

The Accenture logo, featuring a white chevron symbol above the word "accenture" in a lowercase, sans-serif font. The background is a low-angle, upward-looking view of modern glass skyscrapers under a clear blue sky, with a purple and blue color gradient overlay.

>
accenture

Environmental and Inclusion & Diversity Metrics

2023

Environmental and Inclusion & Diversity Metrics

Environmental Metrics for the fiscal year ended August 31, 2023
Inclusion & Diversity Metrics as of and for the year ended December 1, 2023



Accenture plc

Table of Contents

	Page
Purpose	3
Forward-Looking Statements	3
Environmental Overview	4
Inclusion & Diversity Overview	6
Independent Accountants' Review Report	8
Consolidated Statements of Environmental Metrics	10
Notes to Consolidated Statements of Environmental Metrics	11
Consolidated Statements of Inclusion & Diversity Metrics	18
Notes to Consolidated Statements of Inclusion & Diversity Metrics	19

Purpose

Accenture's commitments to environmental sustainability and inclusion and diversity, in how we operate our business, in addition to helping our clients, are an important part of our commitment to creating 360° value. We believe that transparency builds trust – with our clients, people, shareholders, partners and communities.

The purpose of this document is to report on and provide transparency into our calculation methodologies for select Environmental metrics, as well as select Inclusion and Diversity metrics. Select Environmental and select Inclusion and Diversity metrics for 2023 are subject to limited assurance by KPMG LLP (see Independent Accountants' Review Report at page 8). Additionally, this document provides brief commentary on our results relative to our Environmental and Inclusion & Diversity goals.

Disclaimer and Forward-looking Statements

This report 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 of this report or 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 in this document may also address our corporate responsibility progress, plans, and goals (including environmental and inclusion & 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 plc’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 numerous and evolving risks and uncertainties that we may not be able to predict or assess. In some cases, we may determine to adjust our commitments, goals or targets or establish new ones to reflect changes in our business, operations or plans.

Website references throughout this document are provided for convenience only, and the content on the referenced websites is not incorporated by reference into this document.

Environmental Overview

We have a strong commitment to environmental sustainability in how we operate our business, and we hold ourselves accountable to clear and measurable objectives. The most significant aspects of our environmental footprint are the greenhouse gas (GHG) emissions related to electricity used in our locations, as well as business travel and purchased goods and services.

In 2020, we signed the United Nations Global Compact Business Ambition for 1.5°C Pledge, joining leading companies in pledging to do our part to keep global warming below 1.5° Celsius, in alignment with the Paris Agreement and the criteria and recommendations of the Science Based Targets initiative (SBTi).

We are continuing to work toward our goal of net-zero emissions by 2025 by first focusing on reductions across our Scope 1, 2, and 3 emissions and then removing any remaining emissions through nature-based carbon removal projects. In 2023, we achieved our goal of 100% renewable electricity in our offices by purchasing renewable electricity contracts equivalent to the amount of electricity we consume.

We are also establishing new goals to align with the SBTi's criteria, guidance and recommendations for setting science-based net-zero targets. In October 2023, we received approval from SBTi for our new, near-term target aligned to 2030. Our new fiscal year 2030 target is to:

- Reduce our absolute Scope 1 and 2 GHG emissions 80% from our fiscal year 2019 base year.
- Reduce our Scope 3 GHG emissions per unit of revenue 55% from our fiscal year 2019 base year.

The following table includes progress toward our key emission targets, including our science-based target aligned to 2025 (emissions figures in metric tons carbon dioxide equivalent). In our next report, we plan to begin reporting against our new science-based target aligned to 2030.

	Target	Fiscal Year		
		2023	2022 ⁽³⁾	2021 ⁽³⁾
Net-zero residual emissions target by 2025⁽¹⁾				
Net residual emissions	0	542,195	431,512	376,976
Science-based emissions target by 2025⁽²⁾				
Scope 1 and 2 – Absolute reduction from 2016 baseline	(65)%	(91)%	(91)%	(72)%
Scope 1, 2 and 3 – Absolute reduction from 2016 baseline	(11)%	(57)%	(66)%	(70)%
Scope 1, 2 and 3 emissions per unit of revenue intensity – reduction from 2016 baseline	(40)%	(77)%	(81)%	(79)%
100% renewable electricity by the end of 2023				
Percentage of total electricity procured from renewable energy sources	100%	100%	97%	53%

(1) Net residual emissions reflect a market-based accounting approach for Scope 2 emissions, which includes the impact of renewable electricity contracts. To offset all residual emissions and achieve our net-zero target, we are investing in nature-based carbon removal solutions to directly remove carbon from the atmosphere. We canceled an immaterial amount of carbon credits to voluntarily offset certain emissions in fiscal 2023. However, these canceled credits were not applied to offset any of our total reported emissions for fiscal 2023.

