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Independent Accountants' Review Report

To the Board of Directors and Management of Salesforce, Inc

We have reviewed Salesforce, Inc.'s ("Salesforce") Consolidated Statements of Environmental Metrics (collectively the "Consolidated Statements"), and the related Notes to the Consolidated Statements (the "Subject Matter") included in the attached for the year ended January 31, 2026 in accordance with the criteria set forth in the Notes to the Consolidated Statements (the "Criteria"). Salesforce's management is responsible for the Subject Matter 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 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. The procedures performed in a review vary in nature and timing from and are substantially less in extent 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. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. As such, a review does not provide assurance that we became aware of all significant matters that would be disclosed in an examination. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent of Salesforce and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review engagement. Additionally, we have complied with the other ethical requirements set forth in the Code of Professional Conduct and applied the Statements on Quality Management Standards established by the AICPA**.**

The procedures we performed were based on our professional judgment. Our review consisted 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**.**

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As described in the Notes to the Consolidated Statements, 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.

Furthermore, Scope 3 emissions are calculated based on a significant number of estimations and management assumptions due to the inherent nature of the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard as well as the Technical Guidance for Calculating Scope 3 Emissions criteria.

The information included in the attached, other than the Subject Matter, has not been subjected to the procedures applied in our review and, accordingly, we express no conclusion on it.

Based on our review, we are not aware of any material modifications that should be made to Salesforce's Consolidated Statements of Environmental Metrics and the related Notes to the Consolidated Statements for the year ended January 31, 2026, in order for it to be in accordance with the Criteria.

Ernst & Young LLP

May 13, 2026

Salesforce, Inc.
Consolidated Statements of Environmental Metrics
(in thousands of metric tons carbon dioxide equivalent)

	Fiscal year ended January 31,		
	2026	**2025 (4) (unreviewed)**	**2019 (Base Year) (unreviewed)**
Emissions from operations - location based method ("LBM"):			
Scope 1	9	6	6
Scope 2 LBM (Note 4)	221	293	322
Emissions from operations - LBM	230	299	328
Emissions from value chain:			
Scope 3 upstream emissions - LBM	1,200	1,202	749
Scope 3 downstream emissions - LBM	105	87	30
Emissions from value chain - LBM (Note 2) (3)	1,305	1,289	916
Emissions from operations and value chain - LBM	1,535	1,588	1,244
Emissions from operations - market based method ("MBM"):			
Scope 1 (1)	9	6	6
Scope 2 MBM (Note 4) (2)	54	78	181
Emissions from operations - MBM (2)	63	84	187
Emissions from value chain:			
Scope 3 upstream emissions - MBM (2)	840	877	712
Scope 3 downstream emissions - MBM (2)	105	87	30
Emissions from value chain - MBM (Note 2) (2) (3)	945	964	879
Emissions from operations and value chain - MBM (2)	1,008	1,048	1,066
Neutralization and compensation adjustments: (Note 5)			
Removal carbon credits	(266)	(164)	0
Avoidance carbon credits	(742)	(892)	(344)
Net emissions (5)	0	0	722
Percentage of total global electricity procured from renewable energy resources or renewable energy certificates (Note 6)	100 %	100 %	55 %

(1) Emissions calculations exclude two types of emissions: (1) direct CO2 emissions from biogenically sequestered carbon from combusting biodiesel and (2) refrigerant emissions from non-Kyoto Protocol gases. These excluded emissions are reported separately in accordance with the GHG Protocol. For fiscal 2026 and fiscal 2025, less than one thousand metric tons of CO2 emissions from combusting biodiesel and one thousand metric tons of refrigerant emissions from non-Kyoto Protocol gases were excluded.

(2) Market-based emissions differ from location-based emissions (which estimate emissions based on the average emissions of the applicable local grid) in that they reflect purchasing environmental attributes like renewable energy certificates as reductions in reported emissions. As a result, this method that represents contractual electricity purchasing and claims may be different from the actual physical emissions or electricity use of our operations and supply chain.

(3) For the base year, Fiscal 2019, scope 3 LBM and MBM values include acquisition emissions data which is reflected at the scope 3 value chain level above, but not included in the upstream and downstream level. Refer to Note 1 for further disclosure on acquisitions.

(4) For the fiscal year ended January 31, 2025, scope 1 and scope 2 LBM and MBM emissions were subject to limited assurance. Refer to the Independent Accountants' Review Report dated April 15, 2025.

