



Msft Corp. update

CEO Conference



DYNAMICSPACT
Global Microsoft Dynamics 365

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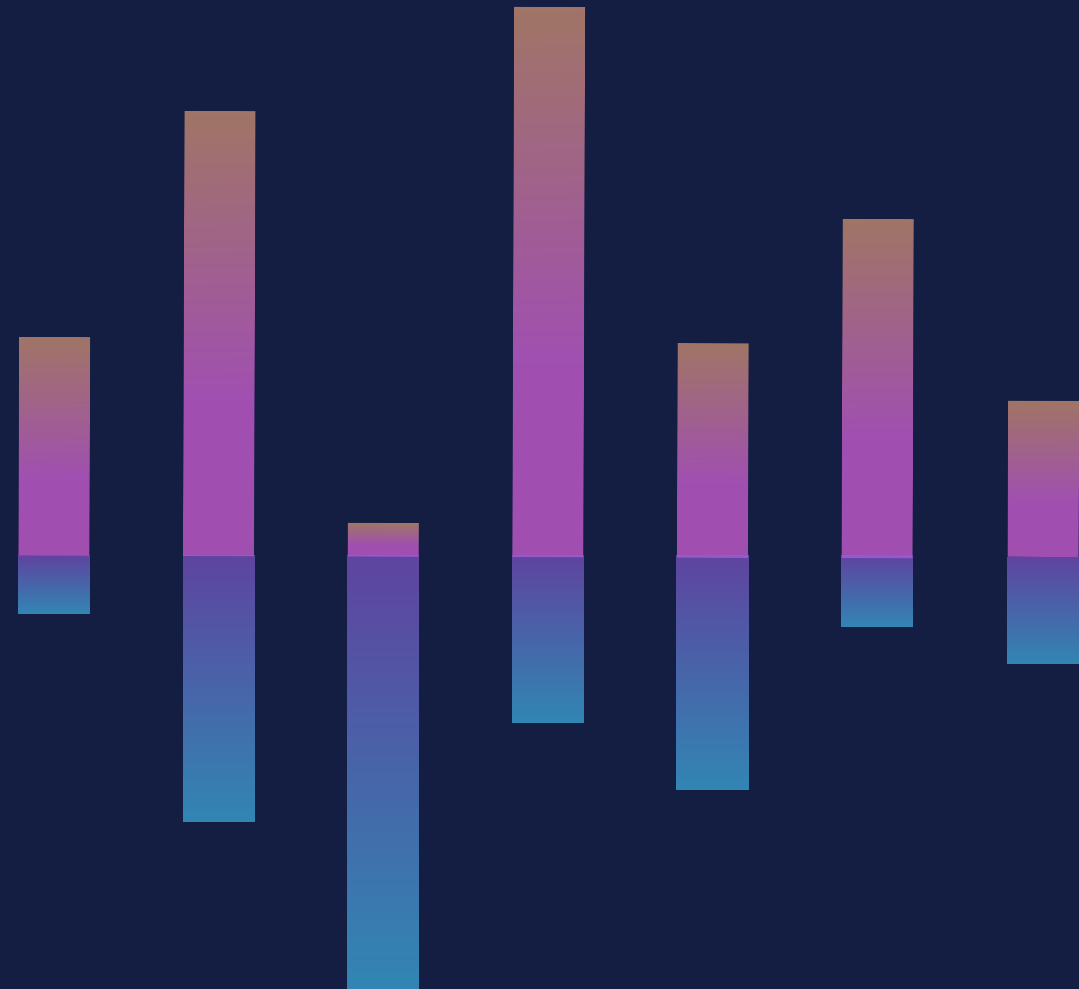
Agenda

- 01** Msft performance
- 02** Market challenges and trends
- 03** Partnering with Microsoft
- 04** Msft contract and program changes
- 05** Short update Fees and incentives
- 06** Q & A
- 07** Some extra slides

01

Msft Performance

Financial Snapshot



Msft's FY26, Q2 results



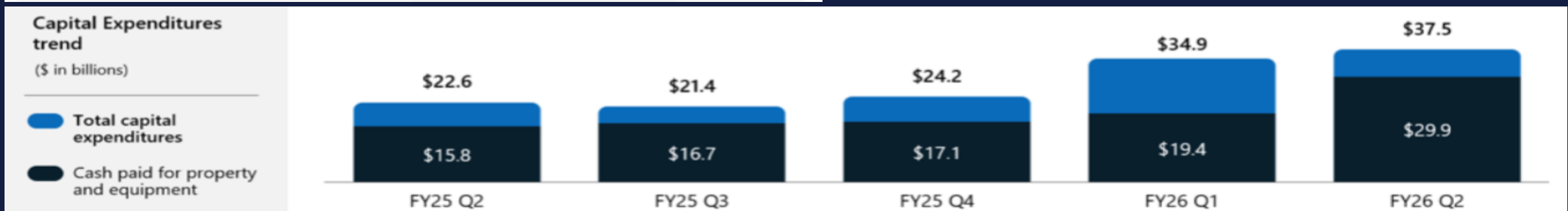
(\$ in billions, except per share amounts)	GAAP and CC results		
	FY26 Q2	Growth	CC Growth*
Productivity and Business Processes	\$34.1	16%	14%
Intelligent Cloud	\$32.9	29%	28%
More Personal Computing	\$14.3	(3)%	(3)%
Revenue	\$81.3	17%	15%
Cost of revenue	\$26.0	19%	18%
Gross margin	\$55.3	16%	14%
<i>Gross margin percentage</i>	<i>68%</i>	<i>(1) pt</i>	<i>—</i>
Operating expense	\$17.0	5%	4%
Operating income	\$38.3	21%	19%
<i>Operating income percentage</i>	<i>47%</i>	<i>2 pts</i>	<i>—</i>
Other income and expense	\$10.0	—	—
Net income	\$38.5	60%	57%

Gross margin: up 16% !

38,5 m\$ Net income on 81,3 m\$!!!

BUT as investments in AI / Data centers are huge (and as capital expenditures, see below are increasing) there is a risk factor...

Massive Capital Expenditure: +\$80 Billion per Fiscal Year (2024–2025–2026) and doubling global data capacity by 2027



Msft's is sharing data on OpenAI investments



	Three Months Ended December 31,			
(\$ in millions, except per share amounts)	Other Income and Expense	Effective Tax Rate	Net Income	Diluted Earnings per Share
2024 As Reported (GAAP)	\$(2,288)	18%	\$24,108	\$3.23
Impact from investments in OpenAI	\$1,236	0 pts	\$939	\$0.12
2024 As Adjusted (non-GAAP)	\$(1,052)	18%	\$25,047	\$3.35
2025 As Reported (GAAP)	\$9,971	20%	\$38,458	\$5.16
Impact from investments in OpenAI	\$(9,978)	(1) pt	\$(7,583)	\$(1.02)
2025 As Adjusted (non-GAAP)	\$(7)	19%	\$30,875	\$4.14
Percentage Change Y/Y (GAAP)	—	2 pts	60%	60%
Percentage Change Y/Y Constant Currency	—	—	57%	58%
Percentage Change Y/Y (non-GAAP)	—	1 pt	23%	24%
Percentage Change Y/Y (non-GAAP) Constant Currency	—	—	21%	21%

The non-GAAP measures adjust for the impact from investments in OpenAI. We believe these non-GAAP measures aid investors by providing additional insight into our operational performance and help clarify trends affecting our business. For comparability of reporting, management considers non-GAAP measures in conjunction with GAAP financial results in evaluating business performance. The non-GAAP financial measures should not be considered as a substitute for, or superior to, the measures of financial performance prepared in accordance with GAAP.