(2) Accenture's science-based target excludes the use of carbon offsets but includes the impact of renewable electricity procured through renewable energy sources.

(3) Net residual emissions and science-based emissions reductions that include Scope 3 emissions have been revised for 2022 and 2021 to reflect the changes described in "Note 1" and "Note 4" to the Consolidated Statements of Environmental Metrics. The 2016 baseline was not revised.

	Target	As of December 1,		
		2023	2022	2021
90% Key supplier engagement by the end of 2025⁽¹⁾				
Percentage of key suppliers disclosing their environmental targets and actions to reduce their emissions				
Targets	90%	82%	68%	58%
Actions	90%	93%	75%	60%

(1) Key suppliers are defined as vendors that represent a significant portion of our 2019 Scope 3 emissions.

For more information on our overall environmental sustainability strategy, goals, actions, performance, governance and material risks, please refer to our fiscal 2023 Form 10-K and Proxy Statement relating to our 2024 Annual General Meeting of Shareholders, as well as our 360° Value Report on our website, and other environmental, social and governance disclosures included in our Task Force on Climate-Related Financial Disclosures (TCFD) index and our most recent CDP response.

Inclusion & Diversity Overview

Our purpose is to deliver on the promise of technology and human ingenuity. Our strategy is to deliver 360° value for all our stakeholders by helping them continuously reinvent. To drive reinvention, innovation must be at the forefront, which requires us to attract, develop and inspire top talent. Talent is one of our most important areas of competitive differentiation. As part of our talent strategy, we hire and develop people who have different backgrounds, different perspectives, and different lived experiences. These differences ensure that we have and attract the cognitive diversity to deliver a variety of perspectives, observations, and insights which are essential to drive the innovation needed to reinvent. To help achieve this diversity we set goals, share them publicly, and collect data to measure our progress, continuously improve, and hold our leaders accountable for ensuring we have the most innovative and talented people in our industry. This approach is a key driver of our progress.

We recognize that some people come to Accenture having faced obstacles as an aspect of their identity or lived experience. At Accenture, we are committed to harness these perspectives and ensure that all of our people have the opportunity to thrive and unlock their full potential. We are a meritocracy. Our intention is to foster a culture and a workplace in which all of our people feel a sense of belonging and are respected and empowered to do their best work and to create 360° value for all our stakeholders.

We are now 48% women, compared to our gender parity goal, for those whose gender is binary, by 2025. And, we are currently 30% women managing directors, in line with our global goal of 30% women by 2025. We are also working toward our total workforce 2025 race and ethnicity goals in the U.S., the U.K., and South Africa, which we announced in 2020.

Progress towards our key inclusion & diversity goals was as follows:

Gender Equality	2025 Goal	As of December 1,	
		2023	2022
Employee Workforce			
Women	50%	48%	47%
Men	N/A	52%	53%
Managing Directors			
Women	30%	30%	29%
Men	N/A	70%	71%

Race and Ethnicity	2025 Goal	As of December 1,		At Goal
		2023	2022	Announcement Date
		2023	2022	2020
U.S. Workforce				
African American and Black	12.0%	11.9%	12.1%	9.0%
Hispanic American and Latinx	13.0%	10.5%	11.1%	9.5%
U.S. Managing Directors				
African American and Black	4.4%	4.2%	4.2%	2.8%
Hispanic American and Latinx	4.7%	4.5%	4.5%	3.5%
U.K. Workforce				
Black	7.0%	5.6%	5.1%	4.0%
U.K. Managing Directors				
Number of Black Managing Directors	16 or more	12	12	8
South Africa Workforce				
African Black	68.0%	45.3%	44.4%	45.0%
Coloured	10.0%	10.8%	9.8%	6.0%
South Africa Managing Directors				
African Black, Coloured and Indian	70.0%	53.2%	55.5%	39.0%



KPMG LLP
 Aon Center
 Suite 5500
 200 E. Randolph Street
 Chicago, IL 60601-6436

Independent Accountants' Review Report

The Board of Directors and Management

Accenture plc:

We have reviewed the Consolidated Statement of Environmental Metrics and accompanying notes of Accenture plc for the year ended August 31, 2023 (the Consolidated Statement of Environmental Metrics) and the Consolidated Statement of Inclusion and Diversity Metrics and accompanying notes of Accenture plc as of and for the year ended December 1, 2023 (the Consolidated Statement of Inclusion and Diversity Metrics) (collectively, the Statements). Accenture plc's management is responsible for preparing the Statements in accordance with the respective criteria set forth in the Basis of Presentation note in the Consolidated Statement of Environmental Metrics and the Basis of Presentation and Employees note in the Consolidated Statement of Inclusion and Diversity Metrics, (collectively, the Criteria). Our responsibility is to express a conclusion on the Statements based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants in AT-C Section 105, *Concepts Common to All Attestation Engagements*, and AT-C Section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Statements in order for them to be prepared in accordance with the criteria. The procedures performed in a review vary in nature and timing from and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the Statements are prepared in accordance with the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The procedures we performed were based on our professional judgment. Procedures performed over the Consolidated Statement of Environmental Metrics consisted primarily of inquiries of management to obtain an understanding of the methodology applied, evaluation of the entity's application of the stated methodology for deriving the greenhouse gas emissions and renewable electricity information, recalculations of a selection of greenhouse gas emissions and renewable electricity metrics, analytical procedures comparing changes in the metrics, and evaluating the disclosures for consistency with the criteria. Procedures performed over the Consolidated Statement of Inclusion and Diversity Metrics consisted primarily of inquiries of management, recalculations of the inclusion and diversity metrics based on the criteria, inspection of a selection of employee files, and analytical procedures comparing changes in the metrics.

As described in the "Use of Estimates" and "Measurement Uncertainty" notes in the Statements, environmental and energy use data, and inclusion and diversity data, are subject to measurement uncertainties resulting from limitations inherent in the nature and methods used for determining such data. This includes limitations in the methodologies used to calculate energy and emissions information as well as the reliance on individuals to self-report inclusion and diversity information. The selection of different but acceptable measurement techniques for



environmental and energy use data can result in materially different measurements. The precision of different measurement techniques may also vary.

We reviewed the adjustments to the Scope 3 emissions for the year ended August 31, 2022 that are described in Note 4, and we are not aware of material modifications that should be made to such adjustments. We previously reviewed the Consolidated Statement of Environmental Metrics and accompanying notes for the year ended August 31, 2022, and the Consolidated Statement of Inclusion and Diversity Metrics and accompanying notes as of and for the year ended December 1, 2022, and our report thereon dated December 13, 2022 included unmodified conclusions. We were not engaged to review the comparative information for 2021 or 2019 in the Statements. Our conclusion in this report also does not extend to any other information that accompanies or contains the Statements and our report.

Based on our review, we are not aware of any material modifications that should be made to the Consolidated Statement of Environmental Metrics for the year ended August 31, 2023 or to the Consolidated Statement of Inclusion and Diversity Metrics as of and for the year ended December 1, 2023 in order for them to be prepared in accordance with the Criteria.

KPMG LLP

Chicago, IL
December 13, 2023

Consolidated Statements of Environmental Metrics

For the fiscal years ended August 31, 2023, 2022, 2021 and 2019

	Fiscal Year			
	2023 (reviewed)	2022 ^(1,2) (reviewed)	2021 ^(1,2)	2019 ^(1,2)
Carbon Emissions by Scope				
Scope 1	22,038	17,804	9,250	19,922
Scope 2 (market-based method, Note 3)	4,786	8,356	70,659	226,013
Total Scope 1 and 2 Carbon Emissions	26,824	26,160	79,909	245,935
Scope 3 - Category 1, 2, 3, 6, 7 (Note 4)	515,371	405,352	297,067	1,049,032
Scope 1, 2 and 3 Reported Carbon Emissions	542,195	431,512	376,976	1,294,967
Office Energy by Source (MWh)				
Non-Renewable Electricity	—	9,020	132,311	N/A
Renewable Electricity	336,682	297,224	147,260	N/A
Natural Gas	21,162	21,726	16,854	N/A
Diesel	3,129	2,415	2,994	N/A
Office Energy	360,973	330,385	299,419	N/A
Percentage of electricity procured from renewable sources (Note 3)	100%	97%	53%	N/A

The accompanying notes are an integral part of these statements.