(5) Net emissions means market-based emissions from operations and value chain less neutralization and compensation adjustments from carbon credits.

See accompanying Notes to Consolidated Statements of Environmental Metrics.

Salesforce, Inc.
Notes to Consolidated Statements of Environmental Metrics

1. Summary of Business and Significant Policies

Description of Business

Salesforce, Inc. ("Salesforce," the "Company," "we" or "our") is a global leader in customer relationship management ("CRM") technology, helping organizations of any size become agentic enterprises. Founded in 1999, we bring humans, agents, applications, and data together on a trusted, unified platform to unlock growth and innovation. Our artificial intelligence ("AI") powered Agentforce 360 Platform unites our offerings — spanning sales, service, marketing, commerce, collaboration, data management, integration, analytics, IT service, industry verticals and more — on a single, intelligent platform for trusted enterprise execution. We unify and harmonize across systems, applications and devices to create a complete view of customers. With this single source of customer truth powering agents, teams can be more responsive, productive and efficient and deliver AI-powered, personalized and automated experiences across every channel. With Agentforce, the agentic layer of the Agentforce 360 Platform, our customers can build and deploy always-on digital labor for employees and customers, leveraging autonomous AI agents across business functions that aim to increase productivity, lower costs and drive operational efficiencies. With Agentforce, AI is embedded in the flow of work — in the applications that our customers already use every day. Every Agentforce-embedded application now reasons, learns, and takes action alongside users.

The Company's fiscal year ends on January 31. References to fiscal 2026, for example, refer to the fiscal year ending January 31, 2026. Fiscal 2019 has been set as the Company's base year (see Note 3).

Basis of Presentation

Scope 1 emissions information has been prepared in accordance with the World Resources Institute ("WRI") / World Business Council for Sustainable Development's ("WBCSD") Greenhouse Gas ("GHG") Protocol: A Corporate Accounting and Reporting Standard, Revised.

Scope 2 indirect emissions information, calculated using the location-based and market-based methods, have been prepared in accordance with the WRI WBCSD GHG Protocol: A Corporate Accounting and Reporting Standard, Revised and the WRI WBCSD GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard. To enhance transparency and in accordance with the GHG Protocol, we disclose both market-based (MBM) and location-based (LBM) emissions for our scope 2 calculations. The LBM quantifies emissions based on average energy generation emission factors for defined geographic locations, including local, subnational, or national boundaries whereas the MBM quantifies emissions based on GHG emissions emitted by the generators from which the reporter contractually purchases electricity bundled with contractual instruments, or contractual instruments on their own. MBM reflects purchasing environmental attributes like renewable energy certificates as reductions in reported emissions. As a result, this method that represents contractual electricity purchasing and claims may be different from the actual physical emissions or electricity use of our operations and supply chain. While we actively pursue renewable energy initiatives reflected in our MBM emissions, we recognize the importance of transparently presenting our emissions, irrespective of reliance on renewable energy sources.

Scope 3 GHG emissions information has been prepared in accordance with the WRI WBCSD Corporate Value Chain (Scope 3), Accounting and Reporting Standard and the Scope 3 Technical Guidance. Similar to scope 2, to enhance transparency, we disclose both market-based (MBM) and location-based (LBM) emissions for our scope 3 calculations.

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised, the GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard, the GHG Protocol Corporate Value Chain (Scope 3), Accounting and Reporting Standard, and the Scope 3 Technical Guidance are collectively referred to as the "GHG Protocol" in this document.

GHG Emissions Included in Inventory

The following GHGs are included as part of the Company's scope 1 and 2 inventory: carbon dioxide (CO2), methane (CH_4), nitrous oxide (N_2O), and hydrofluorocarbons (HFCs). Other GHGs, including perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3), are not included in the Company's inventory as

they do not generate material scope 1 or scope 2 emissions as part of the Company's operations. The Company's scope 3 inventory includes all seven GHGs covered by the Kyoto Protocol.

The Company does not present all of these GHGs separately, and instead converts all emissions to carbon dioxide equivalents (CO2e) for reporting. CO2 is the only significant GHG for the Company, making up 95 percent of total emissions.

Use of Estimates

The Company bases its estimates and methodologies on historical experience, available information, and various other assumptions that it believes to be reasonable.