Msft's own performance – released Jan 2026



Last 5 quarters – selected business areas. Msft business is split into three major domains: Productivity & Business Processes, Intelligent Cloud and More Personal Computing (MPC). MPC data is not shared here

Investor Metrics	FY25 Q2	FY25 Q3	FY25 Q4	FY26 Q1	FY26 Q2
Commercial bookings growth (y/y)	67% / 75%	18% / 17%	37% / 30%	112% / 111%	230% / 228%
Commercial remaining performance obligation (in billions)	\$298	\$315	\$368	\$392	\$625
Microsoft Cloud revenue (in billions)	\$40.9	\$42.4	\$46.7	\$49.1	\$51.5
Microsoft Cloud revenue growth (y/y)	21%	20% / 22%	27% / 25%	26% / 25%	26% / 24%
Microsoft Cloud gross margin percentage	70%	69%	68%	68%	67%
Microsoft 365 Commercial cloud revenue growth (y/y)	16% / 15%	12% / 15%	18% / 16%	17% / 15%	17% / 14%
Microsoft 365 Commercial seat growth (y/y)	7%	7%	6%	6%	6%
Microsoft 365 Consumer cloud revenue growth (y/y)	8%	10% / 12%	20%	26% / 25%	29% / 27%
LinkedIn revenue growth (y/y)	9%	7% / 8%	9% / 8%	10% / 9%	11% / 10%
Dynamics 365 revenue growth (y/y)	19% / 18%	16% / 18%	23% / 21%	18% / 16%	19% / 17%
Azure and other cloud services revenue growth (y/y)	31%	33% / 35%	39%	40% / 39%	39% / 38%
Trended Revenue Growth					
Server products revenue growth (y/y)	(3)%	(6)% / (4)%	(2)% / (3)%	1% / 0%	2% / 1%
Enterprise and partner services revenue growth (y/y)	(1)%	5% / 6%	7% / 6%	5% / 3%	8% / 7%

Growth rates include non-GAAP CC growth (GAAP % / CC %).

Msft's own performance – FY26 Q2 results (and last 4 quarters)



Last 12 months and last quarter – comments

Commercial Business

- Commercial bookings increased 230% (up 228% CC) driven by Azure commitments from OpenAI and Anthropic, with healthy growth across our core annuity sales motions
- Commercial remaining performance obligation (RPO) of \$625 billion increased 110% with a weighted average duration of approximately 2.5 years. Roughly 25% will be recognized in revenue in the next 12 months, up 39%. The remaining portion, recognized beyond the next 12 months, increased 156%.
- Roughly 45% of the commercial RPO balance is driven by commitments from OpenAI. The remaining balance from our broad customer base grew 28%, with benefit from the Anthropic commitment.

Microsoft Cloud

- Microsoft Cloud revenue of \$51.5 billion, up 26% (up 24% CC)
- Microsoft Cloud gross margin percentage decreased year-over-year to 67% driven by continued investments in AI infrastructure and growing AI product usage, partially offset by efficiency gains in Azure and Microsoft 365 Commercial cloud

Microsoft 365 Commercial

- Microsoft 365 Commercial cloud revenue grew 17% (up 14% CC) with growth in revenue per user driven by E5 and M365 Copilot. Microsoft 365 Commercial seats grew 6% driven by small and medium business and frontline worker offerings.
- Microsoft 365 Commercial products revenue grew 13% (up 10% CC) driven by the Windows Commercial on-premises components of Microsoft 365 suite sales as well as an increase in Office 2024 transactional purchasing

Dynamics

- Dynamics 365 revenue grew 19% (up 17% CC) with growth across all workloads

Server Products and Cloud Services

- Azure and other cloud services revenue grew 39% (up 38% CC) driven by strong demand for our portfolio of services with continued growth across all workloads
- Server products revenue grew 2% (up 1% CC) driven by demand for our hybrid solutions, with benefit from the launch of SQL Server 2025, and higher transactional purchasing

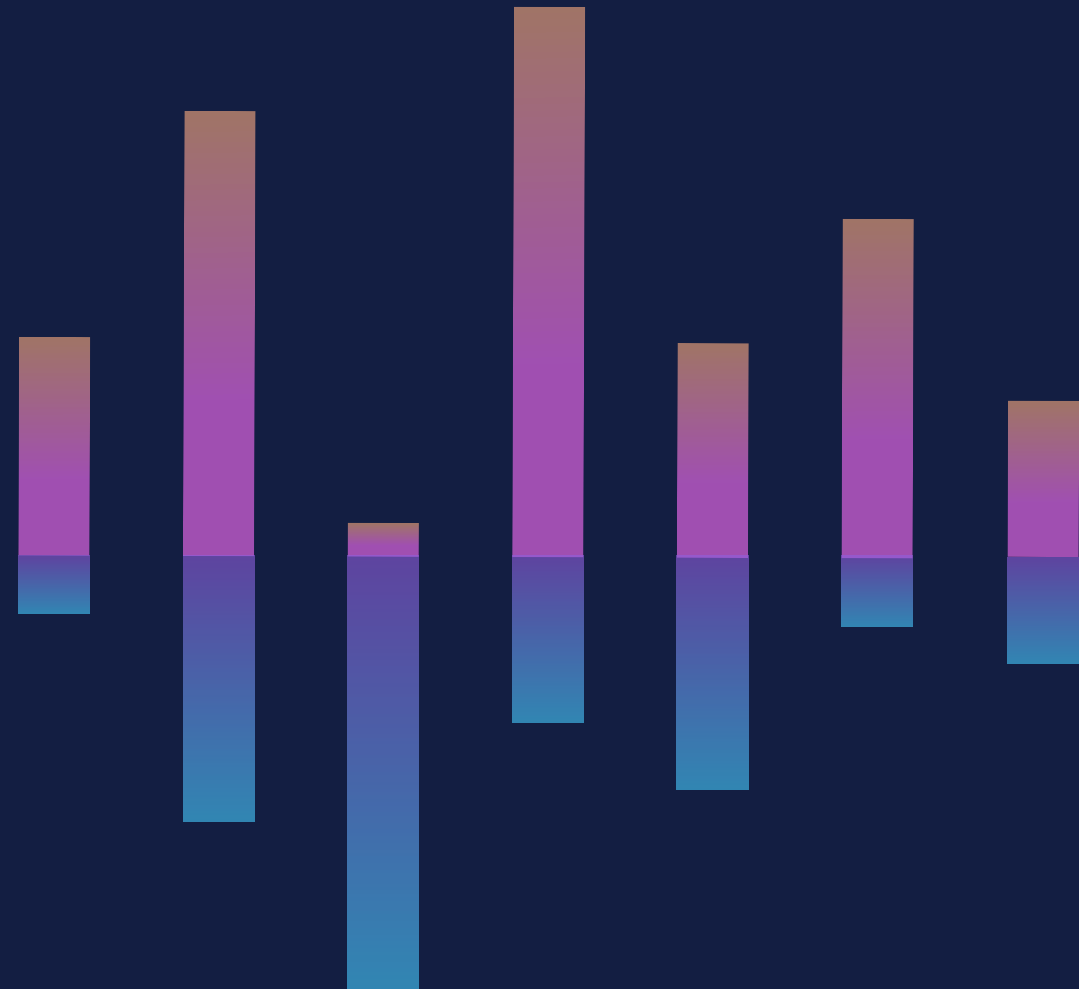
Enterprise and Partner Services

- Enterprise and partner services revenue grew 8% (up 7% CC) with growth in Enterprise Support Services

02

Market challenges & trends

Observations...



