2	3	2	3	**2**
Scope 1 – N_2O	1	1	1	1	**1**
Scope 1 – HFCs	19	27	37	49	**58**
Scope 1 – SF_6	0	0	0	0	**0**
Scope 2 (location-based) (mt)					
Scope 2 – CO_2	4,305,119	4,984,442	6,349,431	8,034,943	**9,904,643**
Scope 2 – CH_4	283	330	382	515	**599**
Scope 2 – N_2O	56	60	75	99	**120**
Scope 2 (market-based) (mt)					
Scope 2 – CO_2	454,034	427,606	286,992	390,884	**258,217**
Scope 2 – CH_4	19	18	10	23	**6**
Scope 2 – N_2O	5	5	3	6	**2**
Scope 1 ($mtCO_2e$)	**118,100**	**123,704**	**139,413**	**144,960**	**143,510**
Scope 1 – CO_2	96,700	94,292	99,123	92,466	**82,872**
Scope 1 – CH_4	53	63	62	63	**57**
Scope 1 – N_2O	236	150	209	292	**311**
Scope 1 – HFCs	21,070	29,177	39,993	52,087	**60,220**
Scope 1 – SF_6	41	22	26	52	**50**
Scope 2 (location-based) ($mtCO_2e$)	**4,328,916**	**5,010,667**	**6,381,250**	**8,077,403**	**9,955,368**
Scope 2 – CO_2	4,305,119	4,984,442	6,349,431	8,034,943	**9,904,643**
Scope 2 – CH_4	7,063	8,248	9,543	12,868	**14,969**
Scope 2 – N_2O	16,734	17,977	22,276	29,592	**35,756**
Scope 2 (market-based) ($mtCO_2e$)	**456,119**	**429,405**	**288,029**	**393,134**	**259,090**
Scope 2 – CO_2	454,034	427,606	286,992	390,884	**258,217**
Scope 2 – CH_4	483	456	243	571	**141**
Scope 2 – N_2O	1,602	1,343	794	1,679	**732**

CH_4 = methane; CO_2 = carbon dioxide; FY = fiscal year; GHG = greenhouse gas; HFCs = hydrofluorocarbons; mt = metric tons; $mtCO_2e$ = metric tons of carbon dioxide equivalent; N_2O = nitrous oxide; SF_6 = sulfur hexafluoride.

Table 3 – GHG emissions by region ($mtCO_2e$)

	FY20	FY21	FY22	FY23	FY24
Scope 1					
Asia	8,650	9,664	13,532	18,529	**21,803**
Europe, Middle East, Africa	61,719	69,251	68,181	51,866	**41,411**
Latin America	3,871	4,403	4,522	4,604	**3,988**
North America	43,860	40,386	53,178	69,961	**76,308**
Subtotal	**118,100**	**123,704**	**139,413**	**144,960**	**143,510**
Scope 2 (location-based)					
Asia	905,585	1,082,697	1,660,153	2,044,242	**2,512,311**
Europe, Middle East, Africa	902,859	916,141	1,252,717	1,547,728	**2,247,711**
Latin America	16,022	16,479	51,328	45,038	**60,297**
North America	2,504,450	2,995,350	3,417,052	4,440,395	**5,135,049**
Subtotal	**4,328,916**	**5,010,667**	**6,381,250**	**8,077,403**	**9,955,368**
Scope 2 (market-based)					
Asia	320,449	297,646	274,585	369,346	**232,566**
Europe, Middle East, Africa	49,377	54,805	13,167	22,775	**25,052**
Latin America	594	708	247	202	**147**
North America	85,699	76,246	30	811	**1,325**
Subtotal	**456,119**	**429,405**	**288,029**	**393,134**	**259,090**

FY = fiscal year; $mtCO_2e$ = metric tons of carbon dioxide equivalent.

Table 4 – GHG emissions intensity ($mtCO_2e$/revenue $M)

	FY20	FY21	FY22	FY23	FY24
Revenue ($M)	143,015	168,088	198,270	211,915	**245,122**
Scope 1	0.8	0.7	0.7	0.7	**0.6**
Scope 2 (location-based)	30.3	29.8	32.2	38.1	**40.6**
Scope 2 (market-based)	3.2	2.6	1.5	1.9	**1.1**
Scope 3 (market-based)[1]	82.5	80.8	80.3	77.4	**61.8**
Scope 1 + 2 (location-based)	31.1	30.5	32.9	38.8	**41.2**
Scope 1 + 2 (market-based)	4.0	3.3	2.2	2.6	**1.7**
Scope 1 + 2 + 3 (market-based)[1]	86.5	84.1	82.5	80.0	**63.5**

$M = million dollars; FY = fiscal year; GHG = greenhouse gas; $mtCO_2e$ = metric tons of carbon dioxide equivalent.

1. Emission values (numerator) for all years prior to FY24 have been adjusted to reflect the incorporation of life cycle assessment (LCA) methodology for cloud hardware purchases.

Table 5 – Carbon credits ($mtCO_2e$)

	FY20	FY21	FY22	FY23	FY24
GHG emissions within carbon neutral boundary[1]	612,927	292,106	514,156	605,354	**595,922**
Carbon credits applied to reporting year	612,927	292,106	514,156	605,354	**595,922**
Net GHG emissions within carbon neutral boundary[1,2]	–	–	–	–	**–**
Total carbon removal credits contracted[3]	–	1,391,187	1,443,981	5,015,019	**21,927,370**

FY = fiscal year; GHG = greenhouse gas; $mtCO_2e$ = metric tons of carbon dioxide equivalent.

1. This data supports Microsoft's target to be carbon neutral every year since FY13. Microsoft defines carbon neutrality as matching the emissions within the carbon neutrality boundary with an equivalent amount of carbon credits as shown in this table. The boundary for this carbon neutral target includes global Scope 1, Scope 2 market-based, and Scope 3 business air travel emissions. Starting in FY23, values for Scope 3 business air travel emissions follow management's criteria as reported under Category 6 – Business Travel with SAFc. For more detail on carbon removal credits that we purchase and our emissions methodology, please see Sections 1.8 and 1.9 of this Environmental Data Fact Sheet. As we have made progress towards our carbon negative commitment, which includes purchasing carbon removal credits, we have also maintained carbon neutrality.
2. Values reflect Microsoft's carbon neutrality at the time of reporting. By 2050 we expect to have removed from the environment all the carbon the company has emitted either directly or by electrical consumption since it was founded in 1975.
3. Values reported represent carbon removal credits contracted to be delivered in the current or a future fiscal year. Contracted removal values only include carbon removal credits that have been evaluated as consistent with Microsoft's quality removal criteria. This number might change based on actual versus projected outcomes related to contract fulfillment (delivery of credits). We only apply carbon removal credits against our carbon neutral boundary if they have been retired and delivered.

1.2 Energy

Table 6 – Energy consumption within the organization (MWh)

	FY20	FY21	FY22	FY23	FY24
Total energy consumption[1]	**11,283,502**	**14,133,987**	**18,644,872**	**24,007,868**	**30,207,220**
Non-renewable fuel consumed	**449,304**	**446,417**	**473,137**	**413,955**	**355,273**
Natural gas	218,557	249,443	273,964	150,972	**78,536**
Crude oil/diesel	147,297	143,370	117,195	160,754	**167,731**
LPG/propane/jet fuel	40,450	4,245	34,152	54,239	**66,624**
Gasoline	43,000	49,359	47,826	47,990	**42,382**
Electricity, heating, cooling, and steam	**10,834,198**	**13,687,570**	**18,171,735**	**23,593,913**	**29,851,947**
Electricity	10,770,714	13,621,517	18,153,454	23,567,502	**29,829,540**
Cooling (chilled water)	51,026	54,953	7,393	12,090	**6,777**
Hot water/steam	12,458	11,100	10,888	14,321	**15,630**
Total renewable electricity consumption[2]	**10,244,377**	**12,969,393**	**18,153,454**	**23,567,502**	**29,829,540**
EACs and PPAs	10,244,059	12,969,246	18,153,218	23,564,161	**29,826,689**
On-site renewable energy	318	147	236	3,341	**2,851**

EAC = energy attribute certificate; FY = fiscal year; LPG = liquified petroleum gas; MWh = megawatt-hours; PPA = power purchase agreement.

