



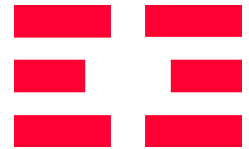
Microsoft

Subsidiaries: LinkedIn, Bing, Skype, GitHub, Flipgrid, Mojang, Xbox, Yammer, Xandr, Nuance Communications

Locations: Washington (HQ)

Industries: Media and Entertainment, Software and Services, Web Browsers

RISK LEVEL:



High Risk

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DESCRIPTION:

Microsoft is High Risk. The company yields to political activism in shaping corporate governance, potentially alienating consumers, dividing employees, and harming shareholders. The company implements race and identity-based policies that replace merit, excellence, and integrity with preferential treatment and outcomes. The company embraces corporate initiatives that redirect its central focus from business goals to partisan policies and divisive issues. This approach fails to safeguard free exercise, free speech, and free enterprise.

Corporate Weaponization

Has canceled customers, suppliers, or vendors due to their political views or religious beliefs OR High Risk corporately boycotts, divests, or sanctions regions, people groups, or industries.

Microsoft-owned LinkedIn suspended the account of presidential candidate Vivek Ramaswamy for violating its policies related to "misinformation, hate speech, and violence" when he shared videos about climate policy and President Biden's relationship with China (1). The company itself has not terminated any business relationships due to views or beliefs. However, Microsoft-owned Xandr, an advertising company, removed conservative-leaning news outlets from its media blacklist after previously using the Global Disinformation Index to prevent certain sources from receiving advertising dollars, including sites such as Breitbart, Newsmax, RealClearPolitics, the Blaze, the Washington Times, and more (2). Microsoft received a score of 100 on the 2026 Corporate Equality Index (CEI) from the Human Rights Campaign (HRC), a political stakeholder group. The company recruits employees based on sexual identity issues. The company discriminates against vendors that do not promote divisive sex and gender policies, indicating it prioritizes sexual issues over merit (3)(4)(5). The company and its subsidiaries LinkedIn and Nuance Communications' received a score of 100 on the 2025 Corporate Equality Index (CEI) from the Human Rights Campaign (HRC), a political stakeholder group. The company recruits employees based on sexual identity issues. The company discriminates against vendors that do not promote divisive sex and gender policies, indicating it prioritizes sexual issues over merit (6)(7)(8)(9). Microsoft and LinkedIn were members of the Global Alliance for Responsible Media, which demonetized and suppressed content that it deemed to spread "hate speech" or "misinformation", discuss "debated social issues in a negative or partisan context", or "vilify" individuals based on sexual orientation and gender identity. These arbitrary guidelines were used to censor mainstream perspectives online (10)(11)(12). The company integrates ESG into its business practices. From its Supplier Code of Conduct: "Upon request Suppliers shall: Disclose complete, consistent, and accurate scope 1, 2, and 3 greenhouse gas (GHG) emissions data and/or components required to calculate GHG emissions data, as well as any relevant ESG data that is reasonably necessary for Microsoft to meet its ESG reporting requirements" (13). Microsoft promotes divisive sex and gender policies. Its Supplier Code of Conduct requires international vendors to include sexual orientation and gender identity in their nondiscrimination policy (14).

Charitable giving (including employee matching programs) policies or practices discriminate against charitable organizations based on views or religious beliefs. High Risk

Microsoft's HRC 2026 CEI rating indicates the company will not donate to non-religious charities unless they embrace controversial sexual identity policies (1)(2)(3). The company and its subsidiaries LinkedIn and Nuance Communication's HRC 2025 CEI rating indicates the company will not donate to non-religious charities unless they embrace controversial sexual identity policies (4)(5)(6)(7). Microsoft does not match employee gifts to religious organizations unless there is "an ongoing secular community service program sponsored by these organizations [that] does not propagate a belief in a specific faith" (8). The company also prohibits nonprofits from qualifying for its nonprofit discount "if they have a policy or mission of discrimination" on the basis of sexual orientation or gender identity (among other protected classes) (9). However, as of 2025, Microsoft states that "[Its] anti-discrimination policies take guidance from your country's exemptions for religious organizations" (10). In 2025, the company was accused of refusing to give a nonprofit discount to pregnancy centers that do not offer abortions, but after the Alliance Defending Freedom (ADF) filed a shareholder proposal to request a report on its discounting practices, Microsoft said it would stop discriminating against nonprofits if ADF would withdraw its proposal (11). Microsoft and LinkedIn likely use Benevity as their charitable giving platform. Benevity vets charities according to the Southern Poverty Law Center's Hate List, which includes mainstream libertarian, conservative, family, and religious advocacy organizations (12)(13)(14)(15). Alliance Defending Freedom allegedly lost access to nonprofit pricing for the company products because the SPLC considers them a "hate" group (16). Microsoft's subsidiary, Nuance Communications does not appear to discriminate against religious organizations in its charitable giving (17)(18).

