accenture

CDP Climate Change Response

2021

(CO.1) Introduction

Accenture's path to net-zero

The UN Global Compact has designated this the "decade to deliver" on the UN SDGs and the promise of a greener, more equitable future. Meaningful climate action requires collaboration between businesses, individuals, governments and nongovernmental organizations.

We are committed to enabling global cooperation among business leaders to achieve a low-carbon future. The calls for business action grew louder in 2020 as the world navigated unprecedented challenges, including the ongoing, intensifying climate crisis as well as the global pandemic. At this unique moment when the world is reimagining how to work and live, we have an opportunity to change the business of business by incorporating sustainable practices into the design of operations.

Through our own actions and our work with clients and ecosystem partners, we are helping to transform the global economy into a more sustainable marketplace.

Our environmental strategy focuses on three principal areas:

- Helping our clients achieve their goals, including transitioning to low-carbon energy, migrating to greener IT and responsible value chains
- Reducing our own footprint, including carbon emissions, waste generation and water impact
- Engaging our people to innovate to address key environmental issues

Accenture has set a new goal to achieve net-zero GHG emissions by 2025. Key steps on our path to net-zero are:

1. Our science-based target: By 2025, we aim to reduce our absolute GHG emissions by 11%. This includes a 65% reduction in our scope 1 and 2 emissions.
2. Our move to renewables: We aim to procure 100% of our office electricity from renewable sources by 2023.
3. Our suppliers: by 2025 we will require 90% of our key suppliers—representing three-quarters of our scope 3 emissions—to disclose their targets and actions.

Once we have focused on actual reductions in our emissions, we will reach net-zero by investing in nature-based solutions that will remove carbon from the atmosphere.

Accenture is committed to climate action and we have joined the 400+ companies pledging to do our part to keep global warming below 1.5° Celsius under the UNGC Business Ambition for 1.5° Pledge.

Please read the Accenture United Nations Global Compact: Communication on Progress 2020 (https://www.accenture.com/gb-en/about/responsible-business/responsible-company-citizen) for detailed information about our programs and performance against our climate-related and wider ESG goals.

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(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your consolidation approach to your Scope 1 and Scope 2 greenhouse gas inventory.

Operational control

C1. Governance

Board Oversight

C1.1 Is there board-level oversight of climate-related issues within your organization?

Yes

C1.1a Identify the position(s) of the individuals (do not include names) on the board with responsibility for climate-related issues.

Position of Individual	Please explain [2400 characters]
Board-level committee	Accountability starts with the Board, which provides governance and oversight over the strategy, operations and management of Accenture. Two board-level committees have responsibility for climate-related issues: 1) The Board plays a direct role in the Company's Enterprise Risk Management (ERM) program. Specifically, the Audit Committee, one of four Board-level committees, receives quarterly briefings from the chief risk officer (CRO) and COO on enterprise risk, including business continuity risk factors, among which are climate-related factors. 2) In fiscal 2019, the Board charged the Nominating and Governance Committee of the Board with the responsibility of periodically reviewing the Company's policies and practices on significant corporate social responsibility issues, as codified in the Committee's charter. The corporate social responsibility issues referenced would include any significant climate-related matters (e.g., decisions on major environmental initiatives). This was a change to the Committee's responsibilities and an explicit decision. 3) In fiscal 2020, the Nominating & Governance Committee continued with its oversight and monitoring of climate-related trends. Each committee meeting contains a governance review in which the committee is brought up to date on relevant developments, if any, which may include: investor and other stakeholder expectations on climate-related matters, including expected reporting structures; investor initiatives and climate-related activism; SEC developments regarding climate change and sustainability matters and disclosures; and our integrated ESG reporting, among other items, all of which inform the committee's views regarding Accenture's climate and sustainability positions. In fiscal 2020, Accenture's CEO approved the Company's commitment to a new climate-specific goal: to achieve net-zero carbon emissions across our scope 1, 2 and 3 emissions by 2025. Our CEO is a member of the Board of Directors. Management provides updates to the Board, as appropriate, on our progress against our climate-based commitments.

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If yes,

C1.1b Provide further details on the board's oversight of climate-related issues.

Frequency with which climate-related issues are a scheduled item Select from: • Scheduled - all meetings • Scheduled - some meetings • Sporadic - as important matters arise • Other, please specify	**Governance mechanisms into which climate-related issues are integrated** Select all that apply: • Reviewing and guiding strategy • Reviewing and guiding major plans of action • Reviewing and guiding risk management policies • Reviewing and guiding annual budgets • Reviewing and guiding business plans • Setting performance objectives • Monitoring implementation and performance of objectives • Overseeing major capital expenditures, acquisitions and divestitures • Monitoring and overseeing progress against goals and targets for addressing climate-related issues • Other, please specify	**Please explain [3000 characters]**
Scheduled—some meetings	• Reviewing and guiding strategy • Reviewing and guiding risk management policies	Accountability to advance corporate citizenship at Accenture starts at the top, with our Board, which includes our CEO, who is responsible for providing governance and oversight over the strategy, operations and management of Accenture. In fiscal 2020, Accenture's CEO approved the Company's commitment to a new climate-specific goal: to achieve net-zero carbon emissions across our scope 1, 2 and 3 emissions by 2025. Our CEO is a member of the Board of Directors. In fiscal 2019, the Nominating & Governance Committee, one of four Board-level committees, was charged by the Board with responsibility for key corporate social responsibility matters, which would include climate-related matters. During fiscal 2019, management updated the Committee on various climate-related matters, including investor ESG topics and trends in ESG-related shareholder proposals and proxy advisory ESG-related voting recommendations, among other things. Materials reviewed by the Committee also included reference to ESG reporting frameworks. The Audit Committee, another of the four Board-level committees, also receives quarterly briefings on our Enterprise Risk Management (ERM) program from the chief risk officer (CRO) and COO. The quarterly

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		ERM briefing details our most critical set of risks for review. This process means we could escalate climate risks to the Board as frequently as necessary if climate-related risks (which are already formally included in the ERM process) were within the most critical set of risks escalated for review. The Board also actively and regularly reviews governance best practices, including overseeing Accenture's senior management, to whom it has delegated the authority to manage the day-to-day operations of the Company, including environmental and climate change related matters. Within the company's most senior management group, our Global Management Committee (GMC) Accenture's newly appointed Chief Responsibility Officer and Global Sustainability Services Lead oversees the integration of sustainability and responsibility for all stakeholders into our client services as well as our operations. The Chief Responsibility Officer is responsible for setting our environment strategy, which envelops our net-zero goal (across scopes 1, 2 and 3) and science-based target. Our COO is responsible for operationalizing our net-zero goal and SBT. Therefore, there is dual accountability at the GMC level. Further, the leadership team may put climate-related issues on the agenda of Board meetings or leverage the committee structure to escalate discussion.

C1.2 Provide the highest-level management position(s) or committee(s) with responsibility for climate-related issues.

Name of the position/s and/or committees	**Responsibility** **Select from:** • Assessing climate-related risks and opportunities • Managing climate-related risks and opportunities • Both assessing and managing climate-related risks and opportunities • Other, please specify	**Frequency of reporting to the board on climate-related issues** **Select from:** • More frequently than quarterly • Quarterly • Half-yearly • Annually • Less frequently than annually • As important matters arise • Not reported to the board
Chief Operating Officer (COO)	Both assessing and managing climate-related risks and opportunities	Quarterly

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C1.2a Describe where in the organizational structure this/these position(s) and/or committees lie, what their associated responsibilities are, and how climate-related issues are monitored

Where in the organizational structure this position lies: Accountability to advance environmental performance at Accenture starts at the top, with our Board, which includes our CEO, who is responsible for providing governance and oversight over the strategy, operations and management of Accenture. In Accenture's fiscal 2020 proxy, we discuss "Active Board oversight of strategy, risk management and environmental, social and governance ("ESG") initiatives." We go on to say, "our Board provides robust oversight of our strategy, enterprise risk management program and ESG initiatives, among other topics."

How this works: The Audit Committee, one of four Board-level committees, comprises four members of the Board, each of whom is deemed to be "independent" and this Committee oversees Accenture's accounting, financial reporting processes and audits of financial statements and internal controls. The Audit Committee receives, at a minimum, quarterly briefings on our Enterprise Risk Management (ERM) program from our chief risk officer (CRO) and COO. The CRO coordinates the Enterprise Risk Management process and actively monitors business continuity risks, including climate-related risks, as part of that process; the CRO and COO then report on business continuity to the Board quarterly (again, including climate-related risks as necessary).

The ERM briefing given by our CRO and COO details our most critical set of risks for review. This process means we could escalate climate risks to the Board as frequently as necessary—even to every Board meeting—if climate-related risks were within the most critical set of risks for review.

While historically the chief operating officer was also our chief risk officer, in fiscal 2020 we separated the roles and created a standalone chief risk officer position that reports to the chief operating officer and is focused on supporting the Company's risk management program. The COO is responsible for all operational matters and continues to report to the CEO.

The responsibility for managing each of our highest-priority risks is assigned to one or more members of our global management committee. Our global management committee (GMC) now also includes our Chief Responsibility Officer and Global Sustainability Services Lead. This role was created in fiscal 2020 to help implement Accenture's 360-degree value strategy for our clients and for our Company. The Chief Responsibility Officer is responsible for setting our environment strategy, which envelops our net-zero goal and science-based target. Our COO is responsible for operationalizing the net-zero goal and SBT. Therefore there is dual accountability at the GMC level.

How climate-related issues are monitored:

Accenture's Global Environment Director 1) meets monthly with our network of Environment Leads to discuss emerging issues, including risks, 2) meets at least quarterly with the ERM lead to discuss changing risk conditions across all time horizons, 3) drives an annual, operational environmental risk assessment with the Environment Leads as part of our ISO14001 certified Environment Management System, which factors in the time horizon of the risk. The Environment Leads use external and internal information to identify relevant risks and assess the nature of our risk exposure—e.g., financial, client delivery, legal. Results have been shared annually with varying levels of Environment governance, and escalated as needed to senior leadership.

Further, Accenture maintains an ERM program, whereby the Company looks at risks across the company and prioritizes those for additional management and Board oversight. The Board of Directors validates this risk priority annually and receives quarterly briefings on changing risk conditions. Climate-related risks would be considered as part of that annual assessment and quarterly briefings, as needed, taking into account potential severity of impacts, likelihoods, and the effectiveness of management's risk mitigation.

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All members of the GMC have input into that annual assessment process and can escalate climate-related risks as appropriate. This linkage is further strengthened by the fact that our GMC includes our Chief Responsibility Officer and Global Sustainability Services lead. The Chief Responsibility Officer is responsible for setting our environment strategy, which envelops our net-zero goal and science-based target. Meanwhile, our COO is responsible for operationalizing these targets. Therefore there is dual accountability at the GMC level.

Employee Incentives

C1.3 Do you provide incentives for the management of climate change issues, including the attainment of targets?

Yes

Provide incentives for the management of climate-related issues	Comment
Yes	A number of Accenture leaders and functions have critical roles to play in managing climate change issues. As such, a number of teams and individuals are incentivized to drive progress against climate change issues.

If yes: C1.3a Please provide further details on the incentives provided for the management of climate change issues.

Entitled to incentive?	Types of incentive	Activity incentivized	Comment
Chief Operating Officer (COO)	Monetary reward	Emissions reduction target	**Accenture's Chief Operating Officer (COO):** Accenture's COO is accountable for operationalizing Accenture's science-based GHG emissions reduction target and net-zero goal. Progress against this target is one of multiple factors considered in the performance evaluation and performance pay of our COO. This indicator is directly linked to our efforts to address climate change and it supports our commitment to fostering sustainable growth for our company and our stakeholders.
Chief Procurement Officer (CPO)	Monetary reward	Supply chain engagement	**Accenture's Chief Procurement Officer (CPO):** In fiscal 2020, Accenture's CPO was accountable for three specific priorities that contribute to addressing our supply chain emissions and environmental performance: **1) Environmental criteria included in purchases:** Our geographic Procurement teams include environmental, social and governance (ESG) performance of prospective suppliers as a weighted factor for purchasing decisions in the categories with the largest sustainability impact (IT, travel, and workplace and facilities). We continue to expect and support our Procurement teams to implement these factors and monitor their performance. **2) Supply chain engagement:** As part of our new goal to reach net-zero emissions by 2025, we have set an ambitious target requiring 90% of our key suppliers, which account for 75% of our

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Entitled to incentive?	Types of incentive	Activity incentivized	Comment
			scope 3 emissions, to disclose their impact and actions being taken to reduce emissions through channels like CDP. During our first year of tracking progress against the new goal, 57% of suppliers disclosed their targets, and 57% disclosed the actions they are taking (measured through CDP Supply Chain). **3) Procurement of renewable electricity:** Our renewable electricity initiative—part of our supply chain sustainability strategy—aims to reduce greenhouse gas (GHG) emissions, energy costs and our per-person carbon footprint. We have now committed to sourcing 100% renewable electricity in our locations by 2023 and the CPO is directly responsible for executing Accenture's renewable energy strategy to meet this goal. Progress against these priorities and targets is one of multiple factors considered in the performance evaluation and performance pay of our Chief Procurement Officer. This indicator is directly linked to our efforts to address climate change because it supports Accenture to reduce GHG emissions within its supply chain.
Chief Sustainability Officer (CSO)	Monetary reward	Emissions reduction project	**Accenture Chief Responsibility Officer and Global Sustainable Services Lead** is responsible for setting our environment strategy, which envelops our net-zero goal and SBT. The Chief Responsibility Officer's work spans ESG issues as they relate to our business, clients and ecosystem partners.
Buyers/Purchasers	Monetary reward	Environmental criteria included in purchases	**Accenture Global Supplier Inclusion and Sustainability team:** Key members of this team are directly incentivized to drive actions supporting CO_2 emissions reduction across Accenture's geographic procurement operations. For example, the Global Procurement Sustainability Lead's remuneration is directly affected by a) level of supplier engagement and progress as measured through CDP, b) ongoing leadership on environment strategy implementation of new projects and improvements to include environmental considerations or weighting when purchasing goods and services by local procurement teams. These indicators are directly linked to our efforts to address climate change because they support Accenture to reduce GHG emissions within its supply chain. Additionally, the Global Supplier Inclusion & Sustainability Lead (to whom the Global Procurement Sustainability Lead reports) has scope to impact all categories in terms of sustainability—for procurement activities across the whole of Accenture. The Global Supplier Inclusion & Sustainability Lead also reports directly to the CPO, demonstrating the importance attributed to sustainability in Accenture's supply chain.

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Entitled to incentive?	Types of incentive	Activity incentivized	Comment
Facilities Manager	Monetary reward	Energy reduction target	**Accenture Operational Leads accountable for geographic energy goals:** Accenture Operational Leads are accountable for geographic energy goals and each has an environmental target within their formal performance objectives. This environment target includes an energy-related goal, which is reviewed by the global operational lead. If operational leaders meet their performance objectives, including their environmental targets, they are eligible for higher performance ratings, which correspond to higher compensation and recognition. These energy reduction targets are directly linked to our efforts to address climate change because if Accenture's electricity usage decreases, then our Scope 2 carbon emissions are reduced.
Environment/ Sustainability Manager	Monetary reward	Efficiency target	**Accenture Geographic Unit Environment Leads responsible for global ISO 14001 management:** Accenture's geographic Environment Leads are accountable for successful audits for our global ISO 14001 certification, where sites fall within their geographic responsibility. Currently, we have more than 60 key sites in scope for our global certificate. If operational employees meet their performance objectives including their environmental targets, they are eligible for higher performance ratings, which correspond to higher compensation and recognition. These incentives are directly linked to our efforts to address climate change because our ISO 14001 certified locations have emissions identified from electricity as a significant aspect, requiring reduction targets and action plans.
Management Group	Monetary reward	Other: sales of sustainability services	**Accenture Sustainability Services and Resources leadership teams:** These services help generate emissions reductions for clients. The leadership of these practices is incentivized, through variable pay based on sales to clients, to help our clients manage emissions, from setting targets, to monitoring and measurement, to helping develop performance management and incentives. Globally, the practices are responsible for delivering Greenhouse Gas (GHG) management solutions to clients. The leaders' variable pay is based on the growth of these products or services, as well as other criteria. Where sales increase in this field, leaders are eligible for higher compensation and recognition. Many of these offerings have the direct objective of assisting clients to minimize, manage, measure and report their GHG emissions as part of the wider sustainability remit. The incentivized performance indicator is "achieving client sales of sustainability-oriented services." These incentives are directly linked to our efforts to address climate change because they support our clients to address their GHG emissions (Scope 1, and/or 2) and often those of their value chain (Scope 3).

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C2 Risks and Opportunities

Time Horizons

C2.1 Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?

Yes
No

C2.1a How does your organization define short-, medium- and long-term horizons?

Time horizon	From (years)	To (years)	Comment
Short-term	0	2	These time horizons are directly commensurate with the nature of Accenture's business. As noted in Accenture's 2020 Annual Report on Form 10-K "Developments in the industries we serve, which may be rapid, also could shift demand to new services and solutions." As our services rapidly rotate with the needs of our clients, as driven by technology and innovation, so too must the rest of the business; therefore, a short-term time horizon is critical and highly relevant in a fast-paced, rapidly changing environment. This time horizon is consistent across all categories of risk, including climate-related.
Medium-term	2	5	Equally important is a slightly longer horizon. At 5 years or less, this allows us to look at the business from a slightly longer time dimension. Strategic planning, financial planning, etc., all have a foot in the present/short term, but also have a foot in the future allowing us to plan for the near-term future of our business. This time horizon is consistent across all categories of risk, including climate-related risk.
Long-term	5	10	The longer-term horizon is much less certain for us. This is because we are a people-based, technology-driven company. Our aim is to provide the market innovative services that evolve with the ever-changing, disruptive world of technology. Disruption is less predictable, certainly in the long term. We are also not a company with hard assets (e.g., real estate), and need to be agile to operate in this changing environment. That said, as needed we will take a longer-term view. This time horizon is consistent across all categories of risk, including climate-related risk.

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C2.1b How does your organization define substantive financial or strategic impact on your business?