Key question...



Agentic AI: threat or opportunity?

Key trends and acceleration of our business



Msft is shifting from software vendor → AI-first platform operator

- This shift can **structurally increase partner-led service revenue**
- BusApp partners positioned in the **highest-value layers**: ERP/CRM, AI adoption, Managed Services

Result: potential **higher \$\$\$/budget share per customer + stickier revenue = margin expansion**

Msft's AI transition & position is unique, changes the ecosystem economics:

- AI is embedded **inside Msft's (and BusApp partners') installed base** (Dynamics, M365, Azure)
- Customer adoption is **mandatory over time**, not discretionary (competition, productivity, regulation)
- Customers cannot self-implement and manage at scale → **partner dependency increases**
- Msft explicitly prioritizes **AI Business Solutions, Cloud & AI Platforms, Security** which are (or should be) BusApp partner's core focus domains

BusApp partners + Msft is a "compounding growth story": BusApp partners are being pulled by **Msft's AI platform acceleration**

This is a multi-year trend and NOT a one-off tech wave, product cycle or bubble

Partner with Msft = acceleration



Msft is uniquely positioned:

- **Distribution advantage:** AI delivered in the tools people already use (D/M365, Teams, Outlook).
- **Platform advantage:** AI + data + security + BusApps + MWF + PP unified in one stack + sovereign
- **Already in next wave:** "assistants" **autonomous/agentic workflows** executing end-to-end tasks.
- **Access to key AI Labs:** strong agreements with Anthropic/Claude, OpenAi (no longer exclusive), etc.
- **Marketplace-driven ecosystem:** Msft is pushing an AI-first partner engagement model

The market is shifting fast (but more predictably than we think):

- **AI-first modernization:** Customers won't fund legacy and AI in parallel → replacement cycles in CRM/ERP/low-code are accelerating as is "move to cloud" and strong need for **data strategy**
- **Digital sovereignty & compliance:** Data residency and local processing become buying criteria.
- **Security pressure rises with AI adoption:** Secure AI becomes a board-level requirement, not IT
- **Value expectation is for:** Less "features," more **measurable outcomes** (time saved, cycle times reduced, quality improved) directly in business processes

Partners matter more in an AI first world



AI Increases Services intensity per Customer

- AI introduces **complexity**: governance, data, security, change management
- Customers need:
 - AI readiness & compliance
 - Process redesign (not just licenses, a one-shot project or tech/development)
 - AI is not a “project” but a continuous effort and investment:
 - in people and processes (adoption, change, training, etc.)
 - in tech, data and platforms (ongoing optimization, agents must evolve, LLMs change, etc.)




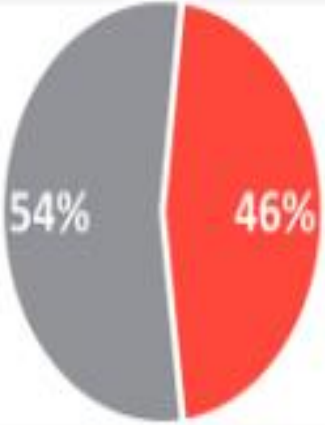


This **expands services per customer** vs. classic ERP/CRM projects **and increases recurrence**

BusApp partners moves from “projects/dev” to recurring “consulting/trusted advisor”

- **Historic model**: implementation-heavy, cyclical projects
- **Emerging model**: focus on platforms, processes and RoI
 - AI readiness and advisory programs – land and expand
 - Continuous Agentic AI optimization (data, security) including benchmarking and quality control
 - Agent maintenance & evolution (AI Labs release new models that can disrupt)
 - Managed Services will be cross platform and cross workloads and no longer product/workload specific
- **Outcome**: more recurring revenue, multiple phased approach inducing:
 - Horizontal, multi workload expertise and services
 - Longer customer lifetime
 - Higher recurring share
 - Reduced revenue volatility

Who is winning the Cloud AI race*?



	 Microsoft	 aws	 Google
Summary	<ul style="list-style-type: none">Most new AI customersMost new GenAI customers	<ul style="list-style-type: none">Most new traditional AI customers	<ul style="list-style-type: none">Highest share of AI customers
# of new AI customer references*	274	207	102
Share by AI type			

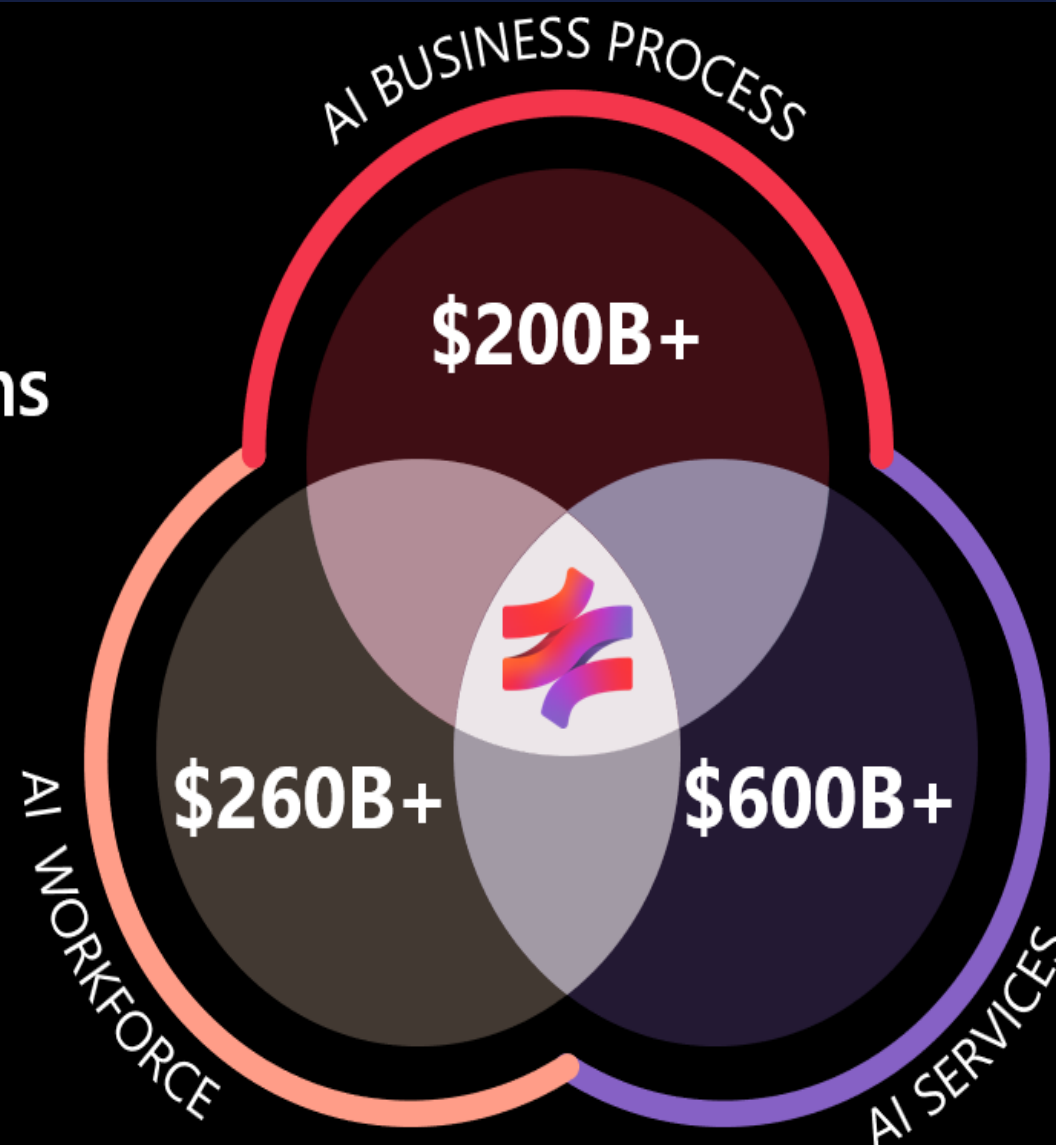
*based on recently announced customer wins

