



# **German Supply Chain Due Diligence Act Policy Statement**

2023

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# Accenture's business

Accenture is a leading global professional services company that helps 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. We are a talent and innovation led company with 733,000 people serving clients in more than 120 countries. Technology is at the core of change today, and we are one of the world's leaders in helping drive that change, with strong ecosystem relationships. We combine our strength in technology and leadership in cloud, data and AI with unmatched industry experience, functional expertise and global delivery capability. We are uniquely able to deliver tangible outcomes because of our broad range of services, solutions and assets across Strategy & Consulting, Technology, Operations, Industry X and Song. These capabilities, together with our culture of shared success and commitment to creating 360° value, enable us to help our clients reinvent and build trusted, lasting relationships. We measure our success by the 360° value we create for our clients, each other, our shareholders, partners and communities.

In Germany, Accenture operates through Accenture Holding B.V. & Co. KG and all its subsidiaries, ("Accenture Germany"). Accenture Germany has its head office in Kronberg and employs over 16,000 people.

# Our commitment to human rights and environmental issues

## Our Strategy

Accenture has been a signatory to the United Nations Global Compact (UNGC) since 2008. We support and respect human rights and are committed to environmental sustainability in how we operate our business.

As stated in our [Code of Business Ethics \(COBE\)](#), we seek to align to the [United Nations Guiding Principles on Business and Human Rights \(UNGP\)](#). We therefore focus our efforts on those areas that are most relevant to our business and operations in terms of potential human rights impacts.

We also recognize that our clients and other stakeholders increasingly seek visibility into our human rights and environmental practices and policies. We continue to review our human rights and environmental efforts, as well as best practices in the marketplace, to understand how we can further strengthen our commitments.

If it is unclear how to apply the law in a way that is consistent with our human rights principles, we are guided by our core values and COBE to support and respect the principles of internationally recognized human rights.

We also adhere to relevant international instruments and documents, including the [International Labour Organization's Declaration on Fundamental Principles and Rights at Work](#), in addition to the UN Guiding Principles.

We began to measure and disclose our environmental impact in 2007, and we continue to hold ourselves accountable to clear, measurable goals that are aligned with climate science. Our environment goals span three areas: Climate change mitigation—reducing our carbon emissions including through nature-based carbon removal programs, Climate change adaptation—planning for water risk and moving toward zero waste.

## Human rights and our supply chain

Because of the global scale and diversity of our business, we focus our supply chain due diligence efforts on areas that align with our human rights priorities; areas where we can appropriately make the most impact; and areas of heightened concern or in higher-risk geographies.

We recognize the importance of assessing potential risks to rightsholders. We continually review, adapt and incorporate human rights due diligence across our enterprise risk management systems and legal compliance processes, in addition to across our supply chain.

## Supplier Standards of Conduct

Our relationships with our suppliers help us embed and amplify our human rights commitments. Published in 20 languages (including German), our [Supplier Standards of Conduct \(SSoC\)](#) sets out the standards and practices that Accenture suppliers are required to uphold in respect of human rights and reflects our core values, our ethical principles, and our commitment to human rights, and supplements our COBE. In turn, Accenture expects our suppliers to apply our SSoC to their own suppliers, thereby continuing to scale the impact of our ethical procurement strategy.

# Our human rights governance

We recognize that support and respect for human rights are integral parts of our sustainability commitments. In fiscal 2022, we formed a newly structured ESG Executive Committee, made up of a subset of our Global Management Committee (GMC), accountable for approving strategic global decisions aligned to Accenture's corporate sustainability commitments. Our ESG Executive Committee and steering committee (which is comprised of leaders across Accenture) meet regularly to monitor performance, identify improvement areas and elevate matters to the Board as appropriate through the GMC. The ESG steering committee has responsibility across all operational sustainability topics, including human rights governance. This committee is chaired by our Senior Managing Director and Executive Director – Corporate Services & Sustainability and Business Operations.