1. Only reported categories and values are applicable to Microsoft's energy consumption. Renewable fuels, electricity sold, heating sold, cooling sold, and steam sold categories are currently not applicable. Reported values for FY24 expressed in gigajoules (GJ): total energy consumption equals 108,745,992 GJ, and total non-renewable fuel consumed equals 1,278,983 GJ.
2. Reported values represent Microsoft's total renewable electricity consumption expressed in MWh from on-site generation, EACs, PPAs, and green power tariff programs. Values reflect Microsoft's renewable electricity consumption data at the time of reporting.

Table 7 – Renewable energy metrics

	FY20	FY21	FY22	FY23	FY24
Percentage of renewable electricity[1]	100	100	100	100	**100**
Percentage of direct renewable electricity	–	–	62	59	**78**

FY = fiscal year.

1. Values reflect data on Microsoft's percentage of renewable electricity consumption at the time of reporting.

Table 8 – Energy intensity

	FY20	FY21	FY22	FY23	FY24
Electricity consumed within the organization (MWh)	10,770,714	13,621,517	18,153,454	23,567,502	**29,829,540**
Revenue ($M)	143,015	168,088	198,270	211,915	**245,122**
Electricity consumption normalized by revenue (MWh/$M)	75	81	92	111	**122**

$M = million dollars; FY = fiscal year; MWh = megawatt-hours.

1.3 Water

Table 9 – Water and effluents (ML)[1,2]

	FY20	FY21	FY22	FY23	FY24
Total water withdrawals[3]	**7,936**	**8,068**	**10,706**	**12,951**	**10,377**
Third-party water	7,831	8,011	10,665	12,926	**10,287**
Surface water	89	41	39	21	**53**
Ground water	16	16	2	4	**37**
Total water discharges[3,4]	**3,740**	**3,295**	**4,307**	**5,107**	**4,570**
Third-party water	3,740	3,295	4,307	5,107	**4,570**
Total water consumption[3]	**4,196**	**4,773**	**6,399**	**7,844**	**5,807**

FY = fiscal year; ML = megaliters.

1. Starting in FY24, reported values incorporate an updated estimation approach for water withdrawals and consumption for datacenter locations where data actuals are not available, as outlined in Section 1.9. Prior years were not adjusted to reflect this change due to data availability limitations.
2. For FY24, total water withdrawals from areas with water stress were 4,747 ML (46% of total water withdrawals) and were primarily sourced from third-party water; total water discharges to areas with water stress were 2,323 ML (51% of total water discharges); and total water consumption from areas with water stress was 2,423 ML (42% of total water consumption). This annual water risk assessment was conducted using the World Resources Institute (WRI)'s Aqueduct tool for areas in high or extremely high baseline water stress.
3. Brackish surface water/seawater and produced water categories are not relevant to Microsoft since there is no direct withdrawal or discharge of water from or to these sources. For withdrawals, a data breakdown between "freshwater" and "other water" categories and data for third-party withdrawal sources for areas with water stress are currently unavailable and will be part of data improvements going forward. For the periods presented, we are not gathering data around water storage since it is not a significant portion of our water inventory.
4. Only discharges to third parties are relevant since water that is not consumed at Microsoft sites is discharged to local municipal treatment plants. Discharges to surface water, groundwater, seawater, and volumes sent for use to other organizations are not applicable. For discharges, a data breakdown between "freshwater" and "other water" categories is currently unavailable and will be part of data improvements going forward. Water treatment is not relevant based on our business operations. Currently, a de minimis volume of water is treated on-site at some of our office locations to a tertiary level prior to being reused on-site and/or being discharged through municipal drains.

1.4 Waste and circularity

Table 10 – Operational waste generated, diverted, and directed to off-site disposal (mt)[1]

		FY20	FY21	FY22	FY23	FY24
Non-hazardous		**31,102**	**20,768**	**28,715**	**36,197**	**41,205**
Diverted	Reused	1,136	2,171	2,931	3,788	**5,841**
	Recycled	8,452	9,589	10,233	14,512	**15,347**
	Composted	10,104	1,776	3,106	6,170	**7,052**
	Subtotal	**19,692**	**13,536**	**16,270**	**24,470**	**28,240**
Directed to disposal	Landfilled	10,848	6,957	12,204	11,510	**12,637**
	Incinerated[2]	562	275	241	217	**328**
	Subtotal	**11,410**	**7,232**	**12,445**	**11,727**	**12,965**
Hazardous		9,469	1,750	881	195	**85**
Diverted	Recycled	7,581	1,742	879	193	**45**
	Reused	1,880	0	0	0	**0**
	Subtotal	**9,461**	**1,742**	**879**	**193**	**45**
Directed to disposal	Other[3]	8	8	2	2	**40**
Diverted subtotal		**29,153**	**15,278**	**17,149**	**24,663**	**28,285**
Directed to disposal subtotal		**11,418**	**7,240**	**12,447**	**11,729**	**13,005**
Total waste generated		**40,571**	**22,518**	**29,596**	**36,392**	**41,290**

FY = fiscal year; mt = metric tons.

1. Other disposal operations besides landfilled and incinerated for non-hazardous waste and reuse or other diversion methods besides recycling for hazardous waste are currently not applicable. The reported data reflects waste that is mainly directed for disposal off-site.
2. This category includes incineration with and without energy recovery.
3. This category includes landfilled and incinerated with and without energy recovery.

Table 11 – Product packaging circularity metrics

	FY22	FY23	FY24
Percentage of product packaging recyclability	94.4	93.9	**94.8**
Percentage of single-use plastics in product packaging	3.3	2.7	**4.0**

FY = fiscal year.

1.5 Ecosystems

Table 12 – Land protection

	Status	Country	FY21	FY22	FY23	FY24
Total acres categorized at the close of the reporting period as either (1) funded or (2) protected	Funded	US	4,998	4,998	5,169	**5,169**
		Belize	12,270	12,270	12,270	**12,270**
		Subtotal	**17,268**	**17,268**	**17,439**	**17,439**
	Protected	US	–	–	3,579	**3,579**
		Belize	–	12,270	12,270	**12,270**
		Subtotal	–	**12,270**	**15,849**	**15,849**
Partnerships through which contributions were made to third parties to protect habitat areas	Since announcing this commitment in April 2020, Microsoft has identified two leading land protection organizations, the National Fish and Wildlife Foundation (NFWF) within the United States and The Nature Conservancy (TNC) globally, to partner with on our land protection journey. A data-informed approach to identify ecosystems most at risk was used, using TNC's Last Chance Ecosystem Framework and NFWF's National Landscape Conservation Framework. Within each of the two partnerships the following organizations will hold the conservation easement/own the protected land: • TNC: Belize Maya Forest Trust • NFWF: Montana Department of Fish, Wildlife, and Parks; New Mexico Land Conservancy; Rocky Mountain Elk Foundation.					

FY = fiscal year.

1.6 Management's assertion

Management of Microsoft Corporation is responsible for the completeness, accuracy, and validity of the disclosures included in Section 1 of this Environmental Data Fact Sheet. Management is also responsible for the collection, quantification, and presentation of the specified information included in Section 1 and for the selection or development of the criteria, which management believes provide an objective basis for measuring and reporting on the specified information. Management of Microsoft Corporation asserts that the specified information included in Section 1 as of and for the fiscal year ended June 30, 2024 (FY24) is presented in accordance with the criteria set forth in Section 1.10, Reporting criteria.

1.7 Description of the company and inventory boundary

Microsoft's environmental sustainability data, which includes GHG emissions, energy, water, waste and circularity, and ecosystem metrics, has been prepared using Microsoft's fiscal year as the basis for the reporting period, from July 1 to June 30. The Corporate, External and Legal Affairs (CELA) Environmental Sustainability team within Microsoft under the leadership of the Chief Sustainability Officer (CSO) is responsible for monitoring and reporting environmental sustainability data. Microsoft uses an operational control approach for setting organizational boundaries and for corporate reporting of GHG emissions, energy, water, waste and circularity, and ecosystem metrics in the preceding Tables 1–12. This includes global wholly owned and partially owned subsidiaries over which Microsoft has management and operational control, including Microsoft-owned and Microsoft-leased real estate facilities and datacenters.

