



Ernst & Young LLP  
560 Mission St., Suite #1600,  
San Francisco, CA 94105  
United States of America

Tel: +1 (415) 894-8000  
ey.com

To the Board of Directors and the Management of salesforce.com, inc.

We have reviewed salesforce.com, inc.'s ("Salesforce") accompanying Schedule of Select Sustainability Metrics (the "Subject Matter" or "Schedule") and as presented in Salesforce's Stakeholder Impact Report (the "Report") for the year ended January 31, 2020 in accordance with the criteria set forth in the Schedule (the "Criteria"). We did not review all information included in the Report. We did not review the narrative sections of the Report, except where they incorporated the Subject Matter. Salesforce's management is responsible for the Subject Matter included in the Schedule and as also presented in the Report, in accordance with the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

Our review was conducted in accordance with the 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 our review to obtain limited assurance about whether any material modifications should be made to the Subject Matter in order for it to be in accordance with the Criteria. A review consists principally of applying analytical procedures, making inquiries of persons responsible for the subject matter, obtaining an understanding of the data management systems and processes used to generate, aggregate and report the Subject Matter and performing such other procedures as we considered necessary in the circumstances. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the Subject Matter is in accordance with the Criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. A review also does not provide assurance that we became aware of all significant matters that would be disclosed in an examination. We believe that our review provides a reasonable basis for our conclusion.

In performing our review, we have also complied with the independence and other ethical requirements set forth in the Code of Professional Conduct and applied the Statements on Quality Control Standards established by the AICPA.

As described in the Schedule, the Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

Based on our review, we are not aware of any material modifications that should be made to the Schedule of Select Sustainability Metrics for the year ended January 31, 2020, in order for it to be in accordance with the Criteria.

March 4, 2020  
San Francisco, California



## Schedule of Select Sustainability Metrics for the fiscal year<sup>1</sup> ended January 31, 2020

Metrics <sup>2</sup>	Reported Value	Unit	Criteria
<b>Greenhouse gas (GHG) emissions – Scope 1<sup>3</sup></b>	6,000	Metric tonnes carbon dioxide equivalent (“mt CO <sub>2</sub> e”)	World Resources Institute (“WRI”) / World Business Council for Sustainable Development’s (“WBCSD”) The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol)
<b>GHG emissions – Scope 2, Location-based method (“LBM”)<sup>4, 5</sup></b>	291,000	mt CO <sub>2</sub> e	WRI WBCSD GHG Protocol Scope 2 Guidance
<b>GHG emissions – Scope 2, Market-based method (“MBM”)<sup>4, 5</sup></b>	135,000	mt CO <sub>2</sub> e	WRI WBCSD GHG Protocol Scope 2 Guidance
<b>GHG emissions – Scope 3, for the following:</b>	142,000	mt CO <sub>2</sub> e	CarbonNeutral Protocol, CarbonNeutral Entity Certification – Data Centers <sup>10</sup>

<sup>1</sup> The Company’s fiscal year ends on January 31. References to fiscal 2020, for example, refer to the fiscal year ending January 31, 2020.

<sup>2</sup> The geographical scope of the Subject Matter within the schedule includes Salesforce’s global facilities (offices and data centers) under its operational control. Assets that fall under Salesforce’s operational control during the fiscal year being reported as a result of an acquisition are included in the boundary of the carbon footprint in the fiscal year following their acquisition. Where possible, based on Salesforce’s reporting timeline and requirements, Salesforce uses the most up to date emission factors available at the time of their carbon footprint calculation.

<sup>3</sup> Scope 1 emissions capture owned office energy consumption and fugitive emissions, emissions from use of private jet, and emissions from use of the company shuttle.

<sup>4</sup> Scope 2 emissions capture owned (electricity only) and leased (all energy sources) office and data center energy consumption and fugitive emissions.

<sup>5</sup> For office facilities where actual data cannot be obtained, including facilities that are new to the Salesforce Portfolio in fiscal year 2020, energy use for electricity, steam, diesel, fuel oil, natural gas and refrigerants are extrapolated using Salesforce’s square footage data and energy intensity and regional energy intensity factors internally developed based on fiscal year 2019 data. For office facilities in the Northeast, Midwest, and Western U.S. where an internally developed intensity factor is not available, and no other heating source is identified, natural gas energy use is extrapolated using intensity factors supplied by the 2012 Commercial Buildings Energy Consumption Survey (“CBECS”) report from the U.S. Energy Information Administration (“EIA”). For data centers where actual electricity consumption cannot be obtained, data center electricity is estimated at the contractual maximum amount of electricity for the site. For data center facilities where actual data cannot be obtained, including facilities that are new to the Salesforce Portfolio in fiscal year 2020, emissions for consumption of diesel and refrigerants are estimated using internally developed intensity factors.

<sup>10</sup> CarbonNeutral Protocol <https://www.carbonneutral.com/the-protocol>



<ul style="list-style-type: none"><li>• <b>Non-use phase life cycle emissions of IT equipment in data centers</b> <sup>6, 7</sup></li><li>• <b>Managed hosting</b><sup>8</sup></li><li>• <b>Energy production and transportation</b></li><li>• <b>Emissions associated with end user device operation</b><sup>9</sup></li><li>• <b>Transport of Data Center maintenance engineers</b></li></ul>			Information and Communication Technology (“ICT”) Sector Guidance ‘Built on the GHG Protocol’ Product Life Cycle Accounting and Reporting Standard <sup>11</sup> , specifically Chapter 4: Guide for assessing GHG emissions of Cloud Computing and Data Center Services
---	--	--	---

<sup>6</sup> Salesforce recognizes the entire embodied emissions of IT equipment in the first year of possession.