Amounts in table may not total due to rounding.

- (1) Prior year reported carbon emissions for Scope 3, including base year emissions, have been revised to reflect the changes described in "Note 1" to the Consolidated Statements of Environmental Metrics. Refer to "Note 4" and "Note 5" to the Consolidated Statements of Environmental Metrics for further information.
- (2) See KPMG LLP's report on page 8 regarding their fiscal year 2022 review. The fiscal year 2021 and 2019 information was not subject to KPMG LLP's limited assurance engagement and, accordingly, KPMG LLP does not express a conclusion or any form of assurance on such information.

Notes to Consolidated Statements of Environmental Metrics

1. Summary of Business and Significant Accounting Policies

Description of Business

Accenture is a leading global professional services company, providing a broad range of services and solutions across Strategy & Consulting, Technology, Operations, Industry X and Song. We serve clients in three geographic markets: North America, Europe and Growth Markets (Asia Pacific, Latin America, Africa and the Middle East)¹.

We combine our strength in technology and leadership in cloud, data and AI with unmatched industry experience, functional expertise and global delivery capability to help the world's leading businesses, governments and other organizations build their digital core, optimize their operations, accelerate revenue growth and enhance citizen services—creating tangible value at speed and scale.

In this report, we use the terms “Accenture”, “we” and “our” to refer to Accenture plc and its subsidiaries.

Basis of Presentation

Carbon Emissions in the Consolidated Statements of Environmental Metrics have been prepared in accordance with the Greenhouse Gas (“GHG”) Protocol². The percentage of electricity procured from renewable energy sources is calculated by dividing total renewable electricity procured from renewable energy sources in accordance with the RE100 Technical Criteria (December 2022)³ by total electricity usage from the grid.

GHG emissions amounts are presented in metric tons of carbon dioxide equivalents (mTCO₂e). Percentage of renewable electricity is based on MWh.

In fiscal 2023, we elected to present Fuel and Energy Related Activities (Category 3) as part of our reported carbon emissions.

Additionally, as a result of our process to regularly review emissions methodologies and best practices, in fiscal 2023 we enhanced our methodology for calculating Scope 3 emissions to include well-to-tank emissions for personal car travel and taxi under Business Travel (Category 6) and Employee Commuting (Category 7). This update enhances our emissions to include upstream emissions associated with extracting, refining, transporting, transforming and distributing the fuel prior to combustion.

In fiscal 2023, we also changed the presentation for Scope 3 emissions to separately report emissions from Capital Goods (Category 2), which were previously included in Purchased Goods & Services (Category 1).

As a result of the above, we revised our previously reported fiscal 2022, fiscal 2021, and fiscal 2019 Scope 3 emissions to reflect these changes. Refer to “Note 4” and “Note 5” for further information.

All references to years, unless otherwise noted, refer to our fiscal year, which ends on August 31. For example, a reference to “fiscal 2023” means the 12-month period ended on August 31, 2023.

¹ Effective September 1, 2023, we revised the reporting of our geographic markets for the movement of our Middle East and Africa market units from Growth Markets to Europe, and the Europe market is now referred to as our EMEA (Europe, Middle East and Africa) geographic market.

² References in this document to the GHG Protocol refer collectively to the GHG Protocol: A Corporate Accounting and Reporting Standard Revised Edition and the GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard.

³ In certain locations (representing less than 1% of our global electricity consumption), renewable electricity contracts that meet RE100 Technical Criteria are limited or not available.

Use of Estimates

The preparation of the Consolidated Statements of Environmental Metrics and accompanying notes requires management to make estimates and assumptions that affect amounts reported. We base these estimates, including methodologies to calculate GHG emissions, on available information and various other assumptions believed to be reasonable. We regularly review emissions calculation methodologies and best practices. Calculation methodologies for reporting environmental metrics may be updated and previously reported metrics may be adjusted to reflect improvements in availability and quality of third-party data, changing assumptions, changes in the nature and scope of our operations and other circumstances.

Environmental and energy use data used in the preparation of the Consolidated Statements of Environmental Metrics are subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. Scope 3 emissions rely on the quality and accuracy of information provided by suppliers. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary. Third-party data (such as electricity and factors from third party websites) have been obtained from sources believed to be reliable, but the suitability of the design and effectiveness of the third-party systems and associated controls over the accuracy and completeness of the data has not been independently assessed. Emission factors are evaluated for updates on an annual basis. Energy consumption data is based on raw data when available; when unavailable, we estimate consumption based on actual annual utilities costs and average consumption of comparable facilities.

