

REPORT ON CORPORATE INCOME TAX INFORMATION

in compliance with chapter 10a of Directive 2013/34/EU - ('country-by-country reporting')

Section 1 - General information

Name of the ultimate parent of the group / of the standalone undertaking	Microsoft Corporation
Country where the ultimate parent has its registered office	United States
Financial Year - start date	2024-07-01
Financial Year - end date	2025-06-30
Reporting currency	USD - United States Dollar
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to directive 2011/16/EU (yes/no)?	No
Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	Microsoft Ireland Operations Limited 70 Sir John Rogerson's Quay Dublin 2 Ireland

Section 2 - Overview of information on a country-by-country basis

Tax Jurisdiction	Country Code	Revenues	Profit (Loss) Before Income Tax	Income Tax Paid (on cash basis)	Income Tax Accrued – Current Year	Accumulated Earnings	Number of Employees
Austria	AT	1,346,011,350	78,316,085	13,638,404	16,774,722	143,861,390	564
Belgium	BE	1,885,956,075	98,146,946	29,055,149	26,035,889	194,345,020	520
Bulgaria	BG	9,723,687	1,266,239	96,882	125,856	6,329,371	36
Croatia	HR	17,543,699	5,563,107	779,491	1,078,803	18,968,034	61
Cyprus	CY	6,921,966	3,200,115	358,033	407,522	0	18

Czechia	CZ	258,027,878	28,508,068	8,851,532	7,400,327	70,267,730	1,451
Denmark	DK	2,319,067,269	145,143,293	8,386,999	14,918,203	-589,398,631	851
Estonia	EE	78,761,584	17,373,499	0	0	65,842,547	438
Finland	FI	1,228,933,971	103,365,893	13,616,990	24,725,697	-8,170,105,345	405
France	FR	6,674,978,672	486,559,132	-96,410,747	131,253,094	623,115,452	2,568
Germany	DE	11,686,268,643	661,226,924	174,229,664	220,983,083	739,288,209	3,471
Greece	GR	87,048,386	20,871,164	3,771,948	4,811,118	31,081,149	267
Hungary	HU	43,658,590	17,142,352	1,670,586	1,038,634	47,523,628	189
Ireland	IE	196,030,411,149	47,083,027,808	5,584,756,934	6,645,835,074	3,899,095,180	6,654
Italy	IT	2,890,388,098	167,641,813	57,411,875	58,407,383	182,221,453	1,200
Latvia	LV	5,402,580	740,693	35,863	93,695	2,895,881	25
Lithuania	LT	2,804,909	311,246	56,759	28,705	999,673	15
Luxembourg	LU	198,900,997	283,358,513	7,140,467	9,248,608	728,198,822	34
Malta	MT	2,712,822,986	-765,780,100	9,169,539	9,231,778	-703,694,581	10
Netherlands	NL	6,187,045,829	311,765,491	105,488,074	104,972,926	-8,405,453,926	1,929
Panama	PA	4,753,714	76,974	234,935	153,226	1,733,599	13
Poland	PL	502,261,087	84,080,179	15,807,439	14,927,284	166,985,943	541
Portugal	PT	226,476,049	21,604,580	4,120,609	6,099,621	12,352,118	1,490
Romania	RO	181,960,674	21,855,533	4,574,292	3,390,308	77,351,640	1,769
Russian Federation	RU	4,763,893	2,381,450	392,558	825,799	13,856,755	2
Slovakia	SK	21,581,519	9,456,185	1,165,016	1,941,779	-12,950,279	45
Slovenia	SI	16,332,056	3,648,380	718,737	850,501	11,756,551	49
Spain	ES	2,580,540,106	150,636,540	36,157,874	38,749,910	43,896,949	2,294

Sweden	SE	5,208,896,703	-81,371,959	288,842,216	143,702,224	-983,848,732	2,049
Trinidad and Tobago	TT	2,114,773	233,300	34,191	77,346	1,979,646	10
Turkey	TR	114,653,446	31,405,379	5,373,586	9,831,598	59,896,961	272
Vietnam	VN	27,402,781	3,213,061	713,830	666,817	10,540,050	112
All other tax jurisdictions (aggregated basis)		279,169,811,347	74,617,512,749	22,364,575,254	26,244,319,361	247,949,211,426	198,843

