

## Appendix D (continued)

### 1.11 INDEPENDENT ACCOUNTANT'S REVIEW REPORT



To the Board of Directors of Microsoft Corporation

We have reviewed management of Microsoft Corporation's (the "Company") assertion that the specified information included in Section 1 of Appendix D of the accompanying 2021 Report ("Appendix D") as of and for the fiscal year ended June 30, 2021 is presented in accordance with the criteria set forth in Section 1:10, Reporting criteria in Appendix D. The Company is responsible for its assertion. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C Section 105, *Concepts and Practices for Independent Accountants*, and AT-C Section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material misstatement exists, or whether management's assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an audit, which is to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express an opinion on 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. 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 and to meet our other ethical responsibilities in accordance with the Code of Professional Conduct issued by the AICPA. We applied the Statement of Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

The procedures we performed were based on our professional judgment. In performing our review, we performed analytical procedures and inquiries. For a selection of the specified information in Appendix D, we performed tests of mathematical accuracy of computations, compared the specified information to underlying records, or observed the data collection process.

The preparation of the specified information included in Appendix D requires management to establish and interpret the criteria, make determinations as to the relevancy of information, make estimates and assumptions that affect the reported information. Measurement of certain amounts includes estimates and assumptions that are subject to substantial inherent uncertainty, resulting, for example, from accuracy and precision of conversion factors or estimation methodologies used by management. Obtaining sufficient, appropriate review evidence to substantiate the information may not reduce the inherent uncertainty in the specified information included in Appendix D. The selection by management of different but acceptable measurement methods, input data, and the use of different but acceptable measurement methods, have resulted in materially different amounts or specified information being reported.

Information outside of the specified information included in Appendix D of the 2021 Environmental Sustainability Report was not subject to our review and, accordingly, we do not express an opinion on such information. Further, any information relating to periods prior to the year-ended June 30, 2021 or information relating to forward looking statements, goals, was not subject to our review and, accordingly, we do not express a conclusion or any form of assurance on such information.

Based on our review, we are not aware of any material modifications that should be made to management of Microsoft Corporation's assertion that the specified information included in Appendix D of the accompanying 2021 Environmental Sustainability Report as of and for the fiscal year ended June 30, 2021 is presented in accordance with the criteria set forth in Section 1:10, Reporting criteria in Appendix D, in order for it to be fairly stated.

*Deloitte & Touche LLP*

March 10, 2022