



accenture

# Taskforce on Climate-Related Financial Disclosures Index

2023



# Task Force on Climate-related Financial Disclosures (TCFD) Index

This index reflects our alignment with the recommendations of the Task Force on Climate-related Financial Disclosures. We support TCFD's goal to improve and increase reporting of climate-related financial information.

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.

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 in 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 index 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 in this index 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 the Company'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.

Recommended Disclosure	Response
<b>Governance</b>	
<p>a) Describe the board’s oversight of climate-related risks and opportunities</p>	<p>At Accenture, responsibility for environmental, social and governance (ESG) matters starts at the top, with our Board actively overseeing our ESG strategies and progress in meeting our ESG- related commitments, and cascades throughout the business.</p> <p>As part of this, we have implemented a clear and comprehensive governance structure designed to help us achieve our goals</p> <p>and reflect our objectives throughout the organization while guiding our strategic approach. The Nominating, Governance &amp; Sustainability Committee is responsible for overseeing our overall ESG performance, disclosure, strategies, goals and objectives and monitoring evolving ESG risks. In addition, our Audit Committee oversees our approach to the quality of ESG-related data and controls.</p> <p>Refer to “Corporate Governance -Oversight of ESG”, as well as “Oversight of Risk”, in our 2023 <a href="#">Proxy Statement</a> for more information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees, including Accenture’s enterprise risk management program (ERM) which includes consideration of ESG risks.</p> <p>Refer to “Board Oversight” in section C1 of our 2023 <a href="#">CDP Response</a> for information on board oversight of climate-related issues.</p>
<p>b) Describe management’s role in assessing and managing climate- related risks and opportunities</p>	<p>Refer to “Corporate Governance – Oversight of ESG” in our 2023 <a href="#">Proxy Statement</a> and our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, in addition to the role of our ESG executive committee and ESG steering committee.</p> <p>Refer to C2.2 of our 2023 <a href="#">CDP Response</a> for our processes to identify, assess and respond to climate-related risks and opportunities and for additional information on management’s roles in managing climate-related risks and opportunities.</p> <p>Refer to our <a href="#">ISO® 14001 certification</a> on our environment management system, which demonstrates our commitment to running our business responsibly and sustainably and to integrating environmental practices into our operations.</p>

Recommended Disclosure	Response
<b>Strategy</b>	
<p>a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term</p>	<p>Refer to section C2 and C2.2a of our 2023 <a href="#">CDP Response</a>, for climate-related risks identified over the short, medium and long-term, including but not limited to acute and chronic physical risks.</p> <p>Refer to Item 1A – Risk Factors of our 2023 <a href="#">Annual Report on Form 10-K</a> for our material risks, including our environment, social and governance risks.</p>
<p>b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning</p>	<p>Refer to our 2023 <a href="#">CDP Response</a> section C2, including questions C2.3 and C2.4, for information on the impact of climate-related risks and opportunities on our business, question C3.3 for how climate-related risks and opportunities have influenced our strategy, and C3.4 for how climate-related risks and opportunities have influenced financial planning.</p> <p>Refer to “Environmental Sustainability” in Item 1 – Business in our 2023 <a href="#">Annual Report on Form 10-K</a>, as well as “Sustainability - Environment” in our <a href="#">360° Value Report</a> 2023 for information on our environmental goals and actions, including our path to net zero, our SBTi target aligned with our UNGC Business Ambition pledge to keep global warming below 1.5° Celsius, and our plan for water risk.</p> <p>Refer to “Our Strategy” in Item 1 – Business of our 2023 <a href="#">Annual Report on Form 10-K</a> for our growth strategy to deliver 360° value to our clients, people, shareholders, partners and communities, and how we consider Sustainability as one of the five key forces of change. Additionally, refer to “Sustainability Services and Accenture Development Partnerships” in our <a href="#">360° Value Report</a> 2023 for how we help our clients become more sustainable and competitive through our Sustainability Services.</p>
<p>c) Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2 degree C or lower scenario</p>	<p>Refer to C.3.2 in our 2023 <a href="#">CDP Response</a> for information on our how we use climate-related scenario analysis to inform our business strategy around physical water risk and our transition to renewable electricity.</p> <p>Refer to “Environment - planning for water risk” section of our <a href="#">360° Value Report</a> 2023 and our <a href="#">Business Continuity Case Study</a> for information on our business resilience strategy in the event of disruption.</p> <p>Refer to our <a href="#">website</a> for our announcement of the formation of Accenture Cloud First in 2020 and our \$3 billion investment over three years to help clients become “cloud first” businesses. Refer to our <a href="#">Q4 FY23 Infographic</a> for our FY23 Cloud revenues.</p>