Substantive financial or strategic impact encompasses a few concepts. Firstly, we look at direct financial implications, such as revenue or cost, but second it also includes more strategic implications such as reputation and client relevance. Client relevance can be quantified through the increase of revenue in certain services. As we implement Accenture's 360-degree value strategy for our clients, sustainability and ESG issues are at the forefront of not just Accenture's mind, but our clients' minds, which is projected to create significant future revenue opportunities.

We see quantifiable revenue across a range of sustainability-related opportunities. As we seek to sell these services to our clients, it is also important to us from a reputation perspective that we lead from the front, implementing our own carbon reduction and net-zero goals, and utilizing renewable energy sources.

Separately, there are cost implications to our business as we feel the increased impacts of climate change on the world. Accenture is a geographically diverse company, operating across the globe, where we may be subject to changing regulations, e.g., the South Africa Carbon Tax, or the increasing acute weather events which may affect our people, facilities, or supply chain, as well as more sustained trends that drive issues such as water shortages.

We estimate that a reasonable assessment of annual financial impact for these types of events to be approximately US$10 million based on our 10-year history of events and trends. The financial impact tends to be driven by loss of productivity to our people/inability to bill for services, property damage, professional fees to assist with clean-up or other post-even activities, and additional expenses driven by our response to disruptions such as hotel, transportation, and per diem costs should we assist with short-term relocation of our people. Accenture has not yet had a business disruption caused by acute or chronic weather events, or related supply chain disruptions, that has needed disclosure in our 10Q or 10K financial disclosures, which would indicate a different level of materiality.

C2.2 Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities

Value chain stage(s) covered	Risk management process	Frequency of assessment	Time horizon(s) covered	Description of process
Select all that apply: • **Direct operations** • **Upstream** • **Downstream**	Select from: • **Integrated into multi-disciplinary company-wide risk management process** • A specific climate-related risk management process	Select from: • **More than once a year** • Annually • Every two years • Every three years or more • Not defined	Select all that apply: • **Short-term** • **Medium-term** • **Long-term** • None of the above/Not defined	(see below)

Description of process column:

Risks: Very frequently—sometimes daily—Environment Leads and the Environment Director monitor short-medium term changing conditions—e.g., weather events, commodity scarcity. The Environment Leads use external and internal information to identify relevant risks and assess the nature of our risk exposure—e.g., financial, client delivery, legal (covering operations, upstream and downstream). These risks are escalated through our Environment Leads, as well as our Geographic Services and Global Asset Protection functions to determine what actions, if any, are needed, e.g., we may choose to exit certain building locations, or build up our resilience through business continuity planning or technology redundancy.

Accenture's Global Environment Director 1) meets at least monthly with our network of Environment Leads to discuss emerging risks, 2) meets at least quarterly with the ERM lead to discuss changing risk conditions across all time horizons

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(including long-term risks), 3) drives an annual, operational environmental risk assessment with the Environment Leads, which factors in the time horizon of the risk. The results of this assessment have been shared annually with our environment governance groups and Accenture's COO as the individual accountable for delivering on Accenture's climate targets from within our Global Management Committee (GMC).

Where significant enough, these risks (upstream, operations and downstream) may also be escalated for consideration in the Company-wide ERM assessment. Accenture maintains an ERM program, whereby the Company looks at risks across the company and prioritizes those for additional management and Board oversight. The Board of Directors validates this risk priority annually and receives quarterly briefings from the CRO and COO on changing risk conditions. All members of the GMC have input into that annual assessment process and can escalate climate-related risks as appropriate.

Opportunities:

Upstream: through our environment leads, identify upstream opportunities—such as how to drive up our use of renewable energy across our operations—through our Environment Director, Environment governance groups (e.g., our Environment Steering Committee), Chief Responsibility Officer and COO, and ultimately to our CEO where relevant. This mechanism led to our CEO signing the UNGC Business Ambition for 1.5° Pledge and approving Accenture's new net-zero goal.

Downstream: Within the company's most senior management group, our Global Management Committee (GMC), Accenture's Chief Responsibility Officer and Global Sustainable Services Lead is responsible for identifying opportunities to serve our clients (downstream) in new climate-related service opportunities. We define as substantive the opportunities that can provide the greatest number and highest-value client service opportunities. Priority client opportunity areas include 1) helping our clients with the transition to net-zero; 2) sustainable technologies/green IT.

We then actively innovate services in these areas and prioritize identifying client opportunities. We invested $871 million in research and innovation in fiscal 2020, including in high-priority sustainability services for clients in the short-medium term. To make this strategy real, Accenture then creates global and local strategic plans to focus efforts depending on the best revenue and client service opportunities.

Risks—mitigating, transferring etc: Through the risk processes we have already set out (ERM process and operational risk process) we identify the highest-priority risks and those we can influence most effectively, across all time horizons. We make decisions about how to respond to identified risks with visibility from the CEO and COO as outlined here. Generally, we look to mitigate and control our risk, e.g. leasing our real estate portfolio which allows us to be agile and adapt to changing conditions. We also have risk transfer strategies in place through insurance which would apply to business disruptions and other specific scenarios.

Managing a transition risk—reporting obligations: Accenture's geographic Legal and Environment Leads monitor emerging regulation and report new requirements to the Environment Director as needed (annually at least), resulting in a multi-country view. We capture and constantly update emissions/energy reporting obligations via our ISO14001-certified EMS. European Commission Energy Efficiency Directive (EED)-driven requirements to publish sustainability metrics were identified through this route. In 2017, Accenture in Sweden was obliged to begin reporting key energy metrics to the Swedish Energy Agency and this remains the case in fiscal 2020. As a result of this new requirement, we reviewed our data capture practices in Sweden and delivered some process improvements, e.g., 1) we were able to get hourly data for our energy consumption for the bigger offices in one city, improving our ability to analyze our usage patterns; 2) we worked to improve the availability of data around leased cars. We prioritize understanding the regulatory landscape and maintaining compliance, but they are not currently substantive because these are 1) not globally applicable to us, rather, country-specific, 2) not burdensome requirements—we already collect these metrics for management purposes.

Managing a physical risk—extreme weather: While we lease nearly all our locations, business continuity, disaster recovery planning and crisis management are critical. We know to anticipate these events—our Global Asset Protection team focuses on the safety and security of our people, and we have enhanced our technology to notify our people of risks

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in their vicinity, e.g., acute weather events, and non-climate events. Our Business Resilience Services team proactively builds resilience into our client delivery in anticipation of disruptions through risk assessment and formal continuity plans. For example, Accenture in India has more than 200,000 people. Concentrating our global delivery capability in these locations presents a number of operational risks, many of which are beyond our control. As a result, Accenture is intentional in terms of our real estate planning to try and mitigate this risk from the onset and establish business continuity processes in the event of an incident. We diversify our locations, e.g. we operate in nine cities in India, and within those cities proactively disperse office locations. We also may build in redundancy to allow us to divert client operations to other locations or utilize technology to enable remote working solutions. We indicate that this is a substantive risk to Accenture in our 10-K. Extreme weather events might generate reduced revenue for Accenture from decreased production capacity. We manage this risk through our Procurement, Ecosystems, Business Resilience and Geographic Services functions. Risks are further escalated into our Enterprise Risk program as appropriate.

C2.2a Which risk types are considered in your organization's climate-related risk assessments?

Risk type	**Relevance & Inclusion** *Select from:* • *Relevant, always included* • *Relevant, sometimes included* • *Relevant, not included* • *Not relevant, included* • *Not relevant, explanation provided* • *Not evaluated*	**Please explain [2500 characters]** Your response should explain: - Your decision on the relevance and inclusion of this risk type in your risk assessment. - For every risk type deemed relevant, an example of a specific risk considered in your assessment. - If you choose 'Not relevant, explanation provided': why this risk type is not deemed relevant.
Current regulation	Relevant, always included	**Relevant- YES.** **Substantive Company-wide-NO.** Accenture's Code of Business Ethics states that "we comply with all laws, whether local, national, or regional." Understanding what those laws are that we are subject to, and how we maintain compliance, is therefore important to us. Climate-related regulation is no exception. Therefore, we have a structure of geographic Environment Leads and Geographic Legal Leads who are responsible for monitoring local climate-related regulations to which we may be subject. We monitor our adherence to the current regulations across our geographies through our ISO14001-certified EMS. To date, this risk has not been substantive for Accenture—we are a professional services company, we are not asset-intensive, and we are not operating in a carbon-intensive industry. Therefore, we are not subject to the same level or speed of regulatory change as companies in high-emitting sectors. Accenture is generally only required to report emissions/energy, both of which we already capture through our EMS and environment programs. As an example of this risk type, the European Commission Energy Efficiency Directive (EED) has already affected a number of European countries where Accenture operates, including Sweden, Denmark and Finland. In 2017, Accenture in Sweden was obliged to begin reporting key energy metrics to the Swedish Energy Agency. Also prompted by EED, Accenture in Finland and Denmark began external audits of key environmental metrics in 2016. We continue to prioritize understanding the regulatory landscape, meeting these requirements and maintaining compliance, but they

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Risk type	Relevance & Inclusion *Select from:* • *Relevant, always included* • *Relevant, sometimes included* • *Relevant, not included* • *Not relevant, included* • *Not relevant, explanation provided* • *Not evaluated*	Please explain [2500 characters] Your response should explain: - Your decision on the relevance and inclusion of this risk type in your risk assessment. - For every risk type deemed relevant, an example of a specific risk considered in your assessment. - If you choose 'Not relevant, explanation provided': why this risk type is not deemed relevant.
		are not substantive because (1) these are not applicable to use across the globe, but are country-specific, (2) are not burdensome requirements on our organization—we already collect these metrics internally for environmental management purposes, and (3) the additional effort involved in disclosing them externally and/or undergoing any audit activity is met within existing job roles for the Environment Leads and Legal colleagues. Further, because it is our business practice to lease rather than own almost all of our locations, we are not often subject to regulations. Many regulatory changes are currently targeting the owners of facilities, not the lessees.
Emerging regulation	Relevant, always included	**Relevant- YES.** **Substantive Company-wide-NO.** In order to comply with our Code of Business Ethics, which states that "we comply with all laws, whether local, national, or regional," we must have an eye on today (current regulation as mentioned above) and the future (emerging regulation). As it relates to climate-related regulation, we know this is an area that has become more active in recent years. As such, we have processes in place to ensure that our geographic Environment Leads and geographic Legal Leads are monitoring the regulatory landscape to understand what may be coming down the pipeline. This is important as there may be effort needed to ensure we understand the requirements, have the right management and measurement processes in place, and can demonstrate compliance accordingly. An example of one such emerging regulation we are monitoring is the South African Carbon Tax bill, which came into force in 2019 and requires organizations using fossil-fuel generated electricity or heat over a certain threshold to report their emissions to the Department of Environmental Affairs and/or pay some form of levy. More than 60% of South Africa's overall energy mix (across the country) is currently based on fossil fuels; therefore, our Accenture operations in South Africa could be impacted by this legislation. Our South Africa Environment Lead tracks the possible impact of this legislation within our EMS and discusses it periodically with the Environment Director, as well as reporting on our status against this specific issue annually to the Environment Director. While we will monitor and act where appropriate, this is not currently a material risk to Accenture for several reasons: (1) Through our ISO14001-certified EMS we track our electricity

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Risk type	Relevance & Inclusion *Select from:* • *Relevant, always included* • *Relevant, sometimes included* • *Relevant, not included* • *Not relevant, included* • *Not relevant, explanation provided* • *Not evaluated*	Please explain [2500 characters] Your response should explain: - Your decision on the relevance and inclusion of this risk type in your risk assessment. - For every risk type deemed relevant, an example of a specific risk considered in your assessment. - If you choose 'Not relevant, explanation provided': why this risk type is not deemed relevant.
		emissions today and could easily respond to reporting requests as needed, (2) We are a professional services company, are not asset-intensive, are not operating in a carbon-intensive industry, and therefore our electricity needs are lower in general across the board, (3) we are geographically diverse operating across the globe, and our South Africa footprint is small in comparison to the whole—accounting for less than 1% of our overall employee headcount, and (4) there is nothing significant in the pipeline to suggest this will be disruptive to Accenture in the near future. We anticipate that the actions we are taking today will well position us for compliance with future, or emerging legislation, in this area.
Technology	Relevant, always included	**Relevant- YES.** **Substantive Company-wide-NO.** This risk is relevant Company-wide, but not substantive Company-wide because 1) we have very dispersed operations across cities, countries and regions; 2) we have built technology redundancy into our business continuity planning, e.g. if we needed to move client operations from one facility to another; and 3) we have moved 95% of our applications off-site to the cloud, improving energy efficiency and reducing our localized technology risk. As an example of our technology risks: As noted in our 10-K, our alliance partner and vendor relationships have the potential to adversely affect our results of operations. These companies are often technology and software providers who are critical to the solutions and services we provide to our clients. While there are many dimensions that we highlight as to how these companies could adversely impact our operations, one key example of risk to us is whether these alliance partners and vendors are equally building resiliency into their business for business disruptions, such as those caused by acute extreme weather events. As an example, we are heavy users of collaboration tools, such as Microsoft Teams, and we utilize various cloud-based platforms in our service delivery for IT hosting. If natural disasters or other physical risks caused disruptions that our suppliers were not prepared for, this could impact our ability to deliver our services to clients. Many Accenture people routinely work virtually with colleagues and clients. Any disruption to our collaboration tools would affect our ability to deliver to our clients. If those services were to experience an outage, this is a technology risk that might affect our ability to do our work and meet our commitments. For example, Accenture is

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Risk type	Relevance & Inclusion *Select from:* • *Relevant, always included* • *Relevant, sometimes included* • *Relevant, not included* • *Not relevant, included* • *Not relevant, explanation provided* • *Not evaluated*	Please explain [2500 characters] Your response should explain: - Your decision on the relevance and inclusion of this risk type in your risk assessment. - For every risk type deemed relevant, an example of a specific risk considered in your assessment. - If you choose 'Not relevant, explanation provided': why this risk type is not deemed relevant.
		one of the world's largest users of Microsoft Teams, with more than 500,000 users. As an additional technology risk, our Operations business depends on reliable energy sources for server temperature management. We run front-, middle- and back-office services on behalf of our clients through our Operations business. Therefore, extreme weather events might, therefore, generate reduced revenue for Accenture from decreased production capacity. We manage this risk through our Procurement, Ecosystems, Business Continuity, and Geographic Services functions. Risks are further escalated into our Enterprise Risk program as appropriate.
Legal	Relevant, always included	**Relevant- YES.** **Substantive Company-wide-NO.** With any risk assessment, it is critical to understand what legal risk may be relevant. We have already addressed current and emerging regulations; the regulatory environment is a key consideration for us, though not yet substantive in the context of climate-related risk. The same can be said when taking a broader legal context view. Broadly speaking, we continue to re-evaluate where we have potential for legal risk (i.e., we believe it is relevant to ask ourselves this question), though we have not seen this materialize in any way to date. As an example of a relevant risk, Accenture has not had climate-related litigation, nor do we believe we have financial liability for causing climate change due to the nature of our business—Accenture is a professional services company, non-asset intensive, and not operating in a high-emission type of industry. As a second example of a relevant risk, we do have the potential for legal risk are it relates to our client contracts, for obligations to provide services and the legal recourse our clients might have, should we fail to meet the terms of our contracts. The most relevant example is for the continuity of our services in the event of extreme weather causing disruptions and failure to meet client obligations. For example, our client contracts, which would vary by client, could include terms and conditions requiring recourse if service level agreements are not met, or other productivity metrics are not met. Tying back to our financial impact assessment of approximately US$10 million impact, this has historically not been a significant issue as it is important that our client contracts reflect the reality of the risk and we have the right understanding with clients as to our recovery responsibilities so as not to take on undue legal risk. We

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Risk type	Relevance & Inclusion *Select from:* • *Relevant, always included* • *Relevant, sometimes included* • *Relevant, not included* • *Not relevant, included* • *Not relevant, explanation provided* • *Not evaluated*	Please explain [2500 characters] Your response should explain: - Your decision on the relevance and inclusion of this risk type in your risk assessment. - For every risk type deemed relevant, an example of a specific risk considered in your assessment. - If you choose 'Not relevant, explanation provided': why this risk type is not deemed relevant.
		speak on this topic in depth in our risk responses—the risk is primarily financial and delivery, though it is important the legal approach is coordinated. We monitor and escalate these risks through our ERM program as necessary, and highlight them in our 10-K.
Market	Relevant, always included	**Relevant- YES.** **Substantive Company-wide-NO.** As a professional services company, understanding market expectations is critical to our success and our ability to protect shareholder value. At a macro level, we do not operate in a high-emission industry. As such, we are less affected by market shifts in sentiments (i.e., negative attention to carbon-rich companies) or affected by commodity price shifts/shortages. However, we may be indirectly affected if an industry as a whole is impacted, such as if investment spending in technology declines due to rising commodity prices. At an operational level, we strive to be a responsible business. We have put stipulations into our procurement practices, such as procurement checklists that have climate-related selection criteria, or requirements for ISO certification. We need to understand the market expectations of our clients and partners and be prepared to evolve as appropriate. By way of example, several years ago it became clear, particularly in Europe, that clients were likely to require ISO 14001-certified EMS from their suppliers. Initially, this was particularly the case with certain clients in Spain, leading to one of our first ISO 14001 certifications in a Madrid location in response to a key client that indicated ISO 14001 was a priority in their Requests for Proposals. If we were unable to achieve that global ISO 14001 certification, there was potential it could impact our ability to win contracts, and increasingly so as clients began to integrate this requirement into their procurement processes more generally. As a result, Accenture established its global EMS and underwent ISO14001 audits in more than 60 locations, with maintenance audits continuing since that time. We also continue to gauge market reactions through our Investor Relations team. These engagement activities produce valuable feedback that is communicated to and considered by the Board to inform our decisions and strategy, as appropriate.
Reputation	Relevant, always included	**Relevant- YES.** **Substantive Company-wide-NO.**