Msft's market vision

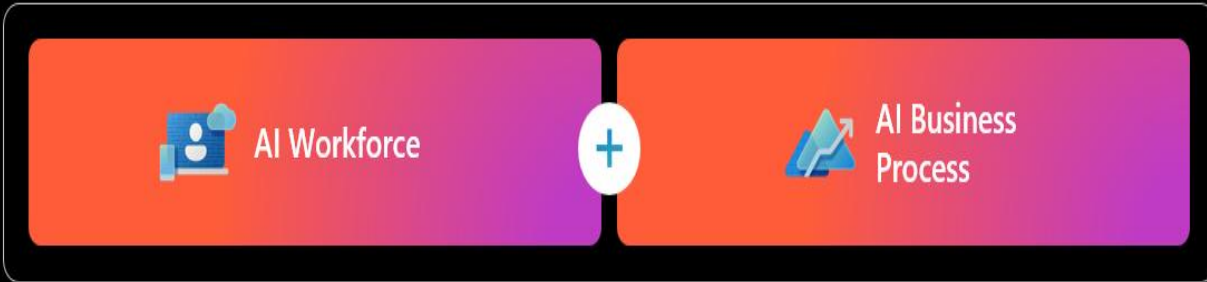


AI Business Solutions

FY28 Total
Addressable
Market



These 3
markets
are
merging....



- ✓ Accelerate AI share capture with Copilot + Agents
- ✓ Drive core business momentum across AI Workforce and AI Business Process
- ✓ Deliver usage and consumption excellence across all we do

Risks and mitigation:

- **Dependency on Msft** → mitigated by Msft's scale and commitment
- **Talent and skill scarcity** → mitigated by specialization & repeatable delivery models AND our training/Partner One
- **Pace of AI adoption** → mitigated by regulatory & competitive pressure on customers
- **Cross Platform skills** → mitigated by our size and breadth

Our real challenge....



AI won't replace
your people

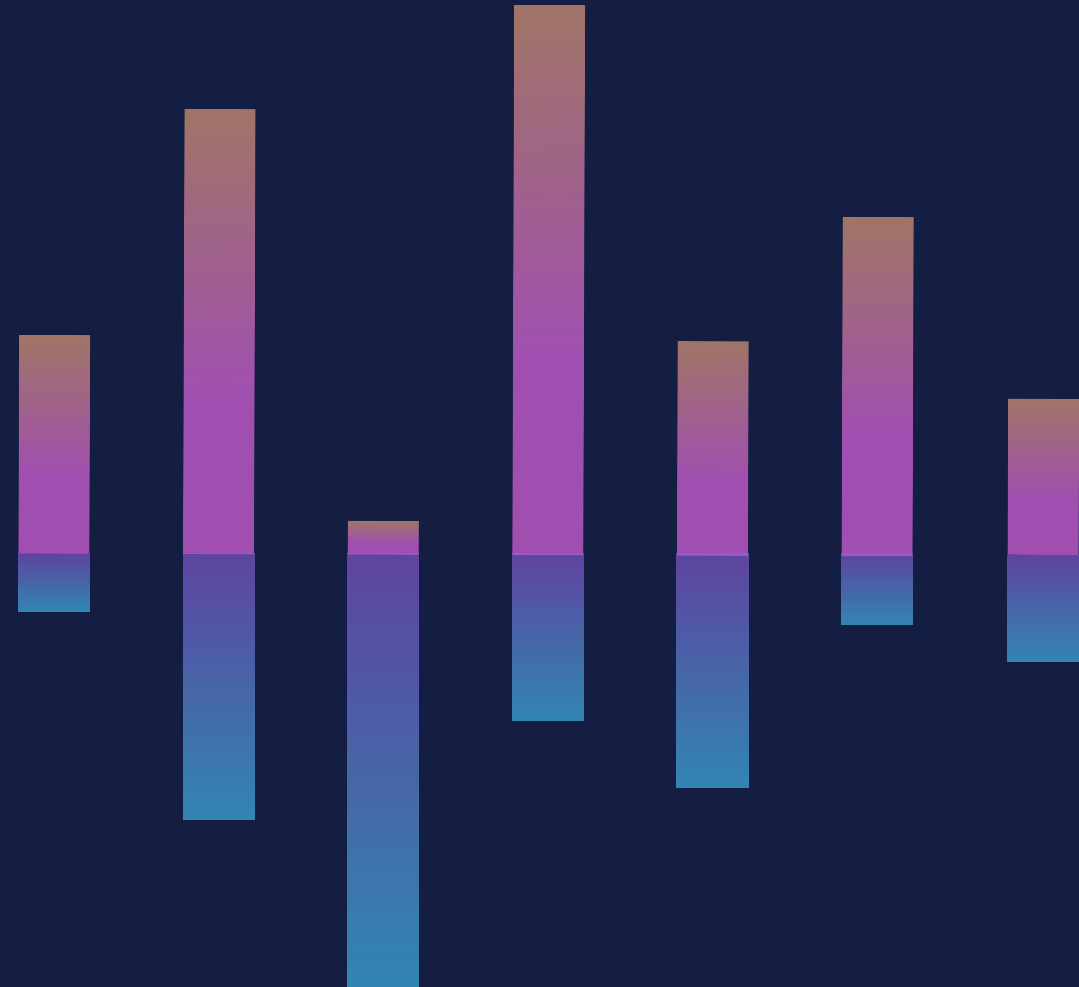
**THE RIGHT PEOPLE
WITH AI SKILLS WILL**



03

Partnering with Msft

Field observations and Msft
focus for partners



Feedback from the field



- Nothing really new on priorities (see next slides), same MCAPS
- Every Sales has (of course Azure target) a **Copilot Studio target but not Foundry**
- Globally the impressions is that GPS (or the „Channel“ part inside SME&C) has once again been weakened:
 - A number of people (Sellers, PSS, SSPs, etc.) have **been dedicated to security** but for SMB and partly SMC they don't really have anything revolutionary to „sell“ us. And for BusApps customers excl. enterprise the „security“ offer remains light or expensive
 - Support (and also funding) for partners has been focused on the very top partners, as an example in EMEA it is „Top 50“ partners (often distributors). And globally we see:
 - Fewer PDMs
 - Very few PMMs. So no marketing funding in MSft Q1.
 - Many former PMMs now have all workloads (not just BusApp), and are focused on 4 distris
 - Same for PSAs – only top 50 EMEA (and mainly distris again, why?)

