



California AB-1305 Report

Published January 2026



The following voluntary carbon market disclosures, prepared by Microsoft, are made pursuant to [California Assembly Bill \(AB\) 1305](#). This report provides detailed project data, methodologies, and accountability measures for our FY24 carbon credit applications.

Table 1. California AB-1305 requirements^{1,2}

Project ID	Name	Seller	Registry	Project type	Protocol ³	Project location	Project start date	Timeline (years) ⁴	Year of issuance ⁵	Vintage period ⁶	Vintage quantity (mt) ⁷	Durability (years) ⁸
ACR698	Anew – Katahdin Forestry Project	Anew Carbon Development, LLC	ACR	Carbon removal	IFM on Non-Federal U.S. Forestlands	Maine, United States	19 Nov 2019	20	2020	2020	162,787	40
CAFR5232-G; ACR282	Blue Creek	3 Degrees Group	ACR; CARB	Carbon removal	ARB Compliance Offset Protocol: U.S. Forest Projects	California, United States	1 Jul 2021	25	2023	2022	76,405	100
ACR698	Anew – Katahdin Forestry Project	Anew Carbon Development, LLC	ACR	Carbon removal	IFM on Non-Federal U.S. Forestlands	Maine, United States	19 Nov 2019	20	2020	2020	74,095	40

¹ The following details apply to all Microsoft FY24 carbon removal projects:

- **Modifications or reversals:** None
- **Accountability measures in case of reversal:** As stated in the project registry methodology
- **Data and calculation measures needed to independently reproduce and verify emissions figures:** As stated in the project registry methodology

² **ACR** = American Carbon Registry; **ARB** = Air Resources Board; **CAR** = Climate Action Reserve; **CARB** = California Air Resources Board; **IFM** = improved forest management; **mt** = metric tons of carbon dioxide; **VCS** = Verified Carbon Standard.

³ Protocol used to estimate emissions reductions/removal benefits.

⁴ Crediting period of the project.

⁵ Year of credit issuance in the Registry.

⁶ Year corresponding carbon removal occurred.

⁷ Total purchased volume of the specified vintage and year of issuance (also referred to as annual removals).

⁸ Period of carbon storage from project start date.

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ACR698	Anew – Katahdin Forestry Project	Anew Carbon Development, LLC	ACR	Carbon removal	IFM on Non-Federal U.S. Forestlands	Maine, United States	19 Nov 2019	20	2021	2021	56,550	40
ACR617	Anew – Tomah Highlands Forestry Project	Anew Carbon Development, LLC	ACR	Carbon removal	IFM on Non-Federal U.S. Forestlands	Maine, United States	25 Nov 2020	20	2023	2022	42,069	40
ACR617	Anew – Tomah Highlands Forestry Project	Anew Carbon Development, LLC	ACR	Carbon removal	IFM on Non-Federal U.S. Forestlands	Maine, United States	25 Nov 2020	20	2022	2021	40,195	40
ACR574	The Nature Conservancy Washington Rainforest Renewal Project	The Nature Conservancy	ACR	Carbon removal	IFM on Non-Federal U.S. Forestlands	Washington, United States	5 Jun 2020	20	2022	2022	32,000	40
CAFR5034; ACR 199	Finite Carbon – The Forestland Group CT Lakes	Louisiana Hardwood Products	ACR; CARB	Carbon removal	ARB Compliance Offset Protocol: U.S. Forest Projects	New Hampshire, United States	8 Jan 2021	25	2023	2022	31,104	100
ACR698	Anew – Katahdin Forestry Project	Anew Carbon Development, LLC	ACR	Carbon removal	IFM on Non-Federal U.S. Forestlands	Maine, United States	19 Nov 2019	20	2019	2019	27,298	40