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Risk type	Relevance & Inclusion *Select from:* • *Relevant, always included* • *Relevant, sometimes included* • *Relevant, not included* • *Not relevant, included* • *Not relevant, explanation provided* • *Not evaluated*	Please explain [2500 characters] Your response should explain: - Your decision on the relevance and inclusion of this risk type in your risk assessment. - For every risk type deemed relevant, an example of a specific risk considered in your assessment. - If you choose 'Not relevant, explanation provided': why this risk type is not deemed relevant.
		Reputation risk is the culmination of several different categories of risk, as detailed in Accenture's 10-K. It is highly relevant to Accenture because our reputation as a responsible business, trusted advisor, technology leader, and other things drive our success as a profitable business. It can further affect our ability to attract top talent, establish trust with clients and continue to sell work. In short, it matters. Accenture generates revenue from sustainability-related client services e.g., helping clients improve their climate disclosures. We need both the capability and knowledge to support our clients in their journey, but are also leading our own climate agenda and carbon targets as an example. Our reputation could suffer with our clients and our employees if we were not also equally committed or if we were unable to meet increasing expectations related to carbon reduction goals or other climate-related initiatives set out in client requests for proposals. Separately, and covered below, reputation risk can be an outcome of another risk, which is also something we are cognizant of, and discuss in our 10-K risk factors. We discuss concentration of people and delivery capability in India and the Philippines and note that extreme weather events have the potential to cause disruption. As stated in our 2020 10-K, "Our business continuity and disaster recovery plans may not be effective, particularly if catastrophic events occur. If any of these circumstances occurs, we have a greater risk that interruptions in communications with our clients and other Accenture locations and personnel, and any down-time in important processes we operate for clients, could result in a material adverse effect on our results of operations and our reputation in the marketplace." We talk about this further under Acute Physical risks, which we note as substantive to Accenture.
Acute physical	Relevant, always included	**Relevant- YES.** **Substantive Company-wide-YES.** Acute physical risks, which we have defined later in this disclosure as driven by extreme weather events, exist primarily because we have large concentrations of people and infrastructure located in more than 200 cities across 50 countries. We have based large portions of our delivery capability in India and the Philippines. Concentrating our global delivery capability in these locations presents a number of operational risks, many of which are beyond our control. While not the only driver of disruption, extreme weather events have the potential to disrupt delivery operations by impacting our people and our locations. For example, if an extreme

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Risk type	Relevance & Inclusion *Select from:* • *Relevant, always included* • *Relevant, sometimes included* • *Relevant, not included* • *Not relevant, included* • *Not relevant, explanation provided* • *Not evaluated*	Please explain [2500 characters] Your response should explain: - Your decision on the relevance and inclusion of this risk type in your risk assessment. - For every risk type deemed relevant, an example of a specific risk considered in your assessment. - If you choose 'Not relevant, explanation provided': why this risk type is not deemed relevant.
		weather event were to affect a large facility (in some sites in India we have several thousand employees), this might affect our ability to keep client systems online, while we transferred this activity to another delivery center to provide back-up. And if back-up generators were also to be affected by e.g. flooding, this might also further impact our ability to keep systems online. Natural disasters could impair the ability of our people to safely travel to and work in our facilities and disrupt our ability to perform work through our delivery centers. This would include earthquakes, severe drought, flooding, hurricanes and other natural disasters, some of which India and the Philippines have experienced and may experience again. Accenture Operations runs functions on behalf of clients in multiple locations, for example in India and the Philippines. Given our Operations teams run front, middle and back office functions for our clients, they are more susceptible to impact if there is business disruption. If our workforce were disrupted, this might affect our ability to maintain business continuity for the services we run for our clients, and in turn expose us to potential legal risk with regard to delivering on contractual obligations for our clients. We might also incur health and safety risks for our employees if they had to e.g. work remotely in an extreme weather event. We assess our risk on a location-by-location basis. For example, we are using the World Resources Institute Aqueduct tool to analyze our locations in terms of levels of water stress, and identify operational risks. Particularly we have analyzed India and South Africa in this respect over recent years. We use this and other analysis to inform our real estate strategy.
Chronic physical	Relevant, always included	**Relevant- YES.** **Substantive Company-wide-NO.** As a company with operations in more than 200 cities across 50 countries, it is important to understand chronic trends that may impact our locations over time, especially those locations where we may be more heavily concentrated. The largest number of those people are located in our more than 50 delivery centers around the world, with India and the Philippines having the highest volume of people, respectively. Concentrating our global delivery capability in these locations presents a number of operational risks. As a result, Accenture is intentional in terms of our real estate planning to try and mitigate this risk from the onset and establish business continuity processes in the event of an incident. Accenture takes

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Risk type	Relevance & Inclusion *Select from:* • *Relevant, always included* • *Relevant, sometimes included* • *Relevant, not included* • *Not relevant, included* • *Not relevant, explanation provided* • *Not evaluated*	Please explain [2500 characters] Your response should explain: - Your decision on the relevance and inclusion of this risk type in your risk assessment. - For every risk type deemed relevant, an example of a specific risk considered in your assessment. - If you choose 'Not relevant, explanation provided': why this risk type is not deemed relevant.
		specific steps to ensure our infrastructure is resilient. Specifically, this includes (1) attention to building resilience, e.g. leasing in buildings with the most up to date earthquake codes, being mindful of technology placement (e.g., not putting backup generators below ground where they might be affected by flooding) and redundancy needs, and physical location within a city. Second (2), while we have geographic concentrations in India and the Philippines, we actively disperse our operations across cities, and also within each metro area We also recognize that conditions change over time and therefore will monitor rising sea levels or energy and water scarcity, but these have not substantively impacted us to date. An example of a risk that was assessed is water scarcity in locations such as India and South Africa. We are using the World Resources Institute Aqueduct tool to analyze our operations in terms of levels of water stress, and therefore plan to improve management and oversight of these risks going forward in line with our goal to have plans for all water-stressed locations where Accenture operates by 2025. In terms of how we monitor these risks, we proactively consider chronic physical risks (including potential water issues) when making decisions about our premises. Our leases tend to be long term as defined by our own time horizons (5-10 years) and therefore this risk is relevant to evaluating short and near-term operational risks. This would include having back-up sources of water supply, building short-term stores in higher risk locations should supply be disrupted, and monitoring water price trends for worsening conditions.

C2.3 Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes

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C2.3a IF YES, provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Identifier	Where in the value chain does the risk occur?	Risk type Select from:	Primary climate-related risk driver	Primary potential financial impact	Company-specific description	Time horizon:	Likelihood Select from:	Magnitude of impact	Are you able to provide a financial impact figure?	Potential financial impact figure (US$)	Explanation of financial impact figure	Cost of response to risk (US$)	Description of response and explanation of cost calculation	Comment
Risk1	Direct operations	Acute physical	Acute-Increased severity of extreme weather events such as cyclones and floods	see Risk1 below	see Risk1 below	Short-term	Likely	Low	Yes, a single figure estimate	10,000,000	see Risk1 below	0	see Risk1 below	see Risk1 below
Risk2	Direct operations	Acute physical	Acute-Increased severity of extreme weather events such as cyclones and floods	see Risk2 below	see Risk2 below	Short-term	Likely	Low	Yes, a single figure estimate	10,000,000	see Risk2 below	0	see Risk2 below	see Risk2 below
Risk3	Upstream	Acute physical	Acute-Increased severity of extreme weather events such as cyclones and floods	see Risk3 below	see Risk3 below	Short-term	Likely	Low	Yes, a single figure estimate	10,000,000	see Risk3 below	0	see Risk3 below	see Risk3 below

- **Risk1: Primary Potential Financial Impact**: Decreased revenues due to reduced production capacity.

- **Risk1: Company Specific Description**: *Business Disruption to our Workforce*: Accenture has 537,000 people, with offices and operations in more than 200 cities in 50 countries around the world. The largest number of those people are located in our more than 50 delivery centers around the world, with India and the Philippines having the highest volume of people, respectively. For example, we have more than 200,000 people in India alone, more than one-third of our global workforce. We can have several thousand people based at an individual facility. Concentrating our global delivery capability in these locations presents a number of operational risks, many of which are beyond our control. For example, natural disasters could impair the ability of our people to safely travel to and work in our facilities and disrupt our ability to perform work through our delivery centers. This would include volcanic eruptions, earthquakes, severe drought, flooding, hurricanes or typhoons, and other natural disasters, some of which India and the Philippines have experienced and may experience again.

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Accenture Operations runs functions on behalf of clients in multiple locations, for example in India and the Philippines. Given our Operations teams run front, middle and back office functions for our clients, they are more susceptible to impact if there is business disruption. If our workforce were disrupted, this might affect our ability to maintain business continuity for the services we run for our clients, and in turn expose us to potential legal risk with regard to delivering on contractual obligations for our clients. We might also incur health and safety risks for our employees if they had to e.g. work remotely in an extreme weather event.

- **Risk1: Explanation of Financial Impact**: Accenture's financial impact estimate is based on our 10-year history of events and trends. Accenture has not yet had a business disruption caused by acute or chronic weather events, or related supply chain disruptions, that has needed disclosure in our 10Q or 10K financial disclosures. As we are a geographically diverse company, operating across the globe, we are subject to these types of occurrences. Thus far our damage incurred has been in the very low millions, with just one sustained flooding event that resulted in slightly higher damage of approximately US$10 million, the majority of which was recovered via insurance, which validated our cost assessment. The $10m figure is constructed using assumptions around a loss of productivity to our people/inability to bill, property damage, professional fees incurred to assist with clean-up or other post-event activities, and additional expenses driven by our response to the disruption such as hotel, transportation, and per diem costs should we assist in short-term relocation of our people. Typically, disruption activity has had a far lower financial impact, though our estimate reflects a likely range of possibilities. That said, as noted in our 10-K, we do have concentrations of people in India and the Philippines where a sustained, high-impact event could cause a higher magnitude disruption and financial impact due to disruption to our people, infrastructure, or supply chain. For example, if a localized flood impaired the ability of our people to get to our facilities (in some Indian locations we have several thousand employees), this might affect the safety of our people and impair our ability to deliver on our contractual commitments to clients. Accenture Operations might be particularly susceptible to impacts from business disruption because those employees run functions on behalf of clients.

- **Risk1: Description of response and explanation of cost calculation**: Ways we are responding to this risk include: 1) Client Business Continuity Planning: We discuss with our clients whether we need redundant business processes or systems e.g., in other geographic locations. Our account teams develop and proactively test plans to ensure that in the event of a disruption, we are able to execute on client obligations. 2) Global Business Continuity: We work with client account and internal teams to ensure standardization of plans and approach, vendor management, technology and people planning—e.g. network and electricity redundancies. 3) Crisis Management: We run large-scale scenario tests (including, but not limited to, key facilities in the Philippines and India) related to business disruptions caused by technology outages, storms, etc. These could include physical simulations that mimic e.g. staffing loss, or infrastructure outage. For example: Accenture in the Philippines conducts quarterly facilities-based exercises of its business continuity program, although in fiscal 2020 these exercises were paused due to COVID-19, when all plans were being utilized to respond to the sustained pandemic. As an example of the type of activities we conduct in a more normal year, in fiscal 2019 we selected scenarios based on prevalent risks and potential business disruptions that may impact Accenture in the Philippines. Nine locations and 2000 employees were in scope for a simulation involving a utility outage impacting the network. Those 2000 people were mobilized in three ways: 1) some were transferred to pre-defined recovery locations (at least 5km from the impacted sites); 2) some were directed to work remotely; 3) another group transferred work to colleagues in other countries. Conducting these scenarios helped us fine tune our crisis management procedures. We also test our structure for escalations—depending on severity, geographic and/or global leaders will be engaged, up to the Global Crisis Management Committee, including members of our C-suite. After any incident there is a lookback process to evaluate any gaps or areas of weakness to be addressed. 4) Insurance: We further insure Accenture against negative financial impact by transferring risk. The cost of responding to this risk is US$0 because business continuity and disaster recovery planning is something we do beyond climate-related risk and our process encompasses the many other drivers of disruptions—e.g., pandemics, international hostilities, terrorist activities.

- **Risk2: Primary Potential Financial Impact**: Increased capital expenditures

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- **Risk2: Company Specific Descriptions**: *Business Disruption / Physical Damage to our Facilities*: As noted, we are a company with 537,000 people, with offices and operations in more than 200 cities in 50 countries around the world. The largest number of those people are located in our more than 50 delivery centers around the world, with India and the Philippines having the highest volume of people, respectively. While it is important to note that we do not tend to own our real estate, i.e. our facilities, the physical damage to facilities is a real risk in the event of an acute extreme weather event such as a cyclone or a flood. As noted in our 10-K, this risk is likely to be higher in India and the Philippines where we have higher concentrations of people, and therefore larger/more facilities. If we were to experience physical damage to our facilities, causing a power outage, in India we depend on back-up generators, which can be located below grade (below ground level) and therefore may be an additional risk to business continuity. We identified a particular Indian facility as at risk for the back-up generator staying online, as it was situated below grade (below ground level). We proactively managed that risk by moving the back-up generator above ground level, as a way of protecting business continuity if we were to experience another extreme weather event. More generally, our people are dependent on technology hardware and software to deliver services to our clients, and any event causing damage to physical hardware (e.g. laptops) would generate increased capital expenditures. And because we have more than 200,000 people in India alone, we would require capital expenditure to replace the hardware they use in their jobs in the context of physical damage to our facilities/business disruption.

- **Risk2: Explanation of Financial Impact**: Accenture's financial impact estimate is based on our 10-year history of events and trends. Accenture has not yet had a business disruption caused by acute or chronic weather events, or related supply chain disruptions, that has needed disclosure in our 10Q or 10K financial disclosures. As we are a geographically diverse company, operating across the globe, we are subject to these types of occurrences. Thus far our damage incurred has been in the very low millions, with just one sustained flooding event that resulted in slightly higher damage of approximately US$10 million, the majority of which was recovered via insurance. The financial impact in these cases is calculated using assumptions around the loss of productivity to our people/inability to bill, property damage, professional fees incurred to assist with clean-up or other post-event activities, and additional expenses driven by our response to the disruption such as hotel, transportation, and per diem costs should we assist in short-term relocation of our people. We do not segregate financial impact to our people vs. damage to our infrastructure, though anecdotally damage to infrastructure has been less frequent than disruptions to our people. Typically, disruption activity has had a far lower financial impact, though our estimate reflects a likely range of possibilities. That said, as noted in our 10-K, we have concentrations of people in India and the Philippines where a sustained, high impact event could cause a higher magnitude disruption and financial impact due to disruption to our people, infrastructure, or supply chain. For example, if flooding were to affect our largest buildings in India, forcing us to evacuate or relocate employees, this might cause disruption to our client delivery. Or if flooding damaged our back-up generators, this would again require capital expenditure to restore those generators and restore back-up power to our locations. And if our people's laptops or other equipment were damaged, again this would lead to capital expenditures to replace as required.

- **Description of response and explanation of cost calculation**: In addition to the multi-dimensional risk management approach listed in the above risk, Accenture does take steps to ensure our infrastructure is resilient as well. This includes (1) attention to building resilience, e.g. leasing in buildings with the most up-to-date earthquake codes, being mindful of technology placement and redundancy needs, and physical location within a city; 2) while we have geographic concentrations in India and the Philippines, we actively disperse our operations across cities within those locations, and also within each metro area. Situation: we want to minimize reliance on a single site or a small number of sites, to spread our risk should an extreme weather or similar event occur. Task: therefore we wanted to plan out a real estate approach that would be geographically dispersed. Action: We established operations in nine cities within India, and within each of those cities we may have multiple buildings that are dispersed throughout the city. This is most evident in Bengaluru, where we have created multiple clusters of facilities, each a significant distance from the others, to mitigate our risk within the city. Result: this means our building recovery plans can are structured around clusters of offices, because different clusters tend to be powered from different energy grids and we can thereby mitigate our risks more effectively. We also have modified our technology strategy to make it resilient e.g., using laptops which are more portable for our people; moving our applications into the cloud (off-premise); enabling our people with internet-based access to their applications should they need to work from home (and with the advent of more working at home generally due to COVID-19 and extreme weather events across multiple countries). We are further in the process of upgrading our business resilience technology platform which will allow for more scenario planning and exercising to identify risk exposures that we can then

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take action against. The cost of management is listed as US$0 because business continuity and disaster recovery planning is something we would do outside of climate-related risk. There are many drivers to disruptions—e.g., pandemics, international hostilities, terrorist activities and climate-related drivers. These costs are therefore not inherent to climate-related risk.

- **Risk3: Primary Potential Financial Impact**: Decreased revenues due to reduced production capacity

- **Risk 3: Company Specific Descriptions***: Supply Chain resiliency* (e.g., transport difficulties, supply chain interruptions)*:* As noted in our 10-K, our alliance partner and vendor relationship have the potential to adversely affect our results of operations. These companies often represent technology and software providers that are critical to the solutions and services we provide to our clients. While there are many dimensions that we highlight within our disclosure as to how the companies could adversely impact our operations, one risk to us is whether these alliance partners and vendors are equally building resiliency into their business for business disruptions, such as those caused by acute extreme weather events. For example: if hardware companies are impacted, then this might delay our ability to get laptops for our people and therefore restrict our capacity for bringing on new hires into the company. We are seeing this risk play out currently in Taiwan where water shortages are affecting the availability of semiconductors used in technology such as laptops. For critical vendors, Accenture seeks to have a two-vendor strategy that provides some resilience should one have issues meeting our needs, but in the case of laptops, we have a five-vendor strategy. We have made decisions to order equipment earlier than needed to further prevent disruption, have focused on our relationships with those providers, and also have back-up plans such as extending the useful life of laptops and working with rental or retail shops to source.

- **Risk3: Explanation of Financial Impact:** Accenture's financial impact estimate is based on our 10-year history of events and trends. Accenture has not yet had a business disruption caused by acute or chronic weather events, or related supply chain disruptions, that has needed disclosure in our 10Q or 10K financial disclosures. As we are a geographically diverse company, operating across the globe, we are subject to these types of occurrences. Thus far our damage incurred has been in the very low millions, with just one sustained flooding event that resulted in slightly higher damage of approximately US$10 million, the majority of which was recovered via insurance. The financial impact in these cases has typically been driven by a loss of productivity to our people/inability to bill, property damage, professional fees incurred to assist with clean-up or other post-event activities, and additional expenses driven by our response to the disruption such as hotel, transportation, and per diem costs should we assist in short-term relocation of our people. Typically, disruption activity has had a far lower financial impact, though our estimate reflects a likely range of possibilities. That said, as noted in our 10-K, we do have concentrations of people in India and the Philippines where a sustained, high-impact event could cause a higher magnitude disruption and financial impact due to disruption to our people, infrastructure, or supply chain.