Nothing new – MCAPS FY26 priorities (already announced back last July)



Reminder: FY26 AI Business Solutions GTM - AI Workforce



Solution Play

Opportunities

Copilot and Agents at Work

- Acquire new M365 Copilot and Chat customers
- Upsell Copilot Chat users to M365 Copilot
- Deliver high impact agent scenarios

Secure AI Productivity

- Deliver secure AI experiences for all users
- Upsell/expand O365 and standalone customers
- Office 2016 / 2019 end of support

Scale with Cloud & AI Endpoints

- Grow existing W365 and AVD customers
- On-prem VDI/RDS migration
- Windows to cloud migration

Converged Comms

- Modernize legacy phone / rooms platforms
- Deliver AI Voice agent solutions
- Optimize space utilization and meeting quality

Focus Copilot and Agents at Work

- Customers have M365 Copilot, focus on Copilot Chat to remaining users to ensure **full coverage & centralized AI interface**.
- Chat grows, it expands Copilot footprint and creates **new monetization and upsell opportunities**.
- **High-impact agent scenarios** - different for each customer. Opportunity is to identify where agentic transformation will deliver real business value

Reminder: FY26 AI Business Solutions GTM - AI Business Process



Solution Play	Opportunities
Low Code and Agents	<ul style="list-style-type: none">▪ Modernize with intelligent apps▪ Transform with agent-powered biz processes
Sales	<ul style="list-style-type: none">▪ Salesforce compete & replacement▪ Upsell existing D365 Sales customers
Service	<ul style="list-style-type: none">▪ Convert Contact Center interest to wins▪ Upsell to Customer Service Premium
ERP	<ul style="list-style-type: none">▪ Compete to land ERP with new T1/T2 customers▪ Migrate legacy ERP customers to Business Central

Competitive Strength in Sales, Service & ERP

D365 is gaining mkt share in sales, service, and ERP.
Backed by engineering and strategic programs:

- ERP Accelerate
- Salesforce Replacement
- Contact Center as a Service

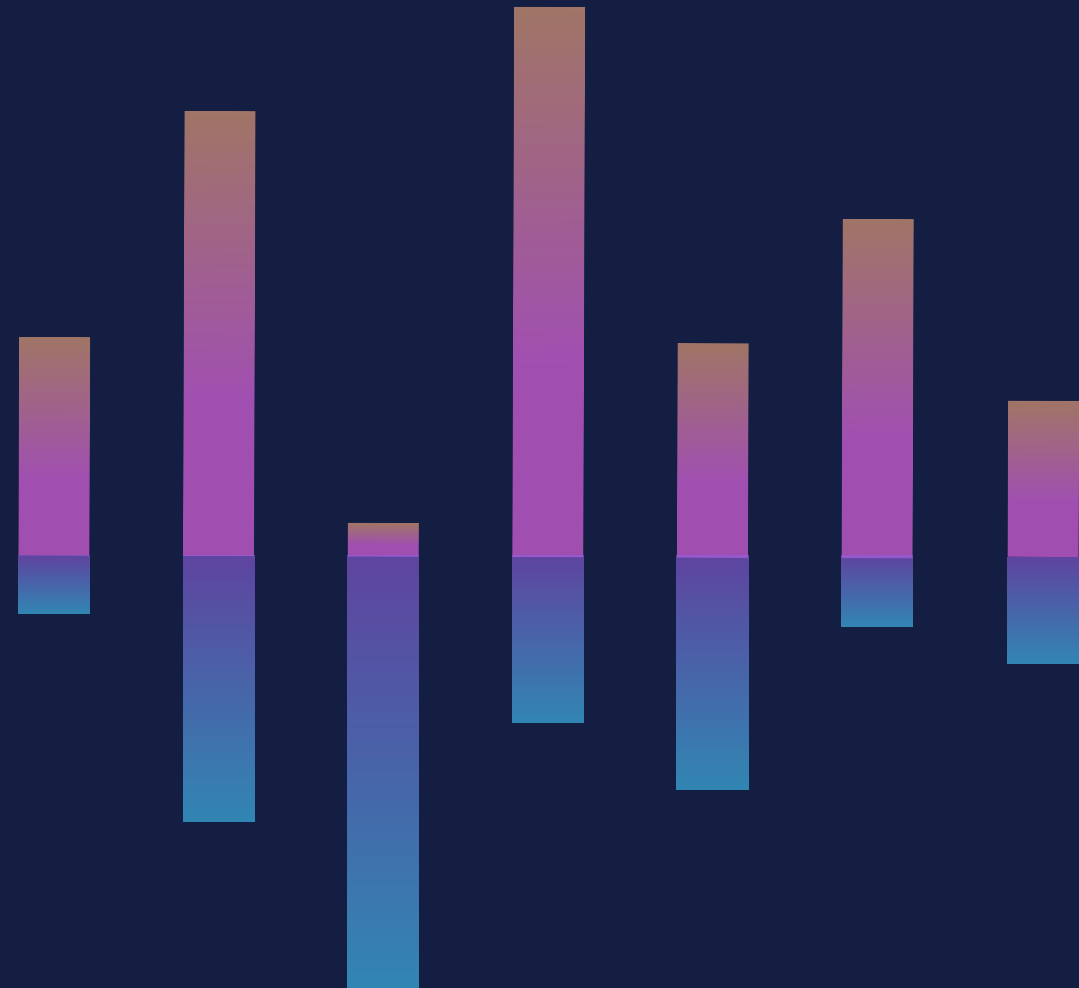
Scaling with SMB & Business Central

BC is booming. Msft is focused on on-prem to cloud migration and cross-selling to M365 customers.
Encouraging partner-to-partner motions to help M365 partners enter the Business Central opportunity.

04

Msft contract and program changes

Selected changes with impact for us



Subscriptions revenue and margins under pressure



Several factors will drive **BusApp (and other) subscription revenue and margins down**:

- 1. Disintermediation:** Msft has removed EAs transactions from SSPs (ex-LSPs) and manages directly (see below)
- 2. Competition:** SSPs (ex LAR/LSP) aggressively compete in CSP (new biz & renewals), happy with 3-5% margin
- 3. Consumption:** Msft wants will move historic User/Seat based revenue (e.g. Copilot, agents, etc.) to consumption

Msft has reclaimed EA contracts from SSPs but also made other changes:

- EA renewals no longer possible for “smaller” customers (typically < 2,400 licenses/Seats and “Level A” tier)*
- **From Nov. 2025 all EAs A to D lost their discounts: large opportunity as remaining EA customers will be unhappy but also a risk as SSPs will aggressively bid to win on CSP (to get “lost” revenue back)**
- Msft has added Cloud Solution Providers (CSPs) targets **in all sellers score-cards**

Impact for our business model and how we forecast and measure “success”:

- Winning and renewing CSP deals will be harder – more competition
- Expect lower license/subscription margin ratios in future
- Be more aggressive!

Is EA/SCE really slowing? Coming in BC?

**NOT always respected in all markes!*



Dynamics: more AI agents and more credits - systems of record to systems of action!



Msft is continuing to add, other than access to Copilot, agents and AI driven functionality inside each of the solutions we sell, deploy and use.