Section 3 - List of subsidiaries and activities

Member State or Tax Jurisdiction	Country Code	Entity	Main business activity(ies)
Austria	AT	LinkedIn Austria GmbH	Sales, Marketing or Distribution
Austria	AT	Microsoft Datacenter (Austria) GmbH	Administrative, Management or Support Services
Austria	AT	Microsoft Österreich GmbH	Sales, Marketing or Distribution
Belgium	BE	Linkedin Belgium SRL	Sales, Marketing or Distribution
Belgium	BE	Microsoft 2354 Belgium BV	Administrative, Management or Support Services
Belgium	BE	Microsoft N.V.	Sales, Marketing or Distribution
Bulgaria	BG	Microsoft Bulgaria OOD	Sales, Marketing or Distribution
Croatia	HR	Microsoft Hrvatska d.o.o	Sales, Marketing or Distribution
Cyprus	CY	Microsoft (Cyprus) Limited	Sales, Marketing or Distribution
Czechia	CZ	Affirmed Networks Czech s.r.o.	Sales, Marketing or Distribution
Czechia	CZ	Microsoft 29324 Czech Republic, s.r.o	Administrative, Management or Support Services
Czechia	CZ	Microsoft s.r.o.	Sales, Marketing or Distribution
Czechia	CZ	Skype Czech Republic s.r.o.	Research and Development
Denmark	DK	AppNexus Denmark ApS	Sales, Marketing or Distribution
Denmark	DK	GitHub Denmark ApS	Research and Development
Denmark	DK	Microsoft 3366 Denmark ApS	Administrative, Management or Support Services
Denmark	DK	Microsoft Danmark ApS	Sales, Marketing or Distribution
Denmark	DK	Microsoft Development Center Copenhagen ApS	Research and Development
Denmark	DK	Xamarin Denmark ApS	Research and Development
Estonia	EE	Microsoft Development Center Estonia OÜ	Research and Development

Estonia	EE	Microsoft Estonia OU	Sales, Marketing or Distribution
Finland	FI	Microsoft 3465 Finland Oy	Administrative, Management or Support Services
Finland	FI	Microsoft Mobile Oy	Holding shares or other equity instruments
Finland	FI	Microsoft Mobile Sales International Oy	Dormant
Finland	FI	Microsoft Oy	Sales, Marketing or Distribution
Finland	FI	Nokia Finland Oy	Holding shares or other equity instruments
Finland	FI	Nokia International Oy	Holding shares or other equity instruments
France	FR	Activision Blizzard France SAS	Research and Development
France	FR	Affirmed Networks France SARL	Sales, Marketing or Distribution
France	FR	Alenty SAS	Research and Development
France	FR	AppNexus France SARL	Sales, Marketing or Distribution
France	FR	Arkane Studios S.A.S.	Research and Development
France	FR	Blizzard Entertainment SAS	Administrative, Management or Support Services
France	FR	GitHub B.V. (France branch)	Sales, Marketing or Distribution
France	FR	GitHub France S.A.S.	Dormant
France	FR	LinkedIn France SAS	Sales, Marketing or Distribution
France	FR	Metaswitch Networks S.a.r.l.	Dormant
France	FR	Microsoft 1985 France Sarl	Administrative, Management or Support Services
France	FR	Microsoft EMEA S.A.S.	Administrative, Management or Support Services ; Sales, Marketing or Distribution
France	FR	Microsoft Engineering Center - Paris	Research and Development
France	FR	Microsoft France SAS	Sales, Marketing or Distribution
France	FR	Microsoft Research & Development France SAS	Research and Development
France	FR	Nuance Communications France Sarl	Dormant