- **Risk3: Description of response and explanation of cost calculation**: In addition to the multi-dimensional risk management approach listed in the above risk, Accenture leverages internal functions, such as the Global Business Continuity Management, Procurement, and an Alliance Ecosystem teams, to work with critical partners and vendors to ensure that appropriate terms and conditions are in place related to resilience, to discuss how we are proactively planning for potential disruptions, to build in redundancy where needed, and generally to discuss management of these risks. If we continue with the cloud infrastructure example, our account teams and business continuity and ecosystem teams would work to ensure the cloud infrastructure teams have built resiliency into their processes and technology, and that our terms and conditions reflect our mutual responsibility. This may include having Accenture delivery teams in multiple countries, with teams cross-trained to allow for one team to pick up key roles in the event of a disruption. For example, we may do call center services in India, with redundancy in Philippines that allows us to pick up delivery in a different country as needed. The expected result is therefore that we would be able to continue Accenture or client operations with very limited, or no, disruption due to the event. The cost of management is listed as US$0 because business continuity and disaster recovery planning is something we would do outside of climate-related risk. There are many drivers to disruptions—terrorism, technology, civil unrest, and climate-related drivers. These costs are, therefore, not exclusive to climate-related risk.

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Opportunity Disclosure

C2.4 Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.4a IF YES, provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

Identifier	Where in the value chain does the opp occur?	Opp type	Primary climate-related opportunity driver	Primary potential financial impact [check options]	Company-specific description	Time horizon:	Likelihood	Magnitude of impact	Are you able to provide a potential financial impact figure? -Yes single figure -yes estimate range -No	Potential financial impact [single figure/estimate range]	Explanation of financial impact	Cost to realize opportunity	Strategy to realize opportunity	Comment
Opp1	Downstream	Products and Services	Development and/or expansion of low emission goods and services	Increased revenues resulting from increased demand for products and services	[see Opp1 below]	Short-term	Virtually certain	Medium	Yes single figure	1500000000	[see Opp1 below]	871000000	[see Opp1 below]	[see Opp1 below]
Opp2	Downstream	Products and Services	Development of new products or services through R&D and innovation	Other: Better competitive position to reflect shifting consumer preferences, resulting in increased revenues	[see Opp2 below]	Short-term	Very likely	Medium	Yes single figure	48000000	[see Opp2 below]	871000000	[see Opp2 below]	[see Opp2 below]
Opp3	Direct operations	Energy source	Use of lower-emissions sources of energy	Other: Reduced exposure to GHG emissions	[see Opp3 below]	Medium-term	Virtually certain	Medium	Yes single figure	400000	[see Opp3 below]	0	[see Opp3 below]	[see Opp3 below]

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Identifier	Where in the value chain does the opp occur?	Opp type	Primary climate-related opportunity driver	Primary potential financial impact [check options]	Company-specific description	Time horizon:	Likelihood	Magnitude of impact	Are you able to provide a potential financial impact figure? -Yes single figure -yes estimate range -No	Potential financial impact [single figure/estimate range]	Explanation of financial impact	Cost to realize opportunity	Strategy to realize opportunity	Comment
				and therefore less sensitivity to changes in cost of carbon										

- **Opp1- company-specific description:** Smart Cities: Cities are major contributors to climate change as they consume 78% of the world's energy and produce more than 60% of all carbon dioxide, while occupying less than 2% of the world's surface (source: UN Habitat referenced at https://www.un.org/en/climatechange/cities-pollution.shtml). Meanwhile, cities are also heavily vulnerable to climate change—estimates suggest 570 coastal cities may be at risk of rising sea levels by 2050 (https://www.c40.org/other/the-future-we-don-t-want-staying-afloat-the-urban-response-to-sealevel-rise). However, when properly planned and managed through the appropriate governance structures, cities can be places of innovation and efficiency, and can play a major role in energy and carbon savings programs. Accenture is uniquely positioned because the way we operate our business means we can provide end-to-end solutions for cities and city partners, ranging from "tip of the spear" services such as strategy development and use case design and orchestration, through to partner ecosystem management, systems integration, and managed services. Gartner finds that Accenture, next to IBM, Deloitte, and Wipro, has the potential to have the scale, relationships, investment, and depth to support and deliver the three business models Internet-of-Things-(IoT)-as-a-Service, Point led solutions and strategy led solutions. We help cities take advantage of opportunities afforded by the latest digital technologies—including cloud, analytics, IoT and more – along with developing and shaping the service models to enable enterprise-wide digital capabilities. We partner with cities on their journey—in every step from vision and capability assessments to roadmap development and strategy operationalization. Traditionally these digital transformation opportunities for Accenture have been clustered in Europe and East Asia, but we are now finding a global appetite for these types of approaches and projects, from individual precinct to full city scale. For example, we are now undertaking major "smart campus" efforts for both higher education and commercial clients, most recently for a major resources firm, focusing on energy and water efficiency.

- **Opp1- explanation of financial impact figure:** The total addressable market from Smart City Internet-of-Things is estimated to reach US$147.5 billion by 2020 [source: https://www.researchandmarkets.com/research/mnj36k/internet_of]. Management consulting as a percentage of GDP is frequently assessed at around 1%. [Sample source: Survey of the European Management Consultancy 2011/2012]. Therefore, this opportunity might be worth US$1.5 billion in 2020 (1% of the overall US$147.5 billion). Gartner finds that Accenture, next to IBM, Deloitte, and Wipro, has the potential to have the scale, relationships, investment, and depth to support and deliver the three business models Internet-of-Things-(IoT)-as-a-Service, Point led solutions and strategy led solutions. Accenture is well positioned to lead Smart Cities activities and take over a significant share of the market. For this reason, we offer US$1.5 billion as our best estimate of the potential financial impact of this opportunity.

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- **Opp1- strategy to realize opportunity and explanation of cost calculation:** We help cities take advantage of opportunities afforded by the latest digital technologies—including cloud, analytics, IoT and more—along with developing and shaping the service models to enable enterprise-wide digital capabilities. We partner with cities on their journey—in every step from vision and capability assessments to roadmap development and strategy operationalization.

  Case study on smart cities. Situation: For example, Pillar Technology (now part of Accenture's Industry X practice) was selected by a prominent Midwestern (US) city to build its Smart City operating system. Task: The objective was to create an operating system for one of the biggest Smart City efforts in the country. Action: Pillar was able to work directly with the City to apply a plethora of engineering principles such as Big Data ingestion/discovery, Infrastructure as code, a Machine learning pipeline, Data visualization, and Cloud agnostic, and Distributed microservice architecture.. Results: This scalable, flexible open source data platform helps city government to realize value from their data across a spectrum of use cases from health to mobility to improve quality of life. The Operating System currently stores over 3000 datasets; examples of data sets include traffic characteristics, city infrastructure inventory, crash records, weather readings, emergency response times, food services, parking locations and health behaviors.

  Deriving the cost figure for this answer: The development of smart city service offerings is part of our overall R&D expenditure to help create, commercialize, and disseminate innovative business strategies and technology solutions. In fiscal 2020, we spent US$871 million on R&D, an increase from the prior year. Our overall R&D number is broken down into many elements. For example: 1) Underpinning our innovation services and our global strength in intellectual property is the Accenture Innovation Architecture, which brings together the diverse capabilities from Accenture Research, Accenture Ventures and Accenture Labs to our Studios, Innovation Centers and Delivery Centers. 2) Our research and thought leadership teams help identify market, technology and industry trends. 3) Accenture Labs incubate and prototype new concepts through applied research and development projects. 4) The new Technology Incubation Group incubates and applies emerging technology innovation to business architectures, including blockchain, extended reality and quantum.

- **Opp2: company-specific description:** Precision agriculture: According to the Food and Agriculture Organization, climate change has direct and indirect effects on the productivity of agriculture including changing rainfall patterns and drought. Agriculture is also estimated to account for a quarter of global greenhouse gas emissions, according to a range of sources. As per capita arable land is decreasing at the same time due to rapidly increasing population, efficient agricultural techniques are needed. Accenture's precision agriculture offering can help farmers to predict and act upon climate-related events and decrease the environmental impact of their farming. Accenture is uniquely positioned to take advantage of this opportunity because we have developed a specialized solution—Accenture Digital Agriculture Service (DAS)—to help optimize the agriculture ecosystem. Depending on the crop, DAS can increase profitability by US$55 to US$110 per acre. DAS integrates with advanced sensors to utilize weather and soil information as well as high-resolution drone-captured or satellite imagery in order to help farmers monitor crop growth and crop health, detect intrusions, and scout and harvest with greater precision. It also leverages image analytics and machine learning, making it possible to analyze disparate streams of data and recommend the best course of action. For example, Accenture worked with a large South American sugar cane producer. With a vast operation, the client needed to streamline their processes and use technology to automate field analysis. We built on the DAS platform and integrated it with a new satellite image provider and with the client's ERP system, enabling detection of plantation gaps; decision-support on whether impacted areas should be replanted or entire fields reformed to minimize financial impact; assessing crop health, through the analysis of satellite images and tracking of the normalized difference vegetation index (NDVI), to determine where treatment should be applied or scouting done; digitizing and optimizing the field scouting process, with the collection of soil/crop infestation data and images using the DAS mobile app and its augmented reality functionality. The outcomes generated included 1) productivity increases of up to 10% and 2) Reduction of up to 5% in operating costs. Moving forward, we are also working with the dairy industry in Europe to improve communications with farmers and seek opportunities to leverage DAS technologies more broadly.

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- **Opp2: explanation of financial impact:** The global precision farming market is estimated to grow at a CAGR of 11.7% from 2015 to 2022, to reach US$4.8 billion by 2020 [https://www.businesswire.com/news/home/20160412005834/en/Global-Precision-Farming-Market-2020---Deere]. Management consulting is frequently assessed at around 1% of GDP [sample source: Survey of the European Management Consultancy 2011/2012]. Therefore, this opportunity might be worth US$48 million in 2020 (1% of the overall US$4.8 billion). As the agricultural industry is becoming smarter and more connected, the value chain is extended by experienced digital transformation services companies. As we are well positioned in the general system integration market (according to market reports such as IDC MarketScape) we are aiming for a considerable market share in the growing precision farming market. For this reason, we offer US$48 million as our best estimate of the potential financial impact of this opportunity.

- **Opp2: strategy to realize opportunity and explanation of cost calculation:** In response to this opportunity, Accenture has developed specialized solutions and offerings, including our Digital Agriculture Service (DAS). DAS integrates with advanced sensors to utilize weather and soil information as well as high-resolution drone-captured or satellite imagery in order to help farmers monitor crop growth and crop health, detect intrusions, and scout and harvest with greater precision. It also leverages image analytics and machine learning, making it possible to analyze disparate streams of data and recommend the best course of action. Depending on the crop, DAS can increase profitability by US$55 to US$110 per acre.

  Case study of how we are using DAS: Situation: Accenture worked with a large South American sugar cane producer with a vast operation. Task: the client needed to streamline their processes and use technology to automate field analysis. Action: We built on the DAS platform and integrated it with a new satellite image provider and with the client's ERP system, enabling detection of plantation gaps; decision-support on whether impacted areas should be replanted or entire fields reformed to minimize financial impact; assessing crop health, through the analysis of satellite images and tracking of the normalized difference vegetation index (NDVI), to determine where treatment should be applied or scouting done; digitizing and optimizing the field scouting process, with the collection of soil/crop infestation data and images using the DAS mobile app and its augmented reality functionality. Results included: 1) productivity increases of up to 10% and 2) Reduction of up to 5% in operating costs.

  Deriving cost figure: The development of DAS is part of our overall R&D expenditure to help create, commercialize, and disseminate innovative business strategies and technology solutions. Therefore, we provide our overall R&D figure as a proxy for the costs involved in capitalizing on this opportunity. In fiscal 2020, we spent US$871 million on R&D, an increase from the prior year. Our overall R&D number is broken down into many elements. Specifically: underpinning our innovation services and our global strength in intellectual property is the Accenture Innovation Architecture, which brings together the diverse capabilities from Accenture Research, Accenture Ventures and Accenture Labs to our Studios, Innovation Centers and Delivery Centers.

- **Opp3: company-specific description**: **Internal (operational) transformation toward renewables:** We have committed to sourcing 100% of our office electricity from renewable sources by 2023. We will deliver on this commitment through an ambitious renewable electricity procurement strategy. Within this strategy, we will countries where we have the highest electricity consumption. Especially in countries such as India, key European and Latin American markets, and the United States, we see high potential for pursuing increased power purchase agreements. We are looking to bring many of our suppliers and partners along on this journey with us to leverage our collective scale to increase demand for renewables in certain locations and/or access some renewables products that might otherwise be unavailable. Accenture is uniquely positioned to take advantage of this opportunity because a) we have operations across 50 countries and can take advantage of and negotiate a huge breadth of renewable energy opportunities across many locations; b) committing to RE100 by 2023 is a catalyst for ongoing leadership focus on and commitment to renewables purchases; c) we directly prioritize environmental criteria in our purchasing decisions where commercially feasible, which aligns our Procurement organization with our Environment Leads across our geographic operations and helps drive coordinated action.

- **Opp3: explanation of financial impact:** At this stage we have very conservatively estimated the cumulative global operational cost savings across all countries from our fiscal 2019, when our RE100 target was set, through to our fiscal 2023 at approximately US$0.4 million. This relates to Power Purchase

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Agreements (PPAs) over and above business as usual. Using our best available data, we have assumed cost savings in India only (multiple facilities), and cost increases in other locations, which together generate a net (very conservative) saving as described here. There may be additional cost savings on top of this number. The majority of renewable PPA opportunities have been in the state of Karnataka (India) because of favorable renewable power rates. Additional savings have been driven by new PPA agreements from 2 sites in Karnataka and 1 in Tamil Nadu. More generally, we are progressing on discussions with our suppliers and partners to bring them along on this journey with us to collectively increase demand for renewables in targeted locations in support of our renewables goal. This may generate increased operational savings if we can leverage our collective scale to access renewable products that might otherwise be unavailable. We are also investigating the cost implications of actions beyond this target for evaluation and possible further action on renewable electricity purchases. This estimate depends on our ability to increase our access to renewables in some targeted locations—particularly India, Brazil, US and some European countries.

- **Opp3: Strategy to realize opportunity and explanation of cost calculation:** We have to increase progressively to 2023 our usage of renewable electricity to meet our 100% renewable goal. Our renewable energy strategy focuses on markets where we can ensure there are verified, robust and accountable renewable electricity purchases given existing market conditions. Accenture has already benefited from targeting its renewable energy procurement strategy in countries such as India, UK, Ireland, Sweden, Germany, France, Austria and Italy. In some locations we are starting from a lower baseline in terms of renewables, and faster progress may be possible. In other locations, we are already operating with a high percentage of renewables, e.g. in UK and Ireland, where we went from sourcing close to 90% of our electricity from renewable sources in fiscal 2019 to 100% in fiscal 2020. In these types of locations, our progress may be slower and more incremental, but overall our renewables strategy accounts for these varying local circumstances in such a way as to aim realistically for 100% renewable energy by 2023. We are prioritizing multiple Indian facilities, where we expect to generate cost savings. The majority of renewable PPA opportunities have been in the state of Karnataka (India) because of favorable renewable power rates with additional opportunities identified in Tamil Nadu state. Additional savings identified were from 3 new PPA contracts from 3 sites of which 2 were in Karnataka and 1 in Tamil Nadu. Under our most recent plan for achieving our renewable energy goal, we are projecting required cumulative operational funding of around US$1.4 million in certain markets from fiscal 2019, when we set our renewable energy target, through to fiscal 2023 but this is likely to be counterbalanced by savings of around US$1.8 million from other markets where we can access power purchase agreements. Therefore, there is likely to be a cost saving, not an outlay, and as such we provide US$0 in the ‘cost to realize opportunity’ column in our CDP response. Our cost savings may be higher if we are able to collaborate effectively with partners and/or key suppliers to create far larger demand for renewables, that could allow us to access products that would be unavailable without that level of scale.

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C3 Business Strategy

Business Strategy

C3.1 Have climate-related risks and opportunities influenced your organization's strategy and/or financial planning?

Yes, and we have developed a low-carbon transition plan
Yes
No

3.1a Is your organization's low-carbon transition plan a scheduled resolution item at Annual General Meetings?

Is your low-carbon transition plan a scheduled item at AGMs?	Comment
Select from: • Yes • **No, and we do not intend it to become a scheduled resolution item within the next two years** • No, but we intend it to become a scheduled resolution item within the next two years • No, we do not hold AGMs	At the start of fiscal 2021, Accenture announced our goal to achieve net-zero emissions by 2025. We have been very open and transparent with our shareholders in our proxy statement, our website and through engagement on how we intend to achieve this goal.

C3.2 Does your organization use climate-related scenario analysis to inform your business strategy?

- Yes, qualitative
- Yes, quantitative
- **Yes, qualitative and quantitative**
- No, but we anticipate doing so in the next two years
- No, and we do not anticipate doing so in the next two years

C3.2a Provide details of your organization's use of climate-related scenario analysis.

Climate-related scenarios	Details (4000 characters)
Select from: • 2DS • IEA 450 • Greenpeace • DDPP • IRENA • RCP 2.6 • IEA B2DS • IEA Sustainable development scenario • **Nationally determined contributions (NDCs)**	Accenture is undertaking qualitative and quantitative scenario analysis on the potential effects of increased extreme weather events to inform our energy procurement strategy. If extreme weather events become more likely, conventional sources of energy may not deliver the reliability of supply Accenture needs. We have also set a target to move to 100% renewable electricity in our office locations by 2023, and meeting this depends on reliable new energy sources. **How scenarios identified:** We are focusing on de-risking our operations for a) future regulation, b) potential changes to available energy mix and c) pricing changes in our energy supply by procuring more renewable energy and reducing our energy usage. We have several hundred office facilities across multiple geographies and, therefore, the most relevant scenarios for us to consider at present are focused on energy supply to those facilities. NDCs give us a framework to consider our energy supplies where we do business.