2. Organizational and Operational Boundaries

This report includes Scope 1, 2 and 3 emissions data for Accenture plc, an Irish company, and our controlled subsidiary companies. Accenture plc is an Irish public limited company, which operates its business through its subsidiaries. We apply the operational control approach to consolidate GHG emissions, which means we account for GHG emissions from operations over which Accenture has authority to introduce and implement operating policies. We do not account for GHG emissions from operations in which we own an interest but have no operational control.

Scope 1, 2 and 3 emissions from acquisitions made by Accenture are included upon integration with the business, generally within a year of the acquisition date.

3. Scope 1 and 2 Emissions Factors and Reporting

Scope 1

Scope 1 GHG emissions represent direct emissions from the combustion of fuel from sources owned or controlled by Accenture, and include:

- Emissions from mobile combustion in vehicles owned or controlled by Accenture, and leased air travel;
- Emissions from stationary combustion in equipment owned or controlled by Accenture, such as backup generators;
- Fugitive emissions due to equipment leaks/usage, such as refrigerants and fire extinguishers owned by Accenture.

The following table includes a summary of Scope 1 GHG emissions:

	2023	2022	2021
Carbon Emissions			
Leased Cars	16,163	11,804	8,060
Other	5,875	6,000	1,190
Total Scope 1 Carbon Emissions	22,038	17,804	9,250

The factors used to convert our Scope 1 sources of emissions are as follows:

Emissions Source Type	Emission Factor Source
Mobile Combustion – Leased Cars	For leased cars, we use factors from GHG Protocol Cross-sector tools (2017) to convert consumption into emissions. Where applicable, we use GlobalPetrolPrices.com to estimate fuel consumed based on spend.
Other	
Mobile Combustion – Leased Air Travel	For leased air travel, we use emissions data provided directly by the airline, which is based on fuel consumption and US Energy Information Administration (EIA) factors.
Stationary Combustion – Diesel Fuel	For diesel fuel related to office generators, we use factors from the GHG Protocol Cross-sector tools (2017).
Fugitive Emissions	For fugitive emissions, we use factors consistent with the IPCC Fifth Assessment Report.

Scope 2

Scope 2 GHG emissions represent indirect emissions from generation of purchased electricity and heat consumed by Accenture and are disclosed in the Consolidated Statements of Environmental Metrics using the market-based methodology (MBM) in accordance with the updated GHG Protocol Scope 2 guidance. MBM includes the impact of renewable electricity contracts and residual mix factors. We disclose Scope 2 emissions using the MBM as it represents our selected method for reporting against emission reduction goals (i.e., net-zero emissions and SBTi targets).

A summary of Scope 2 GHG emissions under the MBM is as follows:

	2023	2022	2021
Carbon Emissions			
Office Electricity	—	3,572	66,811
Other	4,786	4,784	3,848
Total Scope 2 Carbon Emissions - MBM	4,786	8,356	70,659

Scope 2 emissions using the location-based approach (LBM) are quantified using the average energy generation emissions factors based on the location of energy generation. A reconciliation of Scope 2 emissions - LBM to Scope 2 emissions – MBM is as follows:

	2023	2022	2021
Carbon Emissions			
Scope 2 Carbon Emissions - LBM	180,510	164,660	155,779
Impact of renewable electricity contracts	(175,724)	(156,325)	(86,257)
Impact of residual mix factors	—	21	1,137
Scope 2 Carbon Emissions - MBM	4,786	8,356	70,659

Scope 2 emissions are calculated using actual or estimated energy consumption and the factors described below. For locations where actual energy consumption data is not available, we estimate consumption using average consumption intensity for comparable facilities in the same city, state, country or region, as available.