France	FR	Sunrise Atelier, SAS	Dormant
France	FR	Ubikod SAS (dba Capptain SAS)	Dormant
France	FR	Virtuoz, S.A.	Dormant
France	FR	ZeniMax France S.A.S.	Sales, Marketing or Distribution
Germany	DE	Activision Blizzard Deutschland GmbH	Dormant
Germany	DE	AppNexus Germany GmbH	Sales, Marketing or Distribution
Germany	DE	CyberX GmbH	Dormant
Germany	DE	Europäisches Microsoft Innovations Center GmbH	Research and Development
Germany	DE	GitHub B.V. (Germany Branch)	Sales, Marketing or Distribution
Germany	DE	Github Germany GmbH	Sales, Marketing or Distribution
Germany	DE	Kinvolk GmbH	Dormant
Germany	DE	LinkedIn Germany GmbH	Sales, Marketing or Distribution
Germany	DE	Microsoft Deutschland GmbH	Sales, Marketing or Distribution
Germany	DE	Microsoft Deutschland MCIO GmbH	Administrative, Management or Support Services
Germany	DE	Microsoft Mobile Deutschland GmbH	Dormant
Germany	DE	Microsoft System Marketing Deutschland GmbH	Sales, Marketing or Distribution
Germany	DE	Midasplayer Vertriebs GmbH	Administrative, Management or Support Services ; Research and Development
Germany	DE	Trinigy GmbH	Dormant
Germany	DE	ZeniMax Germany GmbH	Administrative, Management or Support Services ; Research and Development ; Sales, Marketing or Distribution
Greece	GR	Microsoft Hellas S.A.	Sales, Marketing or Distribution
Greece	GR	Microsoft Innovation Center - Greece	Dormant
Greece	GR	Microsoft Operations 4733 Hellas S.A.	Administrative, Management or Support Services

Greece	GR	Softomotive Software Development Single Member Limited Liability Company	Dormant
Hungary	HU	Microsoft Hungary Ltd.	Sales, Marketing or Distribution
Hungary	HU	Nokia Komarom Kft.	Dormant
Hungary	HU	Nuance Communications Hungary u.v.l.	Dormant
Hungary	HU	ZeniMax Online Studios Hungary Kft.	Research and Development
Ireland	IE	ABE Media International Limited	Dormant
Ireland	IE	Activision Blizzard Ireland Limited	Research and Development
Ireland	IE	Blizzard Entertainment Ireland Limited	Administrative, Management or Support Services
Ireland	IE	Demonware Limited	Research and Development
Ireland	IE	LinkedIn Ireland Unlimited Company	Sales, Marketing or Distribution
Ireland	IE	LinkedIn Technology Unlimited Company	Holding shares or other equity instruments
Ireland	IE	Microsoft Global Finance Unlimited Company	Internal Group Finance
Ireland	IE	Microsoft Ireland Energy Limited	Other
Ireland	IE	Microsoft Ireland Investments Unlimited Company	Holding shares or other equity instruments
Ireland	IE	Microsoft Ireland Operations Limited	Administrative, Management or Support Services ; Manufacturing or Production ; Provision of Services to unrelated parties ; Purchasing or Procurement ; Sales, Marketing or Distribution
Ireland	IE	Microsoft Ireland Payment Services Limited	Dormant
Ireland	IE	Microsoft Ireland Research UC	Holding or Managing intellectual property ; Research and Development ; Sales, Marketing or Distribution
Ireland	IE	Microsoft Payments UC	Administrative, Management or Support Services
Ireland	IE	Microsoft RL Unlimited Company	Manufacturing or Production
Ireland	IE	Microsoft Round Island One UC	Holding shares or other equity instruments

Ireland	IE	Microsoft Round Island Three Limited	Holding shares or other equity instruments
Ireland	IE	Nuance Communications Healthcare International Limited	Dormant
Ireland	IE	Nuance Communications International Holdings Limited	Holding shares or other equity instruments
Ireland	IE	Nuance Communications Ireland Limited	Sales, Marketing or Distribution
Ireland	IE	Nuance Communications Services Ireland Limited	Dormant
Ireland	IE	Skype Technologies Ireland Limited	Holding shares or other equity instruments
Ireland	IE	Telekinesys Research Limited	Dormant
Ireland	IE	ZeniMax Online Ireland Limited	Sales, Marketing or Distribution
Italy	IT	AppNexus OAS Switzerland SA Sede Secondaria Italy (Branch)	Sales, Marketing or Distribution
Italy	IT	LinkedIn Italy S.R.L	Sales, Marketing or Distribution
Italy	IT	Loquendo S.P.A.	Dormant
Italy	IT	MICROSOFT 4825 ITALY S.R.L.	Administrative, Management or Support Services
Italy	IT	Microsoft Mobile Sales International Oy Sede Secondaria in Italia	Dormant
Italy	IT	Microsoft S.r.L.	Sales, Marketing or Distribution
Italy	IT	Nuance Communications Italy S.R.L.	Dormant
Latvia	LV	SIA Microsoft Latvia	Sales, Marketing or Distribution
Lithuania	LT	UAB Microsoft Lietuva	Sales, Marketing or Distribution
Luxembourg	LU	Microsoft 589 Luxembourg S. à r.l.	Administrative, Management or Support Services
Luxembourg	LU	Microsoft Luxembourg International Mobile SARL	Holding shares or other equity instruments
Luxembourg	LU	Microsoft Luxembourg S.à.r.l.	Sales, Marketing or Distribution
Luxembourg	LU	Skype Communications SARL	Sales, Marketing or Distribution
Luxembourg	LU	Skype Global SARL	Holding shares or other equity instruments