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	○ **Inputs**: a) priority Accenture countries and b) corresponding NDCs and resulting changes in renewable energy availability and opportunities for corporate investment. ○ **Assumptions:** We assume the energy mix and pricing of energy will change to support renewable energy needed for country-specific NDCs. Renewable energy, therefore, may become increasingly available and cost-effective in some locations where Accenture has an operational presence. ○ **Analytical methods:** in terms of scope/value chain, the scenario analysis was applied to Accenture's facilities in priority countries. In terms of analytical methods, we are modeling policy changes relating to corporate purchases of renewable power including market deregulation and availability of transparent renewable purchasing instruments. This informs Accenture's multi-year renewable electricity procurement program. We expect a projected increase in the availability of renewables in some countries, the logic being that NDCs will be achieved through transitioning to a low-carbon economy. • **Time horizons:** A 'medium-term' time horizon is most appropriate because a) in 2019 we committed to procuring 100% renewable electricity by 2023, which fits with our 2-5 year medium term horizon; b) we lease almost all of our real estate on medium/long-term contracts and this timeframe allows us to plan for our leasing arrangements realistically. • **Areas of the organization:** The scenario analysis focused on Accenture operations in some high-priority countries, where a) Accenture has significant operations and b) renewables might increasingly be available. We reviewed hundreds of Accenture facilities to identify opportunities to purchase renewable energy. Our principal focus areas are India, North America, the Philippines and key markets in Europe and South America. We modeled a range of scenarios to focus in on where renewable energy might be most predictable and desirable to 2023. • **Results of analysis:** The result was a list of priority Accenture countries in which to focus on pursuing additional purchases of renewable energy by 2023. Our principal focus areas are India, North America, the Philippines and key markets in Europe and South America. • **How results have influenced business strategy:** The climate scenarios have informed our electricity procurement strategy, because NDCs help us predict where renewables may increasingly be available. NDCs and regulatory trends that favor renewables now and in the future help us determine where and when/how fast to buy market-based renewable power and thereby achieve our business strategy of being 100% renewable by 2023. For example, in the Philippines: the majority of our locations are in and around Manila. In anticipation of market liberalization in the Manila distribution area, we are working to purchase renewable energy to support a retail electricity supplier, in the expectation that the supplier may be able to provide us with direct renewable power in the future.

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C3.3 Describe where and how climate-related risks and opportunities have influenced your strategy.

Business area	Have climate-related risks and opportunities influenced your strategy in this area? Select from: • Yes • No • Evaluation in progress • Not evaluated	Description of influence (2400) To include: - Time horizons covered - Most substantial strategic decisions influenced by climate change risks and opportunities
Products and services	Yes	As part of the transition to a low-carbon economy, Accenture clients need to reduce their GHG emissions. This need is creating direct, short-medium opportunities for Accenture to provide services that are inherently low-carbon and/or help our clients avoid emissions. The most relevant example of that is cloud services, which have significant carbon abatement potential for clients. In fiscal 2020, cloud-based services accounted for approximately US$12 billion, or 27% of revenues. Secondly, we have also developed more industry-specific or company-specific solutions and services that directly help clients reduce the risks of climate change, e.g., by reducing their energy usage and thereby reducing 1) their risk of carbon regulation and 2) volatility of energy pricing affecting operations. Specifically, solutions we offer that help meet these objectives include 1) Accenture Smart Building Solutions to reduce energy demand; 2) our Energy Management-as-a-Service (EMaaS) offering, through which in fiscal 2020, we identified potential client savings of approximately 15,750 metric tons of CO_2. In addition, we implemented strategies to help clients avoid 808,890 metric tons of CO_2. In terms of our most substantial business decisions, we have made the strategic decision to expand our sustainability services with a focus on three priority areas (as explained in our fiscal 2020 proxy): 1) industry transitions to low-carbon energy; 2) green IT, cloud and software; 3) responsible value chains. To make these priorities a reality, we expanded and scaled our cloud-based services in fiscal 2020: We announced the creation of Accenture Cloud First and a $3 billion investment over three years, building on our approximately $12 billion in cloud revenue for fiscal 2020. In terms of making this a reality for our clients, for example we launched our myNav Green Cloud Advisor to enable sustainable migration to the cloud. We made significant cloud-based acquisitions in fiscal 2020. Our 2020 proxy details how we spent $1.5 bn in fiscal 2020 on 34 strategic acquisitions almost exclusively focused on digital, cloud and security Third party sources confirm likely benefits, of cloud e.g. Microsoft with WPS USA, 'The Carbon Benefits of Cloud Computing: A Study on the Microsoft Cloud', 2018.
Supply chain and/or value chain	Yes	Value chain climate-related risks and opportunities have influenced our business strategy by changing our Procurement strategies, policies and targets, particularly renewable energy (electricity). This is happening in the short-medium-term (<5 years). Regarding specifics, we have prioritized increasing our procurement of renewable energy, resulting in sourcing approximately 30% of our office electricity from renewable sources in fiscal 2020 (an increase of 4% since fiscal 2019). In this context, the most substantial business decision we have taken: Situation: Accenture needed to accelerate its transition to renewable energy to meet its climate goals. Task: determine how best to accelerate our progress. Action: we analyzed how to drive progress. We looked in depth at our renewable energy procurement approaches, to test what level of acceleration would be possible in terms of supply, and in what locations. Result: it became clear that the most

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Business area	Have climate-related risks and opportunities influenced your strategy in this area? Select from: • Yes • No • Evaluation in progress • Not evaluated	Description of influence (2400) To include: - Time horizons covered - Most substantial strategic decisions influenced by climate change risks and opportunities
		effective way for us to accelerate progress beyond the "low-hanging fruit" would be to commit to a bold renewable energy goal. Therefore, in 2019, we committed to procuring 100% renewable energy across our global facilities by 2023. Meeting this target will require significant change in our sourcing practices and this is a substantial commitment for us. We are also subject to supply chain risks for our premises, such as energy continuity and water availability. Monitoring these risks is one key input to our facilities strategy- specifically, the buildings we decide to lease, and decisions we may make to exit certain locations or build up resilience by occupying multiple buildings in the same city, state or region (e.g. in India we have facilities in multiple cities). So climate-related supply chain risks affect our business strategy to the extent that they influence our decisions on building leases. But our exposure remains low, because we lease almost all of our several hundred facilities across 50 countries, and we therefore build up resilience across our global operations. Nevertheless we are proactively analyzing our water risk using the WRI Aqueduct Tool, and have set a goal to plan for water risk by 2025: we'll develop plans to reduce the impact of flooding, drought and water scarcity on our business and our people in high-risk areas; we'll also immediately begin to measure and reduce water use in these locations.
Investment in R&D	Yes	We are continuing to invest heavily in R&D and innovation to anticipate changing client requirements and position us to respond effectively. The time horizon is short-term and medium-term (0-2 or 2-5 years based on our definitions of time horizons). Overall in fiscal 2020, we invested US$871 million in R&D and now have a global portfolio of more than 7,900 patents and pending patent applications. Though these investments are much broader than climate change, many of our innovations and R&D efforts have a direct effect on carbon emissions. We also design and develop services and solutions to help clients reduce their GHG emissions explicitly and plan to continue to invest in innovation and market development specific to our climate-related offerings. In fiscal 2020, through our Energy Management-as-a-Service offering, we identified potential client savings of approximately 15,750 metric tons of CO_2. In addition, we implemented strategies to help clients avoid 808,890 metric tons of CO_2. Often our service offerings—for example those that help clients transition to the cloud—also help reduce emissions. We are working with leading cloud providers to identify the best ways to measure our impact, and in fiscal 2020 will continue exploring new approaches to grow this program further. Significant risks or opportunities identified through our normal processes will affect our R&D focus areas and investments in R&D, as well as acquisitions. The most substantive decisions we have made are: in fiscal 2020, we continued to invest in growing cloud computing as part of our business strategy, which accounted for approximately US$12 billion in revenue, up from around US$11 billion in fiscal 2019. We also made acquisitions specific to strengthening our cloud

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Business area	**Have climate-related risks and opportunities influenced your strategy in this area? Select from:** • Yes • No • Evaluation in progress • Not evaluated	**Description of influence (2400)** To include: - Time horizons covered - Most substantial strategic decisions influenced by climate change risks and opportunities
		capabilities. In fiscal 2020 we invested $1.5 billion in strategic acquisitions, almost exclusively focused on digital, cloud, and security. To date, 95% of our applications have moved off premise to more energy-efficient locations.
Operations	Yes	Climate change risks and opportunities have affected our operations in the short-term to medium term (0-2 or 2-5 years as per our stated time horizons). Particularly, climate change risks have promoted us to 1) set a science-based target to reduce our GHG emissions and a new net-zero goal and 2) review our real estate and workforce decisions. **Working toward our science-based target:** Our target aims to reduce our absolute greenhouse gas emissions by 11% against our 2016 baseline by 2025, including a commitment to reduce scope 1 and 2 emissions by 65%, and a 40% per unit of revenue intensity reduction for scope 1, 2 and 3 emissions over the same time period. In fiscal 2020, our total emissions Total emissions—reflecting short-term impacts of the pandemic—decreased by 32% from our baseline, exceeding one aspect of our 2025 target. The most substantial decision we have taken is to prioritize a cloud first approach to the way we operate, communicate and work. To date, 95% of our applications have moved off premise to more energy-efficient locations. To improve energy efficiency across our network, we have shifted toward virtual servers, phased out of custom apps in favor of more efficient platforms and migrated from workstations to laptops at Accenture Technology Centers. These actions simultaneously have enhanced processing and storage practices, minimized our environmental impact through more-efficient work methods, and enabled our people to work anytime, anywhere to serve clients. **Real estate strategy and workforce planning:** We consider acute physical risks associated with climate change to be substantive for Accenture, strategically and operationally. We have a global real estate strategy, which is informed by climate-related issues in a number of ways, for example, 1) we pay attention to building resiliency, e.g., leasing in buildings with the most up to date earthquake codes, being mindful of technology placement and redundancy needs; 2) while we have geographic concentrations in India and the Philippines, we disperse our operations across cities within those locations, and also within each metro area. We have operations in nine cities within India, and within each of those cities may have multiple buildings that are dispersed throughout the city. This provides contingency and redundancy to accommodate issues that may arise.

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C3.4 Describe where and how climate-related risks and opportunities have influenced your financial planning.

Financial planning elements that have been influenced	Description of influence
Revenues	Climate-related opportunities influence our revenue forecast (short-term and medium-term as per our stated time horizons) to the extent that we consider our cloud-based services as inherently low-carbon and/or avoiding emissions. Note that due to the fast-moving nature of our business and the industries we serve, we believe long-term risk horizons are less relevant in the context of the commercial services we provide to our clients. We have elevated cloud services within our business strategy as one of our key company-wide commercial priorities. In fiscal 2020, we continued to invest in growing cloud computing as part of our business strategy, which accounted for approximately US$12 billion in revenue, up from around US$11 billion in fiscal 2019. We also made acquisitions specific to strengthening our cloud capabilities. For example, in fiscal 2020, Accenture acquired Imaginea, a cloud native product and platform engineering firm. Finally, we have also taken a strategic decision to be cloud-first in the way we operate, communicate and work across our global network. To date, 95% of our applications have moved off premise to more energy-efficient locations This is influencing our revenues because: the need for climate-related mitigation is emerging as a key business driver for a number of our clients, and therefore is also one driver for our clients to buy cloud-related services from us and may be factor in our increasing revenue% from cloud services. We consider extreme weather events in our financial planning under the umbrella of our business continuity and resilience planning (short-term and medium-term as per our stated time horizons). Therefore, climate resilience is one aspect of that approach. However, because a reasonable assessment of the risk of extreme weather events to our business is US$10m based on our 10-year history of events, this is not substantive enough for us to change our revenue forecast, based on expectation of acute weather events or business disruption. While we acknowledge in our 10-K that reduced revenue could be an outcome of a high impact event, we take steps to mitigate our risk to the extent possible. When we set up client engagements, we work with critical partners and vendors to ensure that appropriate terms and conditions are in place related to resilience, to discuss how we are proactively planning for potential disruptions, to build in redundancy where needed, and generally to discuss management of these risks. For example, we undertake Client Account Business Continuity Planning. This includes discussing with our clients the services we provide for them and whether we need redundant business processes or systems employed in other geographic locations, recovery timelines, etc. For example, this may mean having teams in multiple countries, with teams cross-trained to allow for one team to pick up key roles in the event of a disruption. Our account teams are responsible for developing and proactively testing plans to ensure that in the event of a disruption, we are able to execute on what was agreed to with the client. As a result, while we consider this risk to be likely to occur, the individual magnitude of impact of a single event is low at the company-wide level.

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C4 Targets and Performance

Targets

C4.1 Did you have an emissions target that was active in the reporting year?

- **Absolute target**
- Intensity target
- Both absolute and intensity targets
- No target

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C4.1a Provide details of your absolute emissions target(s) and progress made against those targets.

Ref	Year target was set	Target coverage	Scope(s) (or Scope 3 category)	Base year	Covered emissions in base year (metric tons CO_2e)	Covered emissions in base year as% of total base year emissions in selected scope(s)	Target year	Targeted reduction from base year (%)	Covered emissions in target year (metric tons CO_2e)	Covered emissions in reporting year (metric tons CO_2e)	% of target achieved (emissions)	Target status in the reporting year	Is this a science-based target?	NEW Target ambition	Please explain (including target coverage)
Abs 1	2016	Company-wide	Scope 1+2 (market-based) +scope 3 (upstream)	2016	1257636	100	2025	11	[AUTOCALCULATED]	854922	291 [AUTOCALCULATED]	Underway	Yes, this target has been approved by the Science-Based Targets initiative	1.5 degree aligned	By 2025, we aim to reduce our absolute greenhouse gas emissions by 11%, our scope 1 and 2 greenhouse gas emissions by 65% and scope 1, 2 and 3 emissions per unit of revenue intensity by 40%. Our progress against those goals in 2020: • Total emissions—reflecting short-term impacts of the pandemic—decreased by 32% from our baseline, exceeding one aspect of our 2025 target • Scope 1 and 2 were reduced by 39% • Emissions per unit of revenue were reduced by 45%. This target relates to company-wide scope 1+2 (market-based) + scope 3 (upstream) emissions.

C4.2 Did you have any other climate-related targets that were active in the reporting year? Select all that apply from the following options:

- **Target(s) to increase low-carbon energy consumption or production**
- Target(s) to reduce methane emissions
- **Net-zero targets**
- **Other climate-related target(s)**
- No other climate-related targets

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C4.2a Provide details of your target(s) to increase low-carbon energy consumption or production.

Target Ref	Year target was set	Target coverage	Target type (absolute or intensity)	Target type-energy carrier	Target type: activity	Target type: energy source	Metric (target numerator if reporting an intensity target)	Target denominator (intensity targets only)	Base year	Figure or% in baseline year	Target year	Figure or% in target year	Figure or % in reporting year	% of target achieved [AUTOCALC]	Target status in reporting year	Part of emissions target?	Is this target part of an overarching initiative?	Please explain
Low-1	2019	Company-wide	Intensity	Electricity	Consumption	Renewable energy sources only	percentage	MWh	2019	26	2023	100	30	5 [AUTOCALCULATED]	Underway	No	RE100	*See below*

Please explain:

In fiscal 2019, Accenture committed to procuring 100% of office electricity from renewable sources by 2023. This is under the auspices of RE100. We are executing an ambitious procurement strategy to support our progress against this goal. In fiscal 2020, we procured approximately 30% of our office electricity from renewable sources, meaning we are close to a third of the way toward achieving our goal.

C4.2b Provide details of any other climate-related targets, including methane reduction targets.

Target Ref	Year target was set	Target coverage	Target type (absolute/ intensity)	Target type: category	Target type: metric	Target denominator	Base year	Figure or % in base year	Target year	Figure or % in target year	Figure or % in reporting year	% of target achieved [AUTOCALC]	Target status in reporting year	Part of emission target?	Is this target part of an overarching initiative?	Please explain
Oth-1	2020	Company-wide	Intensity	Engagement with suppliers	percentage of suppliers setting emission reduction targets	Other: Number of Accenture key suppliers selected for engagement through CDP Supply Chain	2020	57	2025	90	57	0 [AUTOCALCULATED]	Underway	No	No	*See below*

Please explain: Having achieved a previous goal early, in fiscal 2020 (with measurement also starting from fiscal 2020), we set a new goal. By 2025 we will require 90% of our key suppliers—representing three-quarters of our scope 3 emissions—to disclose their climate-related targets and actions. In fiscal 2020, our first year of measurement against this new target, 57% have disclosed both targets and actions.

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C4.2c Provide details of your net-zero targets

Target reference number	Target coverage	Absolute/intensity target(s) linked to this net-zero target	Target year for achieving net-zero	Is this a science-based target?	Please explain (including target coverage)
NZ1	Company-wide	Abs1	2025	No, but we are reporting another target that is science-based	This net-zero goal is company-wide. To achieve it, we will first focus on actual reductions in our GHG emissions through Accenture's science-based target (Abs1). To address remaining emissions, we'll invest in proprietary, nature-based carbon removal solutions, such as large-scale tree planting, that will directly remove carbon emissions from the atmosphere.

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C4.3 Did you have emissions reduction initiatives that were active within the reporting year (this can include those in the planning and/or implementation phases)?

Yes

If yes, complete questions CC3.3a, CC3.3b and CC3.3c:

C4.3a Please identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO_2e savings.