1.8 Information on metrics

Microsoft announced in January 2020 that we aim to be carbon negative by 2030 and that by 2050 we aim to remove from the atmosphere an equivalent amount of all the carbon dioxide our company has emitted either directly or by our electricity consumption since we were founded in 1975. We plan to achieve this commitment by reducing our Scope 1 and 2 (market-based) emissions to near zero by increasing energy efficiency, decarbonizing our operations, and reaching 100% direct renewable electricity by 2025 and reducing Scope 3 emissions (market-based and management's criteria) by more than half by 2030. The baseline year is 2020, which was the year when the announcement was made.

Microsoft has a metrics recalculation policy for historical data to help ensure consistency whenever year-over-year structural changes, methodology changes, or other accuracy improvements are significant. Structural changes include mergers, acquisitions, and divestitures. Microsoft will begin to include data associated with any merger or acquisition the year following the close of the transaction. Divestments will be reflected in data for the year when the transaction occurred. Methodology changes include changes in a calculation methodology or new activity types for greater data granularity. Accuracy improvements include the correction of significant errors or cumulative minor errors that together are significant and/or updates to available supplier reported data. Footnotes under each table highlight when specific adjustments are made. Microsoft's GHG inventory includes five of the seven GHGs addressed by the Kyoto Protocol—carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), and sulfur hexafluoride (SF_6). Microsoft does not currently use or emit perfluorocarbons (PFCs) and nitrogen trifluoride (NF_3). This carbon inventory reflects what is in scope for our carbon negative commitment.

The following provides a detailed list of activities included in our GHG inventory:

- **Scope 1** direct GHG emissions from on-site fossil fuel combustion (including natural gas, propane, fuel oil, and diesel), executive air travel, ground transportation (Microsoft owned and directly leased), HFC refrigerants, and SF_6 used at some facilities.
- **Scope 2** indirect GHG emissions from purchased electricity, chilled water, and steam. The location-based method is based on average emission factors for the electricity grids that provide electricity to our datacenters, buildings, and campuses. The market-based method includes consideration of contractual arrangements under which Microsoft procures power from specific suppliers or sources, such as renewable energy. In the market-based method, we capture the impact of on-site renewable energy generation, power purchase agreements (PPAs), the purchase of unbundled energy attribute certificates (EACs), and the purchase of green power products.
- **Scope 3** indirect GHG emissions for the following categories identified as relevant for Microsoft:
  - **Category 1** – Purchased Goods and Services
  - **Category 2** – Capital Goods
  - **Category 3** – Fuel- and Energy-Related Activities (market-based)
  - **Category 4** – Upstream Transportation and Distribution (reported both under the GHG Protocol and per management's criteria; see Section 1.10)
  - **Category 5** – Waste Generated in Operations
  - **Category 6** – Business Travel (reported both under the GHG Protocol and per management's criteria; see Section 1.10)
  - **Category 7** – Employee Commuting
  - **Category 9** – Downstream Transportation and Distribution
  - **Category 11** – Use of Sold Products (reported both under the GHG Protocol and per management's criteria; see Section 1.10)
  - **Category 12** – End-of-Life Treatment of Sold Products
  - **Category 13** – Downstream Leased Assets

For carbon removal, we have published the criteria we use to help ensure that the carbon removal credits that we contract are high quality: Microsoft Criteria for High-Quality Carbon Dioxide Removal. We purchase both third-party certified and uncertified tons in an effort to help develop the market, but we only apply the certified tons to the emissions within our carbon neutrality boundary (Scope 1, Scope 2 market-based, and Scope 3 business air travel). For the certified portion, the following validation and verification bodies have provided the certification: Verified Carbon Standard (VCS), American Carbon Registry (ACR), Climate Action Reserve (CAR), and California Air Resources Board (CARB). The reported carbon removal contracted value total also includes future tons that will be delivered in subsequent years.

Microsoft procures renewable energy from on-site generation, unbundled EACs, PPAs, and green power products. Purchased EACs include renewable energy certificates (RECs) (Green-e certified), guarantees of origin (GOs), renewable energy GOs (REGOs), International RECs (I-RECs), Tradable Instruments for Global Renewables (TIGRs), New Zealand Energy Certificate System (NZECS) certificates, J-Credits, Non-Fossil Fuel Certificates (NFCs), large-scale generation certificates (LGC), Green Electricity Certificates (GECs), Taiwan Renewable Energy Certificates (T-RECs), and PowerPlus. For unbundled EAC purchases, in some cases, Microsoft receives the certificates after our inventory has been compiled and assured, given the timing that certificate registry processes follow. Microsoft procures enough renewable electricity to match 100% of our global electricity consumption. To calculate Scope 2 emissions from a market-based approach, Microsoft captures the impact across all renewable electricity purchases and matches that with the markets where we operate, aligned with the GHG Protocol. If we are not able to procure renewable electricity in a market where we operate, we purchase an equivalent volume of renewable electricity from nearby markets to ensure that we maintain our 100% renewable electricity target. Microsoft captures the impact from on-site generation, PPAs, and green power products to support our progress against our target to have 100% direct renewable electricity by 2025.

Microsoft's water inventory includes withdrawal, consumption, and discharge volumes associated with assets under our operational control. These volumes represent global enterprise-wide operations including owned and leased offices, datacenters, labs, and retail stores. This data supports tracking progress against our current water positive commitment.

We include operational waste, product packaging recyclability, and single-use plastics in our waste and circularity metrics. The operational waste inventory includes the mass of waste generated from operations within Microsoft's operational control that is landfilled, incinerated, recycled, reused, or composted for both non-hazardous and hazardous categories, for both owned and leased facilities. We report data from our operational waste generated, diverted, and directed to off-site disposal. Currently, the waste inventory does not include waste from construction and deconstruction activities.

For product packaging, both recyclability and single-use plastics metrics cover all Microsoft hardware packaging (retail and commercial) and consumer software packaging of the products available to be sold during the reporting year. Similarly, these metrics support our product packaging targets: to make fully recyclable product packaging by 2030 and to eliminate single-use plastics in product packaging by the end of 2025. The calculations exclude the impact from inks, adhesives, coatings, label liner material that is removed before a label is applied, and electrostatic discharge (ESD) packaging components.

Reported data for ecosystems includes the total area of land that has been funded and protected based on the definition presented in the table in Section 1.10 for reporting criteria. Microsoft's land protection commitment was established in FY20.

Reported data represents progress through the end of FY24.

1.9 Methodologies and emission factors

Carbon - Scopes 1 and 2

We use primary data to calculate emissions for both Scope 1 and Scope 2 emissions. Where primary data is not available, we use estimates. Depending on the type of facility, our estimation methodology uses coefficients based on capacity (megawatts [MW]) or floorspace (square feet [ft²]) to extrapolate emissions. Activity data is collected internally and stored in an internally developed data platform, which then applies the corresponding emission factors to calculate emissions. Microsoft uses the 100-year Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report for global warming potential values.

Scope and source	Emission factors source
Scope 1 (All fuels)	GHG Emission Factors Hub, U.S. Environmental Protection Agency (EPA), March 2018.
Scope 2 Electricity (US)	Year 2022 eGRID subregion emission factors from *eGRID 2022*, U.S. EPA, January 2024.
Scope 2 Electricity (Australia)	Year 2024 factors from "Table 1: Indirect (scope 2 and scope 3) emission factors from consumption of purchased or acquired electricity," *Australian National Greenhouse Accounts Factors*, Australian Government Department of Climate Change, Energy, the Environment and Water, August 2024.
Scope 2 Electricity (Brazil)	Year 2023 factors from *Fator médio - Inventários corporativos*, Brazilian Ministry of Science, Technology, and Innovation.
Scope 2 Electricity (Canada)	Year 2022 factors from "Annex 13," *National Inventory Report 1990-2022: Greenhouse Gas Sources and Sinks in Canada*, 2024.
Scope 2 Electricity (Singapore)	CO_2 factors from Electricity Grid Emissions Factors and Upstream Fugitive Methane Emission Factor 2005-2022, Singapore Energy Market Authority, September 2023. CH_4 and N_2O Year 2021 factors from Emission Factors 2023, International Energy Agency (IEA), 2023.
Scope 2 Electricity (UK)	Year 2022 factors from *2024 Government Greenhouse Gas Conversion Factors for company reporting: Methodology Paper for Conversion Factors*, June 2024.
Scope 2 Electricity (Rest of world)	*Emission Factors 2023*, IEA, 2023

Emission factors from the sources presented in the preceding table apply to the current reporting year and are used for location-based accounting. For market-based accounting, Microsoft uses a zero-emission factor for procured renewable electricity. In the locations where Microsoft did not procure renewable electricity, utility-based and residual emission factors were mostly unavailable; therefore we used the average grid factors presented previously. The electricity consumption not covered by renewable electricity for the regions where residual emission factors were available was de minimis.