Emissions Source Type	Emission Factor Source
Electricity - MBM	GHG Protocol aligned emissions factors from International Energy Agency (IEA) (2022) and US Environmental Protection Agency (EPA) Emissions & Generation Resource Integrated Database (eGRID) (2021) Association of Issuing Bodies (AIB) European Residual Mix factors (2022)
Electricity - LBM	GHG Protocol aligned emissions factors from IEA (2022) and eGRID (2021)
Heat (Diesel and Natural Gas)	GHG Protocol Cross-sector tools (2017)

Renewable Electricity

We have increased renewable electricity in our offices and locations as part of our participation in RE100, a global corporate renewable energy initiative bringing together businesses committed to 100% renewable electricity. As we do not own our office buildings and procure most of our energy from the grid, we increase our renewable electricity by purchasing renewable electricity contracts equivalent to the amount of electricity we consume, including directly with local electricity producers (Power Purchase Agreements or PPAs) or with electricity retailers (Verified Green Tariffs) when possible; otherwise, through renewable electricity certificates (RECs) unbundled or separated from the electricity supply source (energy attribute certificates).

All renewable electricity contracts meet GHG Protocol Scope 2 Quality Criteria requirements and include a mix of wind and solar as the primary energy generation technology.

For fiscal 2023, Accenture's sources of renewable electricity included PPAs (17%), green tariffs (18%) and unbundled RECs (65%) to achieve 100% renewable electricity.

4. Scope 3 Emissions Factors and Reporting

We have elected to present the following Scope 3 GHG emissions, which represent indirect, upstream emissions calculated with reference to the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard ("GHG Protocol Scope 3 guidance"):

- Category 1: Purchased Goods and Services⁴ – Primarily subcontractor services and technology costs (e.g., software licensing, cloud computing costs).
- Category 2: Capital Goods – Primarily capitalized technology costs (e.g., hardware).
- Category 3: Fuel and Energy-related Activities not included in Scope 1 or 2.
- Category 6: Business Travel – Employee business travel including air travel, car rentals, reimbursed personal car travel, hotels, rail, taxi, limousine and car sharing.
- Category 7: Employee Commuting – Local transport⁵ and telecommuting.

⁴ Category 1 may include emissions associated with other Scope 3 upstream emissions sources such as Upstream Transportation and Distribution (Category 4), Waste Generated in Operations (Category 5), and Upstream Leased Assets (Category 8).

⁵ Local transport is currently limited to contracted vehicle services in locations which host the majority of our office-resident workforce.

The following table includes Scope 3 GHG emissions based on the relevant categories in the GHG Protocol Scope 3 guidance that we have elected to present for each of the fiscal years presented. Previously reported fiscal 2022 and fiscal 2021 have been revised to reflect the changes described in "Note 1" to the Consolidated Statements of Environmental Metrics, and as further discussed in notes to the table.

	2023	2022 (adjusted)	2021 (adjusted)
Carbon Emissions			
Purchased Goods and Services	218,240	180,314	154,667
Capital Goods ⁽¹⁾	31,068	38,524	27,516
Fuel and Energy-related activities ⁽²⁾	28,164	24,489	40,576
Air Travel	113,750	80,846	16,496
Other Business Travel ⁽³⁾	81,496	51,687	39,161
Total Business Travel	195,246	132,533	55,657
Employee Commuting ⁽³⁾	42,653	29,492	18,651
Scope 3 Reported Carbon Emissions	515,371	405,352	297,067

Amounts in table may not total due to rounding.

- (1) In fiscal 2023, we changed the presentation for Scope 3 emissions to separately report emissions from Capital Goods, which were previously included in Purchased Goods & Services.
- (2) In fiscal 2023, we elected to present Fuel and Energy Related Activities as part of our reported carbon emissions.
- (3) In fiscal 2023, we enhanced our methodology for calculating Scope 3 emissions to include well-to-tank emissions for personal car travel and taxi under Business Travel and Employee Commuting.

The following is a summary of adjustments to previously reported 2022 emissions:

	Previously Reported 2022	Adjustments	Adjusted 2022
Carbon Emissions			
Purchased Goods and Services	218,838	(38,524)	180,314
Capital Goods	—	38,524	38,524
Fuel and Energy-related activities	—	24,489	24,489
Total Business Travel	129,404	3,129	132,533
Employee Commuting	26,055	3,437	29,492
Scope 3 Reported Carbon Emissions	374,297	31,055	405,352