Stage of Development	Number of Projects	Total estimated annual CO_2e savings in metric tonnes CO_2e (only for rows marked*)
Under Investigation	0	0
To be implemented*	0	0
Implementation Commenced*	0	0
Implemented*	3	13058
Not to be implemented	0	0

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C4.3b Provide details on the initiatives implemented in the reporting year in the table below

Initiative category	Initiative Type	Estimated Annual CO_2 Savings	Scope [select all that apply]	Voluntary / Mandatory	Annual monetary Savings (USD)	Investment Required (USD)	Payback period	Estimated lifetime of the initiative	Comment
Transportation	Company fleet vehicle replacement	178	Scope 1	Voluntary	0	0	No pay back	Ongoing	We have continued the decarbonization of our leased car fleet by renegotiating with car fleet providers. This resulted in 178 metric tons of CO_2 savings from bringing more electric cars into use in fiscal 2020. This was a cost neutral activity so has no investment figures, cost savings or payback period associated with it. This was a voluntary initiative to address scope 1 (leased cars) GHG emissions.
Low carbon Energy Consumption	Other; please specify: offsite renewable purchases	12880	Scope 2 (market-based)	Voluntary	0	0	<1 year	<1 year	In fiscal 2020, we expanded the use of renewable energy. This was especially driven by our additional renewable power purchases in India, UK and Ireland. In India we have expanded our coverage of sites with power purchase agreements in place and have extended our already significant renewable power purchases in UK and Ireland to cover 100% of our consumption. This year we slightly changed our calculation methodology to purely reflect changes in electricity supplies from non-renewable to renewable and vice-versa. With our electricity consumption in fiscal 2020 being significantly lower than fiscal 2019,

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Initiative category	Initiative Type	Estimated Annual CO_2 Savings	Scope [select all that apply]	Voluntary / Mandatory	Annual monetary Savings (USD)	Investment Required (USD)	Payback period	Estimated lifetime of the initiative	Comment
									due to the global pandemic, we decided to fix consumption for both years at fiscal 2020 levels and only look conservatively at the pure change in emissions resulting from changes in supply type. As a further contextual note on this year's answer: After the global pandemic was declared, we quickly enabled about 95% of our people to work remotely, as we ensured their safety and well-being and building on our decades of experience with remote working. We suspended substantially all business travel. We also shared our expertise in remote working with many clients and community organizations that were doing it for the first time. As a result of the COVID-19 pandemic, we had to pause a number of our energy efficiency/buildings/ HVAC initiatives in fiscal 2020 beyond business as usual activities.

C4.3c What methods do you use to drive investment in emissions reduction activities?

Method	Comment [2400 character limit]
Internal finance mechanisms	Accenture spends significant operational budget on energy usage in our facilities and business travel. Through our energy management and travel management programs, we can generate significant operational savings in many cases, while also reducing carbon emissions. Generating significant cost savings from these initiatives means that a) we can prove their short-term value in cost

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Method	Comment [2400 character limit]
	and carbon terms and b) we can access budget for ongoing investment where required. Since fiscal 2007, our energy efficiency programs have saved more than 2.43 million megawatt hours of electricity, more than 1.22 million metric tons of CO_2 and generated more than US$326 million in energy savings.
Other	**Other: Dedicated budget for EMS:** Accenture holds global ISO 14001 certification, with more than 60 key sites in scope. Certification is renewed annually, requiring investment and employee involvement to not only sustain the EMS but also to demonstrate continuous improvement. We dedicate significant budget towards tailoring our EMS to each of those sites, undertaking training and awareness activities, and undergoing internal and external audit for ISO 14001 compliance. Over recent years, Accenture clients have increasingly requested or required ISO 14001 certification when considering suppliers for contracts—and our global ISO 14001 certification is tangible evidence of our commitment to being an environmentally responsible partner. Therefore, there is a clear business case for Accenture to invest funds in ISO 14001 maintenance and add new sites where relevant. Our EMS activities also help us measure and manage energy usage, generating operational savings and encouraging behavior change. Additionally, Global ISO 14001 certification sites serve as an incubator for innovations that we can expand to other Accenture locations worldwide.
Dedicated budget for low carbon product R&D	Accenture invests in products and services to support our clients, as well as contributing to the overall environmental agenda. In fiscal 2020, we invested US$871 million in research and innovation, to help create, commercialize and disseminate innovative business strategies and technology solutions. Developing leading-edge solutions and services helps Accenture meet and anticipate client wants and needs, win more work from our clients and generate revenues for our business. Therefore, there is a clear business case for our ongoing investment in low-carbon solutions and services, such as Accenture Energy Management As-a-Service, a dynamic platform that delivers energy performance improvement via shared deep-domain energy management experts; extensive market intelligence; and proprietary cloud-based technology and analytics. In fiscal 2020, cloud-related services accounted for approximately US$12 billion, approximately 27% of revenues, up from approximately US$11 billion in fiscal 2019.
Employee engagement	Accenture people are increasingly a) looking to Accenture for strong evidence of environmental responsibility and b) wanting to get involved in reducing Accenture's carbon emissions. We can demonstrate to our leaders that by engaging our people actively in our environment programs, we a) help meet their expectations of Accenture, which may help us recruit and retain the best

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Method	Comment [2400 character limit]
	people and b) channel their enthusiasm to deliver real results against our environmental goals—for example, to help reduce energy usage in our facilities—while c) also helping reduce environmental impacts at our clients' premises and when delivering client projects. For example, in 2020, we launched Accenture's first Eco Innovation Challenge to give our people a platform to collaborate with innovation partners—including clients, startups and nonprofits—on the frontlines of tackling these critical issues. The Accenture Eco Innovation Challenge is a way for our people to collaborate with innovation partners and tackle critical issues that are affecting the environment. More than 2,300 Accenture social innovators from 38 countries stepped up and put together teams, generating over 1,200 new ideas.

C4.5 Do you classify any of your existing goods and/or services as low-carbon products or do they enable a third party to avoid GHG emissions?

Yes

If yes: CC4.5a Please provide details of your products and/or services that you classify as low carbon products or that enable a third party to avoid GHG emissions.

Level of aggregation • Product • Group of Products • Company-wide	Description of product/Group of products	Are you reporting low carbon product/s or avoided emissions? Select from: • Low-carbon product • Avoided emissions • Low-carbon product and avoided emissions	Taxonomy, project or methodology used to classify product/s as low carbon or to calculate avoided emissions	% revenue from low carbon product/s in the reporting year	Comment
Group of Products	One of Accenture's key priorities is cloud-related services. In fiscal 2020, we estimate cloud-related services to be approximately 27%, or approximately US$12 billion, of our revenues. These services	Low-carbon product	Evaluating the carbon reducing impacts of ICT	27	According to third-party research, significant GHG emissions reductions can be delivered by implementing cloud-related services (source: Microsoft with WPS USA, 'The Carbon Benefits of Cloud Computing: A Study on the Microsoft Cloud', 2018). One of Accenture's key priorities is cloud-related services. In fiscal 2020, we estimate cloud-related services to be approximately 27%, or approximately US$12 billion, of our revenues. Cloud-related services have a low-carbon effect by helping reduce the need for organizations to have their own physical servers and reducing GHG emissions

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Level of aggregation • Product • Group of Products • Company-wide	**Description of product/Group of products**	**Are you reporting low carbon product/s or avoided emissions?** Select from: • Low-carbon product • Avoided emissions • Low-carbon product and avoided emissions	**Taxonomy, project or methodology used to classify product/s as low carbon or to calculate avoided emissions**	**% revenue from low carbon product/s in the reporting year**	**Comment**
	have a low-carbon effect by supporting organizations to reduce their need for physical servers, which then supports reduced GHG emissions. This is an approximate increase of US$1 billion in revenues since fiscal 2019.				accordingly. Accenture discloses information about its business dimensions and components of “the New” (including cloud-related services) to provide additional insights into the company’s business. Net revenues for business dimensions and “the New” (including cloud-related services) are approximate, require judgment to allocate revenues for arrangements with multiple offerings and may be modified to reflect periodic changes to the definitions of the business dimensions and “the New.” In fiscal 2020, “the New” accounted for approximately 70% of total net revenues. For full financial data, non-GAAP reconciliations and cautionary language regarding forward-looking statements, please refer to Accenture’s fiscal year 2020 fourth quarter and full-year news release available at investor.accenture.com.

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C5 Emissions Methodology

Base year emissions

C5.1 Provide your base year and base year emissions (Scopes 1 and 2).

Emissions methodology

Scope	Base Year	Base year emissions (metric tonnes CO_2e)
Scope 1	Fri 01 Sep 2006 - Fri 31 Aug 2007	9210
Scope 2 (location-based)	Fri 01 Sep 2006 - Fri 31 Aug 2007	199422
Scope 2 (market-based)	Fri 01 Sep 2006 - Fri 31 Aug 2007	199422

Further information:

Accenture's fiscal 2007 baseline Scope 2 emissions can only be stated as a location-based figure. This is because all Scope 2 emissions at that time were calculated by applying average energy generation emissions factors at a location level to energy usage activity data. We use a location-based figure for our Scope 2 emissions baseline as a proxy for our market-based Scope 2 emissions baseline as we do not have any data that would allow us to calculate a market-based figure. Therefore, we provide the same number for our fiscal 2007 Scope 2 emissions in both the location-based and market-based columns.

Methodology

C5.2 Please give the name of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions.

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

C6 Emissions Data

Scope 1 Emissions Data

C6.1 What were your organization's gross global Scope 1 emissions in metric tons CO_2e?

Year	Gross global scope 1 emissions (metric tons CO_2e)	Start date	End date	Comment
Reporting year	13945	1 September 2019	31 August 2020	Accenture's fiscal 2020 Scope 1 GHG emissions resulted from: 1) leased car usage by our employees 2) Scope 1 Air Travel and 3) diesel fuel usage in locations where we have operational control of generators.

Scope 2 Emissions Data

C6.2 Describe your organization's approach to reporting Scope 2 emissions.

Scope 2, location-based	Scope 2, market-based	Comment
We are reporting a Scope 2, location-based figure	We are reporting a Scope 2, market-based figure	Accenture calculates and reports both market-based and location-based Scope 2 figures in our CDP response.

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C6.3 What were your organization's gross global Scope 2 emissions in metric tons CO_2e?

Year	Scope 2, location-based	Scope 2, market-based	Start date	End date	Comment
Reporting year	228373	162983	01 Sept 2019	31 Aug 2020	Accenture's reported market-based Scope 2 emissions for fiscal 2020 are lower than our location-based Scope 2 emissions due to renewable energy purchases. CO_2 emissions related to Scope 2 office electricity reflect a market-based accounting approach as defined by the updated GHG Protocol Scope 2 guidance. In line with the guidance, fiscal 2020 office electricity market-based emissions factor in renewable electricity impacts, as well as 2,201 tons of residual non-renewable emissions in Europe. We are committed to pursuing a renewable energy strategy. In fiscal 2020, approximately 30% of our office electricity was from renewable sources.

C6.4 Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure?

No

Scope 3 emissions data

C6.5 Account for your organization's Scope 3 emissions, disclosing and explaining any exclusions.

Sources of Scope 3 emissions	Evaluation Status	metric tonnes CO_2e	Emissions calculation methodology	percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
Purchased goods and services	Relevant, calculated	410436	**Purchased goods and services- 410436 metric tons CO_2:** As part of Accenture's science-based emissions target, we now include Scope 3 emissions for fiscal 2016 onward resulting from procurement of other purchased goods and services as part of our total emissions inventory. We use a combination of three methods to calculate our emissions from Purchased Goods and Services (excluding purchased goods and services that relate to business travel and office utilities which are already calculated as relevant emissions in our reporting boundary). The first method obtains emissions data provided directly to Accenture by suppliers through CDP Supply Chain responses. The second method obtains emissions data from our large suppliers with publicly available sources. The third	29	

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Sources of Scope 3 emissions	Evaluation Status	metric tonnes CO_2e	Emissions calculation methodology	percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
			method estimates emissions for the remaining suppliers by extrapolating from known spend and emissions data from the first two methods. The combined total of the three methods calculates Accenture's Scope 3 emissions for Purchased Goods and Services.		
Capital goods	Not relevant, explanation provided				Capital goods are not material for Accenture because Accenture is a global professional services company with leading capabilities in digital, cloud and security. We offer Strategy and Consulting, Interactive, Technology and Operations services. Due to the nature of our business, we do not manufacture or produce material goods. We also lease almost all of our office facilities.
Fuel-and-energy-related activities (not included in Scope 1 or 2)	Not relevant, explanation provided				Accenture's energy-related emissions are reported under Scope 1 and 2. These emissions relate to energy used to power our office facilities (almost all of which we lease). Nothing relevant under Scope 3. Our Scope 3 reported emissions are all related to business travel activities.
Upstream transportation and distribution	Not relevant, explanation provided				Accenture is a global professional services company with leading capabilities in digital, cloud and security. Due to the nature of our business, we provide our clients with services and solutions rather than goods, and as such, transportation and distribution of goods are not relevant for us.
Waste generated in operations	Not relevant, explanation provided				Accenture is a global professional services company with leading capabilities in digital, cloud and security. Due to the nature of our business, waste generation is not a material source of GHG emissions. However, we do manage and track our e-waste as part of a broader environmental program. In fiscal 2020, we avoided landfill for more than 99% of our e-waste.

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Sources of Scope 3 emissions	Evaluation Status	metric tonnes CO_2e	Emissions calculation methodology	percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
Business travel	Relevant, calculated	267,558	**Scope 3 air travel: 175,552 metric tons:** Three data sources used to calculate airline emissions 1 - Accenture booking tool provides total employee traveled miles per airline 2 - airlines publish emissions per passenger flight mile 3 - SAP and booking tools provide total air travel spend CO_2 per passenger flight mile is combined with Accenture data on actual employee distance per airline, per country to calculate total emissions per airline per country. Where airline specific metric is unknown, an average intensity metric of known reported figures is used. Additionally, for flights traveled outside standard Accenture booking systems, spend data is used to estimate the emissions related to those spent travels. **Scope 3 business travel by rail, taxi and car: 92,007 metric tons:** For taxi travel, we use cost data by country from our time and expense systems and convert it to distance using factors from www.priceoftravel.com in most countries, and a weighted average where this is not available. For rail travel, we receive a report from our corporate travel agency for certain countries that includes cost, distance, and CO_2 data. Where we cannot get rail data from the supplier, we estimate rail travel using rail cost from our time and expense systems and convert it to CO_2 using average emission factors from the travel agency. For car personal travel, we use cost data by country and convert it to distance using factors provided by our time and expense systems in most countries, and a weighted average where this is not available. For car rental, we receive reports from our main rental car suppliers (Avis and Sixt) where available. Where unavailable, we estimate car rental travel using car rental cost from our time and expense systems.	90	

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Sources of Scope 3 emissions	Evaluation Status	metric tonnes CO_2e	Emissions calculation methodology	percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
			We use the following emissions factors: Car Personal: 0.34 kgs CO_2/mile for UK cars, 0.39 kgs CO_2/mile for US cars and 0.38 kgs CO_2/mile for other countries from GHG Protocol Emission-Factors_from_Cross_Sector_Tools_March_2017, Transport Vehicle Distance tab; assumed average petrol car emission factor Taxi: - 0.15 kgs CO_2/ km Taxi emissions factor from GHG Protocol Emission_Factors_from_Cross_Sector_Tools_March_2017, Reference - EF Public tab		
Employee commuting	Not relevant, explanation provided				Employee-funded commuting is not within Accenture's operational boundary/control and is not generally in scope for our environmental measurement program. In some instances where employee commuting is reimbursed by Accenture, it is included in our Scope 3 methodology, and included in our business travel results.
Upstream leased assets	Not relevant, explanation provided				Accenture leases almost all its several hundred office facilities. We report emissions associated with energy usage in those facilities under Scope 1 and 2 emissions.
Downstream transportation and distribution	Not relevant, explanation provided				Accenture is a global professional services company with leading capabilities in digital, cloud and security We offer Strategy and Consulting, Interactive, Technology and Operations services—all powered by the world's largest network of Advanced Technology and Intelligent Operations centers. We do not transport or distribute products.
Processing of sold products	Not relevant, explanation provided				Accenture is a global professional services company with leading capabilities in digital, cloud and security. Our business is focused on services and solutions rather than goods—so we do not process sold goods.

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Sources of Scope 3 emissions	Evaluation Status	metric tonnes CO_2e	Emissions calculation methodology	percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
Use of sold products	Not relevant, explanation provided				Accenture is a global professional services company with leading capabilities in digital, cloud and security. Our business is focused on services and solutions rather than goods. We do not sell products.
End of life treatment of sold products	Not relevant, explanation provided				Accenture does not sell products or dispose of products for other organizations.
Downstream leased assets	Not relevant, explanation provided				Accenture does not lease assets to other organizations in any material way and therefore this is not in our operational boundary for GHG emissions measurement.
Franchises	Not relevant, explanation provided				Accenture is a global professional services company with leading capabilities in digital, cloud and security. As such, Accenture does not have a franchise structure.
Investments	Not relevant, explanation provided				Accenture's environmental measurement program is limited to those activities in our operational boundary and therefore we do not measure GHG emissions associated with investments.

Carbon dioxide emissions from biogenic carbon

C6.7 Are carbon dioxide emissions from biogenic carbon relevant to your organization?

No

Emissions Intensities

C6.10 Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO_2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

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Intensity figure [numerical field]	**Metric numerator (Gross global combined Scope 1 and 2 emissions)**	**Metric denominator**	**Metric denominator** unit total	**Scope 2 figure used**	**% change from previous year**	**Direction of change from previous year**	**Reason for change [2400 characters]**
0.00000408	176,928	Unit total revenue	44,327,039,000	Market-based	24.5	Decreased	Accenture's calculated Scope 1 and 2 emissions per US$ revenue decreased by 24.46% from fiscal 2019 to fiscal 2020. While we celebrate the temporary reductions in emissions seen in fiscal 2020 and the important possibilities this represents, we remain committed to keeping our sights set on exceeding all the elements of our science based target on a long-term basis following the end of the pandemic and its related impacts. This includes how we power our offices, taking a cloud-first approach to improve energy efficiency. In some offices, during the early stages of shelter-in-place due to the global pandemic, we saw energy reduction of more than 80%. We are able to track this because Accenture uses precision monitoring tools that automate energy measurement and feed into cloud-based energy management systems, enabling us to rapidly consolidate and understand our energy use. As we return to our offices, we are committed to implementing more AI technology to capture data and continuously improve our energy efficiency.
0.3480	176,928	Other—average number of Accenture employees for fiscal 2020 (calculated by summing headcount figures for each quarter end, then	508,431	Market-based	29.4	Decreased	Accenture's calculated Scope 1 and 2 carbon emissions per employee decreased by 29.44% from fiscal 2019 to fiscal 2020. While we celebrate the temporary reductions in emissions seen in fiscal 2020 and the important possibilities this represents, we remain committed to keeping our sights set on exceeding all the elements

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		dividing by four to derive the mean)					of our science based target on a long-term basis following the end of the pandemic and its related impacts. This includes how we power our offices, taking a cloud-first approach to improve energy efficiency. In some offices, during the early stages of shelter-in-place due to the global pandemic, we saw energy reduction of more than 80%. We are able to track this because Accenture uses precision monitoring tools that automate energy measurement and feed into cloud-based energy management systems, enabling us to rapidly consolidate and understand our energy use. As we return to our offices, we are committed to implementing more AI technology to capture data and continuously improve our energy efficiency.