To accelerate Msft has:

- Since end Oct. 2025 released a number of new "Dynamics agents" either in GA (General Availability) or in preview
- announced end Nov. 2025, **Dynamics 365 Premium SKUs incl. D365 Sales Premium, CS Premium, SCM Premium, and Finance Premium will include 1,000 Copilot Credits per user, per month** (pooled at the tenant level)

For deeper insights into how and why Msft is delivering agentic business applications, driving enterprise transformation and helping companies become "Frontier Firms", see the blog post and YouTube video from Bryan Goode, Msft CVP, Business Applications and Agents: [From systems of record to systems of action: Dynamics 365, agentic business applications for the frontier - Msft Dynamics 365 Blog](#)



Msft support for partners – be VERY careful, transition ongoing

Status: quality of the Msft support:

- has been degrading in past years
- merging of Msft ASfP and PSfP teams and the removal of the local (language, etc.) PSAMs/CSAMs hasn't helped
- Cost increasing and less scope

BUT key trend....**We are asked to pay more....** (and UFP is coming in H2 FY27 with “GTCs” that still can change)

ASfP: is dead! Don't renew, it is almost worthless

- Annual cost from \$16,5k to \$22,5k , **Cloud Consults:** Reduction from 12 to 5
- **Incidents** reduced from 30 to 20, no option to purchase additional incidents (requires upgrade to PSfP/UFP)

ASfP/PSfP other changes, limits and new costs for incidents currently valid:

- 2024 - Azure Cloud Problem Resolution Support (PRS) max. 30 Azure incidents (before also unlimited).
- 2025 – 30 incidents (50 with the right Solution Designations) incl. in PSfP. Additional incidents purchased in multiples of 10 at min. 650\$/incident (engagement for 100 or multiples of 100 at the beginning of each year, 550\$/incident)
- Both contracts probably gone by H2 2027 (exact date not yet known)

Other constraints and “changes” (or new enforcement):

- Tickets for EA customers no longer systematically accepted via ASfP or PSfP (will be some allowance in UFP)
- Same for OnPrem and internal (own IT, ISV/IP development)

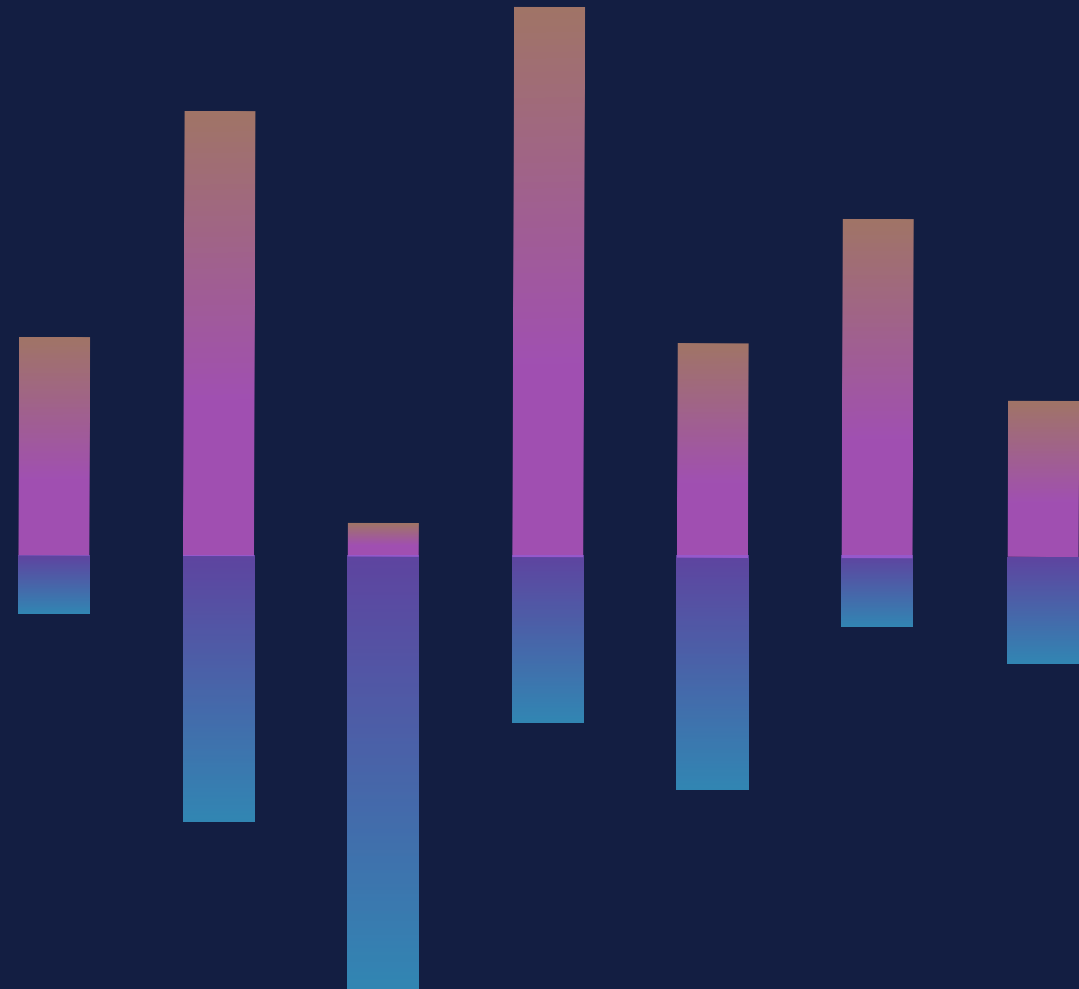
Recommendations:

- Buy limited PSfP BUT be careful about sizing and what UFP will change (sizing, cost, etc.)
- Think about what you promised customers (managing Msft escalations in? Cost?) notably for EA
- Track and control your Msft incident usage

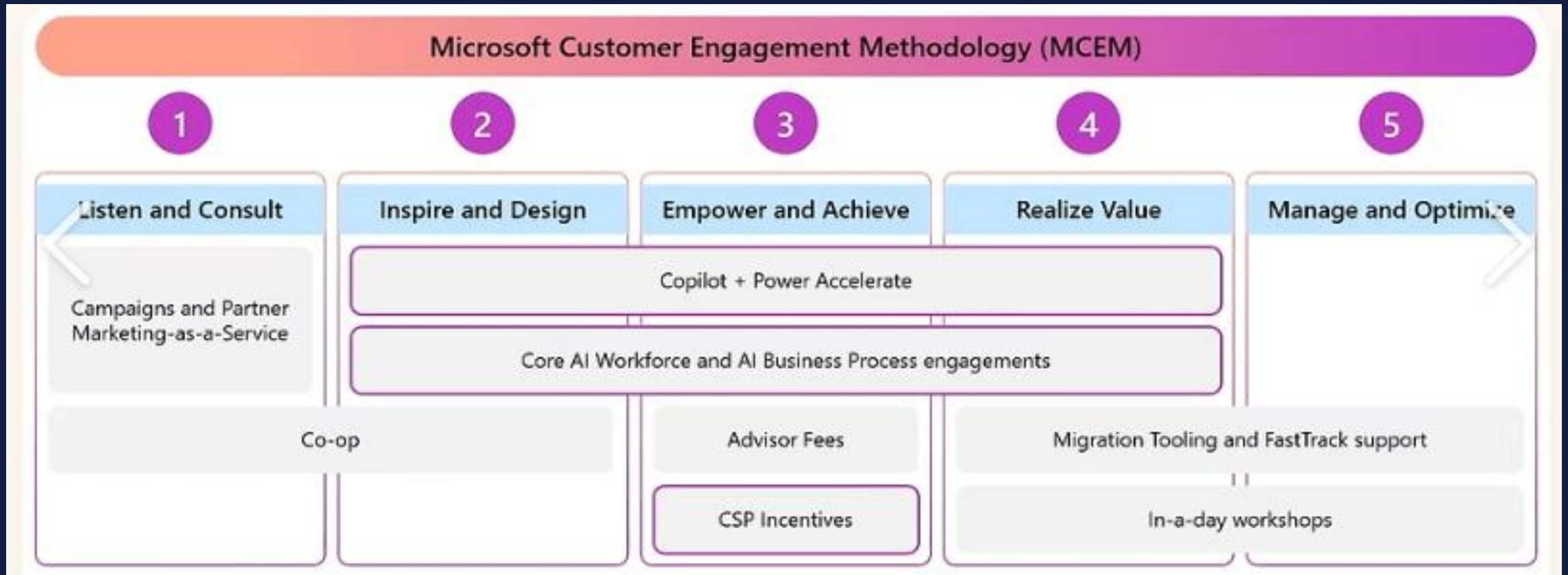
05

Fees and incentives

Short update



Msft FY26 funding to support partners sales – aligned to MCEM



Msft offers funding and incentive programs that:

- offset sales and delivery costs
- support proof-of-concepts
- accelerate customer adoption.