Environmental and energy use data used in the preparation of the Consolidated Statements of Environmental Metrics are subject to measurement uncertainties resulting from limitations inherent in 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. As the Company updates its methodologies and as new information becomes available, the Company may continue to revise its estimates, assumptions and emissions factors used to calculate its scope 1, 2, and 3 emissions.

Acquisitions

Scope 1, 2 and 3 emissions from acquisitions made by the Company are generally accounted for in the fiscal year following the acquisition date in accordance with the GHG Protocol. For example, in fiscal 2022, the Company acquired Slack Technologies, Inc. ("Slack") for approximately $27.1 billion, and emissions for Slack were included beginning in fiscal 2023. In fiscal 2026, the Company acquired Informatica, Inc. ("Informatica") for approximately $9.6 billion, which will be incorporated into the reporting boundary beginning in fiscal 2027. There were no other material acquisitions in fiscal 2026.

2. Organizational and Operational Boundaries

The Company utilizes the operational control approach, accounting for 100 percent of GHG emissions from global operations and wholly owned subsidiaries where it has operational control. The Company defines operational control as having the authority to introduce and implement operational policies over an asset or a location.

All known activities within the Company's supply chain but outside of the Company's operational control, as defined by the GHG Protocol's Corporate Value Chain (Scope 3) Standard, are accounted for as scope 3 emissions.

Scope 1

Direct emissions occur from the combustion of fuel or fugitive emissions released from sources that are controlled by the Company and include:

Emissions Source	Salesforce Boundary Description
Stationary Combustion	Combustion of natural gas from stationary sources such as boilers and generators occurring within owned and occupied buildings.
Mobile Combustion	Combustion of fuel from aircrafts and shuttles contracted by the Company.
Fugitive Emissions	Fugitive emissions from refrigerant leaks at all owned offices that have cooling systems with active refrigerants.

Scope 2

Indirect emissions occur from the generation of electricity, heat, or steam purchased or acquired for use at locations under the Company's operational control. Although the Company has operational control of the location, the actual generation of these resources occurs at facilities or in equipment outside of its operational control. Scope 2 includes:

Emissions Source	Salesforce Boundary Description
Purchased Electricity	Purchased electricity for all owned and leased offices, data centers and electric shuttles.
Heat/Steam	Purchased/acquired natural gas, diesel, fuel oil and district steam for all leased offices and data centers.
Fugitive Emissions	Fugitive emissions from refrigerant leaks at all leased offices and data centers that have cooling systems with active refrigerants.

Scope 3

Indirect value chain emissions include emissions from the Company's upstream or downstream value chain activities. In accordance with the WRI/WBCSD Corporate Value Chain (Scope 3) Standard, the Company evaluates the 15 categories of emissions as follows, noting that all reported scope 3 emissions are calculated within the minimum boundaries for the respective category. Where optional emissions outside of the minimum boundary are included they are noted as "***optional***." In our scope 3 emissions calculations, we have provided a disclosure of both MBM and LBM emissions for Categories 1-4, 8, 13, and 14. Where a specific MBM value is unavailable, the corresponding LBM value is used to calculate the total Scope 3 MBM figure.

The Company uses a hybrid accounting method to calculate its Scope 3 emissions which combines supplier-specific data with the spend-based method. Supplier data is sourced through CDP Supply Chain reporting, direct engagement, and public disclosures, while the spend-based method relies on financial data and broad economic sector averages. While the spend-based method is sufficient for high-level screening, it does not capture the granular impact of individual suppliers or products. By integrating primary supplier data, the Company improves data specificity and actionability, ensuring a more representative view of its supply chain. As engagement expands, the Company aims to further increase the proportion of supplier-specific data in its inventory to reduce reliance on sector averages over time.

