(CO.1) Introduction

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. Together with our broad ecosystem of clients and partners, we are driving sustainable innovation and adoption of new standards that transcend market divides. This is reflected in our new Environmental, Social and Governance (ESG) materiality matrix (published in our 2109 Corporate Citizenship Report at www.accenture.com/corporatecitizenship), which includes climate change and carbon emissions as some of the highest-priority issues for Accenture to address.

When it comes to our own global footprint, we follow the same advice that we give our clients and suppliers to systematically reduce our impact. We are committed to reducing our own emissions, taking action to build a circular economy and managing our water consumption. Our commitments are brought to life through our forward-looking climate action goals, which include:

- **Going 100% renewable by 2023:** In 2019, we committed to procuring 100% renewable electricity across our global facilities by 2023, joining the RE100, a global corporate leadership initiative bringing together influential businesses committed to 100% renewable electricity.
- **Working toward our science-based target:** We are the largest professional services company to have a goal approved by the Science Based Targets Initiative. 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. To date, we have cut absolute emissions by 7%, reduced our scope 1 and 2 emissions by more than 19% and reduced our per unit of revenue emissions by more than 29%.

Reducing our environmental impact is built into our Code of Business Ethics (COBE) and our core values, specifically Stewardship. These inform our Environmental Responsibility Policy, which our Environment Steering Group established in 2007 and has reviewed annually.

Climate, energy and sustainable growth are themes than run through the UN Sustainable Development Goals. We are working to support all SDGs through SDG Ambition, our partnership with the UNGC and SAP, to challenge and support companies in integrating the 17 SDGs into their core business and to make shared success a reality.

To find out more about our strategy and programs, please read our 2019 Corporate Citizenship Report at http://www.accenture.com/corporatecitizenship.

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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
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 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. The Committee periodically reviews the Company's policies and practices on significant corporate social responsibility issues. 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. Accenture's CEO steers our environment strategy and in fiscal 2019 took a substantive decision around climate change, by approving our commitment to sourcing 100% office electricity from renewable sources by 2023 under RE100.

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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**
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. Our CEO approved Accenture's commitment to source 100% of office electricity from renewable sources by 2023, under RE100. 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.

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		The Audit Committee, another of the four Board-level committees, also receives quarterly briefings on our Enterprise Risk Management (ERM) program from the COO. The quarterly 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—even to every Board meeting—if climate-related risks were within the most critical set of risks 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 Chief Strategy Officer is responsible for identifying opportunities to serve our clients in new climate-related service opportunities and set the Corporate Citizenship strategy and Accenture's COO is responsible for delivering on specific operational climate-related goals. 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. The Audit Committee, one of four Board-level committees, receives quarterly briefings on our Enterprise Risk Management (ERM) program from our COO. The Audit Committee 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 ERM briefing given by our 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. The COO reports to the CEO and is responsible for all operational matters. The COO coordinates the Company’s annual Enterprise Risk Management process and actively monitors business continuity risks, including climate-related risks, as part of that process; the COO then reports on business continuity to the Board quarterly (again, including climate-related risks as necessary).

Rationale for why responsibility lies with this position:

ERM process: The Audit Committee is already briefed on critical risks by our COO on a quarterly basis. Therefore, we have an established vehicle for escalating any significant climate-related risks. Additionally, our COO owns our science-based carbon emissions reduction target, as well as being the person to brief the Audit Committee on key risks, providing another point of connection. Our COO can drive the best outcomes against Accenture’s carbon target due to the inherent oversight this role has across all operational functions of the company; therefore, the COO can drive the operational progress needed to meet targets.

For example: CIO, Accenture’s technology function, reports to the COO. CIO owns our strategy for collaboration tools, which directly influence our ability to avoid GHG emissions by cutting travel. Specifically and in detail, the following teams report to the COO within our global operations function: 1) Workplace—influences e.g. energy efficiency initiatives, water collection and recycling at our facilities etc.; 2) Global Business Resilience/Continuity—how we proactively plan for business disruptions, such as those caused by climate-related issues, 3) Global Mobility—our travel program, how we minimize our carbon footprint by traveling efficiently or decreasing our need to travel, and 4) CIO (Accenture’s technology function) reports to the COO. The Procurement function also reports to the COO, supporting supplier resilience in the event of potential climate risk; executing our renewable energy procurement program and so on. This multi-pronged, coordinated approach enables Accenture to make faster progress against our targets and connect and coordinate the various operational functions required.

How climate-related issues are monitored: Accenture’s Global Environment Director 1) meets 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, 3) drives an annual, operational environmental risk assessment with the Environment Leads, 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 the Environment Steering Group—a cross-functional group of leaders; Accenture’s COO as the individual sponsor for environment from within our Global Management Committee (GMC), and the full GMC, our most senior management group, to validate the risk priority, mitigations, and subsequent actions. 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. All members of the GMC have input into that annual assessment process and can escalate climate-related risks as appropriate.

