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Independent Accountants' Review Report

To 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 FY18 Stakeholder Impact Report (the "Report") for the year ended January 31, 2018 based on the criteria set forth in the Schedule (the "Criteria"). We did not review all information included in the Report including the narrative sections of the Report, except where they incorporated the Subject Matter. Salesforce's management is responsible for the Subject Matter and as also presented in the Report, based on 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 based on 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 based on 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 complied with the independence and other ethical requirements of the Code of Professional Conduct issued by the AICPA. We also applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

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, 2018, in order for it to be based on the Criteria

May 15, 2018
San Francisco, California



Schedule of Select Sustainability Metrics

Metrics ¹	Reported Value	Unit	Criteria
Greenhouse gas (GHG) emissions – Scope 1	4,000	Metric tonnes carbon dioxide equivalent (t CO ₂ 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)
GHG emissions – Scope 2, Location-based method (LBM)²	236,000	t CO ₂ e	WRI WBCSD GHG Protocol Scope 2 Guidance
GHG emissions – Scope 2, Market-based method (MBM)²	139,000	t CO ₂ e	WRI WBCSD GHG Protocol Scope 2 Guidance
GHG emissions – Scope 3, for the following: <ul style="list-style-type: none"> · Non-use phase life cycle emissions of IT equipment in data centers · Managed hosting³ · Energy production and transportation · Emissions associated with end user device operation⁴ · Transport of Data Center maintenance engineers 	236,000	t CO ₂ e	CarbonNeutral Protocol, CarbonNeutral Entity Certification – Data Centers ⁵ Information and Communication Technology (ICT) Sector Guidance ‘Built on the GHG Protocol’ Product Life Cycle Accounting and Reporting Standard ⁶ , specifically Chapter 4: Guide for assessing GHG emissions of Cloud Computing and Data Center Services

¹ The geographical scope of the Subject Matter within the schedule includes Salesforce’s global facilities (offices and data centers) under its operational control.

² For office facilities in the U.S. where actual data cannot be obtained, energy use and emissions are extrapolated using Salesforce’s square footage data and energy intensity factors supplied by 2012 Commercial Buildings Energy Consumption Survey (CBECS) report from the U.S. Energy Information Administration (EIA). For international office facilities, Salesforce uses a global weighted average CO₂e per square foot intensity factor, based on actual data from facilities, to extrapolate emissions.

³ Emissions from managed hosting are estimated based on our fiscal year expenditure for hosting services using an environmentally extended input output (EEIO) model per the ICT Sector Guidance.

⁴ Our product use emissions are calculated based on the assumption that our users are utilizing our products on a laptop computer. As such, battery watts per hours and battery life data has been used based on publically-available information for a laptop which Salesforce deems as a reputable proxy for laptop power usage.

⁵ CarbonNeutral Protocol <https://www.carbonneutral.com/the-protocol>

⁶ 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>

Percentage of total global electricity procured from renewable resources	50	%	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 ⁷ . 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. Renewable energy resources are defined in accordance with RE100. 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.
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**Adjusted "Net Zero" GHG Emissions
For the Year Ended January 31, 2018
(tCO₂e)**

Scope 1 GHG Emissions	4,000
Scope 2 GHG Emissions (MBM)	139,000
Total	143,000
Less: Carbon Credits	143,000
	0

Net Zero GHG Emissions is calculated by totaling our 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 our Scope 1 and Scope 2 (MBM) GHG emissions. Some carbon credits may be purchased and retired after the year ended January 31, 2018.

⁷ 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.

**Adjusted “Carbon Neutral Cloud”
For the Year Ended January 31, 2018**

(tCO ₂ e)	
Scope 1 GHG Emissions	4,000
Scope 2 GHG Emissions (MBM)	139,000
Scope 3 GHG Emissions⁸	236,000
Total	379,000
Less: Carbon Credits⁹	379,000
	0

Our Carbon Neutral Cloud is calculated by totaling our 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 our Scope 1, Scope 2 (MBM), and select Scope 3 GHG emissions. Some carbon credits may be purchased and retired after the year ended January 31, 2018. 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 considered 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.

Note 1: 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.

⁸ Limited to Scope 3 GHG emissions identified in the table above.

⁹ Because of our Net Zero GHG Emissions commitment we 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.