

Microsoft Corporate Saliency Assessment Executive Summary

Introduction

As outlined in its [Global Human Rights Statement](#), Microsoft is committed to respecting human rights across its value chain. The company integrates human rights considerations into its corporate policies, due diligence processes, and product development practices. To support this commitment, Microsoft partnered with [Article One](#) between September 2024 and April 2025 to conduct a corporate human rights impact assessment (HRIA) to identify potential impacts across its entire value chain, including operations, supply chain, and products and services.¹

The HRIA is grounded in international human rights instruments, including the UN Guiding Principles on Business and Human Rights (UNGPs), the Universal Declaration of Human Rights (UDHR), and relevant conventions, such as the Convention on the Rights of the Child (CRC). These instruments served as the foundation for identifying potential human rights impacts and assessing Microsoft's responsibilities across its value chain, including evaluating existing management practices for responding to potential human rights impacts.²

A corporate HRIA offers valuable insights into a company's overarching human rights risks and opportunities, but has its limitations. By nature, this type of assessment focuses on enterprise-level trends and systems rather than deep, site-specific impacts. As a result, this assessment does not replace ongoing due diligence, local-level assessments, and meaningful stakeholder dialogue. Furthermore, all HRIAs reflect a specific moment in time for a company and its technologies. With rapidly evolving technology, like generative AI, Microsoft continually assesses emerging risks, and, consistent with its commitment to ongoing due diligence, conducts targeted HRIAs to identify and mitigate those risks.

Key findings

Based on the inherent risks relevant to the technology sector, as well as those specific to Microsoft's operations and value chain, including its products and services, Article One identified five salient human rights impact areas:

1 Digital safety and privacy

Digital safety and privacy risks continue to expand as the technology landscape evolves at an unprecedented pace, driven by the growing misuse of personal data by bad actors, increasingly sophisticated cyber threats, and the rapid deployment of emerging technologies. There is a growing possibility that Microsoft's customers in high-risk sectors may lack the tools, resources, or support needed to safeguard against evolving privacy and security threats, heightening the potential for human rights harms. In addition, public sector customers may intentionally or unintentionally misuse Microsoft products in ways that could compromise digital safety and privacy of end users or third parties. These impacts may infringe primarily on the rights to **privacy (UDHR 12)** and **security of persons (UDHR 3)**.

2 Responsible AI

For companies developing and deploying AI, risks related to algorithmic bias are amplified when AI systems are developed or fine-tuned using incomplete, unrepresentative, or biased data sets, and when a broad range of perspectives are not meaningfully included in

the design and deployment of AI systems. Additionally, risks arising from misuse, including customer misuse or unintended applications, are heightened by AI-enabled technologies that enhance the speed of creation, expand the scale of distribution, and increase the realism of fraudulent or synthetic material. These risks may impact the rights to **non-discrimination (UDHR 2), information (UDHR 19), safety and security (UDHR 3)**, and, in some contexts, a **child's freedom from exploitation (CRC 19)**.

3 Accessibility

Inaccessible technologies risk deepening the digital divide and excluding people from essential services. Despite significant investments from governments and the tech industry, the digital divide continues to limit access for large segments of the global population. In addition, the assessment identified accessibility in gaming as an area with potential for further advancement. Despite meaningful progress in improving video game accessibility, gamers with disabilities may still face challenges in identifying games across platforms that meet their specific accessibility needs. These impacts may infringe on the **right to non-discrimination (UDHR 2) and to participate in cultural life and share in scientific advancement (UDHR 27)**.

4 Responsible sourcing

The electronics and technology supply chains span a broad and complex network of suppliers across multiple industries and regions. Microsoft's Tier 1 hardware suppliers, which are responsible for manufacturing products such as Surface laptops, Xbox consoles, and accessories often operate in large-scale factories where systemic wage-related issues may persist. Complex subcontracting arrangements within these supplier networks further exacerbate risks of wage disparities and reduce transparency into actual working conditions. Additionally, workers may feel compelled to work excessive overtime if wages are insufficient to meet the local cost of living and may face barriers to raising concerns due to limited knowledge of grievance

channels, fear of retaliation, or inadequate mechanisms within subcontracted facilities. These complex supply chain environments and situations create a range of potential risks for supply chain workers, most notably in relation to the rights to **just and favorable conditions of work and remuneration (UDHR 23), reasonable working hours (Art 24), and access to effective remedy (UDHR 8)** when harm occurs.

5 Labor rights & employee well-being

Companies in the technology sector increasingly rely on contracted and gig work to support key aspects of their businesses, such as content moderation and data enrichment. These workers may face heightened risks to their well-being due to repeated exposure to graphic and disturbing material. In addition, the outsourcing model can create gaps in labor protections, such as adequate wages, support for workers with caregiving responsibilities, effective grievance mechanisms, and consistent oversight. As a result, these workers may experience a range of human rights risks, including in relation to the rights to **just and favorable conditions of work (UDHR 23), an adequate standard of living (UDHR 25)**, and potentially, **children's right to well-being (CRC 3)**.

Conclusion

Based on the findings of the HRIA, Article One proposed actionable steps to strengthen Microsoft's overall human rights governance at the enterprise level. Strong management practices that cover multiple risks, such as robust and ongoing due diligence and effective grievance mechanisms, help ensure companies can both respond to current risks and proactively identify and address emerging issues over time.



1 This assessment predates and is independent from Microsoft's investigation into allegations that its technology was used for mass surveillance of civilians during armed conflict. That investigation is ongoing as of the date of publication of this executive summary.

2 The assessment of Microsoft's products and services did not include Github, LinkedIn, or Skype (which is now decommissioned).