Additionally, we list solutions in the Msft Marketplace (see next slide), increasing discoverability and simplifying customer procurement

BAPA – evolution FY25 to FY26 Bus Apps deployment vouchers



FY25 Pre-Sales Activities			FY26 Pre-Sales Activities		
Stage 1: Listen and Consult	Stage 2: Inspire and Design	Stage 3: Empower and Achieve	Stage 1: Listen and Consult	Stage 2: Inspire and Design	Stage 3: Empower and Achieve
	CRM Vision & Value ERP Vision & Value	CRM Tailored Demo ERP Tailored Demo		CRM Envisioning ERP Envisioning (Business Central eligible)	
	Business Central Needs Assessment	Business Central Migration Assessment		Business Central Immersion Briefing	
	Low Code Needs Assessment Low Code Vision & Value Low Code Governance Strategy Copilot Studio Vision & Value			Copilot + Power Envisioning & PoC	
FY25 Post-Sales Activities			FY26 Post-Sales Activities		
Business Central Deployment Accelerator D365 Performance Optimization D365 Vision & Value Optimization D365 Solution Optimization			Copilot + Power Deployment Accelerator		

BAPA – BUT there are limits per MPC



Maximum workshops

Effective July 1, 2025, each Business Applications incentive initiative will have a maximum earning cap for all participating partners. This cap will be applied to each participating partner at the PartnerOne ID level.

Partner earnings are defined as the amount of approved funding for completed, active, and eligible workshops where Microsoft has received the customer's approval.

Microsoft will evaluate extending the maximum earning cap to partners based on partner impact accountability compliance and budget availability.

Refer to the [Business Applications Partner Success Governance Guide](#) for more information and for maximum earning cap by incentive initiative.

Workshop Name	Cap (set at the PartnerOne ID level)
CRM and ERP Envisioning (cumulative across both)	\$250,000
Business Central Immersion Briefing	\$50,000
Copilot + Power Accelerate	Global: \$2,000,000 Regional: \$750,000

ERP Envisioning Workshop – now also for BC



Drive customer intent and commitment to modernize on-prem ERP system to an AI-powered cloud solution, through a deep-dive assessment and well-crafted vision of the customer's future state. This is a 1:1 pre-sales engagement designed to help progress and close larger Business Central opportunities.

BENEFIT DESCRIPTION

Incentive: \$6K cap (Payout is lower of: # of delivery hours * Market Rate)
OR 7.5% of MSX Opportunity Size

Partner eligibility – Biz Apps Specialization (any) OR Jumpstart participants

Customer eligibility:

- Valid, Open, MSX Opportunity ID
- MCEM Stage: Inspire & Design
- Minimum Opportunity estimated Annual Contract Value size of \$50K USD

CLAIMING PROCESS

Refer to the [MCI Incentives Guide](#) for claiming instructions.

DURATION

- Start date: July 1, 2025
- End date: June 30, 2026

WHAT PARTNERS NEED TO DO

- **Assess:** Create a prescriptive business needs assessment for on-premises ERP migration • Output: Gap analysis, desired business outcomes and measures of success, solution priorities
- Help customer **envision the art of the possible:** build customer confidence by driving vision for business process transformation and articulation of value for migrating to Business Central
- **Build the Plan:** create of a standard business value analysis and proposal

aka.ms/ERPEnvisioning-BCKit

MEASURE OF SUCCESS

- Win every large BC opportunity

Most recent changes – specializations are becoming a requirement



Effective January 2026

Programmatic updates

- **1:Many and 1:1 workshops:** Specific Business Applications Partner Activities (BAPA) workshops are available for 1 partner to deliver to many customers (1:Many) as well as the conventional 1 partner : 1 customer (1:1) format
- **POE requirements:** Partner survey, customer attestations(s) and invoice required, POE template is NOT required for FY26 workshops
- **Max earnings cap:** No limit on the number of claims submitted, instead partners have a max earnings cap

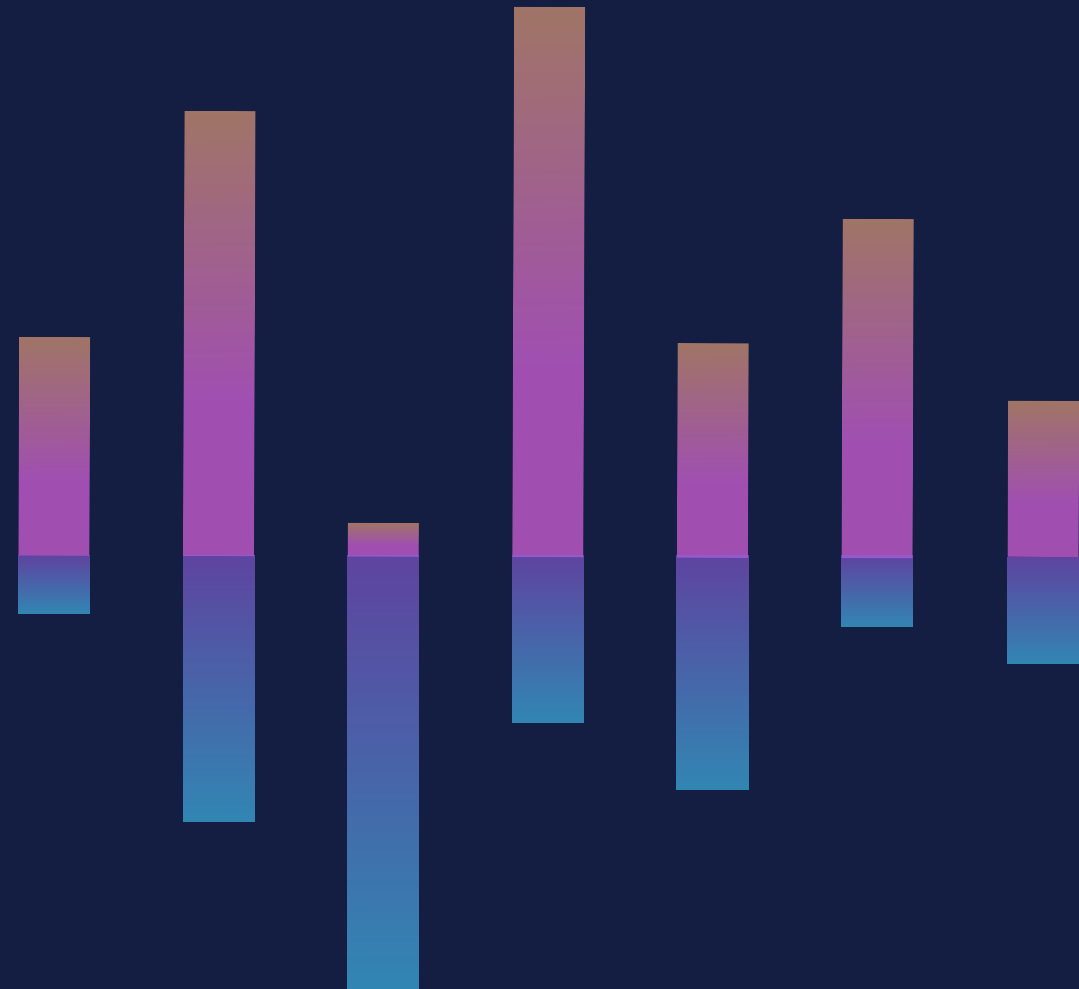
Eligibility updates

- **Partner eligibility:** Partners must have a Business Applications Specialization (SMB Specialization for BC Immersion Briefing)
- **Customer eligibility:** Elevate (formerly TSI) customers eligible for BAPA workshops
- **Product eligibility for ERP Envisioning:** Business Central now eligible
- **Copilot Studio** is now a product qualifier for customer eligibility for **CRM and ERP.**

06

Q & A

Comments?