Emissions Type	Emission Factor Source	Emissions Calculation Methodology
Category 1: Purchased Goods & Services	Supplier-reported emissions data via CDP Supply Chain and Accenture's Sustainable Procurement Hub (the Supplier Hub) CDP Sectoral Average Median Intensity Factors (2022)	We apply a hybrid method, as follows: <ul style="list-style-type: none"> We request allocated emissions via CDP Supply Chain and the Supplier Hub and include in our inventory if internally developed validation criteria are met. Where allocated emissions are not available or do not meet our validation criteria, we use supplier emissions and revenue data obtained via CDP Supply Chain and the Supplier Hub, subject to certain validation criteria. In this case, we apply a spend-based approach using internal expense data. We apply a spend-based approach to remaining suppliers using CDP Sectoral Average median intensity factors and internal expense data.
Category 2: Capital Goods	Supplier-reported emissions data via CDP Supply Chain and the Supplier Hub CDP Sectoral Average Median Intensity Factors (2022)	We apply a hybrid method, consistent with Purchased Goods and Services methodology described above.
Category 3: Fuel and Energy-related Activities not included in Scope 1 and 2 (FERA)	GHG Protocol aligned emissions factors from International Energy Agency (IEA) (2022) and DEFRA (2022)	For fuel consumption, we apply Well-to-Tank (WTT) factors from DEFRA. For electricity, we apply WTT factors from DEFRA for non-renewable electricity and Transportation and Distribution (T&D) factors from IEA for all electricity.
Category 6: Business Travel (Air)	Distance-based emission factors provided by airlines	We apply a distance-based method (per passenger) to source data obtained from our third-party travel agency and emission factors provided by airlines.
Category 6: Business Travel (Rental Car)	Spend-based emission factors from rental car agencies	We apply a spend-based method using data from our time and expense reporting tool and emission factors provided by rental car agencies.
Category 6: Business Travel (Taxi)	Price of Travel website Greenhouse Gas Protocol Cross-sector tools (2017) and DEFRA (2022)	We use publicly available city taxi fares to estimate distance traveled based on spend from our time and expense reporting tool. We use GHG Protocol Cross-sector tools and DEFRA factors to convert distance to emissions.
Category 6: Business Travel (Personal Car)	Greenhouse Gas Protocol Cross-sector tools (2017) and DEFRA (2022)	We apply a distance-based method using data from our time and expense reporting tool and factors from GHG Protocol Cross-sector tools and DEFRA.
Category 6: Business Travel (Rail)	Greenhouse Gas Protocol Cross-sector tools (2017) Operator-Specific rail booking data	We apply a distance-based method using GHG Protocol Cross-sector tools or rail operator factors. Country-specific rail distance may also be obtained from our primary travel booking agency, or rail operator-specific booking data, where available.

Category 6: Business Travel (Hotel)	Hotel-calculated emissions per occupied night	We apply emissions factors provided by hotels to hotel nights occupied from our time and expense reporting tool.
Category 7: Employee Commuting	Greenhouse Gas Protocol Cross-sector tools (2017) and DEFRA (2022) GHG Protocol aligned emissions factors from IEA (2022)	We apply factors by engine type to locally reported fuel consumption for local transport. Where telecommute expenses for electricity usage are reimbursed, we apply a spend-based method using data from our time and expense reporting tool and IEA factors.

We are continuing to expand our processes to quantify emissions for other relevant Scope 3 categories. While Accenture is primarily a services business, we do manufacture or have manufactured on our behalf a limited number of hardware products. We quantified certain relevant downstream emissions of Downstream Transportation and Distribution (Category 9), Use of Sold Products (Category 11), and End-of-life Treatment of Sold Products (Category 12) in fiscal 2023. The emissions for these categories were considered not material for disclosure in fiscal 2023.

5. Base Year

Under the GHG Protocol our base year is fiscal 2019, which aligns with our new, near-term 2030 science-based target. Per the GHG Protocol, the emissions base year is subject to recalculation should a material change in total base year emissions be identified due to factors including but not limited to inorganic growth and a change in methodology. In fiscal 2023, we increased our significance threshold applied to base year recalculations to 5% from 2%. Refer to Note 4 for a description of changes in fiscal 2023 to our methodologies and presentation of Scope 3 emissions. Previously reported fiscal 2019 emissions have been recalculated to reflect these changes.