Carbon - Scope 3

Microsoft calculates and reports Scope 3 emissions for all relevant categories. The following table summarizes which categories are relevant and describes the methodologies and emission factors used.

Scope 3 category	Emissions calculation methodology	% of emissions calculated using supplier data
1. Purchased Goods and Services	This category includes emissions from upstream purchasing of goods and services, including direct and indirect goods. Microsoft has been using an International Organization for Standardization (ISO) 14040/ISO 14044–compliant life cycle assessment (LCA) approach for many years to track the emissions associated with our devices. In FY23, Microsoft started using LCAs to calculate the emissions associated with the manufacture of devices that we sold during the reporting year, including Xbox devices and accessories (for example, controllers and headsets), Surface devices and accessories (for example, keyboards and mice), and HoloLens. Microsoft used Makersite, a cloud-based tool with AI and third-party datasets, and other internal software engineering systems to automate and scale the modeling of complex electronic products. To ensure a more supply chain–specific accounting process, the system analyzes the bill of materials and material composition from full material declarations collected from suppliers, resulting in LCA-based emissions data that has increased accuracy, transparency, and representativeness. In FY24, we improved our LCAs by integrating Interuniversity Microelectronics Centre (IMEC) data when modeling the impact from semiconductors and increased the integration of supplier data into our assessments. Global warming potentials (GWPs) are from the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4), 100-year average. For the rest of the emissions, Microsoft requests carbon emissions data from our suppliers and uses the latest available responses to determine Scope 1, Scope 2, and upstream Scope 3 emission factors (metric tons of carbon dioxide equivalent [$mtCO_2e$]/$ revenue). Microsoft estimates emissions for suppliers who submitted data by multiplying their response-derived factor by the annual spend with the supplier. All other spend is mapped to corresponding industry sectors and then multiplied by cradle-to-gate emission factors by sector from UK Department for Environment, Food and Rural Affairs (DEFRA)'s "UK DEFRA, Table 13 – Indirect emissions from the supply chain. March 2014"—updated per the latest inflation and currency conversion rates. Corporate-wide expense data for all company divisions is obtained from the finance department. Activities already included in Scope 1 and Scope 2 (such as electricity purchases) and other Scope 3 categories (such as capital goods) are removed to prevent double counting. GWP values are derived from the underlying supplier responses and DEFRA data sources.	61%

Scope 3 category	Emissions calculation methodology	% of emissions calculated using supplier data
2. Capital Goods	This category includes emissions from upstream purchasing of capital goods, including server equipment and other long-term assets. In FY24, Microsoft started using an LCA-based approach to quantify the cradle-to-gate emissions of cloud hardware (server equipment). The methodology uses Makersite, a cloud-based tool with AI and third-party datasets including Ecoinvent and IMEC data, to automate and scale LCAs based on the materials and design of the cloud hardware. To help ensure coverage, we perform a statistical analysis of representativeness to select cloud hardware to model with LCA. These results are then used for unmodeled parts and components present in the rest of the portfolio. GWPs are from the IPCC Fourth Assessment Report (AR4), 100-year average. For the rest of the emissions, Microsoft requests carbon emissions data from our suppliers and uses the latest available responses to determine Scope 1, Scope 2, and upstream Scope 3 emission factors ($mtCO_2e$/$ revenue). Microsoft estimates emissions for suppliers who submitted data by multiplying their response-derived factor by the annual spend with the supplier. All other spend is mapped to corresponding industry sectors and then multiplied by cradle-to-gate emission factors by sector from UK DEFRA's "UK DEFRA, Table 13 – Indirect emissions from the supply chain. March 2014"—updated per the latest inflation and currency conversion rates. Corporate-wide expense data for all company divisions is obtained from the finance department. Activities already included in Scope 1 and Scope 2 (such as electricity purchases) and other Scope 3 categories (such as purchased goods and services) are removed to prevent double counting. GWP values are derived from the underlying supplier responses and DEFRA data sources.	72%
3. Fuel- and Energy-Related Activities (not included in Scope 1 or 2)	Starting in FY23, Microsoft reports this category using a market-based approach only, which has been the approach used to track progress against our carbon negative commitment. Fuel- and energy-related activities (not included in Scope 1 or 2) include three emission sources. First, we calculate upstream emissions of purchased electricity by multiplying electricity use by emission factors from life cycle analysis tools for the United States and UK DEFRA 2015 Guidelines for non-US countries. When calculating the market-based approach and including the impact from purchased renewable electricity, the upstream emissions associated with fuel are zero. Second, we multiply fuel consumption by emission factors from the Greenhouse gases, Regulated Emissions and Energy in Transportation (GREET) and Ecoinvent life cycle analysis tools. And third, we calculate transmission and distribution (T&D) losses (by energy use type) by using loss percentage rates from the U.S. Environmental Protection Agency (EPA)'s eGRID2022 database for the United States and from the International Energy Agency (IEA) (2023) for other countries. GWPs are from the IPCC AR4, 100-year average.	95%

Scope 3 category	Emissions calculation methodology	% of emissions calculated using supplier data
4. Upstream Transportation and Distribution	This category includes emissions from upstream transportation and distribution of goods, including all transportation of goods that Microsoft finances. In FY23, Microsoft started calculating emissions for this category following the Global Logistics Emissions Council (GLEC) Framework for Logistics Emissions Accounting and Reporting Version 2.0 using data inputs from Microsoft's third-party logistics service provider, TMC. Our Devices business group applies this calculation, factoring in the shipment weight, distance traveled, and the corresponding well-to-wheel (WTW) fuel emission factor appropriate for each mode or vehicle type. In addition to these inputs, our Cloud business group uses the EcoTransIT tool which identifies the mode of transportation on each leg by breaking down the route through milestones, and incorporates more granular location data, equipment data, and WTW emissions factors. Starting in FY24, our Cloud business group started accounting for the impact of low-carbon fuels and electric vehicles (EVs) as part of the fleets supporting this activity. For the rest of the emissions, Microsoft requests carbon emissions data from our suppliers and uses the latest available responses to determine Scope 1, Scope 2, and upstream Scope 3 emission factors ($mtCO_2e$/$ revenue). Microsoft estimates emissions for suppliers who submitted data by multiplying their response-derived factor by the annual spend with the supplier. All other spend is mapped to corresponding industry sectors and then multiplied by cradle-to-gate emission factors by sector from UK DEFRA's "UK DEFRA, Table 13 – Indirect emissions from the supply chain. March 2014"—updated per the latest inflation and currency conversion rates. Corporate-wide expense data for all company divisions is obtained from the finance department. Spend data associated with our upstream transportation and distribution activities is then isolated within the corporate spend report. GWP values are derived from the underlying supplier responses and DEFRA data sources.	99%
5. Waste Generated in Operations	The waste figure represents emissions from waste disposed via landfilling, incineration, recycling, and compost. We calculate emissions from waste using methodologies and emission factors from the EPA's Waste Reduction Model (WARM), version 16. This model uses waste mass as the data input and bases its emissions calculations on a life cycle analysis, including emissions from the long-term decomposition of waste in landfills or from upstream sources/sinks. GWPs are from the IPCC AR4, 100-year average.	35%

Scope 3 category	Emissions calculation methodology	% of emissions calculated using supplier data
6. Business Travel	This category includes emissions from commercial air travel, hotel night stays, rail travel, reimbursed mileage, rental cars, and taxi/rideshares. For commercial air and rail travel, Microsoft Corporate Travel provides flight/ride-level airport codes and cabin class data. We use the airport/rail station codes to calculate distances to determine whether the flights/rides were short, medium, or long haul. Using the distance-based method, we use flight distances and cabin class to calculate carbon dioxide equivalent emissions, using the appropriate tank-to-wake emission factors from DEFRA's 2022 Government GHG Conversion Factors for Company Reporting. For hotel night stays, Microsoft's preferred hotel vendors provided emissions per hotel night stay coefficients. For other hotel chains, we estimated emissions based on nights stayed and the emission factors from the EPA's Greenhouse Gas Inventory Guidance: Indirect Emissions from Events and Conferences (Dec 2018). For rental cars, each rental car company provided mileage, fuel, and emission data. For taxi/rideshare and reimbursed mileage, we estimated emissions based on spend using emission factors from the EPA Emission Factor Hub. March 2018. GWPs are from the IPCC AR4, 100-year average.	85%