Q&A

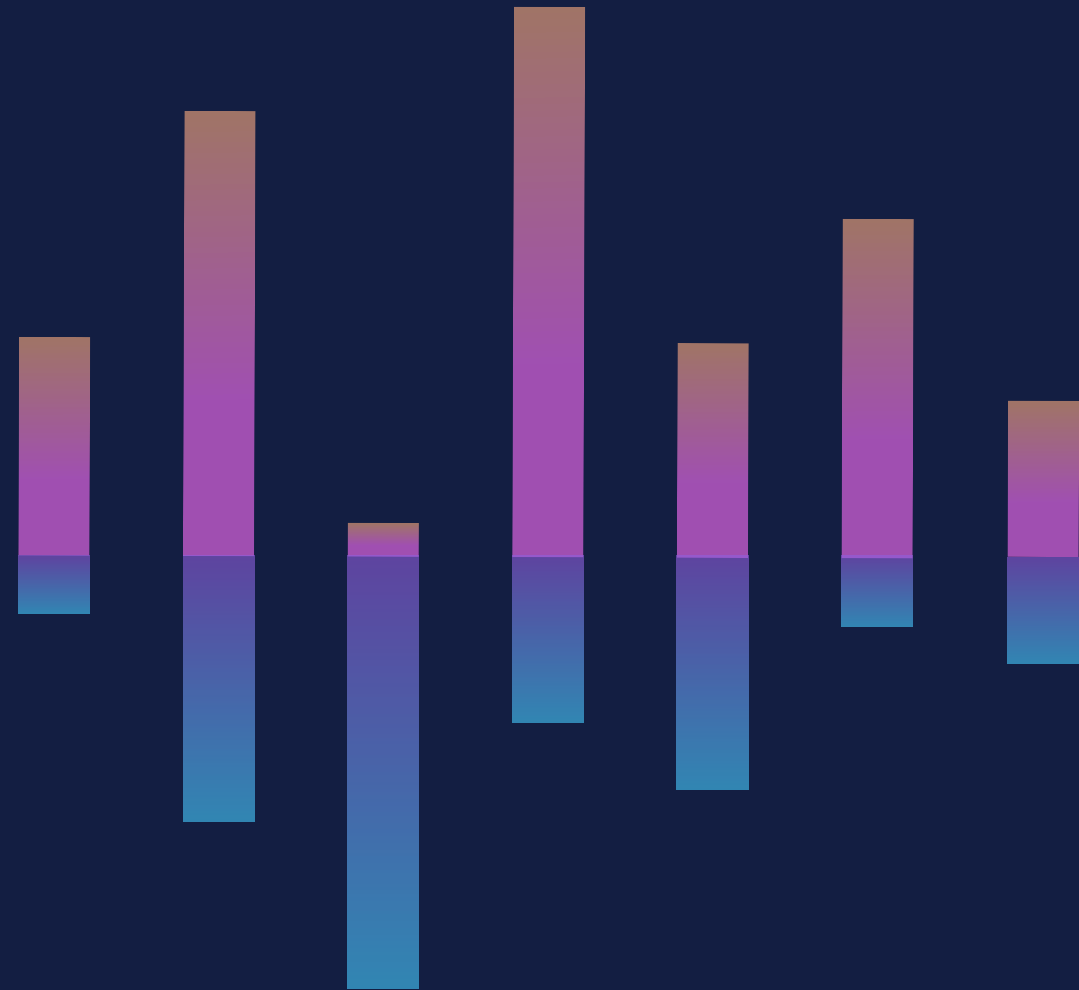


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07

Extra slides

Not presented

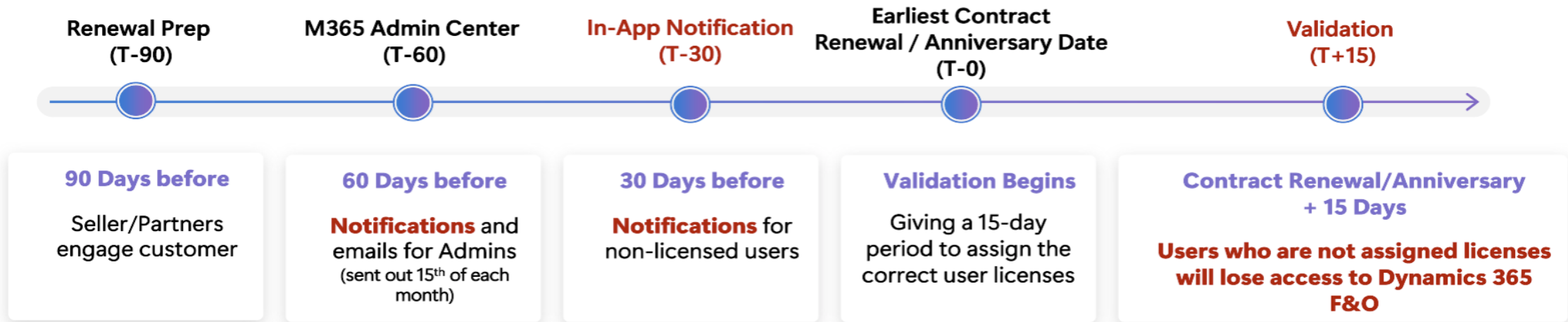


Reminder – this is now happening



Beginning Jan 15, 2026

F&O License Validation Timeline



Examples:

- A customer with a Jan 1st renewal (because it is **before** Jan 15th, 2026) will be subject to validation on Jan 1st, 2027, and start receiving notifications on Dec 1st, 2026.
- A customer with a Feb 1st renewal will start getting in-app notifications Jan 1st, 2026 (T-30 days before their renewal) prompting to contact their administrator to get appropriate license.
- Customers with renewal on Jan 15th will receive notification on Dec 15th, 2025. (T-30 days before their anniversary) prompting to contact their administrator to get an appropriate license.

Sales Transformation with AI

Msft Demo assets



A set of interactive demos that help show CRM transformation

[Demo Guidance on the Microsoft Customer Digital Experiences \(CDX\) site.](#)

Video

A short demo/commercial video showcasing the Dynamics 365 experience.

Click-through demo

Click-through demos giving a mock-up experience for the user with key visuals and client UI.

Full demo

The partner will create a demo tenant where they showcase what a "real" deployment or user scenario might look like.

Depth & Customization →

Msft continues to roll out Solution play demo assets as new capabilities become available. Visit the [Partner Hub](#) to access the latest resources.

Solution Play – Hero		
Use case/innovation demo	Video	Click-through Demos
Sales Transformation with AI		
Solution Play demo	N/A	Available
Sales Research Agent	Available	Available
Close deals faster	Available	Available
Scale winning teams	TBD	Available
Know your customer	Available	Available
Engage on their terms		Available
Other Demos		
Customer Insights Data and Journeys Demo with Copilot and Propensity Modelling (nonprofit industry)	N/A	Available
LinkedIn Sales Navigator Widget in Dynamics 365 Sales Hub	N/A	Available
Sales Funnel Demo - Experience a seamless transition from Marketing to Sales through the perspective of a Sales Revenue Officer	N/A	Available