	Previously Reported 2019	Adjustments	Adjusted 2019
Carbon Emissions by Scope			
Scope 1	19,922	—	19,922
Scope 2 (market-based method)	226,013	—	226,013
Scope 3 – Category 1, 2, 3, 6, 7	940,421	108,611	1,049,032
Scope 1, 2 and 3 Reported Carbon Emissions	1,186,356	108,611	1,294,967

Consolidated Statements of Inclusion & Diversity Metrics

As of and for the years ended December 1, 2023 and 2022

Workforce	As of December 1,	
	2023 (reviewed)	2022 (reviewed)
Global Headcount (rounded)	742,000	742,000

Gender Equality	As of December 1,	
	2023 (reviewed)	2022 (reviewed)
Employee Workforce		
Women	48%	47%
Men	52%	53%
Executives		
Women	33%	32%
Men	67%	68%
Managing Directors		
Women	30%	29%
Men	70%	71%

New Hires	For the year ended December 1,	
	2023 (reviewed)	2022 (reviewed)
Women	52%	50%
Men	48%	50%

Race and Ethnicity	As of December 1,		At Goal
	2023 (reviewed)	2022 (reviewed)	Announcement
			2020⁽¹⁾
U.S. Workforce			
African American and Black	11.9%	12.1%	9.0%
Hispanic American and Latinx	10.5%	11.1%	9.5%
U.S. Managing Directors			
African American and Black	4.2%	4.2%	2.8%
Hispanic American and Latinx	4.5%	4.5%	3.5%
U.K. Workforce			
Black	5.6%	5.1%	4.0%
U.K. Managing Directors			
Number of Black Managing Directors	12	12	8
South Africa Workforce			
African Black	45.3%	44.4%	45.0%
Coloured	10.8%	9.8%	6.0%
South Africa Managing Directors			
African Black, Coloured and Indian	53.2%	55.5%	39.0%

The accompanying notes are an integral part of these statements.

(1) The 2020 information was not subject to KPMG LLP's limited assurance engagement and, accordingly, KPMG LLP does not express a conclusion or any form of assurance on such information.

Notes to Consolidated Statements of Inclusion & Diversity Metrics

1. Summary of Business and Significant Policies

Description of Business

Accenture is a leading global professional services company, providing a broad range of services and solutions across Strategy & Consulting, Technology, Operations, Industry X and Song. We serve clients in three geographic markets: North America, Europe and Growth Markets (Asia Pacific, Latin America, Africa and the Middle East)⁶. We combine our strength in technology and leadership in cloud, data and AI with unmatched industry experience, functional expertise and global delivery capability to help the world's leading businesses, governments and other organizations build their digital core, optimize their operations, accelerate revenue growth and enhance citizen services—creating tangible value at speed and scale.

Basis of Presentation

Gender equality metrics reflect our workforce as of December 1. Race and ethnicity metrics for 2020 are reflective as of the goal announcement date – for the U.S., September 1, 2020, and for the U.K. and South Africa, October 1, 2020.

Gender metrics reflect people who have self-reported as binary in our enterprise management system. Less than one thousand people have self-reported as other than binary or have not self-reported at all.

Race and ethnicity metrics only include employees who have self-reported in our enterprise management system. Race and ethnicity metrics are calculated by dividing only the number of employees that have self-reported by the racial and ethnic categories presented by the total number of the country's workforce less the workforce exclusions described below. Not all employees have self-reported.

New Hires reflect employees hired during the twelve months ended December 1, 2023 and 2022.

Employees

Our global workforce includes all full-time and part-time employees of Accenture plc and consolidated subsidiaries. Contractors and inactive employees (defined as those on unpaid leave) are excluded.

Gender Equality and Race and Ethnicity metrics exclude certain subsidiaries, including Avanade (a joint venture between Accenture and Microsoft that is majority-owned by Accenture) and recent acquisitions. Inactive employees are included in these metrics.

"Executives" include managers, senior managers, associate directors, managing directors, senior managing directors and members of our Global Management Committee. "Managing Directors" include managing directors, senior managing directors and members of our Global Management Committee.

For the U.K. race and ethnicity metrics, "Black" includes Black/Black British colleagues who have self-identified as being of African and Caribbean heritage or with dual heritage of White and Black African or White and Black Caribbean. For South Africa metrics, "Coloured" is a multiracial ethnic group native to Southern Africa who have ancestry from more than one of the various populations inhabiting the region, including Khoisan, Bantu, Afrikaner, Whites, Austronesian, East Asian or South Asian.

The U.S. race and ethnicity metrics are presented as African American and Black, Hispanic American and Latinx.

⁶ Effective September 1, 2023, we revised the reporting of our geographic markets for the movement of our Middle East and Africa market units from Growth Markets to Europe, and the Europe market is now referred to as our EMEA (Europe, Middle East and Africa) geographic market.

Measurement Uncertainty

Inclusion and diversity information is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data, such as the reliance on individuals to self-report their information.