

HARMONIZING INDICATOR TOOL CASE STUDY: MICROSOFT CORPORATION



Microsoft

“As we work to help everyone achieve more, we are committed to improving our world and reporting our progress.”

–Microsoft Corporation

ENVIRONMENTAL, SOCIAL, GOVERNANCE (ESG) IN CONTEXT

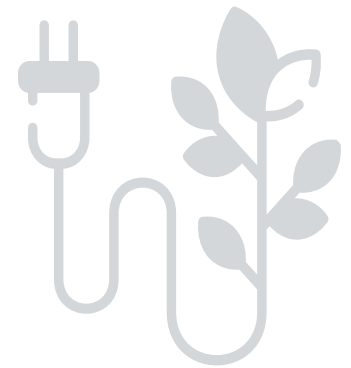
Microsoft Corporation is a leading technology corporation with almost 120 subsidiaries, and over 180,000 employees across the globe. Microsoft aligns its ESG reporting with multiple frameworks and standards, such as the Sustainable Accounting Standards Board (SASB), the Global Reporting Initiative (GRI), the Task Force on Climate-Related Financial Disclosures (TCFD), and ISO50001 Certification Europe. Microsoft’s ESG reporting is also guided by the the United Nations (UN) Guiding Principles on Business and Human Rights, the UN Sustainable Development Goals (UN SDGs), and the UN Global Compact (UNGC), with a focus on:

- Quality Education
- Decent Work and Economic Growth
- Climate Action
- Peace, Justice and Strong Institutions

MATERIALITY: PROGRAMMING INPUTS AND OUTPUTS

There is no one size fits all approach to materiality - every company approaches it differently. In its annual Environmental Sustainability Report, Microsoft defines the following material issues:

- Climate and Energy
- Ethics and Integrity
- Human Capital and Human Rights
- Natural Resources and Responsible Sourcing
- Privacy and Data/Cyber Security
- Inclusive Economic Opportunity



CENTRALIZED DISCLOSURE

Microsoft’s impact on economic development and human connections across sectors and regions is significant. Increased transparency and accountability on these impacts are achieved via Microsoft’s Reports Hub - a single source for key reports and resources across ESG efforts. By utilizing multiple frameworks and standards, Microsoft’s ESG reporting addresses a broad range of shareholders, stakeholders, and commitments, with particular attention to the company’s commitment to human rights, labor, environment, and anti-corruption.

Microsoft Corporation (2022). Reports Hub. <https://www.microsoft.com/transparency>

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