## **In Germany, the Board of Directors of Accenture Germany has responsibility for ESG matters and has appointed a Human Rights Officer:**

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The Human Rights Officer has responsibility for the implementation by Accenture Germany of the German Supply Chain Due Diligence Act (the "Act") drawing on the support and expertise of the relevant corporate functions such as Legal, Human Resources, and Procurement. In addition, we are engaging with the German works council as necessary.

The Board of Directors of Accenture Germany is informed regularly, at least once a year, about the work of the Human Rights Officer.



# Our approach to due diligence

## Risk analysis

The Act promotes corporate transparency and accountability in German businesses and their supply chains to ensure respect for human rights and the environment. This process involves identifying, analyzing, and mitigating potential human rights and environment-related risks associated with Accenture Germany's business activities—within our own operations and our supply chains.

On an annual basis and, if necessary, on an ad hoc basis, we assess the human rights and environment-related risks in our own operations and our supply chain.

In line with the requirements of the Act we analyze human rights, such as child labor, forced labor, discrimination, health and safety and working conditions, and environment-related risks, such as environmental pollution and non-compliance with environmental conventions (Minamata, Basel and Stockholm conventions).

Our risk analysis is carried out in two steps in accordance with the requirements of the Act and the German Federal Office for Economic Affairs and Export Control (BAFA):

- Firstly, we carry out a risk analysis combining geographic and sectoral data to identify potential higher risk areas of our business and supply chain (“abstract risk analysis”).
- We then layer this information with internal data to evaluate the specific areas and levels of risk in our business and supply chain (“concrete risk analysis”). Should a specific risk be identified through this process, further action is undertaken.

We conducted our first analysis of our business and supply chain in accordance with the Act in 2023 and have established that the overall human rights and environmental risks are low. There are some areas where the abstract risk analysis indicates a higher level of risk across the professional services industry but when taken in conjunction with the mitigation activities undertaken by Accenture, remain relatively low within our business and our supply chain. We describe these risks and the further measures taken in this regard below.

We will continue to review how we can improve and evolve in response to changing circumstances and the evolution of our business, including our German Supply Chain Act due diligence program.

## Human rights risk analysis in our own operations in Germany

The abstract risk analysis of the professional services industry in Germany has shown that while the overall human rights risk is low, there is a higher level of risk around long working hours leading to emotional and mental health challenges for workers. However, because of the preventative measures that we take in our business (as detailed below), we do not believe that this is a significant risk for Accenture in Germany.

## Mitigation activities in our own operations

Our people and teams have embraced omni-connected ways of working. According to a recent internal survey, 85% of our global respondents feel empowered to work flexibly within their teams. Also, as most of our employees in Germany are doing project-based work, the workload may vary according to milestones and deliveries in the project.

**In this context and because the health, safety and well-being of our people is our top priority, we implemented several preventive measures aimed at supporting and maintaining the mental health and well-being of our employees:**

- Accenture Germany has a thorough process to follow up on use of overtime. We train supervisors and instruct employees to comply with the Working Hours Act. If overtime still accumulates, HR supports the development of overtime reduction plans and other appropriate measures. Moreover, employees are supported to work flexibly – on their own schedule, from their selected workplace, at a chosen percentage of time and with additional vacation time – according to their individual needs.
- Accenture Germany has a well-established system for well-being support available for our employees which includes regular stress management trainings as well as our Employee Assistance Program (EAP) that provides easy and efficient access to professional help, such as psychological counseling, and other well-being initiatives targeted to ensure all our people are feeling healthy and well.
- At Accenture Germany, all employees are welcome to work from one of our offices at any time. We have an ongoing focus on building a culture where people feel connected and have a sense of belonging and we have established guiding principles for how to balance flexibility and in-person time to achieve this. To encourage people to come to the office, Accenture Germany arranges events such as town halls, breakfasts, social arrangements, and community events.

