



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

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

Independent Accountants' Review Report

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

We have reviewed salesforce.com, inc.'s ("Salesforce") accompanying schedules (the "Subject Matter") noted in the table below and included in Appendix A for the periods indicated in the table below in accordance with the criteria set forth in Appendix A (the "Criteria"). Salesforce's management is responsible for the Subject Matter as presented in Appendix A, in accordance with the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

Subject Matter	Reporting Period:
Schedule of Select Environmental Metrics	For the fiscal year ended January 31, 2021
Schedule of Adjusted "Net Zero Operations" GHG Emissions	For the fiscal year ended January 31, 2021
Schedule of Adjusted "Carbon Neutral Cloud"	For the fiscal year ended January 31, 2021
Schedule of Select Diversity and Equality Metrics	As of November 2, 2020

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) 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 footnotes accompanying the schedules in Appendix A, 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 schedules noted in the table above and included in Appendix A for each of the periods indicated in the table above, in order for the schedules to be in accordance with the Criteria.

March 4, 2021



Appendix A: Subject Matter Schedules

Schedule of Select Environmental Metrics for the fiscal year¹ ended January 31, 2021

Metrics ²	Reported Value ³	Unit	Criteria
Greenhouse gas (GHG) emissions – Scope 1 ⁴	1,000	Metric tonnes carbon dioxide equivalent (“mt 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”) ^{5, 6}	292,000	mt CO ₂ e	WRI WBCSD GHG Protocol Scope 2 Guidance
GHG emissions – Scope 2, Market-based method (“MBM”) ^{4, 5, 6}	84,000	mt CO ₂ e	WRI WBCSD GHG Protocol Scope 2 Guidance

¹ The Company’s fiscal year ends on January 31. References to fiscal 2021, for example, refer to the fiscal year ending January 31, 2021.

² The geographical scope of the Subject Matter within the schedule includes Salesforce’s global facilities (offices and data centers) under its operational control, which excludes offices subleased by Salesforce to third parties. 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, as such the fiscal year 2021 data includes fiscal year 2020 acquisitions. Salesforce references the following emission factor sources to calculate their emissions: 2020 Department for Environment, Food and Rural Affairs (“DEFRA”) UK Government GHG Conversion Factors, 2020 International Energy Agency (“IEA”) Emission Factors, 2020 Association for Issuing Bodies (“AIB”) European Residual Mixes, 2020 Environmental Protection Agency (“EPA”) Emissions & Generation Resource Integrated Database (“eGRID”) Summary Tables and the 2018 EPA Emission Factors for Greenhouse Gas Inventories.

³ GHG emissions in the Schedule are rounded to the nearest thousand.

⁴ 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.

⁵ Scope 2 emissions capture owned (electricity only) and leased (all energy sources) office and data center energy consumption and fugitive emissions.

⁶ For office facilities where actual data cannot be obtained, including facilities that are new to the Salesforce Portfolio in fiscal year 2021, 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 2020 data. In addition, office facility intensity factors have been adjusted for COVID-19 impacts based on fiscal year 2021 actual 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 2021, emissions for consumption of diesel and refrigerants are estimated using internally developed intensity factors.



Metrics	Reported Value	Unit	Criteria
GHG emissions – Scope 3, for the following, related to Carbon Neutral Cloud Claim: <ul style="list-style-type: none"> • Non-use phase life cycle emissions of IT equipment in data centers^{7, 8} • Managed hosting⁹ • Energy production and transportation • Emissions associated with end user device operation¹⁰ • Transport of Data Center maintenance engineers 	185,000	mt CO ₂ e	CarbonNeutral Protocol, CarbonNeutral Entity Certification – Data Centers ¹¹ Information and Communication Technology (“ICT”) Sector Guidance ‘Built on the GHG Protocol’ Product Life Cycle Accounting and Reporting Standard ¹² , specifically Chapter 4: Guide for assessing GHG emissions of Cloud Computing and Data Center Services
GHG emissions – Scope 3 Category 6 Business Travel ¹³	20,000	mt CO ₂ e	WRI WBCSD GHG Protocol Corporate Value Chain (Scope 3) Standard
GHG emissions – Scope 3 Category 7 Employee Commuting ¹⁴	7,000	mt CO ₂ e	WRI WBCSD GHG Protocol Corporate Value Chain (Scope 3) Standard

⁷ Salesforce recognizes the entire embodied emissions of IT equipment in the first fiscal year of possession.