Scope 3 category	Emissions calculation methodology	% of emissions calculated using supplier data
Sustainable Fuel Certificates (management's criteria)	For Category 4 emissions with sustainable fuel certificates, we apply the emissions reductions from the volume of sustainable aviation fuel (SAF) and, starting in FY24, we also apply reductions from sustainable marine fuel (SMF) associated with SAF certificates (SAFc) and SMF certificates (SMFc) purchased for the reporting year against air cargo emissions and ocean freight emissions, respectively, calculated using the previously stated methodology for Category 4 – Upstream Transportation and Distribution to derive the reported annual emissions figure. For Category 6 emissions with SAFc, we apply the emissions reductions from the volume of SAF associated with SAFc purchased for the reporting year against air travel emissions calculated using the previously stated methodology for Category 6 – Business Travel, inclusive of well-to-tank and tank-to-wake emissions, using the appropriate factors from DEFRA's 2022 Government GHG Conversion Factors for Company Reporting to derive the reported annual emissions figure. We allocate the total emissions reductions from the volume of SAF associated with SAFc purchased centrally for the reporting year between Category 4 and Category 6 based on an internal determination by management on where the SAFc should be applied. Management's methodology for reporting SAFc in these categories was informed by the approach outlined in the World Economic Forum Sustainable Aviation Fuel Certificate Emissions Accounting and Reporting Guidelines (WEF Accounting and Reporting Guidelines). These guidelines informed our approach for both calculating and reporting the well-to-wake emissions and attributing the benefits associated with SAFc for corporate travel and air freight shipments. Management's methodology approach for reporting SMFc in category 4 was informed by the Smart Freight Centre's Global Logistics Emissions Council (GLEC) Framework and is consistent with our approach to SAFc. The SAFc and SMFc that we purchase are required to include details about the SAF and SMF characteristics, origin and chain-of-custody, and third-party certification. The certificates, which are certified prior to delivery to Microsoft, must be certified by an independent third party that they align with the requirements of an internationally recognized sustainability certification scheme such as the International Sustainability and Carbon Certification scheme or the Roundtable on Sustainable Biomaterials including batch number and fuel/material type. These sustainable fuel certificate requirements were also informed by the WEF Accounting and Reporting Guidelines.	100%

Scope 3 category	Emissions calculation methodology	% of emissions calculated using supplier data
7. Employee Commuting	This category captures emissions from commuting by all employees and contractors that work in Microsoft buildings. Microsoft conducted a survey in 2023 to capture detailed commuting habits from employees and vendors at our Puget Sound campus, representing about 38% of global Microsoft headcount. The survey is typically conducted annually. We scale the results based on employee attendance records to estimate global commuting emissions for Microsoft. Carbon dioxide emission rates for passenger vehicles (single occupancy vehicle [SOV] and carpool) are based on fuel consumption and miles travelled. We derived a weighted average fuel economy using the 2012 EPA Fuel Economy Trends Report 1975–2012, which provides combined fuel economy for cars and trucks by year, and a set of car and truck age fractions provided by the Puget Sound Regional Council. We used this data to develop a weighted average fuel economy for the Puget Sound area. Emission factors are derived from the Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990–2010, Annex 2 (Methodology for estimating CO_2 emissions from fossil fuel combustion). Carbon dioxide rates per passenger mile are based on Federal Transit Administration, 2010 (Public Transportation's Role in Responding to Climate Change, US Department of Transportation, Federal Transit Administration, January 2010). GWPs are from the IPCC AR4, 100-year average. As nearly all Microsoft employees worked from home during the COVID-19 pandemic, FY20 was the first year to include emission impacts from telework, and we have continued to include them in the subsequent years. We assume telework energy consumption to include workstation/plug-load energy usage, additional lighting, and household cooling/heating consumption. We assume one laptop, two monitors, and three lightbulbs for each employee; other assumptions include 8 work hours/day and 250 days/year using the devices. We assume office/workspace floor area and cooling/heating intensity based on Energy Information Administration (EIA)'s 2015 Residential Energy Consumption Survey (RECS) data. From these assumptions, we calculate a carbon emission intensity per employee, and then calculate total emissions by multiplying the intensity by number of employees working from home.	17%

Scope 3 category	Emissions calculation methodology	% of emissions calculated using supplier data
8. Upstream Leased Assets	Not relevant. Microsoft includes leased assets in our Scope 1 and Scope 2 emissions reporting boundary.	–
9. Downstream Transportation and Distribution	Included in this category are the emissions from transporting and warehousing of devices that Microsoft sold in the reporting year (including Xbox devices, Surface devices, HoloLens, keyboards, mice, and other peripherals) from retail distribution centers to retailers and between retail outlets and customers. Calculations are based on internal Microsoft sales data and use standard assumptions of distance between retailers and their distribution centers and warehouse floorspace from an MWPVL International analysis of Walmart's distribution center network. Assumptions about the energy intensity of warehouses come from the EIA's Commercial Buildings Energy Consumption Survey (2012). All transportation data is kept consistent with the GLEC Framework for Logistics Emissions Accounting and Reporting, Version 2.0. GWPs are from the IPCC AR4, 100-year average.	0%
10. Processing of Sold Products	Not relevant. Microsoft did not have any physical intermediate products in the years reported.	–

Scope 3 category	Emissions calculation methodology	% of emissions calculated using supplier data
11. Use of Sold Products	Included in this category is the lifetime electricity use of devices that Microsoft sold in the reporting year including Xbox devices and accessories (for example, controllers and headsets), Surface devices and accessories (for example, keyboards and mice), and HoloLens. We calculate lifetime electricity use per device based on standard product-use assumptions as included in our ISO 14040– and ISO 14044–compliant LCAs. Calculations include energy use assumptions that are derived from various guidance documents, studies, and telemetry data. We use assumptions about total lifetime expected use (years). We use the sales geography for the products sold to determine the electricity emission factor used to calculate emissions. Emissions from third-party devices running Microsoft software are currently outside of the scope of our carbon targets and therefore not included. GWPs are from the IPCC AR4, 100-year average.	0%

Scope 3 category	Emissions calculation methodology	% of emissions calculated using supplier data
11. Use of Sold Products (management's criteria)	This category includes the emissions of all Surface and Xbox devices active during the reporting year, using a telemetry-based methodology to account for their electricity usage. We use telemetry-based measurements in addition to telemetry-informed extrapolations to produce regional electricity consumption and emissions associated with the use of devices in scope. For Xbox devices, we gather telemetry data for all units still in use in relation to console mode, which is then multiplied by laboratory-controlled or real-world measured power coefficients to calculate electricity use. For Surface devices, we gather energy telemetry data from a representative sample of devices that are grouped based on the device model and location and then extrapolate the average energy per device sampled to the respective full daily active device population group based on a rolling seven-day average. Emissions values from HoloLens, keyboards, mice, and other peripherals currently fall under our significance threshold and are not included. Emissions from third-party devices running Microsoft software are currently outside of the scope of our carbon targets and therefore not included. We estimate electricity usage by country, and we use regional average emission factors from the same sources highlighted for Scope 2 to estimate emissions. GWPs are from the IPCC AR4, 100-year average.	0%
12. End of Life Treatment of Sold Products	Included in this category is the end-of-life treatment of devices that Microsoft sold during the reporting year including Xbox devices and accessories (for example, controllers and headsets), Surface devices and accessories (for example, keyboards and mice), and HoloLens. Microsoft has been using an ISO 14040/ ISO 14044-compliant LCA approach for many years to track the end-of-life emissions for our devices. To generate an estimate for this category, the model assumes that materials from devices are recycled, landfilled, or incinerated at the end of their useful life using material-specific European collection and disposition rates for electronic devices. In FY23, we revised our LCA process to use Makersite, a cloud-based tool with AI and third-party datasets, and other internal software engineering systems to automate and scale the modelling of complex electronic products. GWPs are from the IPCC AR4, 100-year average.	0%