Scope 3 Category	Salesforce Boundary Description (1)
Category 1: Purchased goods and services	Upstream emissions associated with purchases of products and services used in operations. Relevant spend categories include but are not limited to: cloud computing platform services provided by third parties**,** non-capitalized technology, real estate costs including operations and maintenance, consulting services, marketing and event-related products and services.
Category 2: Capital goods	The Company's capital expenditures include: buildings and other fixed asset purchases, data center infrastructure and equipment purchases, financial leases for servers, storage, and other data center related peripherals, leasehold improvements such as build-outs or modifications made to leased property, and enterprise software and perpetual software licenses.
Category 3: Fuel- and energy-related emissions not included in scope 1 or 2	Emissions related to the production of fuels and energy purchased and consumed, not covered in scope 1 and 2. Fuel and energy-related activities ("FERA") emissions include all upstream activities required to produce the fuels and electricity consumed by the Company. This includes activities such as extraction, production, and transportation of fuels used for combustion or electricity generation as well as transmission and distribution losses.
Category 4: Upstream transportation and distribution	Data center shipping and freight activities, third-party transportation services between the Company's own facilities and the transportation of products or materials paid for by the Company.
Category 5: Waste generated in operations	Emissions from this category are immaterial and therefore not relevant and not disclosed.
Category 6: Business travel	Employee business travel, including full time and part time employees. The Company calculates emissions from commercial air travel, car rentals, personal car or air travel, rail travel, taxi, limousine, and car sharing. The Company also includes emissions from the ***optional*** category of hotel stays.
Category 7: Employee commuting and work from home	Emissions resulting from commuting by full-time employees. Any contractors, customers, and third-party vendors are not included. This category also includes the ***optional*** emissions from energy consumed by employees who work remotely during the reporting period.
Category 8: Upstream leased assets	Emissions from leased assets that are not included in scope 1 or scope 2 boundary. These primarily include coworking and shared offices. ***Optional*** embodied emissions from manufacturing, production and transportation of operationally leased technology assets as these products are considered integral to the Company's operations.

Category 9: Downstream transportation and distribution	This category has been identified as non-applicable as the Company does not produce any physical products that require downstream transportation.
Category 10: Processing of sold products	This category has been identified as non-applicable as the Company does not produce any physical products that require further processing.
Category 11: Use of sold products	Emissions resulting from electricity usage to power customers' end user devices when accessing and using the Company's intangible software-as-a-service (SaaS) products. Based on a model that assumes that the duration of each instance of use of the SaaS product constitutes the useful life of that instance and calculates emissions based on actual annual usage.
Category 12: End-of-life treatment of sold products	Emissions from this category are immaterial and therefore not relevant and not disclosed.
Category 13: Downstream leased assets	Energy use and fugitive emissions in spaces that the Company currently subleases and, therefore, does not maintain operational control, including sublease agreements with third-party entities in which monthly payments are received.
Category 14: Franchises	Emissions from external partners that license the Company's intellectual property to serve their own customers. Unlike typical resellers, these partners independently manage their own infrastructure, data centers, and customer relationships; the Company accounts for the associated scope 1 and 2 emissions from these partner-operated facilities in this category.
Category 15: Investments	Emissions from the Company's strategic investment portfolio investee companies. The Company excludes emissions related to cash and cash equivalents and marketable securities.

(1) Categories 1, 2, 4, 5, 8 are calculated using the hybrid methodology.

3. Base Year (unreviewed)

In fiscal 2025, the Company refreshed its science-based targets (SBTs) in alignment with Science Based Targets initiative (SBTi) requirements, maintaining fiscal 2019 as the base year.

The base year emissions are subject to recalculation should a material change be identified, including changes in calculation methodology, changes due to data accuracy and structural change including mergers, acquisitions, and divestments. The Company has determined that adjustments will be made for the changes listed above if they result in a variation exceeding 5 percent of total Scope 1 and 2 emissions in the base year or current year, or if the changes result in a variation exceeding 5 percent of total Scope 3 emissions in the base year or current year.

In fiscal 2024, the Company updated the base year emissions to include its acquisitions, Slack and Tableau, as well as to incorporate methodological changes from the hybrid method. In fiscal 2026, the Company made individually insignificant changes to the base year to align with the Company's current period presentation.

4. Emissions Calculation Methodology

The global warming potentials for each GHG are sourced from the Intergovernmental Panel on Climate Change Fifth and Sixth Assessment Report, Appendix A: Global Warming Potentials.

Emissions factors applied by scope are as follows:

Scope 1

Emission Source Type	Emission Factor Employed
Stationary and Mobile Combustion	Environmental Protection Agency ("EPA") Emission Factors for Greenhouse Gas Inventories 2025 and 2025 Department for Energy Security and Net Zero ("DESNZ").