⁸ 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, a non-use phase life cycle ratio percentage is used to estimate the embodied emissions based on data center electricity.

⁹ 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.

¹⁰ 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.

¹¹ CarbonNeutral Protocol <https://www.carbonneutral.com/the-protocol>

¹² 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>

¹³ Business travel is based on expense and reimbursement timing and includes all business travel, including air, car rental, train, taxi, personal car mileage and hotel nights, paid for by Salesforce for all global employees, contractors, sub-contractors, customers and guests.

¹⁴ Emissions from employee commuting are calculated for all global Salesforce full time employees (“FTE”) based on self-reported survey data extrapolated for the FTE population.



Metrics	Reported Value	Unit	Criteria
Percentage of total global electricity procured from renewable resources	75	%	<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 instruments¹⁵. 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 RE100¹⁶. 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>

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.

¹⁵ 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.

¹⁶ Renewable energy resources are defined in accordance with RE100, excluding electricity produced from water.



**Schedule of
Adjusted “Net Zero Operations” GHG Emissions
For the fiscal year ended January 31, 2021**

(mt CO₂e)

Scope 1 GHG Emissions	1,000
Scope 2 GHG Emissions (MBM)	84,000
Total	85,000
Less: Carbon Credits	(85,000)
	0

Salesforce's Net Zero Operations 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.

Non-financial GHG 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.



**Schedule of
Adjusted “Carbon Neutral Cloud”
For the fiscal year ended January 31, 2021
(mt CO₂e)**

Scope 1 GHG Emissions	1,000
Scope 2 GHG Emissions (MBM)	84,000
Scope 3 GHG Emissions related to Carbon Neutral Cloud¹⁷	185,000
Total	270,000
Less: Carbon Credits applied to Scope 1 and Scope 2¹⁸	(85,000)
Less: Carbon Credits applied to Scope 3	(185,000)
	0

Salesforce’s Carbon Neutral Cloud is calculated by totaling Scope 1, Scope 2 (MBM) and Scope 3 GHG emissions related to the Carbon Neutral Cloud claim, 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 related to the Carbon Neutral Cloud claim. 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 GHG 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.

¹⁷ Limited to Scope 3 GHG emissions identified in the table above.

¹⁸ Because of Salesforce’s Net Zero Operations 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.



**Schedule of
Select Diversity and Equality Metrics
as at November 2, 2020**

Metrics ¹⁹	Reported Value	Unit	Criteria
Employees by Gender			GRI 405-1b: Percentage of employees per employee category in each of the following categories: i. Gender iii. Other indicators of diversity where relevant (such as minority or vulnerable groups) SASB TC-SI-330a.3: Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees
• Female	33.7	%	
• Male	66.1		
• Non-Binary	0.2		
Employees by Gender (Vice President and above (“VP+”))			
• Female	25.4	%	
• Male	74.4		
• Non-Binary	0.2		
Employees by Gender (Technology roles)			
• Female	24.3	%	
• Male	75.5		
• Non-Binary	0.2		
Employees by Gender (Non-Technology roles)			
• Female	41.3	%	
• Male	58.4		
• Non-Binary	0.3		
Employees by Ethnicity (U.S.-Only)			
• White	59.9	%	
• Asian & Indian	26.2		
• Hispanic or Latinx	4.5		
• Black	3.4		
• Two or more races	2.8		
• Undisclosed	2.7		
• Hawaiian/Pacific Islander	0.3		
• Native American of Native Alaskan	0.2		
Underrepresented Group (“URG”) (Women, Black, Latinx, Indigenous, Multiracial, LGBTQ+, People with Disabilities, and Veterans) representation for U.S. technology workforce. ^{20, 21}	47.4	%	

Non-financial diversity and equality 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.

¹⁹ Employees include both full time and part time employees. Tableau employees are not included in these figures.

²⁰ URG is defined to include gender, ethnic, and other groups that are historically underrepresented within the U.S. technology industry. As such, women have been included as a URG and Asian and Indian ethnicities are not considered underrepresented.

²¹ All URG designations are based on self-reported information. Employees who did not self-disclose as one of the URGs were assumed to be unaffiliated with any URG.