Scope 3 category	Emissions calculation methodology	% of emissions calculated using supplier data
13. Downstream Leased Assets	Microsoft calculates emissions associated with sublets using the intensities derived from data collected for the primary leased space (for example, kilowatt-hours/square foot [kWh/ft^2]) and prorated for the square footage of the sublet space. In this way, it is assumed that the emissions intensities of the leased spaces are the same as the overall buildings in which they reside. We calculate emissions from refrigerants using the same methodology and intensity as used to calculate refrigerant intensities for assets occupied by Microsoft. Electricity emission factors used are those appropriate to each location, consistent with our Scope 1 and Scope 2 location-based inventory. GWPs are from the IPCC AR4, 100-year average.	91%
14. Franchises	Not relevant. Microsoft did not operate franchises in the years reported.	–
15. Investments	Not relevant for reported years.	–

Energy

As part of our carbon negative commitment, Microsoft set a target to procure enough direct renewable electricity to cover 100% of our electricity usage by 2025, meaning that we will have PPAs or other long-term contracts for green power products for 100% of carbon-emitting electricity consumed by all our datacenters, buildings, and campuses. To calculate this percentage of direct renewable electricity, Microsoft developed a methodology that divides the total direct renewable electricity consumption by the total electricity consumption and multiplies by 100. The total direct renewable electricity consumption is the sum of renewable electricity that the entity directly produced, the renewable electricity purchased via renewable PPAs and/or green power products, and the renewable portion of the electricity grid mix. We use primary data to represent the contracted renewable electricity based on reports produced and submitted by the contracted assets in our portfolio. The renewable portion of the electricity grid mix is the amount of renewable electricity that is on the power grid in the region of the Microsoft facility that can be claimed as going into the electricity that our operations consume. The renewable portion of the electricity grid mix used in the calculation is based on publicly available data for regions in which we have determined the region's grid mix has defensible claims, which is defined as regions where either (1) EACs are retired by a utility or government entity on behalf of all utility/grid ratepayers, or (2) no EAC or customer-specific claims exist. For geographies where publicly available data is incomplete or nonexistent, we apply assumptions based on historical data or trends, or assume zero renewable electricity by default in their grid mix. Microsoft uses an internally developed renewable electricity grid mix policy to support and govern the process for determining the renewable electricity grid mix that can be counted toward our target.

Additionally, as part of our carbon neutral target, Microsoft achieved 100% renewable electricity this year through a combination of both direct renewable electricity and the purchase of unbundled EACs. For this metric, the renewable portion of the electricity grid mix is excluded from the calculation. The type of unbundled EACs included are listed in Section 1.8 of this fact sheet. To calculate the percentage of renewable electricity, we add up our renewable electricity consumption from the various sources, divide it by Microsoft's total electricity consumption, and multiply by 100. We use standard conversion factors for all energy metrics.

Water

We use primary data to calculate water withdrawal, discharge, and consumption volumes where Microsoft operates. We use estimates where primary data is not available. Water withdrawal volumes are based on data from utility bills from our largest sites and, in some cases, estimations. We have developed an internal water withdrawal estimation methodology for sites where primary data is unavailable; this methodology considers square footage, electricity consumption, and datacenter cooling technology type. Where discharges and consumption are not metered, we estimate volumes annually as part of the global water inventory aggregation process. Most of our sites do not currently have discharge meters. For office buildings without discharge meters, we assume water consumption to be 10% of withdrawals unless there is landscaping that requires irrigation. For datacenters, we have

updated our estimation approach for withdrawals and consumption starting in FY24. Under this new approach, we use water use efficiency metrics to estimate how much we withdraw and consume. Across all sites, it is estimated that discharge equals the difference between withdrawals and consumption.

Microsoft continues to work on improvements for water data collection, including data on the sources of our water withdrawals. This will allow us to know whether water is coming directly from freshwater sources (groundwater and surface water), or from alternative water sources (reclaimed water procured from a water utility or harvested rainwater). Knowing the source of water withdrawals helps us incentivize the use of alternative water sources through our replenishment and reduction targets.

Waste and circularity

We use primary data to calculate waste generation where Microsoft operates. Operational waste mass (including e-waste) is based on data from invoices and/or vendor and third-party reports. For locations where primary data is unavailable, we have an extrapolation methodology that uses capacity (MW)-based coefficients by region or attendance, depending on the type of site. The extrapolation excludes e-waste, and we assume all extrapolated waste to be landfilled in cases where the disposal or diversion method is unknown. In FY23, we updated the extrapolation approach for non-campus workplace locations not providing data in our portfolio. Under this approach we apply an attendance-based global operational waste mass coefficient, as well as recycling and compost diversion rates from applicable reported workplace data (derived from actuals). Since most of the non-campus workplace sites are leased spaces within a larger building, obtaining actual waste data can be challenging. This updated approach represents an improvement that more accurately reflects waste diversion practices that are in place at non-campus workplace sites.

We use product packaging recyclability and the single-use plastics metrics to track our progress against our zero waste commitment. The design of all Microsoft product packaging is to be 100% recyclable in OECD (Organization for Economic Cooperation and Development) countries by 2030 and contain 0% single-use plastic by the end of 2025. In both cases, we use primary data from the bill of materials associated with the product packaging units in scope. For product packaging recyclability, at the product packaging unit level, we assign an end-of-life (EOL) score to each packaging component based on publicly available information regarding the existing recovery infrastructure in the OECD markets. Currently, our methodology is primarily based on publicly available information from the United States which is one of our biggest markets. Scores indicate relative acceptance of materials to recycling, and range from 1 to 5, where a score of 1 means up to 20% recyclable (not generally accepted) and a score of 5 means 100% recyclable (widely accepted to be recycled). A recyclability percentage is computed for each packaging unit by adding the product of each component's weight and EOL scores and dividing by the maximum score value of 5. The reported enterprise-wide level metric is the simple average of all product packaging recyclability percentages in scope. For the single-use plastics metric, the percentage by weight of single-use plastics is calculated for each packaging unit. The enterprise-wide level metric is the simple average of all single-use plastics percentages for all product packaging in scope. Both metrics consider packaging units for products available to be sold during the fiscal year. The calculations exclude the impact from inks, adhesives, coatings, and label liner material that is removed before a label is applied. Starting in FY24, packaging for repair and replacement parts were made available to be sold and therefore included in the scope. With this scope expansion, we added electrostatic discharge (ESD) packaging components to our exclusion list because they are critical to protecting high risk repair and replacement parts during shipment.

1.10 Reporting criteria

The following summary table defines the criteria for each specified metric included in Section 1 of this Environmental Data Fact Sheet. Management is responsible for the selection or development of the criteria ("management's criteria"), which management believes provide an objective basis for measuring and reporting on the specified information referenced in this table.

We have reported the information cited in this GRI content index for the fiscal year ended June 30, 2024 (FY24) with reference to the GRI Standards using GRI 1: Foundation 2021.

Area	Specified Information	Criteria	Tables
Carbon	**The statement of GHG emissions**	*The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) and The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard published by the World Resources Institute/World Business Council for Sustainable Development (collectively the "GHG Protocol").*	1A, 1B, 2, 3, 4, 5
	Scope 3 Category 11 — Use of Sold Products (management's criteria)	**Management's criteria:** The Company shall disclose emissions from the use of sold products in the reporting year in metric tons of carbon dioxide equivalent ($mtCO_2e$), reported as: a. Gross emissions. b. Gross emissions, net of renewable electricity. Gross emissions are calculated by multiplying a) the direct use-phase energy, which is derived from data gathered by the Company using telemetry and calculations used to measure energy usage from Xbox consoles and Surface devices sold by Microsoft at any point in time since product launch and which are still in use by end users during the fiscal year being reported on and b) location-based emissions factors. For the purposes of this metric, renewable electricity is defined as the purchase of contractual instruments that meet the "quality criteria" according to table 7.1 in the GHG Protocol Scope 2 Guidance. **Microsoft shall disclose:** a. A description of the types and sources of data, including telemetry activity data, emission factors, and global warming potentials (GWP) values, used to calculate emissions, and a description of the data quality of reported emissions data. b. A description of the methodologies, allocation methods, and assumptions used to calculate Scope 3 emissions and any exclusions.	1B