**In addition to the local actions above, Accenture has a strong global focus on emotional health and well-being:**

- We strive to create an environment and provide the tools, programs and practices for the emotional health and well-being of our people. We continue working to help break the stigma surrounding mental health by fostering a workplace environment where people feel comfortable engaging in open, honest dialogue.
- Our corporate partnership with Thrive Global, a behavior change platform offering science-based solutions to lower stress and enhance well-being and productivity, has enabled us to deliver customized programs to help our people achieve a sense of belonging and purpose.
- Through our Mental Health Ally network, thousands of our people are equipped to help colleagues facing emotional health challenges find the support they may need. We offer training to help our people understand the signs that a colleague needs help, how to have a conversation about emotional health and the steps to take to support someone in need. Additionally, we offer a variety of digital tools to support mental health and wellness, including Thrive Global, Calm, Wysa, and RethinkCare.
- We also launched a comprehensive hub that provides all Accenture people—and their dependents—with a central resource for all of our mental health and wellness offerings. The site includes a chatbot that helps individuals identify which offering best serves their specific needs.



## Human rights risk analysis of our own operations beyond Germany

Our approach is consistent around the world. Collaboration across our one global network is fundamental to how we drive innovation and deliver value for our clients. As part of this collaboration, Accenture group companies receive services from other companies within the Accenture global group. As part of this collaboration, Accenture Germany receives services from other companies within the Accenture global group.

All Accenture group companies adhere to our core values, our Code of Business Ethics (COBE) and our global policies. We regularly conduct due diligence assessments on human rights and environment-related risks with a risk-based approach and we remain committed to take appropriate action if we identify concerns. The global activities set out in the previous section are implemented company-wide across the world and are supplemented by location-specific measures where a specific need has been identified.

## Environmental risk in our own operations

Accenture in Germany is primarily a professional services firm. The risk analysis of our operations from an environmental point of view shows that the abstract and concrete risks are both low. Accenture complies with/ is not required to comply with the Minamata Convention on Mercury of 10 October 2013, the Stockholm Convention of 23 May 2001 on Persistent Organic Pollutants, and the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal of 22 March 1989.

## Risk analysis in our supply chain

Because of the global scale and diversity of our business, we prioritize our supply chain due diligence efforts by focusing on areas where we can appropriately make the most impact; and areas of heightened concern or in higher-risk geographies. We recognize the importance of assessing potential risks to rightsholders. We continually review, adapt and incorporate human rights due diligence across our enterprise risk management systems and legal compliance processes, including compliance with the Act, in addition to across our supply chain.

We assess our overall human rights risk profile in relation to suppliers annually by referencing several factors, including the geographic location and industry of our suppliers. The country-level risk data we leverage further allows us to assess the potential for specific human rights and environment-related risks on a by country basis, allowing us to develop fit-for-purpose supply chain due diligence and mitigation and remediation measures. Given the nature of our business and supply chains, and the risk assessments we have undertaken to date, we believe the risk of human rights and labor rights abuses, as well as environment-related risks in our supply chains is low.

Our continued investment in the Sustainable Procurement Hub (the "Hub") allows us to assess and track our suppliers' performance in environmental sustainability, human rights, supplier inclusion & diversity and ethics and compliance. We have also implemented operating model and change management initiatives to support the Hub. The Hub is now live in more than 50 countries (including Germany) and continues to be deployed with new features and enhancements including integration with other operating systems. It is also a vital part of our compliance with supply chain due diligence requirements, including the Act.

Accenture evaluates its suppliers and supply chain risks annually through a Sustainability Assessment (which forms part of our Sustainable Procurement Hub) and streamlines the process of collecting environmental, social and governance data (including in relation to human rights), while improving user experience. It centralizes data in a single location, enabling responsible buying while driving transparency. Globally, we have utilized the Hub to conduct approximately 5,000 sustainability assessments to better understand our suppliers' ESG performance. Further, the Sustainability Assessment allows us to identify which human rights and environmental issues are most likely to appear in our supply chain and proactively prioritize and address them.