Scope 2

The Company discloses emission factors for both the location-based methodology ("LBM") and the market-based methodology ("MBM") in accordance with the GHG Protocol. The LBM quantifies emissions based on average energy generation emission factors for defined geographic locations, including local, subnational, or national boundaries whereas the MBM quantifies emissions based on GHG emissions emitted by the generators

from which the reporter contractually purchases electricity bundled with contractual instruments, or contractual instruments on their own. MBM reflects purchasing environmental attributes like renewable energy certificates as reductions in reported emissions. As a result, this method that represents contractual electricity purchasing and claims may be different from the actual physical emissions or electricity use of our operations and supply chain.

To estimate total electricity consumption, IT electricity is multiplied by the power usage effectiveness (PUE) to include overhead (e.g., cooling).

The following emission factors are used in the scope 2 MBM inventory, in accordance with the GHG Protocol data hierarchy:

- Energy attribute certificates obtained from virtual power purchase agreements ("VPPAs") and other sources;
- Renewable energy procured by entering into fixed-price purchase agreements with renewable energy providers;
- Renewable energy procured by entering into contracts with the Company's suppliers to directly procure renewable energy;
- Renewable energy procured as a result of rate adjustments or tariffs charged by the Company's utility suppliers for renewable energy products; and
- Residual mix - only applicable to European countries.

Scope 2 emissions also reference the Information and Communication Technology ("ICT") Sector Guidance built on the GHG Protocol Product Life Cycle Accounting and Reporting Standard.

The following is a reconciliation of scope 2 indirect emissions - LBM to scope 2 indirect emissions - MBM, for each of the fiscal years presented (in thousands of metric tons CO2e):

	Fiscal year ended January 31,		
	2026	2025 (1)	2019 (Base Year) (unreviewed)
Scope 2 indirect emissions – LBM	221	293	322
Impacts of contractual instruments and MBM emission factors	(167)	(215)	(141)
Scope 2 indirect emissions – MBM (2)	54	78	181

(1) For the fiscal year ended January 31, 2025 scope 2 LBM and MBM emissions were subjected to limited assurance. Refer to the Independent Accountants' Review Report dated April 15, 2025.

(2) Market-based emissions differ from location-based emissions (which estimate emissions based on the average emissions of the applicable local grid) in that they reflect purchasing environmental attributes like renewable energy certificates as reductions in reported emissions. As a result, this method that represents contractual electricity purchasing and claims may be different from the actual physical emissions or electricity use of our operations and supply chain.

Emission Source Type	Emission Factor Employed
Purchased electricity - LBM	Environmental Protection Agency Emissions & Generation Resource Integrated Database 2023 ("eGRID") and 2025 International Energy Agency ("IEA")
Purchased electricity - MBM	2023 eGRID, 2025 IEA, and 2024 Association for Issuing Bodies ("AIB") European Residual Mixes. Residual mix emission factors adjusted to account for voluntary purchases are not available for electricity consumption outside of Europe.
Heat/Steam - LBM & MBM	2025 EPA Emission Factors for Greenhouse Gas Inventories
Fugitive Emissions - LBM & MBM	2014 IPCC AR5
Electric Shuttles - LBM & MBM	Custom emission factor for India electric shuttles based on DESNZ's UK electric vehicle emission factor and IEA's India electricity emission factor.

Over 87 percent and 80 percent of the Company's scope 1 and 2 emissions are based on actual consumption data for fiscal 2026 and fiscal 2025, respectively. For real estate assets, the Company follows a hierarchy to

determine fuel consumption for natural gas, diesel, fuel oil, and steam. The Company prioritizes current or historical confirmation of fuel use provided by the site. If site-specific data is unavailable, the Company applies country-level confirmation metrics. Specifically for natural gas, if neither of the previous levels is available, country-level data is referenced as a final source. Once each site's fuel consumption data for natural gas and all other fuels is verified, energy consumption is modeled and extrapolated using energy intensity factors derived from both internal custom factors and the 2018 Commercial Buildings Energy Consumption Survey (CBECS) data. In other cases, if data is unavailable, the Company uses prior month or prior year data as a proxy or applies energy intensity factors derived from internal custom factors.

Scope 3

The following table includes scope 3 GHG emissions based on the recommended categories in the GHG Protocol Scope 3 Guidance that are material and relevant to the Company's overall GHG emissions for each of the fiscal years presented in thousands of metric tons of carbon dioxide equivalent (CO2e).

