



California AB 1305 report

Published January 2025



The following voluntary carbon market disclosures, prepared by Microsoft, are made pursuant to [California Assembly Bill \(AB\) 1305](#). This report provides detailed project data, methodologies, and accountability measures for our FY23 carbon credit applications.

Table 1. California AB 1305 requirements

Project ID ¹	Name	Seller	Registry	Protocol ²	Project location	Project start date	Timeline (years) ³	Year of issuance ⁴	Vintage period ⁵	Vintage quantity (mt) ⁶	Durability (years) ⁷
CAFR5198; ACR248	Cumberland Forest Highlands IFM	CF Highlands	CARB	ARB Compliance Offset Protocol: U.S. Forest Projects	Virginia, United States	24 Jun 2015	25	2023	2022	152,993	100
CAFR5034; ACR199	Finite Carbon – The Forestland Group CT Lakes	Connecticut Lakes Realty Trust	CARB	ARB Compliance Offset Protocol: U.S. Forest Projects	New Hampshire, United States	8 Jul 2013	25	2022	2017	143,080	100

ACR = American Carbon Registry; ARB = Air Resources Board; CARB = California Air Resources Board; IFM = improved forest management; mt = metric tons of carbon dioxide

¹ The following details apply to all Microsoft FY23 carbon removal projects:

- **Type of project (carbon removal, avoided emissions, or both):** Carbon removal
- **Modifications or reversals:** None
- **Accountability measures in case of reversal:** As stated in the project registry methodology
- **Data and calculation measures needed to independently reproduce and verify emissions figures:** As stated in the project registry methodology

² Protocol used to estimate emissions reductions/removal benefits.

³ Crediting period of the project.

⁴ Year of credit issuance in the Registry.

⁵ Year corresponding carbon removal occurred.

⁶ Total purchased volume of the specified vintage and year of issuance (also referred to as annual removals).

⁷ Period of carbon storage from project start date.

Project ID ¹	Name	Seller	Registry	Protocol ²	Project location	Project start date	Timeline (years) ³	Year of issuance ⁴	Vintage period ⁵	Vintage quantity (mt) ⁶	Durability (years) ⁷
VCS 005 (737)	<u>TIST PROGRAM IN KENYA</u>	Climate Impact Partners	VCS	<u>AR-AMS0001</u>	Kenya (Central, Rift Valley and Eastern Provinces)	1 Jan 2004	30	2020	2018	58,674	100
VCS 2250	<u>Delta Blue Carbon – 1</u>	Indus Delta Capital Limited	VCS	<u>VM0033</u>	Sindh, Pakistan	19 Feb 2015	60	2022	2022	50,535	60
CAFR5315; CAR1215	<u>CF Ataya IFM</u>	CF Ataya LLC	CARB	<u>ARB Compliance Offset Protocol: U.S. Forest Projects</u>	Tennessee and Kentucky, United States	28 Oct 2015	25	2022	2021	48,821	100
CAFR5037; CAR1032	<u>Virginia Highlands I</u>	CF Highlands LLC	CARB	<u>ARB Compliance Offset Protocol: U.S. Forest Projects</u>	Virginia, United States	25 Apr 2013	25	2021	2014	30,420	100

ARB = Air Resources Board; **CAR** = Climate Action Reserve; **CARB** = California Air Resources Board; **IFM** = improved forest management; **mt** = metric tons of carbon dioxide; **VCS** = Verified Carbon Standard

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ACR574	The Nature Conservancy Washington Rainforest Renewal Project	The Nature Conservancy	ACR	IFM on Non-Federal U.S. Forestlands	Washington, United States	5 Jun 2020	20	2021	2021	25,586	40
CAFR5229; ACR279	Cumberland Forest – Lonesome Pine IFM Project	Cumberland LP	CARB	ARB Compliance Offset Protocol: U.S. Forest Projects	Virginia, United States	2 Oct 2015	25	2022	2021	21,269	100
CAFR5229; ACR279	Cumberland Forest – Lonesome Pine IFM Project	Cumberland LP	CARB	ARB Compliance Offset Protocol: U.S. Forest Projects	Virginia, United States	2 Oct 2015	25	2021	2020	18,948	100
CAFR5037; CAR1032	Virginia Highlands I	CF Highlands LLC	CARB	ARB Compliance Offset Protocol: U.S. Forest Projects	Virginia, United States	25 Apr 2013	25	2022	2021	16,197	100