Luxembourg	LU	Skype Technologies Sarl	Sales, Marketing or Distribution
Malta	MT	King Digital Entertainment Limited	Holding shares or other equity instruments
Malta	MT	King Digital Malta Holding Limited	Holding shares or other equity instruments
Malta	MT	King Digital Malta Intermediate Limited	Holding shares or other equity instruments
Malta	MT	King.com Limited	Holding or Managing intellectual property ; Sales, Marketing or Distribution
Malta	MT	Ludonauts Limited	Dormant
Malta	MT	Microsoft Malta Limited	Sales, Marketing or Distribution
Malta	MT	Midasplayer International Holding Company Limited	Holding shares or other equity instruments
Malta	MT	Midasplayer Malta Holding Company Limited	Holding shares or other equity instruments
Netherlands	NL	ABK International Holdings B.V.	Holding shares or other equity instruments
Netherlands	NL	Activision Blizzard Holdings B.V.	Holding shares or other equity instruments
Netherlands	NL	Activision Blizzard International B.V.	Administrative, Management or Support Services
Netherlands	NL	AppNexus Inc (Branch)	Dormant
Netherlands	NL	AppNexus Netherlands B.V.	Sales, Marketing or Distribution
Netherlands	NL	Citus Data B.V.	Dormant
Netherlands	NL	GitHub B.V.	Sales, Marketing or Distribution
Netherlands	NL	King International Holdings B.V.	Holding shares or other equity instruments
Netherlands	NL	LinkedIn Netherlands B.V.	Sales, Marketing or Distribution
Netherlands	NL	Microsoft B.V.	Sales, Marketing or Distribution
Netherlands	NL	Microsoft C-O Holdings Coöperatief U.A.	Holding shares or other equity instruments
Netherlands	NL	Microsoft Datacenter Netherlands B.V.	Administrative, Management or Support Services
Netherlands	NL	Microsoft Financing International B.V.	Dormant
Netherlands	NL	Microsoft International Holdings B.V.	Holding shares or other equity instruments

Netherlands	NL	Microsoft Mobile Global Finance BV	Dormant
Netherlands	NL	Minit B.V.	Dormant
Netherlands	NL	Nuance Communications Netherlands B.V.	Holding shares or other equity instruments
Netherlands	NL	Synoptics Holding B.V.	Dormant
Netherlands	NL	Synoptics Integrated Remote Sensing & GIS Applications BV	Dormant
Netherlands	NL	The Overwatch League B.V.	Dormant
Netherlands	NL	ZeniMax Benelux B.V.	Sales, Marketing or Distribution
Panama	PA	Microsoft de Panama S. de R. L.	Sales, Marketing or Distribution
Poland	PL	Elsewhere Entertainment SP. Z.O.O.	Research and Development
Poland	PL	Infinity Ward Poland Sp.z.o.o.	Research and Development
Poland	PL	Microsoft Mobile Sales International Oy (Spółka Akcyjna) Oddzial W Polsce	Dormant
Poland	PL	Microsoft Poland Operations Sp. z o. o.	Administrative, Management or Support Services
Poland	PL	Microsoft Sp. z o.o.	Sales, Marketing or Distribution
Portugal	PT	Microsoft Mobile Sales International Oy - Sucursal em Portugal	Dormant
Portugal	PT	MSFT - Software Para Microcomputadores Limitada	Sales, Marketing or Distribution
Romania	RO	King Games Studio (Bucharest) S.R.L.	Dormant
Romania	RO	Microsoft Romania SRL	Administrative, Management or Support Services ; Sales, Marketing or Distribution
Romania	RO	Nokia Romania S.R.L.	Dormant
Russian Federation	RU	Limited Liability Company Microsoft Mobile Rus	Dormant
Russian Federation	RU	Microsoft Development Center Rus Limited Liability Company	Research and Development
Russian Federation	RU	Microsoft Payments Rus, LLC	Administrative, Management or Support Services