	Fiscal year ended January 31,					
	2026		2025 (unreviewed)		2019 (Base Year) (unreviewed)(4)	
	LBM	MBM (1)	LBM	MBM (1)	LBM	MBM (1)
Upstream scope 3 emissions:						
Purchased goods and services	833	507	786	501	386	377
Capital goods	116	113	139	136	69	69
Fuel and energy-related activities not included in Scope 1 or 2	58	27	69	32	76	48
Upstream transportation and distribution	2	2	2	2	1	1
Business travel	130	130	148	148	129	129
Employee commuting	38	38	38	38	26	26
Work from home (2)	17	17	19	19	0	0
Upstream leased assets	6	6	1	1	62	62
Upstream Scope 3 emissions	1,200	840	1,202	877	749	712
Downstream scope 3 emissions:						
Use of sold products	37	37	30	30	18	18
Downstream leased assets (3)	5	5	6	6	0	0
Franchises	1	1	0	0	0	0
Investments	62	62	51	51	12	12
Downstream Scope 3 emissions	105	105	87	87	30	30
Scope 3 emissions from value chain - (4)	1,305	945	1,289	964	916	879

(1) Market-based emissions differ from location-based emissions (which estimate emissions based on the average emissions of the applicable local grid) in that they reflect purchasing environmental attributes like renewable energy certificates as reductions in reported emissions. As a result, this method that represents contractual electricity purchasing and claims may be different from the actual physical emissions or electricity use of our operations and supply chain.

(2) Work from home emissions were first calculated in fiscal 2021 and were not calculated for fiscal 2019 base year.

(3) Emissions from downstream leased assets, including offices subleased by the Company to third parties, were not material for the fiscal 2019 base year and, as such, have not been reported.

(4) The base year, fiscal 2019, scope 3 LBM and MBM values include acquisition emissions data which is reflected at the scope 3 value chain level above, but not included in the category level.

As described in the tables below, when calculating all relevant scope 3 emissions, the Company used the following relevant factors:

- Supplier-specific emissions, allocated to Salesforce, sourced from suppliers through CDP or directly;
- Supplier-specific revenue intensity emission factors, calculated by using the supplier's scope 1, 2 (LBM and MBM) and upstream scope 3 emissions, obtained from CDP data, and dividing it by total revenue;
- Cornerstone Sustainability Data Initiative ("CSDI") Supply Chain Greenhouse Gas Emission Factors for U.S. Commodities with Margins (SEF+MEF) v1.4, inflation-adjusted using the U.S. Bureau of Labor Statistics Chain Consumer Price Index data;
- 2025 Department for Energy Security and Net Zero ("DESNZ");
- 2025 EPA Emission Factors for Greenhouse Gas Inventories ("U.S. EPA");
- 2025 International Energy Agency ("IEA");
- U.S. Emissions & Generation Resource Integrated Database 2023 ("eGRID");
- Association of Issuing Bodies European Residual Mixes 2024 ("AIB");
- Hotel Sustainability Benchmark Index ("HSBI") 2024;
- Actual data and vendor-provided Life Cycle Analysis ("LCA");
- Non-use phase emission factors; and
- Internally developed emissions factors

The Company deploys the following relevant calculation methodologies:

- Supplier-specific approach - use of cradle-to-gate emissions or emission factors sourced from suppliers, directly corresponding to the goods and services purchased
- Hybrid approach - includes a combination of both emissions obtained directly from suppliers and emissions calculated based on revenue intensity from suppliers spend and emissions
- Spend-based approach - utilizes annual spend with suppliers and EEIO data to convert spend data to estimated emissions based on the type of good or services purchased
- Average-data approach - involves use of secondary emission factors to estimate emissions based on physical activity data
- Distance-based approach - use of distance traveled, by mode of transport, to estimate emissions associated with transportation
- Energy-based approach - use of energy activity data multiplied by published emission factors per emission source

The Company applies the following calculation methodology to the relevant scope 3 categories:

Scope 3 upstream emissions:

Emissions type	Percent calculated with supplier data	Emission factors applied	Emissions calculation methodology (1)
Category 1: Purchased goods and services	71%	Supplier-specific emissions, supplier-specific revenue intensity emission factors, Supply Chain Greenhouse Gas Emission Factors (SEF+MEF)	Purchased goods and services are calculated using the supplier-specific approach for select key suppliers, the hybrid approach for other key suppliers, and spend-based approach for the remainder of our purchased goods and services. Real estate emissions, which include operations, maintenance and management activities, are calculated by applying Company-modified EEIO-based emission factors to lease payments.
Category 2: Capital goods	87%	Supplier-specific emissions, supplier-specific revenue intensity emission factors, Supply Chain Greenhouse Gas Emission Factors (SEF+MEF) Leasehold Improvements: Custom Life Cycle Assessment ("LCA")	Capital goods are calculated using both the hybrid approach and spend-based approach. Leasehold improvements are calculated using the square footage of the leased space multiplied by a custom LCA factor derived from an analysis of the embodied emissions of the Company's typical fit out for leased office space.
Category 3: FERA not included in Scope 1 or 2	0%	IEA Generation; IEA Fuel-cycle; DESNZ	Average-data method applied to fuels and electricity purchased, covering generation well-to-tank (WTT), transmission and distribution (T&D) losses, and T&D losses WTT. For the location-based approach, we remove applicable renewable energy purchases from our generation WTT calculation, in accordance with the GHG Protocol Scope 2 Guidance.
Category 4: Upstream transportation and distribution	90%	Supplier-specific emissions, supplier-specific revenue intensity emission factors, Supply Chain Greenhouse Gas Emission Factors (SEF+MEF)	Upstream transportation and distribution use the hybrid approach and spend-based approach.
Category 5: Waste generated in operations	N/A	Not applicable	Emissions from this category are immaterial and therefore not relevant and not disclosed.

Emissions type	Percent calculated with supplier data	Emission factors applied	Emissions calculation methodology (1)
Category 6: Business travel	75%	Air travel: DESNZ, U.S. EPA Personal mileage: DESNZ and U.S. EPA; Rail and taxi: Supply Chain Greenhouse Gas Emission Factors (SEF+MEF); Rental car: Custom emission factor based on vendor reports Hotel; HSBI Well-to-tank factors: DESNZ	Commercial air travel and personal car travel use the distance-based method as reported by third-party travel agencies. Private jet travel uses fuel consumption. Rail travel and taxi, limousine, and car sharing use the spend-based EEIO approach. Car rentals are based on the number of rental days. Hotel stays are based on the number of nights in a hotel as reported by third-party travel agencies.
Category 7: Employee commuting & Work from home	0%	Employee commute: DESNZ and U.S. EPA Work from home: eGRID, IEA and DESNZ	Employee commute is calculated using the distance-based method by multiplying the distance employees commute by the percent per transportation mode. Then, the emission factor for each transportation mode is applied to the calculated commute miles. Work from home is calculated using the basic survey approach in the Anthesis White Paper, "Estimating Energy Consumption & GHG Emissions for Remote Workers." Specifically, the Company leverages an employee commuting and work from home survey to determine the emissions profile of the Company's employee commutes and remote work. Incremental energy consumption is calculated based on the results of the employee survey. Then, emission factors are applied based on the fuel type and electricity grid location, less applicable employee renewable energy. Employee commute and work from home data is collected from self-reported data from our commuting and remote work survey.

Emissions type	Percent calculated with supplier data	Emission factors applied	Emissions calculation methodology (1)
Category 8: Upstream leased assets	7%	Operational leased data center assets: Environmental Product Declaration LCA, U.S. EPA eGRID, IEA, All other upstream leased assets: Supplier-specific emissions, supplier-specific revenue intensity emission factors, Supply Chain Greenhouse Gas Emission Factors (SEF+MEF)	Emissions for operational leased data center assets are calculated using the average-data approach which leverages cradle-to-gate LCA emission factors for servers. Where LCA data for a server make and model is not available, an average LCA factor is applied. An energy-based calculation methodology is utilized for other leased data center equipment. The Company recognizes the entire embodied emissions of IT equipment in the first fiscal year of possession. Emissions for all other upstream leased assets in this category are calculated using the hybrid methodology and spend-based approach.

(1) Categories 1, 2, 4, 5, 8 are calculated using the hybrid methodology.

Scope 3 downstream emissions:

Emissions type	Percent calculated with supplier data	Emission Factors Applied	Emissions Calculation Methodology
Category 9: Downstream transportation and distribution	N/A	Not applicable.	Not applicable or calculated.
Category 10: Processing of sold products	N/A	Not applicable.	Not applicable or calculated.
Category 11: Use of sold products	0%	IEA	Energy use from end user devices from the use of the Company's offerings is calculated through the Monthly Active User report or equivalent estimates for all offerings. The total number of user hours in the current fiscal year for all products are multiplied by the energy consumption of end user devices. A global energy emissions factor is then applied. The Company's product use emissions are calculated based on the assumption that users are utilizing products on a laptop computer and that 100 percent of the laptop usage load is attributed to the product in use. As such, battery watts per hour and battery life data is based on publicly available information for a laptop which the Company deems as a reputable proxy for laptop power usage.