Employment policies fail to protect against viewpoint or other discrimination and/or are ideological in nature. High Risk

Microsoft's HRC 2026 CEI rating indicates the company forces employees to attend at least one, controversial training on gender identity, sexual orientation, transgender issues, and divisive racial ideology. The company provides gender transition guidelines for its employees and a specific benefits guide with a comprehensive explanation of transgender services funded by the company (1)(2)(3). The company and its subsidiaries' HRC 2025 CEI rating indicates the company forces employees to attend multiple, controversial trainings on gender identity, sexual orientation, transgender issues, and divisive racial ideology. The company provides gender transition guidelines for its employees and a specific benefits guide with a comprehensive explanation of transgender services funded by the company (4)(5)(6). Microsoft's Research PhD Fellowship restricts applicants based on race, limiting the number of White and Asian Applicants (7)(8). The company appears to prioritize diversity over merit in its leadership composition. From its 2025 Corporate Governance Guidelines: "In evaluating the suitability of individual Board members, the Board considers many factors, including... and all forms of diversity, defined broadly to mean the entire mix of individuals' personal attributes, backgrounds and experiences" (9). Microsoft appears to prioritize diversity over merit in its supply chain. From its 2024 Global Diversity & Inclusion Report: "Fueled by infrastructure and technology investments, fiscal year 2024 marked the highest annual spending in the 20-year history of Microsoft's Supplier Diversity Program. More than \$18 billion was spent with more than 700 diverse owned and small to midsized underrepresented businesses globally" (10). The company protects its employees against viewpoint discrimination (11). Microsoft's subsidiary, Nuance Communications does not provide viewpoint protections for its employees (12).

Corporate Governance and Public Policy

Uses corporate reputation to support causes, organizations, or policies hostile to freedom of expression. High Risk

Microsoft's HRC 2026 CEI rating indicates the company potentially agrees to allow a controversial stakeholder group focused on sexual identity issues to dictate marketing or advertising strategy. By doing so, the company risks dividing employees, alienating customers and harming shareholders (1)(2)(3). The company and its subsidiary LinkedIn's HRC 2025 CEI rating indicates the company agrees to allow a controversial stakeholder group focused on sexual identity issues to dictate marketing or advertising strategy. By doing so, the company risks dividing employees, alienating customers and harming shareholders (4)(5)(6). Microsoft's

PGLE membership reflects its commitment to "operationalize" company coverage of transgender surgery and treatment, the vetting of business partners based on LGBTQ+ policies, and the financial support of LGBTQ organizations on a global level (7)(8). The company and its subsidiary Nuance Communications signed an open letter endorsing the Equality Act, a contentious proposal to amend the 1964 Civil Rights Act by adding sexual orientation and so-called gender identity as protected categories. The legislation would, among other implications, grant biological men access to women-only spaces such as sports teams and public restrooms, and compel healthcare providers to deliver sex-denying healthcare (9). Microsoft was the only company to file a lawsuit to object to the rescission of DACA, and the company also wrote a blog post objecting to the Georgia voting integrity bill (10)(11). The company signed an amicus brief in opposition to the 2016 North Carolina bathroom bill HB2, which required people to use the bathroom of their biological sex (12). Microsoft's subsidiary LinkedIn, which is owned by Microsoft, removed its seminar that urged people to "be less white" after the backlash this training caused at Coca-Cola (13). The company held a corporate presentation laden with progressive and partisan ideology, including preferred pronouns in introductions (14). Microsoft opposed the Florida Parental Rights in Education Act, which would prohibit teaching gender identity and sexual orientation to kids in K-3rd grade (15). The company's CEO, Satya Nadella, is a member of the Business Roundtable, which supports stakeholder capitalism over traditional shareholder obligations (16). Microsoft partners with GLAAD to increase LGBTQ+ representation in Xbox games (17)(18). The company implemented official Pride backgrounds for its Teams platform (19). Microsoft, LinkedIn, Nuance Communications, and GitHub opposed various state and local legislation intended to protect parental rights, girls' sports, bathroom facilities, and gendered spaces (20). The company and its subsidiaries' LinkedIn and Nuance Communications opposed legislation in Iowa intended to protect parental rights, girls' sports, bathroom facilities, and gendered spaces (21). Microsoft President, Brad Smith, denounced various states' legislative efforts to protect election integrity and security (22). The company's subsidiary, LinkedIn, signed an amicus brief in opposition to the 2016 North Carolina bathroom bill HB2, which required people to use the bathroom of their biological sex (23). Microsoft's subsidiary, Nuance Communications CEO, Mark Benjamin, signed the CEO Action for Diversity & Inclusion pledge, which includes a commitment to promote DEI through bias education training in the workplace, strategize on DEI programs/initiatives with other signatories, and engage boards of directors when developing and evaluating DEI strategies (24)(25). The company supports DEI within its business practices. From its 2024 DEI Report: "If ever there were a critical time for the business case for diversity and inclusion in the workplace, it is now... Our innovation has come from our commitment to Diversity and Inclusion (D&I), and our future innovation depends on D&I" (26)(27). Microsoft's VP of Global Compensation, Mike Cyran, stated "any pay gaps indicate opportunities to increase representation at more senior levels", implying that the company does not have enough diverse representation in leadership roles (28)(29). The company also bragged in 2023 that "All racial and ethnic minority groups who are rewards eligible combined earn \$1.007 total pay for every \$1.000 earned by US rewards-eligible white employees with the same job title and level and considering tenure" (30). In 2024, Xbox highlighted some of the games it offers that feature LGBTQ characters and plots (31). The company also has a page on its website featuring many instructional videos on various DEI topics (32). Microsoft is aiming to be "carbon negative" by 2030 (33). The company's Nuance Communications scored a 65 out of 100 on the 2025 Corporate Equality Index (CEI) from the Human Rights Campaign (HRC), a political stakeholder group (34)(35). Microsoft scored a 100 out of 100 on the 2023-2024 Corporate Equality Index (CEI) from the Human Rights Campaign (HRC), a political stakeholder group (36)(37).

