

## Sustainability Accounting Standards Board (SASB) Index

This index reflects our alignment with the "Software & IT Services" industry standard from the SASB framework. Accountability and transparency are priorities for Accenture and are part of the foundation on which we build trust with our clients, people, shareholders, partners and communities. We provide disclosures against those metrics most relevant to our business.

In this index, we either reference existing disclosures or respond directly. We currently do not report all metrics, and in some instances, only partial information is available. We will continue to evaluate developments and evolve our disclosures.

All reported data is as of and for the fiscal year ended August 31, 2023, unless otherwise noted.

The information and opinions contained in this index speak only as of the date such information was originally prepared by Accenture, and we undertake no obligation to update them, notwithstanding any historical practice of doing so. This index represents our current policy and intent and is not intended to create legal rights or obligations. This index may contain or incorporate by reference public information not separately reviewed, approved, or endorsed by us and no representation, warranty, or undertaking is made by us as to the accuracy, reasonableness, or completeness of such information. Inclusion of information in this index is not an indication that the subject or information is material to our business or operating results or material to investors or that such information is required to be disclosed in our filings with the SEC. Materiality, as used on this index, is distinct from, and should not be confused with, such term as defined for SEC reporting purposes and the information included in, and any issues identified as material for purposes of, this index may not be considered material for SEC reporting purposes.

This site may contain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Words such as "may," "will," "should," "likely," "promise," "commit," "anticipates," "expects," "intends," "believes," "estimates," "positioned," "continues," "maintain," "remain," "goal," "target," "plan," "recurring" and similar expressions are used to identify these forward-looking statements. These statements involve a number of risks, uncertainties and other factors that could cause actual results to differ materially from those expressed or implied. For a more detailed discussion of these factors, see the information under "Risk Factors" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" in our most recent Form 10-K filed with the SEC. Our forward-looking statements speak only as of the date they are made, and we undertake no obligation to update them, notwithstanding any historical practice of doing so. Forward-looking and other statements on this site may also address our corporate responsibility progress, plans and goals (including environmental and inclusion and diversity matters), and the inclusion of such statements is not an indication that these contents are necessarily material to investors or required to be disclosed in Accenture's filings with the SEC. In addition, historical, current and forward-looking environmental and social-related statements may be based on standards for measuring progress that are still developing, internal controls and processes that continue to evolve, and assumptions that are subject to change in the future. We caution you that these statements are not guarantees of future performance, nor promises that goals or targets will be met, and are subject to ommitments, goals or targets, or establish new ones to reflect changes in our business, operations or plans.

Code	Metric	Response		
Environmental Footprint of Hardware Infrastructure				
TC-SI- 130a.1	1. Total energy consumed 2. Percentage grid electricity 3. Percentage renewable	Refer to "Reporting & Data - Performance data table" in our 360° Value Report 2023 for our total energy consumption, including the percentage of electricity from renewable sources.		
		We procure most of our energy from the grid. Refer to "Environment – Carbon reduction" in our 360° Value Report 2023.		
		Refer to the <u>Independent Accountants' Review</u> report for more information.		
TC-SI- 130a.2	Total water withdrawn     Total water consumed     Percentage of each in     regions with High or     Extremely High Baseline     Water Stress	Refer to "Reporting & Data - Performance data table" in our 360° Value Report 2023 for our total water consumption (which is not significantly different from water withdrawn) and for water consumption in water stressed regions.		
TC-SI- 130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	Refer to "Environment – Green IT" in our 360° Value Report 2023 for how we take a cloud-first approach to the way we operate, develop new applications and innovate to run our business.		

Code	Metric	Response		
Data Privacy & Freedom of Expression				
TCSI- 220a.1	Description of policies and practices relating to behavioral advertising and user privacy	Refer to our <u>Privacy Statement</u> and <u>Binding</u> <u>Corporate Rules</u> . Additionally, refer to "Ethics & governance" in our <u>360° Value Report</u> 2023.		
TC-SI- 220a.2	Number of users whose information is used for secondary purposes	Accenture does not process personal data for secondary purposes, except in very limited circumstances permitted by law and in compliance with applicable data privacy requirements. In particular, and as published within our Binding Corporate Rules, Accenture is committed to providing information to individuals where their personal data is going to be used for a new purpose prior to the commencement of such processing.		
TC-SI- 220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	Refer to Note 15 – "Commitments and Contingencies" of our 2023 <u>Annual Report on Form 10-K</u> for material litigation and regulatory matters.		
TC-SI- 220a.4	Number of law enforcement requests for user information Number of users whose information was requested Percentage resulting in disclosure	Accenture, like all companies, is required by law to provide user information to governmental agencies by complying with valid judicial requests, subpoenas or other legal requirements. Every request Accenture receives is carefully reviewed to ensure the governmental agency is entitled to the data they seek. Refer to our <a href="PrivacyStatement">PrivacyStatement</a> and <a href="Binding Corporate Rules">Binding Corporate Rules</a> for more information.		
TC-SI- 220a.5	List of countries where core products or services are subject to government- required monitoring, blocking, content filtering, or censoring	We are not aware of targeted measures that apply to Accenture as a data processor when we provide services to clients.		