Area	Specified Information	Criteria	Tables
Carbon	**Sustainable Fuel Certificates** (management's criteria)	**Management's criteria:** **The Company shall disclose:** 1. Scope 3 Category 4 – Upstream Transportation & Distribution with sustainable fuel certificates in the reporting year in metric tons of CO_2e reported as: This category is calculated as total Category 4 life cycle emissions as disclosed under the *Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard* less the emissions reduction benefit from purchased sustainable aviation fuel (SAF) certificates (SAFc) applied only to air cargo emissions, and sustainable marine fuel (SMF) certificates (SMFc) applied only to ocean freight emissions. 2. Scope 3 Category 6 – Business Travel with SAFc in the reporting year in metric tons of CO_2e reported as: This category is calculated as the sum of the total Category 6 emissions as disclosed under the *Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard* and the well-to-tank emissions associated only with air travel less the emission reduction benefit from purchased SAFc applied only to air travel emissions. SAFc and SMFc are required to include details about the SAF and SMF characteristics, origin and chain-of-custody, and third-party certification. SAFc and SMFc, which are certified by an independent third party prior to delivery to Microsoft, must align with the requirements of an internationally recognized sustainability certification scheme such as the International Sustainability and Carbon Certification scheme or the Roundtable on Sustainable Biomaterials including batch number and fuel/material type. **Microsoft shall disclose:** A description of the methodologies, allocation methods, and assumptions used to calculate Scope 3 Category 4 with sustainable fuel certificates emissions and Scope 3 Category 6 with sustainable aviation fuel certificates emissions and any exclusions.	1B

Area	Specified Information	Criteria	Tables
Energy	**Energy consumption within the organization**	"Disclosure 302-1: Energy consumption within the organization" from *GRI 302: Energy 2016*	6,7
	Energy intensity	"Disclosure 302-3: Energy intensity" from *GRI 302: Energy 2016*	8
	1. Renewable electricity **2. Direct renewable electricity**	**Management's criteria:** **The Company shall disclose:** 1. Renewable electricity a. Total renewable electricity consumption Total renewable electricity consumption is the sum of renewable electricity the entity directly produced, renewable electricity purchased via renewable power purchase agreement (PPAs) or green power products, and renewable electricity purchased via energy attribute certificates (EACs) that are paired with grid electricity; but excludes the renewable portion of the electricity grid mix. b. Percentage of renewable electricity The percentage of renewable electricity is calculated as total renewable electricity consumption divided by total electricity consumption. 2. Direct renewable electricity a. Percentage of direct renewable electricity The percentage of direct renewable electricity shall be calculated as total direct renewable electricity consumption, defined as the sum of renewable electricity the entity directly produced, renewable electricity purchased via renewable PPAs or green power products, and the renewable portion of the electricity grid mix, divided by total electricity consumption. Additional notes and definitions: ◦ Total electricity consumption is the same as the criteria "Disclosure 302-1(c)(i) Electricity consumption" from *GRI 302: Energy 2016*.	6,7

Area	Specified Information	Criteria	Tables
Energy	**2. Direct renewable electricity** (continued)	◦ Renewable electricity is defined as electricity that comes from sources that are replenished at a rate greater than or equal to their rate of depletion, such as geothermal, wind, solar, hydro, and biomass. ◦ Renewable PPAs are contracts for renewable electricity that Microsoft purchased where the contracts explicitly include EACs (RECs and GOs). ◦ Green power products are Green-e Energy certified utility or supplier programs, or other green power products that explicitly include EACs. ◦ For any renewable electricity directly produced and generated on-site, any EACs must be retained (that is, not sold) and retired or cancelled on behalf of Microsoft for Microsoft to claim them as renewable electricity. ◦ For renewable PPAs and green power products, the agreement must explicitly include and convey that EACs be retained or replaced and retired or cancelled on behalf of Microsoft for Microsoft to claim them as renewable electricity. ◦ The renewable portion of the electricity grid mix is the portion that is outside of the control or influence of Microsoft. ◦ The renewable portion of the electricity grid mix used in the calculation is based on publicly available data in regions in which we have determined that the region's grid mix has defensible claims, defined as regions where either (1) EACs are retired by a utility or government entity on behalf of all utility/grid ratepayers, or (2) no EAC or customer-specific claims exist. Microsoft shall report a description of the methodologies and assumptions used to calculate the renewable portion of the electricity grid mix.	6, 7

Area	Specified Information	Criteria	Tables
Water	**Water withdrawal**	"Disclosure 303-3: Water withdrawal" from *GRI 303: Water and Effluents 2018*	9
	Water discharge	"Disclosure 303-4: Water discharge" from *GRI 303: Water and Effluents 2018*	9
	Water consumption	"Disclosure 303-5: Water consumption" from *GRI 303: Water and Effluents 2018*	9
Waste & Circularity	**Waste generated**	"Disclosure 306-3: Waste generated" from *GRI 306: Waste 2020*	10
	Waste diverted from disposal	"Disclosure 306-4: Waste diverted from disposal" from *GRI 306: Waste 2020*	10
	Waste directed to disposal	"Disclosure 306-5: Waste directed to disposal" from *GRI 306: Waste 2020*	10
	Percentage of product packaging recyclability	**Management's criteria:** The Company shall disclose the percentage of product packaging recyclability for the packaging of products available to be sold as of the fiscal year end. The percentage of product packaging recyclability is an enterprise-wide average, where each product packaging unit's percent recyclability is weighted equally. Each product type sold by the Company has a product packaging unit percent recyclability. Each product packaging unit's percent recyclability is calculated by dividing (1) the sum of the product of each individual component's weight and end-of-life (EOL) scores, by (2) the maximum EOL score of 5. EOL scores are assigned to each component of a packaging unit based on publicly available information regarding the relative acceptance of materials for recycling based on existing recovery infrastructure data. Scores range from 1 to 5, where 1 means up to 20% recyclability acceptance and 5 means 100% recyclability acceptance. Microsoft shall report a description of data sources and assumptions used to calculate the metric.	11

Area	Specified Information	Criteria	Tables
Waste & Circularity	**Percentage of single-use plastics (SUP) in product packaging**	**Management's criteria:** The Company shall disclose the percentage of SUP in product packaging by weight used in the packaging of products available to be sold as of the fiscal year end. Each product type sold by the Company has a packaging unit SUP percentage. Each packaging unit's SUP percentage is calculated by dividing its weight of SUP by its total weight. The percentage of SUP in product packaging reported is an enterprise-wide average, where each packaging unit's SUP percentage is weighted equally. SUP is defined as plastic items designed to be used once by the consumer before they are disposed. Microsoft shall disclose a description of data sources used to calculate the metric.	11

Area	Specified Information	Criteria	Tables
Ecosystems	**Land protection**	**Management's criteria:** **The Company shall disclose:** a. The total size in acres, as well as by country location of all funded land as of the fiscal year ended. b. The total size in acres, as well as by country location of all protected land as of the fiscal year ended. c. A description of the agreements with the third parties related to funded land. Funded land is defined as land for which the Company has entered into agreements and made monetary contributions to third parties to begin the process of designating the land as protected land (that is, the legal status as protected land is not obtained yet). Protected land is defined as funded land that has become legally designated as being permanently protected by government regulation. Total size in acres is calculated as the sum of Microsoft's total monetary contribution amount for each executed agreement divided by the cost per acre as determined by the third-party organization within each executed agreement. These amounts are net of overhead costs.	12

1.11 Independent accountant's review report

Deloitte & Touche LLP
1015 Second Avenue, Suite 500
Seattle, WA 98104-1126
USA

Deloitte.

To the Board of Directors of Microsoft Corporation

We have reviewed management of Microsoft Corporation's (the "Company") assertion that the specified information included in Section 1 of the 2025 Environmental Data Fact Sheet ("Fact Sheet") as of and for the fiscal year ended June 30, 2024 is presented in accordance with the criteria set forth in Section 1.10, *Reporting criteria* in the Fact Sheet. The Company's management is responsible for its assertion. 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 in accordance with the AICPA Code of Professional Conduct. We applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

The procedures we performed were based on our professional judgment. In performing our review, we performed analytical procedures, inquiries, and other procedures as we considered necessary in the circumstances. For a selection of the specified information included in the Fact Sheet, we performed tests of mathematical accuracy of computations, compared the specified information to underlying records, or observed the data collection process.