Recommended Disclosure	Response
<b>Risk Management</b>	
a) Describe the organization’s processes for identifying and assessing climate-related risks	Refer to C2.2 of our 2023 <a href="#">CDP Response</a> for our processes to identify, assess and respond to climate-related risks.
b) Describe the organization’s processes for managing climate-related risks	As further described in C2.1b of our 2023 <a href="#">CDP Response</a> , a cross functional team of subject matter experts provide input into an overall climate-related risk assessment, utilizing quantitative and qualitative inputs, and the prioritization of risks. This risk assessment and prioritization are an input into our Enterprise Risk Management (ERM) program, where material operational, strategic, financial risks are identified and prioritized for senior leadership and Board oversight. Refer to “Corporate Governance - Oversight of Risk” in our 2023 <a href="#">Proxy Statement</a> for more information on our ERM program.
c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management	Refer to the above for information on how climate-related risks are considered as part of our ERM program. Also refer to disclosures under “Governance” within this document for information on Board oversight and GMC management of our risks, as well as our <a href="#">ISO® 14001 certification</a> .
<b>Metrics and Targets</b>	
a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Our metrics aligned with the TCFD’s Cross-Industry Climate-Related Metric Categories are addressed below. Refer to “Metrics and Targets (c)” for other relevant climate-related metrics, including those related to our environmental commitments and goals.
Greenhouse Gas (GHG) Emissions  Absolute Scope 1, Scope 2, and Scope 3; emissions intensity	Refer to “Metrics and Targets (b)”.
Climate-related Opportunities  Proportion of revenue, assets, or other business activities aligned with climate-related opportunities	As further described in C3.4 and C3.5 of our 2023 <a href="#">CDP Response</a> , we consider our cloud-based services as inherently low-carbon and helping our clients to reduce emissions. Refer to our <a href="#">Q4 FY23 Infographic</a> for our FY23 Cloud revenues and our <a href="#">website</a> for our announcement of the formation of Accenture Cloud First, including our \$3 billion investment over three years to help clients become “cloud first” businesses.  Refer to “Sustainability Services and Accenture Development Partnerships” in our <a href="#">360° Value Report 2023</a> for information on and examples of our Sustainability Services, including our cloud capabilities.

Recommended Disclosure	Response
Remuneration Proportion of executive management remuneration linked to climate considerations	<p>Refer to “Compensation Practices” in our 2023 <a href="#">Proxy Statement</a> for design and description of the Company’s compensation programs.</p> <p>Refer to “Process for Determining Executive Compensation” in our 2023 <a href="#">Proxy Statement</a> for information on how executive performance-based compensation is determined, including the shared success scorecard which is aligned to enterprise-wide objectives including Financial and Strategic objectives, our Clients, our People and Sustainability (including achieving specific environmental goals).</p> <p>Refer to C1.3 in our 2023 <a href="#">CDP Response</a> for a description of how certain leaders, including our Chief Operating Officer, Chief Procurement Officer and Global Sustainable Services Lead are evaluated against progress on climate-related issues as part of their individual performance objectives.</p>
b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks	<p>Refer to “Reporting &amp; Data - Performance data table” in our <a href="#">360° Value Report</a> 2023 for our Scope 1, 2 and 3 carbon emissions calculated in line with the GHG Protocol methodology.</p> <p>Refer to the <a href="#">Independent Accountants’ Review report</a> for more information on our Scope 1, 2 and 3 GHG emissions.</p>
c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	<p>Refer to “Our goals &amp; progress” and “Reporting &amp; Data - Performance data table” in our <a href="#">360° Value Report</a> 2023 for progress on our environmental targets and goals, including our path to net-zero, our science-based target and move to zero waste. Refer to “Sustainability - Environment” for more information on these commitments.</p>