



May 22, 2026

Special Procedures Branch
Office of the High Commissioner for Human Rights
Palais des Nations
1211 Geneva 10
Switzerland

by email: ohchr-registry@un.org

Ref.: AL OTH 32/2026

Dear Special Rapporteur Albanese,

Thank you for the opportunity to respond to your correspondence dated 26 March 2026 (Ref. AL OTH 32/2026). Microsoft recognizes the gravity of the humanitarian situation in Gaza and the West Bank and takes seriously the concerns raised in your correspondence. This letter sets out Microsoft's human rights policies and governance, which inform our continued approach to these issues.

Our Commitment to Human Rights

Respect for human rights is a core value of Microsoft. As set forth in our [Global Human Rights Statement](#), our approach incorporates international laws, principles, and norms, including the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights. Microsoft commits to respecting the United Nations Guiding Principles on Business and Human Rights (UNGPs), among other legal and normative frameworks, and works every day to implement the UNGPs throughout our value chain: in our global supply chains, our own operations, and in our products, services, and downstream relationships. Consistent with the UNGPs, our responsibility extends beyond avoiding direct harm. We seek to identify, prevent, and mitigate adverse human rights impacts that may be directly linked to our products or services through business relationships, including in situations where we have not caused or contributed to the harm. We are active participants in a variety of multistakeholder and industry fora focused on human rights, including in collaboration with the United Nations.

Human Rights Due Diligence and Governance

Microsoft has built strong governance mechanisms to put our human rights commitments into practice. Our ongoing human rights due diligence processes follow the UNGPs and the OECD Guidelines for Multinational Enterprises. We conduct robust due diligence, including human rights impact assessments (HRIAs), at the corporate, product, and jurisdiction level



to identify and address human rights risks. As an infrastructure and platform provider, Microsoft does not have full visibility into all downstream use of its technologies; this reality reinforces—rather than diminishes—the importance of strong governance, contractual safeguards, and active engagement with stakeholders when concerns arise. Our due diligence processes include stakeholder engagement and consultation, including with civil society groups and vulnerable or impacted populations or their representatives. Recognizing that human rights risks are often more acute in conflict-affected and high-risk areas, we calibrate our due diligence to reflect the context.

When an assessment is complete, we integrate and act upon our findings and track implementation throughout the company or product lifecycle, revisiting and updating our assessments as necessary in response to evolving risks, best practices, and stakeholder needs. We communicate how positive and adverse impacts are identified, assessed, and addressed through our ongoing Corporate Social Responsibility reporting, annual human rights reporting, biannual Digital Trust Reports, and other channels. A dedicated human rights team within the company prioritizes and coordinates this due diligence on an ongoing basis, identifies emerging risks and opportunities, and fosters dialogue across the company and with external stakeholders.

We are committed to providing effective grievance mechanisms and participating, as appropriate, in remediation, and we prohibit any form of retaliation against anyone who raises a human rights-related complaint. When we become aware of a potential human rights impact, we take steps to investigate and take appropriate action.

Operating in Conflict-Affected and High-Risk Contexts

We recognize that countries and situations with significant human rights challenges, including conflict-affected contexts, present heightened risks of serious harm, particularly to civilians, and therefore require enhanced scrutiny and escalation. Where responsible engagement is possible and accompanied by rigorous safeguards, we believe it can contribute to the advancement of rights. We seek to understand how these contexts may increase the risk of adverse human rights impacts and how we can prevent or mitigate such impacts. In practice, this means applying additional scrutiny, maintaining clear internal escalation pathways for emerging concerns, and regularly reassessing our approach as conditions on the ground evolve—because heightened-risk environments require not just initial assessment, but continuous vigilance.

Enforcement

When we determine that our services are being used in ways that are inconsistent with our human rights commitments we take appropriate action, such as engaging with the customer, ceasing to provide the service, exercising leverage, or otherwise addressing impacts. These standards are applied to customers through our terms of service and



conditions of use, including our [Acceptable Use Policy](#) and our Enterprise [AI Code of Conduct](#).

Actions Taken Regarding the Israeli Ministry of Defense

In September 2025, following an investigation of credible public reporting, Microsoft took action to cease and disable certain specified subscriptions and services related to a unit within the Israel Ministry of Defense. Microsoft investigated the reported allegations based on two principles, both grounded in its longstanding protection of privacy as a fundamental right. First, consistent with its terms of service, Microsoft does not provide technology to facilitate mass surveillance of civilians. Second, Microsoft respects and protects the privacy rights of our customers. This means that we did not access the Israeli Ministry of Defense's content as part of our investigation. This investigation forms one part of a broader effort to assess how our technologies may be implicated—directly or indirectly—in adverse human rights impacts.

Ongoing Review and Continuous Improvement

We take the concerns raised in your communication seriously. In an effort to operationalize an effective process of continuous improvement, we treat every human rights review undertaken—including the investigation discussed above—as part of a broader, ongoing cycle of due diligence: identifying risks, acting on findings, monitoring implementation, and ensuring that lessons learned are incorporated into improved policies and practices. In addition to our investigation of customer use of our technology, Microsoft has engaged with external advisors to examine our policies and practices and to identify opportunities for strengthening our human rights due diligence program. We will continue to engage with a broad range of stakeholders—including human rights experts, civil society, and directly impacted and vulnerable populations—to ensure we address legitimate concerns and adapt our approach as circumstances evolve.

Microsoft welcomes continued engagement with the United Nations Special Procedures and remains committed to transparency and accountability. We recognize that the work of respecting human rights is never finished; it requires sustained attention, honest assessment, and willingness to strengthen our practices in light of new challenges and new knowledge. We view scrutiny and dialogue as essential to strengthening our human rights practices, particularly as technology plays an increasingly consequential role in conflict-affected environments. We appreciate the Special Rapporteur's attention to these important matters.

Please accept the assurances of our highest consideration.

Best regards,



A handwritten signature in blue ink that reads "Teresa J. Hutson". The signature is written in a cursive style with a large, flowing "T" and "H".

Teresa Hutson

Corporate Vice President and General Counsel
Microsoft Corporation