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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 achieving Accenture's science-based GHG emissions reduction target. 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 2019, 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:** By end of fiscal 2020, we will expand to 75% the percentage of our key suppliers who disclose their targets and actions toward emissions reduction. In fiscal 2019, we made good progress against this goal: 77% disclosed their targets, and 82% disclosed their actions toward GHG emissions reduction (measured through CDP Supply Chain).

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Entitled to incentive?	Types of incentive	Activity incentivized	Comment
			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.
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 usage of environmental 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.
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 maintenance:** Accenture's geographic Environment Leads are accountable for successful audits for our

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Entitled to incentive?	Types of incentive	Activity incentivized	Comment
			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).

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

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			2019 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.

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

We estimate a reasonable assessment of substantive financial impact to our people and property to be approximately US$10 million based on our ten-year history of events and trends. As Accenture is 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. 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 look across the full breadth of our operations, typically, disruption activity has a far lower financial impact though our estimate reflects a possible range of possibilities. Equally, we focus on low impact events that align with our strategy and values—e.g. monitoring the potential impact of the South Africa Carbon Tax Bill, which came into effect in 2019 but does not currently affect Accenture in any material way. Accenture in South Africa accounts for less than 1% of Accenture's global headcount—yet we are taking action today, demonstrating a very low materiality approach to the type of disruption we want to allow from climate-related risk.

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Additionally, at the operational level, our Environment Director runs a formal, annual operational risk assessment, which includes climate risks and covers all Accenture operations (business units). The indicators used to prioritize risks are 1) likelihood, 2) severity, and 3) time horizon. This process also confirms that US$10 million is a reasonable assessment of impact to our people based on our ten-year history of events. We also take into account the number of Accenture people in particular locations who would be impacted by e.g. an extreme weather event. In India, for example, we have office facilities for several thousand people and we prioritize site-based risk management in these locations. In our 10-K, we explicitly talk about the risks associated with siting a large portion of our delivery center network in locations such as India and the Philippines, where we have the two largest concentrations of people, and where extreme weather events have occurred and could occur again.

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 (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 the Environment Steering Group—a cross-functional group of leaders, and Accenture's COO as the individual sponsor for environment 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 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: Through our environment leads, we also identify upstream opportunities. And our process to escalate opportunities is the same as risks: through our Environment Director, Environment Steering Group, COO and ultimately to our CEO where relevant. This mechanism led to our CEO approving Accenture's commitment to RE100.

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Further, within the company's most senior management group, our Global Management Committee (GMC), Accenture's Chief Strategy Officer is responsible for identifying opportunities to serve our clients in new climate-related service opportunities and set the Corporate Citizenship strategy. During FY2019, management updated the Nominating & Governance Committee on various climate-related matters, including investor ESG topics and trends in ESG-related shareholder proposals and proxy advisory ESG-related voting recommendations.

In terms of general client (downstream) opportunities, Accenture creates global and local strategic plans to focus efforts depending on the best revenue and client service opportunities. Cloud services are a major strategic priority for Accenture and also deliver GHG emissions reductions. We estimate cloud services represent approximately US$11 billion/25% revenue in fiscal 2019.

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. Also prompted by EED, Accenture in Finland and Denmark began external audits of key environmental metrics in 2016. We prioritize understanding the regulatory landscape, meeting these requirements 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 and disaster recovery planning are critical. We know to anticipate these events—our Global Asset Protection team focuses on the safety and security of our people, and recently we enhanced our technology to notify our people of risks in their vicinity, e.g. tornadoes, acute weather events, and non-climate events. Our Business Resilience Services team proactively builds resilience into our client delivery in anticipation of disruptions. Accenture in India has approximately 200,000 people, more than a third of our global workforce. 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 location and 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 within countries and cities—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, as needed. 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.

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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 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 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

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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** 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.
		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 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 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

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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 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.
		headcount, and (4) there is nothing significant in the pipeline to suggest this will be disruptive to Accenture in the near future.
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. Being specific, Accenture is one of the world's largest users of Microsoft Teams, with more than 500,000 users. If that service were to experience an outage, this is a technology risk that might affect our ability to do our work and meet our commitments. 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

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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** 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.
		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. Using our example of a potential US$10 million impact, this has historically not been a significant percentage 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 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.