<sup>7</sup> For servers, actual data and vendor-provided life cycle assessment (“LCA”) non-use phase emission factors are used to calculate embodied emissions. For non-server IT equipment electricity consumption and a non-use phase life cycle ratio percentage is used to estimate the embodied emissions.

<sup>8</sup> Emissions from managed hosting are estimated based on Salesforce’s fiscal year expenditure for hosting services using an environmentally extended input output (“EEIO”) model per the ICT Sector Guidance.

<sup>9</sup> Salesforce product use emissions are calculated based on the assumption that users are utilizing Salesforce products on a laptop computer. As such, battery watts per hour and battery life data is based on publicly-available information for a laptop which Salesforce deems as a reputable proxy for laptop power usage.

<sup>11</sup> ICT Sector Guidance ‘Built on the GHG Protocol’ Product Life Cycle Accounting and Reporting Standard developed by the Global e-Sustainability Initiative (“GeSI”) in collaboration with the WRI, WBCSD, and the Carbon Trust <http://www.ghgprotocol.org/sites/default/files/ghgp/GHGP-ICTSG%20-%20ALL%20Chapters.pdf>



<b>Percentage of total global electricity procured from renewable resources</b>	63	%	<p>Salesforce calculates renewable energy as the amount of renewable energy in the grids Salesforce uses and the amount of renewable energy sourced through contractual instruments<sup>12</sup>. Salesforce divides this number by the total energy usage at its global facilities, which includes offices and data centers under its operational control to calculate renewable energy percentage.</p> <p>Renewable energy resources are defined in accordance with RE100<sup>13</sup>. Following the hierarchy laid out in the GHG Protocol's Scope 2 guidance for market-based emissions, emissions factors and their associated renewable energy content are applied to electricity use for each facility. Total electricity consumed is calculated based on total kilowatt hours of electricity consumed.</p>
---	----	---	---

<sup>12</sup> Renewable energy can be sourced through contractual instruments including virtual power purchase agreements (“VPPAs”), green tariffs, and supplier contracts which meet the Quality Criteria as outlined within the GHG Protocol.

<sup>13</sup> Renewable energy resources are defined in accordance with RE100, excluding electricity produced from water.



**Adjusted “Net Zero” GHG Emissions**  
**For the fiscal year ended January 31, 2020**  
**(mtCO<sub>2</sub>e)**

<b>Scope 1 GHG Emissions</b>	<b>6,000</b>
<b>Scope 2 GHG Emissions (MBM)</b>	<b>135,000</b>
<b>Total</b>	<b>141,000</b>
<b>Less: Carbon Credits</b>	<b>(141,000)</b>
	<b>0</b>

Salesforce’s Net Zero GHG Emissions is calculated by totaling Scope 1 and Scope 2 (MBM) GHG emissions, per the criteria described above, less Carbon Credits purchased. Carbon Credits are certified under the Gold Standard or Verified Carbon Standard (“VCS”). All Carbon Credits are retired on a public registry at the amount equal to Salesforce’s Scope 1 and Scope 2 (MBM) GHG emissions.



**Adjusted “Carbon Neutral Cloud”**  
**For the fiscal year ended January 31, 2020**  
**(mtCO<sub>2</sub>e)**

<b>Scope 1 GHG Emissions</b>	<b>6,000</b>
<b>Scope 2 GHG Emissions (MBM)</b>	<b>135,000</b>
<b>Scope 3 GHG Emissions<sup>14</sup></b>	<b>142,000</b>
<b>Total</b>	<b>283,000</b>
<b>Less: Carbon Credits applied to Scope 1 and Scope 2<sup>15</sup></b>	<b>(141,000)</b>
<b>Less: Carbon Credits applied to Scope 3</b>	<b>(142,000)</b>
	<b>0</b>

Salesforce’s Carbon Neutral Cloud is calculated by totaling Scope 1, Scope 2 (MBM) and Scope 3 GHG emissions, per the criteria described above, less Carbon Credits purchased.

Carbon Credits are certified under the Gold Standard or VCS. All Carbon Credits are retired on a public registry at the amount equal to Salesforce’s Scope 1, Scope 2 (MBM), and select Scope 3 GHG emissions. Salesforce defines its boundary and calculates emissions for its Carbon Neutral Cloud based on the CarbonNeutral Protocol, CarbonNeutral Entity Certification – Data Centers.

Salesforce has also followed the guidance on boundary and emissions sources set forth by the ICT Sector Guidance built on the GHG Protocol Product Life Cycle Accounting and Reporting Standard, specifically Chapter 4: Guide for assessing GHG emissions of Cloud Computing and Data Center Services.

Non-financial information is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

<sup>14</sup> Limited to Scope 3 GHG emissions identified in the table above.

<sup>15</sup> Because of Salesforce’s Net Zero GHG Emissions commitment they have offset additional sources of Scope 1 and Scope 2 emissions beyond the scope of the Carbon Neutral Cloud boundary defined in the CarbonNeutral Protocol.