Uses corporate funds to advance ideological causes, organizations, or policies hostile to freedom of expression. High Risk

Microsoft provides a benefits package for employees that covers travel/lodging costs for an abortion and transgender medical procedures for covered employees and dependents, including children (1)(2)(3)(4). The company's HRC 2026 CEI rating indicates the company covers transgender related costs for its employees and their children, including paid short-term leave, puberty blockers, cross-sex hormones, chest surgeries, genital surgeries, medical visits, lab monitoring, and mental health benefits. The company also covers at least five of the following services: reconstructive hair removal, cosmetic hair removal, tracheal shave or reduction, facial surgeries, voice modification surgery, voice modification therapy, lipoplasty or filling for body masculinization or feminization, and travel and lodging expenses. Additionally, the company has potentially pledged philanthropic support of at least one organization or event that promotes sex and gender ideology. By allowing a political stakeholder group to dictate operations, the company increases health care costs and risks dividing employees, alienating customers and harming shareholders (5)(6)(7)(8). Microsoft, LinkedIn, and Nuance Communications' HRC 2025 CEI rating indicates the company covers transgender related costs for its employees and their children, including paid short-term leave, puberty blockers, cross-sex hormones, chest surgeries, genital surgeries, medical visits and lab monitoring, travel and lodging. Additionally, the company has pledged philanthropic support of at least one organization or event

that promotes sex and gender ideology. By allowing a political stakeholder group to dictate operations, the company increases health care costs and risks dividing employees, alienating customers and harming shareholders (9)(10)(11)(12). The company has funded Planned Parenthood and is a platinum sponsor of the Human Rights Campaign (13)(14). Xbox, a subsidiary of Microsoft, is a Gold Tier corporate sponsor of the Trevor Project, an organization that advocates for controversial sex and gender ideology, including "gender transition" drugs and surgeries for minors, through legislation, litigation, advertising, and PR campaigns. The organization also hosts online chatrooms that allow adults to communicate with minors as young as 13 about sexually explicit topics. Adults in these chatrooms have encouraged minors to adopt transgender identities and withhold this information from their parents. Microsoft and Bing were Silver Tier corporate sponsors of the Trevor Project (15)(16)(17)(18)(19)(20)(21). Microsoft and LinkedIn are members of the Global Alliance for Responsible Media (22)(23)(24). The company and its subsidiaries pledged a combined \$270 million to the Black Lives Matter movement and related causes (25)(26)(27)(28). Microsoft is a founding member of the PGLC, a bronze sponsor of Out and Equal, and a corporate partner of the National LGBT Chamber of Commerce (29)(30)(31). In 2023, the company donated \$200,000 to Outright International, Stonewall, SAATHII, Casa Rara, and GLAAD for its annual Pride celebration (32). Microsoft is a member of the MCCA, indicating its focus on recruiting, retaining, and promoting employees based on race (33)(34). In 2024, the company partnered with the Trevor Project "to connect players with resources to support their well-being and ensure they feel safe and welcome when they play on Xbox" (35). "For more than 30 years, Microsoft and our employees have stood alongside LGBTQIA+ communities—contributing over \$17 million to organizations advancing equity, dignity, and human rights" (36). The company also encourages donations to the Trevor Project through its rewards program by offering users points for their donations" (37)(38). Microsoft is a partner of the HRC's Foundation (39)(40). The company sponsored the Capital City Pride in 2025 (41). Otherwise, there are no publicly known cases of Microsoft using corporate funds to advance ideological causes, organizations, or policies (42).

Uses corporate political actions and/or financial contributions for ideological, non-business purposes.

High Risk

Microsoft and LinkedIn's HRC 2025 CEI rating indicates the company publicly advocated for controversial sex and gender ideology through local, state or federal legislation or initiatives. By allowing a political stakeholder group to dictate operations, the company risks dividing employees, alienating customers and harming shareholders (1)(2)(3). Microsoft worked with "Zero for Zeros," a campaign to cut off donations to "anti-LGBTQ" politicians and considers "diversity and inclusion" when making PAC donations (4)(5). In 2020, 2022, 2024 the company donated to the Equality PAC (6)(7)(8)(9). Microsoft has not used its lobbying for ideological purposes (10).

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