C7 Emissions Breakdown

Scope 1 breakdown: GHGs

C7.1 Does your organization break down its Scope 1 emissions by greenhouse gas type?

No

C7.2 Break down your total gross global Scope 1 emissions by country/region.

Country/Region	Scope 1 metric tonnes CO_2e
North America	930
Europe	10708
Asia Pacific	2131
Rest of world	176

Further information

Accenture's fiscal 2020 financial disclosures are broken down by three regions: North America, Europe, Growth Markets. We aligned both our financial and GHG emissions reporting for fiscal 2020 in our United Nations Global Compact: Communication on Progress 2020 (https://www.accenture.com/gb-en/about/responsible-business/responsible-company-citizen) to provide the most helpful information to our investors and other stakeholders. CDP's published regions do not correspond with Accenture's regional definitions, so in an attempt to provide investors and others the most useful data possible within CDP's parameters, we are reporting our fiscal 2020 Scope 1 emissions combining our current reporting

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regions (North America, Europe) with Asia Pacific—a region we previously used. We are also obliged to use “Rest of world” to capture remaining emissions we cannot report within those three regions.

C7.3 Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

By activity

C7.3c Break down your total gross global Scope 1 emissions by business activity.

Activity	Scope 1 emissions (metric tons CO_2-e)
Fuel combustion (diesel—where we have operational control of generators)	436
Scope 1 car travel	12,579
Scope 1 air travel	930

C7.5 Please break down your total gross global Scope 2 emissions by country/region.

Country/Region	Scope 2, location-based (metric tons CO_2e)	Scope 2, market-based (metric tonnes CO_2e)	Purchased and consumed electricity, heat, steam or cooling (MWh)	Purchased and consumed low carbon electricity, heat, steam or cooling accounted for in Scope 2 market-based approach (MWh)
North America	18913	16863	58190	5272
Europe	20158	13246	70163	34119
Asia Pacific	184359	127931	257043	75758
Rest of World	4943	4943	18798	0

Further information

Accenture’s fiscal 2020 financial disclosures are broken down by three regions: North America, Europe, Growth Markets. We aligned both our financial and GHG emissions reporting for fiscal 2020 in our United Nations Global Compact: Communication on Progress 2020 (https://www.accenture.com/gb-en/about/responsible-business/responsible-company-citizen) to provide the most helpful information to our investors and other stakeholders. CDP’s published regions do not correspond with Accenture’s regional definitions, so in an attempt to provide investors and others the most useful data possible within CDP’s parameters, we are reporting our fiscal 2020 Scope 2 emissions combining our current reporting regions (North America, Europe) with Asia Pacific—a region we previously used. We are also obliged to use “Rest of world” to capture remaining emissions we cannot report within those three regions.

C7.6 Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

By activity (not applicable for companies responding to energy, transport or material sector questionnaires)

C7.6c Break down your total gross global Scope 2 emissions by business activity

Activity	Scope 2, location-based (metric tons CO_2e)	Scope 2, market-based (metric tonnes CO_2e)
Office electricity usage	224,913	159,522
Office natural gas usage	2,862	2,862

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Activity	Scope 2, location-based (metric tons CO_2e)	Scope 2, market-based (metric tonnes CO_2e)
Office diesel usage (where we do not have operational control of back-up generators)	598	598

C7.9 How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Decreased

C7.9a Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined) and for each of them specify how your emissions compare to the previous year.

Reason	Change in emissions (metric tons CO_2e)	Direction of change	Emissions value (percentage)	Please explain and include calculation (2400 char)
Change in renewable energy consumption	13000	Decreased	5.6	In fiscal 2020, we expanded the use of renewable energy. This was especially driven by our additional renewable power purchases in India, UK and Ireland. In India we have expanded our coverage of sites with power purchase agreements in place and have extended our already significant renewable power purchases in UK and Ireland to cover 100% of our consumption. This year we slightly changed our calculation methodology to purely reflect changes in electricity supplies from non-renewable to renewable and vice-versa. With our electricity consumption in fiscal 2020 being significantly lower than fiscal 2019, due to the global pandemic, we decided to fix consumption for both years at fiscal 2020 levels and only look conservatively at the pure change in emissions resulting from changes in supply type. Also, we were able to incorporate some electric vehicles in our leased cars fleet and calculate CO_2 savings by multiplying the number of new electric vehicles by the average CO_2 generated by each all our company vehicles fleet. Across our entire energy footprint, we are close to a third of the way to our goal of procuring 100% renewable electricity by 2023, with approximately 30% of our electricity coming from renewable sources in fiscal 2020. This decrease of 13,000 metrics tons equated to a reduction of 5.6% compared to fiscal 2019, calculated as follows: (13,000 savings compared to fiscal 2019 baseline) divided by (233,603 total Scope 1+2 emissions from fiscal 2019) = 5.6% decrease.
Other emissions reduction activities	62700	Decreased	26.8	Office management during COVID-19: In some offices, during the early stages of shelter-in-place due to the global pandemic, we saw energy reduction of more than 80%. We are able to track this because Accenture uses precision monitoring tools that automate energy measurement and feed into cloud-based energy management systems, enabling us to rapidly

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Reason	Change in emissions (metric tons CO_2e)	Direction of change	Emissions value (percentage)	Please explain and include calculation (2400 char)
				consolidate and understand our energy use. As we return to our offices, we are committed to implementing more AI technology to capture data and continuously improve our energy efficiency. Therefore, in fiscal 2020 this produced a saving of approximately 62,700 metric tons of CO_2 compared to fiscal 2019 baseline. Accenture's Scope 2 emissions all result from energy usage in our facilities, primarily electricity and also small amounts of natural gas consumption as well as diesel fuel where we do not have operational control of the generators. This total of 62,700 metric tons of CO_2 from emission reduction activities produced a decrease of 26.83% compared to fiscal 2019, calculated as follows: (62,700 fewer Scope 2 emissions from office management during the pandemic compared to fiscal 2019 baseline) divided by (233,603 total Scope 1 + 2 emissions from fiscal 2019) = 26.83% decrease. All the above calculations use a market-based figure for Scope 2 emissions.
~~Divestment~~				
~~Acquisitions~~				
~~Mergers~~				
Change in output	17,100	Increased	7.1	**Increase in demand for services and higher employee numbers as a result:** Using average quarterly headcount, Accenture had approximately 35,000 more employees in fiscal 2020 than in fiscal 2019. Using fiscal 2019 global average Scope 1+2 CO_2 emissions for each Accenture employee as a proxy (0.49 tons per employee), those additional 35,000 employees contributed to a gross increase of approximately 17,100 metric tons of CO_2. This increase of 17,100 metrics tons of Scope 1+2 emissions resulting from the increase in the number of employees produced an increase of 7.1% compared to fiscal 2019, calculated as follows: (17,149 more Scope 1+2 emissions compared to fiscal 2019 baseline) divided by (233,603 total Scope 1+2 emissions from fiscal 2019) = 7.1% increase. All the above calculations use a market-based figure for Scope 2 emissions.
Change in methodology	1900	Increased	0.8	In fiscal 2020, there was one methodology change: • We updated our emissions factors for electricity usage which resulted in an increase of approximately 1,900 metric tons of Scope 2 CO_2. This increase of approximately 1,900 metric tons of Scope 1+2 CO_2 emissions compared our fiscal 2019 inventory, or an increase of 0.8% compared to fiscal 20189, calculated as follows: (1,900 increase Scope 1+2 emissions compared to fiscal 2019 baseline) divided by (233,603 total Scope 1+2 emissions from fiscal 2019) = 0.8% increase. All the above calculations use a market-based figure for Scope 2 emissions.
~~Change in boundary~~				

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Reason	Change in emissions (metric tons CO_2e)	Direction of change	Emissions value (percentage)	Please explain and include calculation (2400 char)
~~Change in physical operating conditions~~				
~~Unidentified~~				

7.9b Are your emissions performance calculations in 7.9 and 7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Market-based

8. Energy

C8.1 What percentage of your total operational spend in the reporting year was on energy?

More than 0% but less than or equal to 5%

C8.2 Select which energy-related activities your organization has undertaken.

Activity	Indicate whether your organization undertakes this energy-related activity [Y/N]
Consumption of fuel (excluding feedstocks)	Y
Consumption of purchased or acquired electricity	Y
Consumption of purchased or acquired heat	Y
Consumption of purchased or acquired steam	N
Consumption of purchased or acquired cooling	N
Generation of electricity, heat, steam or cooling	N

C8.2a Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Activity	Heating value Select from: • LHV • HHV • Unable to confirm	MWh from renewable sources [numerical field]	MWh from non-renewable sources [numerical field]	Total MWh [numerical field]
Consumption of fuel (excluding feedstock)	HHV	0	1740	1740
Consumption of purchased or acquired electricity	N/A	115,149	274875	390024
Consumption of purchased or acquired heat	N/A	0	14,171	14,171
Total energy consumption		115,149	290,786	405,935

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C8.2b Select the applications of your organization's consumption of fuel.

Fuel application	Indicate whether your organization undertakes this fuel application Yes/No
Consumption of fuel for the generation of electricity	Y
Consumption of fuel for the generation of heat	N
Consumption of fuel for the generation of steam	N
Consumption of fuel for the generation of cooling	N
Consumption of fuel for co-generation or tri-generation	N

C8.2c State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Fuels	Heating value • LHV • HHV	Total MWh consumed by the organization	MWh consumed for self-generation of electricity	MWh fuel consumed for self-generation of heat	Emission factor	Unit	Emission factor source	Comment
Diesel	HHV	1,740	1,740	0	2.68	kg CO_2 per liter	GHG Protocol Emission_Factors_from_Cross_Sector_Tools_March_2017.xlsx	Stationary Combustion tab, Table 1. "CO_2 emission factors by Fuel" Gas/diesel oil, liquid basis 2.676492 kg/litre Total Electricity from Diesel with operational control [MWh]

C8.2e Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a low-carbon emission factor in the market-based Scope 2 figure reported in C6.3.

Sourcing method	Low-carbon technology type	Country/Area of consumption of low-carbon electricity, heat, steam or cooling	MWh consumed accounted for at a zero emission factor	Comments
Green electricity products (e.g. green tariffs) from an energy supplier, not supported by energy attribute certificates	Other, please specify: Low-carbon energy mix, Wind, Hydro	Austria Belgium Denmark Finland France Germany Ireland Italy Luxembourg Netherlands Slovak Republic	27386	

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		Spain Sweden Switzerland United Kingdom United States		
Power purchase agreement (PPA) with a grid-connected generator without energy attribute certificates	Other, please specify: Wind, Solar, Hydro	India	75098	
Unbundled energy attribute certificates, Guarantees of Origin	Other, please specify: Hydro, Wind	Germany Ireland Italy Luxembourg Portugal	7502	
Unbundled energy attribute certificates, other please specify - Green Electricity Certificates (GECs)	Solar	Japan	660	
Unbundled energy attribute certificates, other please specify - Renewable Energy Guarantee of Origin (REGO)	Solar	United Kingdom	645	
Unbundled energy attribute certificates, Renewable Energy Certificates (RECs).	Wind	United States	3858	

C9 Additional Metrics

C9.1 Provide any additional climate-related metrics relevant to your business.

Description	Metric value	Metric numerator	Metric denominator (intensity metric only)	% change from previous year	Direction of change	Please explain
Energy usage	124	kWh	Square meter	21.7	Decrease	We continue to make energy efficiency advances across our real estate portfolio, seeing improvements every year since fiscal 2010. In fiscal 2020, we achieved a 22% improvement (with rounding) in energy efficiency over the previous year. In some offices, during the early stages of shelter-in-place due to the global pandemic, we saw energy reduction of more than 80%. We are able to track this because Accenture uses precision monitoring tools that automate energy measurement and feed into cloud-based energy management systems, enabling us to rapidly consolidate and understand our energy use. As we return to our offices, we are committed to implementing more AI technology to

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						capture data and continuously improve our energy efficiency. Since beginning our environmental journey in 2007, we have saved more than 2.43 million megawatt hours of electricity, more than 1.22 million metric tons of CO_2 and generated more than US$326 million in energy savings.

C10 Verification

C10.1 Indicate the verification/assurance status that applies to your reported emissions.

Scope	Verification/assurance status
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	Third-party verification or assurance process in place

C10.1a Provide further details of the verification/assurance undertaken for your Scope 1 emissions and attach the relevant statements.

Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/Section reference	Relevant standard	Proportion of reported emissions verified (%)
Annual process	Complete	Limited assurance	Assurance Statement Accenture FY20 ASRauthorized.pdf	Page 1 specifies Scope 1 emissions were part of this process; standard applied (ISO 14064-part 3); level of assurance (limited assurance); the verification opinion. Page 2 provides table 1 showing total scope 1 verified CO_2 emissions for fiscal 2020. For the avoidance of doubt, table 1 on page 2 shows total scope 1 verified emissions as 13,945 metric tons of CO_2-e. This is 100% of our scope 1 emissions for fiscal 2020 as per page 72 of our 2020 United Nations Communication on Progress.	ISO 14064-3	100

C10.1b Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

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Scope	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/Section reference	Relevant standard	Proportion of reported emissions verified (%)
Scope 2 location-based	Annual process	Complete	Limited assurance	Assurance Statement Accenture FY20 ASRauthorized.pdf	Page 1 specifies Scope 2 emissions were part of this process; standard (ISO 14064-part 3); level of assurance (limited assurance); verification opinion. Table 1 on page 2 shows total scope 2 (location-based) verified emissions as 228,373 metric tons of CO_2-e. This is 100% of our scope 2 location-based emissions for fiscal 2020 as per footnote 11, page 73 of our 2020 United Nations Global Compact Communication on Progress.	ISO 14064-3	100
Scope 2 market-based	Annual process	Complete	Limited assurance	Assurance Statement Accenture FY20 ASRauthorized.pdf	Page 1 specifies Scope 2 emissions were part of this process; standard (ISO 14064-part 3); level of assurance (limited assurance); verification opinion. Table 1 on page 2 shows total scope 2 (market-based) verified emissions as 162,983 metric tons of CO_2-e. This is 100% of scope 2 (market-based) emissions for fiscal 2020 also shown on page 72 of our 2020 United Nations Global Compact Communication on Progress.	ISO 14064-3	100

C10.1c Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Scope	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the document	Page/Section reference	Relevant standard	Proportion of emissions verified (%)
Scope 3-business travel	Annual process	Complete	Limited assurance	Assurance Statement Accenture FY20 ASRauthorized.pdf	Page 1 specifies that Scope 3 emissions were part of this process (air travel and personal cars only); the standard applied (ISO 14064-part 3); the level of assurance (limited assurance); the verification opinion. Page 2 Table 1 shows scope 3 verified	ISO 14064-3	28

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					CO_2 emissions for fiscal 2020 at 193,101 metric tons.		

C10.2 Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?

Yes

C10.2a Which data points within your CDP disclosure have been verified, and which verification standards were used?

Disclosure module verification relates to	Data verified	Verification standard	Please explain
C7. Emissions breakdown	Year on year change in emissions (Scope 1)	ISO 14064-3	In fiscal 2020, LRQA verified Accenture's reported GHG emissions, including reviewing year on year changes to Scope 1 emissions explicitly. See Table 1 on page 2 of our verification statement "Assurance Statement Accenture FY20 ASRauthorized.pdf". The year-on-year change in scope 1 emissions is shown as -26.31%.
C7. Emissions breakdown	Year on year change in emissions (Scope 2)	ISO 14064-3	Year on year change in emissions (Scope 2 location-based): In fiscal 2020, LRQA verified Accenture's global GHG emissions data, including reviewing year on year changes to Scope 2 location-based emissions explicitly. See Table 1 on page 2 of our verification statement: "Assurance Statement Accenture FY20 ASRauthorized.pdf". The year-on-year change in scope 2 (location-based) emissions is shown as -18.87%.
C7. Emissions breakdown	Year on year change in emissions (Scope 2)	ISO 14064-3	Year on year change in emissions (Scope 2 market-based): In fiscal 2020, LRQA verified Accenture's global GHG emissions data, including reviewing year on year changes to Scope 2 market-based emissions explicitly. See Table 1 on page 2 of our verification statement: "Assurance Statement Accenture FY20 ASRauthorized.pdf". The year-on-year change in scope 2 (market-based) emissions is shown as -24.08%.

C11 Carbon pricing

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C11.1 Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select one of the following options:

- Yes
- No, but we anticipate being regulated in the next three years
- **No, and we do not anticipate being regulated in the next three years**

C11.2 Has your organization originated or purchased any project-based carbon credits within the reporting period?

No

C11.3 Does your organization use an internal price on carbon?

- **Yes**
- No, but we anticipate doing so in the next two years
- No, and we don't anticipate doing so in the next two years

C11.3a Provide details of how your organization uses an internal price on carbon.