Russian Federation	RU	Microsoft Rus LLC	Sales, Marketing or Distribution
Russian Federation	RU	ZeniMax Europe Limited - Russia Branch	Sales, Marketing or Distribution
Slovakia	SK	Microsoft Slovakia s.r.o.	Sales, Marketing or Distribution
Slovakia	SK	Minit j.s.a.	Dormant
Slovenia	SI	Microsoft d.o.o., Ljubljana	Sales, Marketing or Distribution
Spain	ES	Activision Blizzard Spain, S.L.U.	Research and Development
Spain	ES	Affirmed Networks Spain S.L	Dormant
Spain	ES	Agnitio, S.L.	Dormant
Spain	ES	AppNexus Spain S.L.	Sales, Marketing or Distribution
Spain	ES	Digital Legends Entertainment, S.L.	Research and Development
Spain	ES	GitHub Spain S.L.	Dormant
Spain	ES	King Shared Services SL	Administrative, Management or Support Services ; Research and Development
Spain	ES	LinkedIn Spain, S.L.	Sales, Marketing or Distribution
Spain	ES	Microsoft 7724 Spain, S.L.	Administrative, Management or Support Services
Spain	ES	Microsoft Iberica S.R.L.	Sales, Marketing or Distribution
Spain	ES	Microsoft International Holdings Spain S.R.L.	Holding shares or other equity instruments
Spain	ES	Nuance Communications Iberica, SA	Dormant
Spain	ES	Open Cloud Spain S.L.	Dormant
Sweden	SE	AppNexus OAS Sweden AB	Dormant
Sweden	SE	Deep Weather AB	Dormant
Sweden	SE	Donya Labs AB	Dormant
Sweden	SE	Elsewhere Entertainment AB (aka King Mobile AB)	Dormant
Sweden	SE	GitHub B.V. (Sweden branch)	Sales, Marketing or Distribution

Sweden	SE	Hatrabbit AB	Dormant
Sweden	SE	LinkedIn Sweden AB	Sales, Marketing or Distribution
Sweden	SE	MachineGames Sweden AB	Research and Development
Sweden	SE	Microsoft AB	Sales, Marketing or Distribution
Sweden	SE	Microsoft Mobile Sales International Oy filial	Dormant
Sweden	SE	Microsoft Sweden 1172 AB	Administrative, Management or Support Services
Sweden	SE	Midasplayer AB	Administrative, Management or Support Services ; Holding or Managing intellectual property ; Research and Development
Sweden	SE	Midasplayer Holdings AB	Holding shares or other equity instruments
Sweden	SE	Midasplayer Intermediate Holdings AB	Holding shares or other equity instruments
Sweden	SE	Midasplayer Sweden AB	Dormant
Sweden	SE	Midasplayer Technology AB	Dormant
Sweden	SE	Mojang AB	Sales, Marketing or Distribution
Sweden	SE	Nuance Communications Sweden A.B.	Dormant
Sweden	SE	Peltarion AB	Dormant
Sweden	SE	Peltarion Energy AB	Dormant
Sweden	SE	Skype Sweden AB	Dormant
Trinidad and Tobago	TT	Microsoft Trinidad & Tobago Limited	Sales, Marketing or Distribution
Turkey	TR	Citus Data Bilgi Islemleri Tacaret Limited Sirketi	Sales, Marketing or Distribution
Turkey	TR	Microsoft Bilgisayar Yazilim Hizmetleri Limited Sirketi	Sales, Marketing or Distribution
Turkey	TR	Microsoft Mobile Komunikasyon Anonim Sirketi	Dormant
Turkey	TR	Nuance Turkey Iletisim Hizmetleri Limited Sirketi	Sales, Marketing or Distribution
Vietnam	VN	Microsoft Vietnam Limited Liability Company	Sales, Marketing or Distribution

Section 4 - Omitted information

Information omitted (if any) for this financial year:	N/A
Information omitted in previous financial years, which is disclosed in this financial year (if any):	N/A

Section 5 - Explanations for material discrepancies between income tax paid and accrued

Explanations on material differences between amounts of income tax accrued during the relevant financial year and amounts of income tax paid on a cash basis as disclosed in Section 2:	Differences in the amount of income tax paid and income tax accrued for the listed jurisdictions relate generally to timing differences between income tax payments made and tax accruals and to prior year refunds partially offsetting current year estimated payments in certain jurisdictions.
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[Microsoft EU Directive 2021/2101 Country-by-Country Report XBRL](#)