Emissions type	Percent calculated with supplier data	Emission Factors Applied	Emissions Calculation Methodology
Category 12: End-of-life treatment of sold products	N/A	Not applicable.	Emissions from this category are immaterial and therefore not relevant and not disclosed.
Category 13: Downstream leased assets	0%	Electricity: IEA, eGRID, and AIB; Fuel: EPA; and Fugitive Emissions: IPPC	Energy use and fugitive emissions in subleased spaces are calculated by identifying the total space ("SQFT") in sublease arrangements with third-parties and prorating the total energy use from the scope 1 and 2 energy-based quantification method for offices with the subleased SQFT and with renewable energy applied, if applicable.
Category 14: Franchises	100%	Franchise-specific emissions	Franchisee's allocate and report their data center emissions from hosting and serving Salesforce products to their customers. Reported emissions cover the franchisee's scope 1 and 2 emissions.
Category 15: Investments	0%	Internally-developed emission factor	The Company utilizes a methodology based on the average-data approach from the GHG Protocol Scope 3 Calculation Guidance and economic activity-based approach from the Partnership for Carbon Accounting Financials (PCAF) Guidance which utilizes Company revenue to obtain the estimated emissions from investments. Revenue data is not available for all portfolio companies, therefore the Company uses its own scope 1, 2 LBM and 3 emissions data as reported in fiscal year 2019 and average market cap to create a custom internally-developed emission factor in emissions per market value which is then applied to the total average carrying value of the Company's strategic investment portfolio during the fiscal year as a proxy of emissions.

5. Carbon Credits

The Company currently purchases and retires both removal and avoidance carbon credits to mitigate the environmental impact of its ongoing, residual scope 1, 2, and 3 emissions. The Company determines the classification of each carbon credit based on the definition from the Taskforce on Scaling Voluntary Carbon Markets:

- Removal projects capture, remove or store CO2 from the atmosphere, including through nature-based sequestration and technology-based removal.
- Avoidance projects reduce emissions from current sources, such as by funding the implementation of low carbon technologies such as renewable energy, and avoiding practices that cause emissions such as by reducing deforestation.

The Company purchases carbon credits that support projects which help lower or slow the atmospheric concentration of greenhouse gases and which have compelling positive environmental benefits. These carbon credits must be certified by a market standard that has been positively assessed by the Integrity Council for the Voluntary Carbon Market ("ICVCM"), including but not limited to the Gold Standard, the Verified Carbon Standard ("VCS"), American Carbon Registry ("ACR"), or the Climate Action Reserve ("CAR"). Some projects in the Company's portfolio are certified under the Climate, Community and Biodiversity Alliance Standards and have been evaluated

by independent, third-party ratings agencies. The Company's sourcing partners retire all carbon credits on a public registry at the amount equal to the Company's scope 1, scope 2 MBM, and scope 3 MBM emissions.

Carbon Credits purchased by suppliers

In each of the fiscal years ended January 31, 2026 and 2025, suppliers purchased carbon credits on behalf of their portion of the Company's scope 3 GHG emissions, which make up more than 16 percent and 10 percent, respectively, of the total carbon credits applied in each year. These credits are included in the total reported carbon credits for the same fiscal year. The fiscal 2019 base year does not include carbon credits purchased by suppliers on behalf of the Company.

6. Percentage of total global electricity procured from renewable energy resources

The Company calculates the percentage of total global electricity procured from renewable energy resources by dividing the total renewable electricity procured (including renewable energy certificates) by total global electricity usage, measured in Megawatt Hours ("MWh"). The Company includes all electricity or renewable energy certificates procured from renewable energy resources in its calculation regardless of the market in which the renewable energy was consumed.

Renewable energy resources include utility renewable energy tariffs, supplier-provided renewable energy, renewable energy certificate purchases, and indirect large offsite purchases including virtual power purchase agreements ("VPPAs").

The Company's total global electricity usage includes electricity consumed at all of its global facilities (offices and data centers) under its operational control.