Separately, we work with a specialist global firm to provide both a risk level and a continuous monitoring service that provides insight into our suppliers to assess them against six key indices: child labor, decent wages, forced labor, migrant workers, modern slavery, and trafficking in persons. If there was a credible report of supplier engagement in modern slavery, Accenture would be notified.

## Preventive measures in our supply chain

We continue to provide training on human rights to our global Accenture Procurement team. The training covers our people in local Procurement teams, along with key members of our global Procurement teams responsible for sourcing and contracting with Accenture suppliers.

In our drive for responsible buying excellence, we work continuously through relevant networks with our industry peers and clients to adopt sustainable practices and are continually improving our supplier and contractor management processes. We encourage a responsible buying culture by advocating for supply chains that are more sustainable and inclusive, both inside and outside our company.

To further advance awareness of the positive impact procurement has on sustainability, Accenture has joined forces with the Sustainable Procurement Pledge (SPP). The SPP is a global, nonprofit community of procurement professionals that aims to embed sustainability in their daily activities. SPP empowers and equips procurement professionals with access to the right knowledge, tools and behavior. Accenture is supporting these efforts and participating in the leadership and advisory panels.



# Complaints mechanism

We encourage our people, suppliers and subcontractors to raise ethical and legal concerns, including potential human rights and environmental issues, and we provide a range of secure channels for them to do so confidentially, and anonymously where allowed by law. And we have zero tolerance for retaliation.

As set out in our [Policy on Raising Legal and Ethical Concerns and Prohibiting Retaliation](#) (which we have made publicly available in an effort to increase transparency), we offer our people many ways to raise a concern—through our leaders, through anyone in Human Resources or Legal, and anonymously through our [Accenture Business Ethics Helpline](#)—and once they do, we make it clear what to expect. Likewise, we provide a mechanism to enable our suppliers' employees to speak up about legal or ethical concerns, including slavery and human trafficking. Employees of Accenture suppliers may report legal and ethical concerns (anonymously, where allowed by local law) through the Accenture Business Ethics Helpline.

We take all concerns raised seriously, including allegations of retaliation. We investigate 100% of concerns reported to Human Resources, Legal or the Accenture Business Ethics Helpline, and seek to confirm the facts in a professional, methodical, thoughtful and balanced manner. Once we get to the facts, we determine appropriate outcomes and endeavor to apply them fairly and consistently on a global basis—regardless of seniority, position or contribution to Accenture. Whether internal or external, we treat all concerns seriously and in strict confidence. We protect anyone who raises, in good faith, a concern about a human rights issue or who assists us, or a law enforcement authority, by providing information to address such a concern.

**Greater transparency—from what happens after our people raise a concern to the resulting outcomes—is an important element in helping our people speak up. We promote greater transparency through our [Business Ethics Helpline](#) site, where our people, suppliers and other third-parties can find out:**

- How to raise a concern.
- How to find support once they raise a concern.
- How the investigation process works.
- How we protect reporting parties.
- How we have zero tolerance for any form of retaliation against anyone who raises a concern.

**Anyone with an ethical, human rights or environmental concern about Accenture's supply chains or organization can contact the helpline by phone or online:**

- Callers from Germany should use 0800 1822587 and callers in other countries can find the relevant number [here](#). The phone line is available 24 hours a day, seven days a week.
- Online inquiries can be submitted to the [Accenture Business Ethics Helpline](#) website.
- All queries are handled by an independent team confidentially and, where allowed by law, anonymously.

# Documentation and reporting

Accountability and transparency are priorities for Accenture and part of the foundation on which we build trust with our clients, people, shareholders, partners and communities.

As we in Accenture Germany continue our commitment to transparency and accountability, we will continue to fulfill our duties related to the Act and keep all documentation available for at least seven years.

Annual reporting on such commitments will occur no later than four months after the end of our fiscal year and will be shared with the BAFA and on our [website](#).



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**Christina Raab** | Market Unit Lead Accenture ASG



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**Karl Rathgeb** | Human Rights Officer

## About Accenture

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