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Project ID ¹	Name	Seller	Registry	Protocol ²	Project location	Project start date	Timeline (years) ³	Year of issuance ⁴	Vintage period ⁵	Vintage quantity (mt) ⁶	Durability (years) ⁷
CAFR5234; ACR274	<u>Green Diamond Resource Company Klamath West IFM</u>	Green Diamond Resource Company	CARB	<u>ARB Compliance Offset Protocol: U.S. Forest Projects</u>	Oregon, United States	29 Sep 2014	25	2022	2021	14,801	100
CAFR5147; CAR1147	<u>Virginia Conservation Forestry Program – Tazewell – Elk Garden</u>	The Nature Conservancy	CARB	<u>ARB Compliance Offset Protocol: U.S. Forest Projects</u>	Virginia, United States	1 Jan 2015	25	2021	2020	11,744	100
VCS 2250	<u>Delta Blue Carbon – 1</u>	Indus Delta Capital Limited	VCS	<u>VM0033</u>	Sindh, Pakistan	19 Feb 2015	60	2021	2021	10,000	60
CAFR5315; CAR1215	<u>CF Ataya IFM</u>	CF Ataya LLC	CARB	<u>ARB Compliance Offset Protocol: U.S. Forest Projects</u>	Tennessee and Kentucky, United States	28 Oct 2015	25	2022	2021	1,466	100

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CAFR5037; CAR1032	<u>Virginia Highlands I</u>	CF Highlands LLC	CARB	<u>ARB Compliance Offset Protocol: U.S. Forest Projects</u>	Virginia, United States	25 Apr 2013	25	2022	2021	478	100
CAFR5315; CAR1215	<u>CF Ataya IFM</u>	CF Ataya LLC	CARB	<u>ARB Compliance Offset Protocol: U.S. Forest Projects</u>	Tennessee and Kentucky, United States	28 Oct 2015	25	2021	2020	342	100
Total										605,354	

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Microsoft uses critical measures to help maintain the integrity and transparency of our carbon removal projects. In addition to the information shared in Table 1, independent expert or third-party validation and verification support the credibility of our carbon removal claims.

More information on our environmental sustainability metrics can be found in [our 2024 Environmental Sustainability Report](#) and [Data Fact Sheet](#). Our [*Criteria for High-Quality Carbon Dioxide Removal*](#) publication and [carbon dioxide removal webpage](#) provide more information on the following:

- Accountability measures in place to address any potential reversals in credited carbon storage or if future emissions reductions do not materialize.
- How "carbon neutral" or "net zero emission" claims are determined to be accurate and how progress toward these goals is measured.
- Any standards linked to the carbon removal credits.

All related reports are available on our [Reports Hub](#).

This information contains forward-looking statements about our business and operations—and in particular our sustainability-related targets and strategy—based on current expectations that involve risks, uncertainties, and assumptions. Our actual results may differ materially from those discussed in the forward-looking statements as a result of various factors, including but not limited to those discussed in the cautionary notice regarding forward-looking statements and the risk factors of our most recent annual report on Form 10-K and any subsequent quarterly reports on Form 10-Q.

The information provided herein is for informational purposes only and should not be relied upon as legal, financial, or professional advice. The recipient acknowledges that they are not relying on any representations or warranties made by the provider of this information. Any decisions made based on this information are the sole responsibility of the recipient.

Deloitte & Touche LLP, an independent accountant, has reviewed, in accordance with attestation standards established by the American Institute of Certified Public Accountants, Microsoft Corporation's assertion that the specified information included in Section 1 of the [2024 Environmental Sustainability Data Fact Sheet](#) as of and for the fiscal year ended June 30, 2023 is presented in accordance with the criteria set forth in Section 1.10, Reporting criteria in the Fact Sheet, dated May 15, 2024 ("Report"). Such review was not performed to provide, and does not provide, any assurance or verification regarding any other claims or matters beyond those in our Report.



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