The preparation of the specified information included in the Fact Sheet requires management to establish and interpret the criteria, make determinations as to the relevancy of information to be included, and make estimates and assumptions that affect the reported information. Measurement of certain amounts includes estimates and assumptions that are subject to substantial inherent measurement uncertainty, including for example, the accuracy and precision of conversion factors or estimation methodologies used by management. Obtaining sufficient appropriate review evidence to support our conclusion does not reduce the inherent uncertainty in the specified information included in the Fact Sheet. The selection by management of different but acceptable measurement methods, input data, or assumptions, may have resulted in materially different amounts for the specified information being reported.

Information outside of the specified information included in Section 1 of the 2025 Environmental Data Fact Sheet was not subject to our review and, accordingly, we do not express a conclusion or any form of assurance on such information. Further, any information relating to: i) periods prior to the year-ended June 30, 2024 or ii) information relating to forward looking statements, targets, goals, and progress against goals, was not subject to our review and, accordingly, we do not express a conclusion or any form of assurance on such information.

Based on our review, we are not aware of any material modifications that should be made to management of Microsoft Corporation's assertion that the specified information included in Section 1 of the 2025 Environmental Data Fact Sheet as of and for the fiscal year ended June 30, 2024 is presented in accordance with the criteria set forth in Section 1.10, *Reporting criteria* in the Fact Sheet, in order for it to be fairly stated.

Deloitte & Touche LLP

May 29, 2025

Section 2: Additional environmental metrics

Table 13 – Other emissions (mt)

	FY20	FY21	FY22	FY23	FY24
NO_x emissions	202	284	259	273	**250**
SO_x emissions	12	18	16	20	**20**
VOC emissions	170	248	221	232	**210**
PM emissions	8	11	10	10	**9**
CO emissions	1,584	2,392	2,074	2,148	**1,910**
Ozone depleting substances	0	0	0	0	**0**

Table 14 – Electricity consumption by region (MWh)

	FY20	FY21	FY22	FY23	FY24
Total electricity consumed	**10,770,714**	**13,621,517**	**18,153,454**	**23,567,502**	**29,829,540**
Asia	1,376,247	1,686,032	2,629,500	3,580,261	**4,365,404**
Europe, Middle East, Africa	2,236,689	2,999,880	4,226,715	5,730,263	**8,272,154**
Latin America	114,199	179,197	330,254	481,758	**592,903**
North America	7,043,579	8,756,408	10,966,985	13,775,220	**16,599,079**

Table 15 – Renewable electricity consumption by region (MWh)[1,2]

	FY20	FY21	FY22	FY23	FY24
Total renewable electricity purchased	**10,244,377**	**12,969,393**	**18,153,454**	**23,567,502**	**29,829,540**
Asia	1,225,534	1,473,254	2,629,500	3,580,261	**4,365,404**
Europe, Middle East, Africa	2,102,486	2,801,332	4,226,715	5,730,263	**8,272,154**
Latin America	113,456	174,762	330,254	481,758	**592,903**
North America	6,802,901	8,520,045	10,966,985	13,775,220	**16,599,079**

Table 16 – Non-renewable energy consumption by region (MWh)

	FY20	FY21	FY22	FY23	FY24
Total non-renewable energy purchased and consumed	**1,039,125**	**1,164,594**	**491,417**	**440,366**	**377,680**
Asia	175,589	239,490	29,351	39,756	**44,938**
Europe, Middle East, Africa	422,093	522,878	311,751	205,932	**119,896**
Latin America	14,651	19,586	13,823	12,457	**8,750**
North America	426,792	382,640	136,492	182,221	**204,096**

CO = carbon monoxide; FY = fiscal year; mt = metric tons; MWh = megawatt-hours; NO_x = nitrogen oxide; PM = particulate matter; SO_x = sulfur oxide; VOC = volatile organic compound.

1. Reported values represent Microsoft's total renewable electricity consumption expressed in MWh from on-site generation, energy attribute certificates (EACs), power purchase agreements (PPAs), and green power tariff programs. Values reflect Microsoft's renewable electricity data at the time of reporting.
2. For a breakdown on renewable electricity by technology type, see our latest CDP response.

Table 17 – Water withdrawal, consumption, and discharge detail (ML)[1]

		FY20	FY21	FY22	FY23	FY24
Total water withdrawal		**7,936**	**8,068**	**10,706**	**12,951**	**10,377**
By region	Asia	1,681	2,051	2,858	3,616	**3,370**
	Europe, Middle East, Africa	1,514	1,294	2,264	2,971	**1,197**
	Latin America	110	183	325	484	**21**
	North America	4,631	4,540	5,259	5,880	**5,789**
Total water consumption		**4,196**	**4,773**	**6,399**	**7,844**	**5,807**
By region	Asia	1,042	1,285	1,872	2,463	**1,953**
	Europe, Middle East, Africa	752	697	1,227	1,700	**710**
	Latin America	74	128	231	351	**8**
	North America	2,328	2,663	3,069	3,330	**3,136**
By source	Third-party	4,169	4,764	6,394	7,841	**5,775**
	Surface water	25	4	4	2	**19**
	Ground water	2	5	1	1	**13**
Total water discharges		**3,740**	**3,295**	**4,307**	**5,107**	**4,570**
By region	Asia	639	766	985	1,153	**1,417**
	Europe, Middle East, Africa	762	598	1,037	1,271	**486**
	Latin America	36	55	94	133	**14**
	North America	2,303	1,876	2,191	2,550	**2,653**

FY = fiscal year; ML = megaliters.

1. Starting in FY24, reported values incorporate an updated estimation approach for water withdrawals and consumption for datacenter locations where data actuals are not available, as outlined in Section 1.9. Prior years were not adjusted to reflect this change considering data availability limitations.

Table 18 – Operational waste on-site prevention activities (mt)[1]

		FY24
Non-hazardous		**5,382**
	Reused	**4,949**
	Reduced	**433**
Total waste prevented		**5,382**

FY = fiscal year; mt = metric tons.

1. Starting in FY24, we report data associated with the impact of waste prevention activities, including on-site reuse and reduction. Reuse activities occur when a material or product is used on-site or between Microsoft sites more than once. For example, when accounting for the reuse of durable food ware, which is when a durable good is used in place of a non-durable good within a single site boundary. The impact of this reuse activity is calculated by measuring the weight of the durable good multiplied by the number of reuses in a fiscal year period. Reduction activities occur when a process eliminates or reduces a material from the waste stream within a single site boundary. The impact of a reduction activity is calculated by taking the difference in waste generated from the old waste generating activity and the new waste reduction activity adjusted for natural fluctuation in the business. The methodologies used to calculate these metrics align with the TRUE and UL Zero Waste (UL 2799 Environmental Claim Validation Procedure [ECVP]) certification frameworks, which are third-party standards used by Microsoft for certification of zero waste sites. Reported data reflects the impact of waste prevention activities only for reported site actuals from on-site reused and reduced waste. Reused or reduced waste data is excluded from extrapolation across other sites for operational waste stream accounting.

Table 19 – Verification/assurance

FY20	FY21-FY24
Data for FY20 was third-party verified by APEX using a limited level of assurance. The following criteria were used to measure the carbon, energy, and water information: **For carbon and energy** World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), including the Scope 2 Guidance amendment (Scopes 1 and 2); WRI/WBCSD Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3) **For water** CDP Water Security Reporting Guidance The scope of the verification included GHG emissions for Scope 1, Scope 2, relevant Scope 3 categories, total energy consumption, total electricity consumption, total renewable electricity consumption, total carbon credits purchased, total water withdrawals, total water consumption, and total water discharges. The adjustments made to historic data highlighted in this report were outside of the scope of the FY20 review. Any revisions made to FY20 reported values in this report were outside of the limited assurance review done by APEX.	Microsoft obtains limited third-party assurance for the most recent year (FY24) prior to the issuance of the Environmental Data Fact Sheet. The limited assurance reviews performed by Deloitte & Touche LLP in FY21, FY22, and FY23 do not contemplate the revisions to the prior year metrics, and therefore Deloitte & Touche LLP provides no assurance related to the revisions consistent with our policies disclosed in Section 1.8

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2025 Microsoft Environmental Sustainability Report