Objective for implementing an internal price on carbon	GHG Scope	Application [1000 characters text]	Actual price used (currency/metric ton)	Variance of price/s used	Type of internal carbon price	Impact & implication
• Change internal behavior • Drive low-carbon investment	Scope 3	Accenture is piloting an internal price on carbon in three geographic market units: UK, ASGR (Austria, Switzerland, Germany, Russia); Nordics. We plan to expand the use of the price on carbon beyond these market units in fiscal year 2022. In terms of coverage: initially, we are starting with air travel and have plans to expand to hotels. Ultimately, our goal is to expand this price on carbon to all remaining carbon elements within our reporting boundary.	**$30**	We are applying a uniform internal fee on carbon across three pilot market units initially. This same price will be applied to all air travel initially. We plan to expand 1) the geographic coverage and 2) the carbon sources in scope. We are staring with air travel but plan to expand to hotels. At this stage, we anticipate maintaining a single price regardless of location and carbon source. Ultimately, our goal is to expand this price on carbon to all remaining carbon elements within our reporting boundary.	Internal fee	Accenture's air travel-related CO_2 emissions usually account for around 20-30% of our total reported emissions. We want to disincentivize carbon-intensive behavior where feasible. For this reason, we have implemented an internal fee (charge) on carbon of $30 per metric ton. This is a new initiative, therefore we cannot yet say whether it is having the desired effect but we will report on this in future years to CDP. Initially, we will be applying this charge to air travel only, and in three pilot geographic market units. The impact we will generate is 1) use this charge to move some air travel to other modes of transport (e.g. to rail in some locations); 2) create a funding source for other investments e.g., subsidizing electric cars, investing in employee engagement opportunities, energy efficiency measures for our offices such as smart meters, sustainable office fit-out activities and so on. The broader outcomes we are trying to generate are to 1) change employee behavior

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						where feasible and 2) cut our air travel emissions. When we expand this internal fee to hotels and ultimately the remaining carbon elements in our reporting boundary, our goal is to promote wider employee behavior change at scale, which has a real and long-lasting impact on our scope 3 emissions.

C12 Engagement

C12.1 Do you engage with your value chain on climate-related issues?

Select all that apply from the following options:

- **Yes, our suppliers**
- **Yes, our customers**
- Yes, other partners in the value chain
- No, we do not engage

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C12.1a Provide details of your climate-related supplier engagement strategy

Type of engagement	Details of engagement	% of suppliers by number	% total procurement spend (direct and indirect)	% supplier-related scope 3 emissions as reported in C6.5	Rationale for the coverage of your engagement	Impact of engagement, including measures of success
Information collection (understanding supplier behavior)	Collect climate change and carbon information at least annually from suppliers	5	44	49	This answer is based on the key Accenture suppliers requested to respond to CDP Supply Chain in 2020. In 2020, Accenture significantly increased the number of suppliers we asked to participate in CDP SC. We targeted suppliers representing 75% of our scope 3 emissions i.e., we explicitly targeted highly material suppliers in terms of carbon in our supply chain. We evaluate those key suppliers' CDP responses (e.g., the emissions targets they articulate in CDP) and create ESG scorecards with an explicit climate element. We can then use those scorecards in our existing supplier management mechanisms e.g., supplier review meetings, to actively manage our suppliers' performance in areas such as setting carbon targets. We also extend our influence on our CDP SC target suppliers through collaboration opportunities. We invited our target CDP SC suppliers to our Environment workshop in fiscal 2020. In terms of content, for example, we discussed sustainable aviation and other ideas as options to decarbonize air travel along with our clients. We discussed Accenture's science-based target and asked our suppliers to work with us to help achieve it. We held panel discussions, e.g. on the topic of PPAs. Accenture's CPO hosted this event and	**Impact:** This engagement directly enables us to drive supplier action on climate, which is critical to Accenture's ability to meet its net-zero goal by 2025. CDP helps us to do this because: 1) We can find out how suppliers are really doing on GHG emissions reductions and 2) We can use that data to ask suppliers to meet minimum environmental standards in our existing supplier management mechanisms. For example, we are increasingly requiring suppliers to provide evidence of their carbon emissions targets. The process we go through is: We combine suppliers' key CDP metrics with other factors that are important to Accenture to create sustainability dashboards to be used in supplier management discussions. We are now increasingly explicitly requiring our suppliers to set carbon reduction targets as part of those supplier management meetings and ongoing management mechanisms. **Measures of success:** 1) CDP Supply Chain response rates: As part of our new goal to reach net-zero emissions by 2025, we have set an ambitious target requiring 90% of our key suppliers, which account for 75% of our scope 3 emissions, to disclose their impact and actions being taken to reduce emissions through channels like CDP. During our first year of tracking progress against the new goal, 57% of suppliers disclosed their targets, and 57% disclosed the actions they are taking. Although these percentages are lower than reported in previous years, they reflect our increased ambition to engage more suppliers than ever before as we work toward our new goal.

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Type of engagement	Details of engagement	% of suppliers by number	% total procurement spend (direct and indirect)	% supplier-related scope 3 emissions as reported in C6.5	Rationale for the coverage of your engagement	Impact of engagement, including measures of success
					we presented awards to key suppliers for strong sustainability performance. Also in fiscal 2020, we held a three-day virtual summit on sustainable procurement. More than 800 people from six continents attended a three-day virtual event, including more than 150 clients, seven of whom exhibited at the summit. Our overall goal is to use these supplier advocacy opportunities to drive climate action among our suppliers, which in turn reduces our scope 3 emissions.	2) **Actual scope 3 GHG emissions reductions:** our broader goal is to use our supplier management mechanisms to push through actual scope 3 emissions reductions. For example, as we move to RE100 we are working with our suppliers to invite on collaborative PPA initiative so that we can collectively green their operations as part of their relationship with Accenture.. Our fiscal 2020 reported scope 3 emissions are indeed lower than those of fiscal 2019, though this is in part due to the COVID-19 pandemic.

C12.1b Give details of your climate-related engagement strategy with your customers.

Type of engagement Select from: • Education/information sharing • Collaboration & innovation • Other, please specify	**Details of engagement**	**Size of engagement** % of customers participating in this engagement activity	**% customer-related scope 3 emissions as reported in C6.5**	**Please explain the rationale for selecting this group of customers and scope of engagement**	**Impact of engagement, including measures of success**
Education/information sharing	Share information about your products and relevant certification schemes (i.e. Energy STAR)	31	19.3	This answer relates to fiscal 2020. It combines 1) clients who requested Accenture's response to CDP Supply Chain in 2020; 2) clients who requested Accenture's participation in EcoVadis in 2020; 3) one additional significant client who requested detailed engagement with Accenture on our GHG emissions, services and programs via the Accenture account lead for that client.	CDP Supply Chain and EcoVadis give Accenture structured mechanisms for engaging with some of our most important clients to a) share information about Accenture's GHG emissions reduction programs; b) offer ways to collaborate at the project level with those clients to find ways to reduce our environmental impacts when delivering projects for them and c) enable us to discuss services and solutions for our clients that may abate carbon emissions. The best example of

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				The rationale for selecting this group is: a) these emissions are Accenture emissions within our scope 3 reporting boundary, and therefore they relate to question 6.5 as requested, b) these clients are some of Accenture's largest and most engaged in terms of spend and longevity of relationship with Accenture, c) the work we have done over recent years to improve our ability to link air travel emissions with particular clients means we can now provide client-specific scope 3 emissions numbers more accurately and use them as a basis for dialogue around how to collaborate and reduce impacts further. In terms of the scope of our engagement with these clients, we use the CDP Supply Chain as a platform to offer further collaboration with our clients on, e.g., how to jointly use collaboration technologies to reduce our need for physical travel; how to implement joint facilities-based education campaigns for Accenture and client personnel. As part of our CDP Supply Chain response, where feasible we offer a named contact for our clients to work with at the project level to collaborate on GHG emissions reduction initiatives.	that is cloud, which accounted for approximately 27% of Accenture revenues in fiscal 2020. Overall, the impact we are having is: we can work with clients to reduce e.g. our air travel when working with them, and drive up use of collaboration technologies instead. We can also use this as a conversation-starter for wider engagement, e.g. we invited many clients to our three-day virtual supplier summit, where we discussed sustainability strategies and collaboration opportunities. Measures of success include 1) our ability to cut per-employee travel: as the impacts of the pandemic led to travel restrictions for our people in fiscal 2020, Accenture saw a drop of more than 86% in business travel during our third and fourth fiscal quarters, compared to the previous year. But we want to use this as an opportunity to continue to evaluate our travel and technology capabilities even as our offices reopen. 2) The number of clients wishing to engage with us via CDP and EcoVadis as a proxy for engagement/interest. This is increasing year on year. We do not have a specific goal but aim to continue driving up these practices with our clients.

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Public policy engagement

C12.3 Do you engage in activities that could either directly or indirectly influence public policy on climate-related issues through any of the following?

- Direct engagement with policy makers
- Trade associations
- Funding research organizations
- **Other**
- No

C12.3e Provide details of the other engagement activities that you undertake.

Together with our broad ecosystem of clients and partners, we are driving sustainable innovation and working to accelerate business action on climate and broader ESG imperatives. Additionally, our Environmental Responsibility Policy, which we created in 2007, updated in 2021 and review annually, explicitly commits us to this role as a collaborator with, and convener of, others. For example, fiscal 2020 highlights include:

1. **2021 United Nations Climate Change Conference:** We know that the next frontiers of environmental sustainability are challenging and will require new innovations and ways of collaborating across industries and borders. In November 2021, during the 26th United Nations Climate Change Conference (COP 26) we will highlight the role emerging and established technologies will play in accelerating the pace of environmental sustainability to meet the needs of the environment and communities. We will bring together key clients to deliver compelling and actionable thought leadership with strategic partners such as the World Economic Forum and UNGC, and co-develop a CEO Biodiversity study. We will use our deep expertise to focus on how we collectively drive innovation and solutions to reshape the future of industry. *Method of engagement: collaborating with strategic partners such as WEF, and key clients among others, to develop new thinking and perspectives in support of COP26, and co-creating documents such as a biodiversity study. Topic of Engagement: how innovation and technologies can accelerate progress on environmental sustainability; Nature of engagement: collaborative discussions with clients, WEF and others with the goal of creating documents, perspectives, plans to engage Accenture clients and partners to accelerate business action on climate. Actions being advocated: Use innovation to accelerate climate action, focusing on technology as an enabler.*

2. **Engaging with clients, suppliers and partners to drive collective environmental progress:** In fiscal 2020, we continued to host and lead workshops with clients, suppliers and partners on ethical supply chain management, including a strong environmental component. With the COVID-19 pandemic disrupting this in-person process, we hosted our first global three-day Supplier Inclusion & Sustainability Virtual Summit. In 2020, our workshops focused on minimizing environmental impacts as well as human rights. At the summit, Accenture leadership emphasized the importance of inviting Procurement to the table and called upon businesses to identify supply chain gaps as well as opportunities to address equity and environmental sustainability. The event showcased our capabilities while providing diverse suppliers opportunities to network and exchange innovative ideas. More than 800 people from six continents attended, including more than 150 clients, seven of whom exhibited at the summit. *Method of engagement: virtual workshops to bring together Accenture Procurement experts and clients, suppliers and partners; Topic of Engagement: how to decarbonize supply chains collaboratively and minimize broader environmental impacts; Nature of engagement: proactive discussion through a virtual summit and sharing of best practices to promote adoption; Actions being advocated: Accenture, suppliers, clients and partners to work together proactively to decarbonize the supply chain and address broader environmental imperatives.*

3. **SDG Ambition:** Accenture continues to partner with the UN Global Compact and SAP to deliver SDG Ambition, launched in Davos in January 2020. The idea is to equip UN GC-participating companies with the practical frameworks and approaches to implement the SDGs effectively and drive collective progress. The project is generating tools and practical frameworks for companies to use, such as SDG-specific benchmarks companies can aim for and practical ways to make progress. As part of the SDG Ambition Accelerator, we are helping to drive adoption among more than 600 companies across 65 countries. The SDGs have a strong climate component and Accenture is stepping up to support businesses in raising their ambition on SDGs collectively.

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Method of engagement: partnering with the United Nations and SAP to create practical tools and frameworks to drive business action on SDGs; Topic of Engagement: how to help businesses raise their ambition on SDGs; Nature of engagement: creating awareness, tools, frameworks, targets and creating a program for companies to participate actively, the SDG Ambition Accelerator, including through UN Global Compact Local Networks; Actions being advocated: For businesses to raise their ambition and take practical action to advance progress against the SDGs, which have a strong climate component.

For Accenture's Political Contributions and Lobbying Policy, please visit https://www.accenture.com/us-en/company-political-contributions-policy.

C12.3f What processes do you have in place to ensure that all of your direct and indirect activities that influence policy are consistent with your overall climate change strategy?

Our governance structures and processes drive consistency: Accenture has governance processes to drive a common approach to climate change and environmental strategies and programs across the organization, including external engagement that might influence policy.

How our governance processes work: Accountability for sustainability outcomes at Accenture starts at the top with our Board, which includes our CEO, and cascades through our business. Below that sits the Global Management Committee (GMC), our most senior management group. These senior leaders, from multiple corporate functions and geographies, engage regularly on these topics and are responsible for making final decisions on strategies, goals and policies recommended by our management bodies.

Individual members of our GMC sponsor our corporate citizenship and environmental strategies. Among the GMC, Accenture's Chief Responsibility Officer and Global Sustainability Services Lead oversees the integration of sustainability and responsibility for all stakeholders into our client services as well as our operations. The chief responsibility officer works closely with clients and ecosystem partners to help transition industries to low-carbon energy; reduce the carbon footprint of IT, cloud and software; design and deliver net-zero, circular supply chains; embed sustainable practices; and reskill workforces.

How those processes drive consistency of activities that might influence policy with our overall climate change strategy: Our Chief Responsibility Officer and Global Sustainability Services Lead is responsible for setting our environment and climate strategy, which envelops our net-zero goal and SBT. He directly oversees 1) Accenture's own strategy with regard to climate and 2) how we deliver sustainability-related services to our clients; 3) how we embed sustainability into our client work in a broader way; 4) how we engage externally with thought leadership and action e.g., SDG Ambition, and the United Nations Climate Change Conference.

It is because of this very explicit connection across our operations, client services, wider presence in terms of perspectives and insights that all sit under our Chief Responsibility Officer, that we are able to maintain a coordinated view across all our business concerns.

For example, our client-facing people may collaborate with third-party organizations to produce joint points of view or thought leadership pieces. These insights are shaped by leaders who are connected to Accenture's own operational programs on sustainability through our Environment team and other related teams, and can therefore a) shape research insights knowing Accenture's own policy and operational stance on the environment, and b) share those insights, once complete, within Accenture to continue to inform our own operational strategies in a virtuous circle.

This is also the case at the geographic level, where we have local client service teams, local (market unit) Environment Leads and local (market unit) Corporate Citizenship teams, as well as Procurement teams and others. Collectively they are tasked with rolling out global policy objectives and programs, including those focused on climate. For example, our local teams have an essential role to play in increasing procurement of renewable electricity, to position Accenture to meet its 100% renewable energy goal by 2023. But again these actions are governed by global targets and priorities.

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Communications

C12.4 Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Publication	Status	Attach the Document	Page/section reference [500 character limit]	Content elements Select all that apply: • Governance • Strategy • Risks & Opportunities • Emissions figures • Emission targets • Other metrics • Other, please specify	Comment [2400 characters]
In mainstream reports	Complete	Accenture-Proxy2020.pdf	All page nos. are as shown in the pdf navigation bar: • **Governance:** pg 5, 15 on Board oversight of strategy, risk and ESG; pg 10 on 360-degree value; pg 25 on shareholder ESG outreach; pg 27 on new Chief Responsibility Officer role. • **Strategy:** pg 27-28 on ESG priorities and Responsible Business; pg 28 on our RE100 commitment and progress. • **Risks and Opps:** ERM process pg 18, 29; ERM reporting to Board pg 19. • **Emissions targets:** pg 28 on our SBT and RE100 goals; pg 29 on our net-zero goal.	• Governance • Strategy • Risks & Opportunities • Emissions targets	Particularly of note: Page 10 describes our 360-degree value approach, and enabling our clients' sustainability as a key aspect of our Responsible Business strategy. Throughout our proxy, we describe Accenture's Enterprise Risk Management (ERM) program. Relevant climate-related risks could be escalated through this process as explained throughout our CDP response and our 10-K filings. Page 28-29 show in detail our new climate-related targets, and how we plan to meet them including: including "powering our offices with 100% renewable energy; engaging key suppliers to reduce their emissions; and equipping our people to make climate-smart travel decisions."
In mainstream reports	Complete	Accenture-Fiscal-2020-Annual-Report.pdf	All page nos. are as shown in the pdf navigation bar: • **Governance:** page 5 on new chief responsibility officer and global sustainability services lead role. • **Strategy:** page 5 on 360-degree value strategy, and explicit goal to "help clients achieve their sustainability goals." • **Risks and opps:** page 29 we discuss frequency and severity of extreme	• Governance • Strategy • Risks and opportunities • Emissions targets	In our fiscal 2020 annual report, we set out in detail Accenture's new industry-leading goal to achieve net-zero carbon emissions by 2025 across scope 1, 2 and 3 emissions. This builds on our existing Science-Based Target. We also discuss in detail our governance arrangements, include our new chief responsibility officer and global

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			weather events etc, all of which may be linked to climate change. • **Emissions targets:** pg 3 outlines our SBT; pg 6 describes our new net-zero goal.		sustainability services lead role.
In voluntary sustainability report	Complete	Accenture-United-Nations-Global-Compact-Progress-2020.pdf	All page nos. are as shown in the pdf navigation bar: • **Strategy:** overview on "path to net-zero" pg 34; how we are helping our clients achieve their sustainability goals pg 35. • **Emissions figures:** pg 72 for all emissions figures. • **Emissions targets:** 'Committed to climate action' boxout pg 4 showing all climate goals; page 5 climate targets at a glance; pg 36-37 detail on SBT and net-zero goals; supplier climate-related targets pg 46. • **Other metrics:** pg 5 renewable energy goal and progress.	• Strategy • Emissions figures • Emissions targets • Other metrics	In our 2020 UNGC Communication on Progress, we set out in detail our climate strategy, our goals, progress and challenges, aligned to SDGs Accenture has identified as highest-priority for our operations. These include SDG 13, climate, against which we report progress explicitly on page 68 of our report.

Sign-off

Job Title	Corresponding job category
Chief Operating Officer	Chief Operating Officer (COO)

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