Code	Metric	Response			
Data Securit	Data Security				
TC-SI- 230a.1	<ol> <li>Number of data breaches</li> <li>Percentage involving personally identifiable information</li> <li>Number of users affected</li> </ol>	Refer to Note 15 – "Commitments and Contingencies" of our 2023 <u>Annual Report on Form 10-K</u> for material litigation and regulatory matters.			
TC-SI- 230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Refer to "Ethics & governance" in our <u>360° Value</u> Report 2023.			
		Refer to "Board Oversight - Oversight of Risk" in our 2023 Proxy Statement for Board oversight of cybersecurity and data privacy risks.			
Recruiting & Managing a Global, Diverse & Skilled Workforce					
TC-SI- 330a.1	Percentage of employees that are: 1. Foreign nationals 2. Located offshore	Refer to "People" in Item 1 - Business of our 2023 Annual Report on Form 10-K for context on our operations and our people.			
TC-SI- 330a.2	Employee engagement as a percentage	Refer to "People" in Item 1 – Business of our 2023  Annual Report on Form 10-K for a description of how we engage with our people on an ongoing basis across various channels, including surveys and forums, and survey results.			
TC-SI- 330a.3	Percentage of gender and racial/ethnic group representation for: 1. Management 2. Technical staff 3. All other employees	Refer to "People" in Item 1 - Business of our 2023  Annual Report on Form 10-K, as well as "Inclusion and Diversity - Our goals & progress" in our 360°  Value Report 2023.  Refer to the Independent Accountants' Review report for more information.			
Intellectual Property Protection & Competitive Behavior					
TC-SI- 520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Refer to Note 15 – "Commitments and Contingencies" of our 2023 <u>Annual Report on Form 10-K</u> for material litigation and regulatory matters.			

Code	Metric	Response
Managing Sy	ystemic Risks from Technology	Disruptions
TC-SI- 550a.1	<ol> <li>Number of performance issues</li> <li>Number of service disruptions</li> <li>Total customer downtime</li> </ol>	Performance issues or client service disruptions material to our operations or financial results, if any, are disclosed in our 2023 Annual Report on Form 10-K.
		Refer to "Business Risks" in Item 1A – Risk Factors of our 2023 <u>Annual Report on Form 10-K</u> for additional information on data security incidents and risks.
TC-SI- 550a.2	Description of business continuity risks related to disruptions of operations	Refer to "Environment - Planning for water risk" in the 360° Value Report 2023 and our Business Continuity Case Study for our approach to business continuity and managing disruptions.
		Refer to "Business Risks" and "Operational Risks" in Item 1A – Risk Factors of our 2023 <u>Annual Report on Form 10-K</u> for additional information on business continuity risks.
Activity Met	rics	
TC-SI- 000.A	<ol> <li>Number of licenses or subscriptions</li> <li>Percentage cloud-based</li> </ol>	Accenture's global IT organization takes a cloud first approach to the way we operate, develop new applications and innovate to run our business. With our journey to cloud complete, we are focused on new, more sustainable capabilities from cloud providers while further embedding our Green IT practices into our operations.
		Refer to "Environment – Green IT" in our <u>360°</u> <u>Value Report</u> 2023 for more information.
TC-SI- 000.B	Data processing capacity     Percentage outsourced	This data is not tracked centrally based on the nature of Accenture's business and client service arrangements. Under our cloud-first approach to the way we operate our business, we are able to take advantage of just-in-time computing and optimize our direct compute needs.
TC-SI- 000.C	<ol> <li>Amount of data storage</li> <li>Percentage outsourced</li> </ol>	This data is not tracked centrally based on the nature of Accenture's arrangements with vendors and clients. Under our cloud-first approach to the way we operate our business, we are able to take advantage of just-in-time computing and optimize our direct compute needs.