



Independent Accountants' Review Report

To the Board of Directors and 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, 2019 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, 2019, in order for it to be in accordance with the Criteria.

March 6, 2019
San Francisco, California



Schedule of Select Sustainability Metrics for the fiscal year¹ ended January 31, 2019

Metrics ²	Reported Value	Unit	Criteria
Greenhouse gas (GHG) emissions – Scope 1³	5,000	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”)^{4, 5}	281,000	t CO ₂ e	WRI WBCSD GHG Protocol Scope 2 Guidance
GHG emissions – Scope 2, Market-based method (“MBM”)^{4, 5}	158,000	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^{6, 7, 8} • Managed hosting⁹ • Energy production and transportation • Emissions associated with end user device operation¹⁰ • Transport of Data Center maintenance engineers 	181,000	t 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

¹ The Company’s fiscal year ends on January 31. References to fiscal 2019, for example, refer to the fiscal year ending January 31, 2019.

² The geographical scope of the Subject Matter within the schedule includes Salesforce’s global facilities (offices and data centers) under its operational control. Where possible, based on Salesforce’s reporting timeline and requirements, Salesforce uses the most up to date emission factors available at the time.

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

⁴ Scope 2 emissions capture office and data center energy consumption as well as fugitive emissions.

⁵ For the office facilities where actual data cannot be obtained, energy use for electricity, steam, diesel, fuel oil, natural gas, and refrigerants are extrapolated using Salesforce’s square footage data and energy intensity factors internally developed based on fiscal 2018 data. For office facilities in the Northeast, Midwest, and Western U.S. where an internally developed intensity factor is not available, natural gas energy use is extrapolated for using intensity factors supplied by 2012 Commercial Buildings Energy Consumption Survey (“CBECS”) report from the U.S. Energy Information Administration (“EIA”). For office facilities in the U.S. using the CBECS intensity factor, Salesforce adds 15% square footage to capture otherwise unaccounted for common areas. Material emissions for consumption of diesel, fuel oil, and natural gas for data center facilities that are new to the Salesforce Portfolio in the fiscal 2019 are extrapolated and included in the current year calculation.

⁶ Salesforce recognizes the entire embodied IT emissions of their IT equipment in the first year of possession.

⁷ Calculated using vendor-provided LCA non-use phase emission factors.

⁸ In instances where actual server data cannot be obtained, electricity consumption is used to estimate the number of servers.

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 has been used 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>



Percentage of total global electricity procured from renewable resources	55	%	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 ¹³ . 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 ¹⁴ . 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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¹³ 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.

¹⁴ 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, 2019**

(tCO₂e)

Scope 1 GHG Emissions	5,000
Scope 2 GHG Emissions (MBM)	158,000
Total	163,000
Less: Carbon Credits	(163,000)
	0

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. Some carbon credits may be purchased and retired after the year ended January 31, 2019.



Adjusted “Carbon Neutral Cloud”
For the fiscal year ended January 31, 2019
(tCO₂e)

Scope 1 GHG Emissions	5,000
Scope 2 GHG Emissions (MBM)	158,000
Scope 3 GHG Emissions¹⁵	181,000
Total	344,000
Less: Carbon Credits applied to Scope 1 and Scope 2¹⁶	(163,000)
Less: Carbon Credits applied to Scope 3	(181,000)
	0

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. Some carbon credits may be purchased and retired after the fiscal year ended January 31, 2019. 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.

¹⁵ Limited to Scope 3 GHG emissions identified in the table above.

¹⁶ 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.