Project ID	Name	Seller	Registry	Project type	Protocol ³	Project location	Project start date	Timeline (years) ⁴	Year of issuance ⁵	Vintage period ⁶	Vintage quantity (mt) ⁷	Durability (years) ⁸
VCS 006 (899)	TIST PROGRAM IN KENYA	Climate Impact Partners	VCS/Verra	Carbon removal	AR-AMS0001	Mt Kenya, Upper Mara River, Laikipia, Kenya	1 Jan 2004	30	2021	2014–2021	25,000	100
CAR1032; CAFR5037-H	Virginia Highlands I	The Nature Conservancy – Cumberland Forest	CAR; CARB	Carbon removal	ARB Compliance Offset Protocol: U.S. Forest Projects	Virginia, United States	25 Apr 2013	25	2024	2022	13,445	100
ACR574	The Nature Conservancy Washington Rainforest Renewal Project	The Nature Conservancy	ACR	Carbon removal	IFM on Non-Federal U.S. Forestlands	Washington, United States	5 Jun 2020	20	2022	2022	8,000	40
ACR617	Anew – Tomah Highlands Forestry Project	Anew Carbon Development, LLC	ACR	Carbon removal	IFM on Non-Federal U.S. Forestlands	Maine, United States	25 Nov 2020	20	2023	2021	4,746	40
ACR617	Anew – Tomah Highlands Forestry Project	Anew Carbon Development, LLC	ACR	Carbon removal	IFM on Non-Federal U.S. Forestlands	Maine, United States	25 Nov 2020	20	2022	2020	1,867	40

Project ID	Name	Seller	Registry	Project type	Protocol ³	Project location	Project start date	Timeline (years) ⁴	Year of issuance ⁵	Vintage period ⁶	Vintage quantity (mt) ⁷	Durability (years) ⁸
CAFR5234; ACR274	Green Diamond Resource Company Klamath West IFM	Green Diamond Resource Company	ACR; CARB	Carbon removal	ARB Compliance Offset Protocol: U.S. Forest Projects	Oregon, United States	29 Sep 2014	25	2022	2021	361	100
Total											595,922	

Microsoft uses critical measures to help maintain the integrity and transparency of our carbon removal projects. In addition to the information shared in Table 1, independent expert or third-party validation and verification support the credibility of our carbon removal claims.

More information on our environmental sustainability metrics can be found in [our 2025 Environmental Sustainability Report](#) and [Data Fact Sheet](#). Our [Criteria for High-Quality Carbon Dioxide Removal publication](#) and [carbon dioxide removal webpage](#) provide more information on the following:

- Accountability measures in place to address any potential reversals in credited carbon storage or if future emissions reductions do not materialize.
- How “carbon neutral” or “net zero emission” claims are identified and verified for accuracy, and how progress is measured.
- Any standards linked to the carbon removal credits.

All related reports are available on our [Reports Hub](#).

Unless required by law, development and adoption of these sustainability policies, methodologies, and programs has been voluntary, has been undertaken unilaterally, and does not constitute, nor should it be interpreted as, an agreement or coordination among competitors consistent with any applicable antitrust and competition laws.

This information contains forward-looking statements about our business and operations—including our sustainability-related targets, goals, and strategies—based on current expectations that involve risks, uncertainties, and assumptions. These statements are informed by our climate-related financial risk assessments and scenario analyses, as outlined in our [Climate- and Water-Related Disclosures report](#). Actual results may differ materially from those discussed in the forward-looking statements due to various factors, including but not limited to those described in the cautionary notice regarding forward-looking statements, the risk factors in our most recent annual report on Form 10-K and any subsequent quarterly reports on Form 10-Q, and the evolving climate landscape and regulatory environment. The information provided herein is for informational purposes only and should not be relied upon as legal, financial, or professional advice. The recipient acknowledges that they are not relying on any representations or warranties made by the provider of this information. Any decisions made based on this information are the sole responsibility of the recipient.

Deloitte & Touche LLP, an independent accountant, has reviewed, in accordance with attestation standards established by the American Institute of Certified Public Accountants, Microsoft Corporation’s assertion that the specified information included in Section 1 of the [2025 Environmental Sustainability Data Fact Sheet](#) as of and for the fiscal year ended June 30, 2024 is presented in accordance with the criteria set forth in Section 1.10, Reporting criteria in the Fact Sheet, dated May 29, 2025 (“Report”). Such review was not performed to provide, and does not provide, any assurance or verification regarding any other claims or matters beyond those in our Report.



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