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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 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.
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.** Reputation risk is an element of several different categories of risk, as detailed in Accenture's 10-K. It is highly relevant to Accenture because our success is based on our reputation, which affects our

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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** 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.
		ability to attract top talent, establish trust with clients and continue to sell work. Thus, having highly skilled people, being innovative, being able to deliver what we sell, and being a good corporate citizen all matter to us. It therefore follows that reputation as it relates to climate-related risks is also important and relevant. Largely, this is driven by our engagement externally—for example, how we are engaging on the global stage, e.g. committing to RE100, helping to innovate and drive smart grid programs in the energy industry, and even participating in disclosures such as the CDP. While we will continue to expand our efforts, it has not been a substantive risk for us because we are not considered a high-risk industry, and yet are trying to be a leader for change in this area. We are a professional services company, are not asset-intensive, and are not subject to any substantive regulations. However, we continue to act as a technology innovator, improving how we manage carbon and energy internally, and also helping companies solve their sustainability and climate-related risk problems. 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 2019 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

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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** 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.
		more than 200 cities across 51 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 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 analysed 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 51 countries, it is important to understand chronic trends that may

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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 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.
		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. Accenture in India has approximately 200,000 people, more than a third of our global workforce. 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 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 the city limits. 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 water-stressed 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 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.

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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? Select from: -Direct operations -Upstream (Supply chain) -Downstream (Customer)	Risk type Select from:	Primary climate-related risk driver	Primary potential financial impact	Company-specific description	Time horizon Select from: -Current -Short-term -Medium-term -Long-term -Unknown	Likelihood Select from: -Virtually certain -Very likely -Likely -More likely than not -About as likely as not -Unlikely -Very unlikely -Exceptionally unlikely -Unknown	Magnitude of impact Select from: -High -Medium-high -Medium -Medium-low -Low -Unknown	Are you able to provide a financial impact figure? -Yes, a single figure estimate -Yes, an estimated range -No	Potential financial impact figure (US$)	Explanation of financial impact figure	Cost of response to risk	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	US$10,000,000	see Risk1 below	US $0	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	US$10,000,000	see Risk2 below	US $0	see Risk2 below	
Risk3	Upstream	Acute	Acute-Increased	see Risk3	see Risk3	Short-term	Likely	Low	Yes, a single figure	US$10,000,000	see Risk3 below	US $0	see Risk3 below	

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Identifier	**Where in the value chain does the risk occur?** Select from: -Direct operations -Upstream (Supply chain) -Downstream (Customer)	**Risk type Select from:**	**Primary climate-related risk driver**	**Primary potential financial impact**	**Company-specific description**	**Time horizon Select from:** -Current -Short-term -Medium-term -Long-term -Unknown	**Likelihood Select from:** -Virtually certain -Very likely -Likely -More likely than not -About as likely as not -Unlikely -Very unlikely -Exceptionally unlikely -Unknown	**Magnitude of impact Select from:** -High -Medium-high -Medium -Medium-low -Low -Unknown	**Are you able to provide a financial impact figure?** -Yes, a single figure estimate -Yes, an estimated range -No	**Potential financial impact figure (US$)**	**Explanation of financial impact figure**	**Cost of response to risk**	**Description of response and explanation of cost calculation**	**Comment**
		physical	severity of extreme weather events such as cyclones and floods	below	below				estimate					

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

- **Risk1: Company Specific Description**: *Business Disruption to our Workforce*: Accenture has 513,000 people, with offices and operations in more than 200 cities in 51 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 approximately 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. 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.

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- **Risk1: Explanation of Financial Impact**: Accenture's financial impact estimate is based on our ten-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. 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**: The 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. As an example: Accenture in the Philippines conducts quarterly facilities-based exercises of its business continuity program. In fiscal 2019, scenarios were selected 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 different ways during the simulation: 1) some were transferred to pre-defined recovery locations (which must be at least 5km from the impacted sites); 2) some were directed to work remotely; 3) another group transferred work to onshore counterparts (i.e. 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 that should 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., terrorism, technology.

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

- **Risk2: Company Specific Descriptions**: *Business Disruption / Physical Damage to our Facilities*: As noted, we are a company with 513,000 people, with offices and operations in more than 200 cities in 51 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

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have approximately 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 ten-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. 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 the city limits. 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 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. And our building recovery plans are structured around clusters of offices, because different clusters tend to be powered from different energy grids and we can thereby mitigate our risks; 3) We modify 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 homeworking generally due to COVID-19 and extreme weather events across multiple countries). 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 inherent to climate-related risk.

- **Risk3: Primary Potential Financial Impact**: Reduced revenue from decreased 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. Or if our cloud providers are not prepared for disruption themselves, e.g. they don't have sufficient redundancy built into their systems, this could affect our access to cloud-based applications. Also, our operations depend on reliable energy supplies for e.g. hardware usage. We also have large operations in water-vulnerable locations like Bengaluru, where there are scarcity/quality issues that must be managed. These companies are often similar in nature to ours, and therefore less susceptible to the transitional and chronic type of risk drivers, though it is important that their people, infrastructure, and technology are resilient to minimize disruptions to service clients. For example, we have discussed

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that cloud is a significant percentage of our business and as we work with cloud infrastructure providers to bring these services to clients it is important that we also understand how they build resiliency and redundancy into the infrastructure we are using. For example, we consider and plan for what would happen if their hosting arrangements are interrupted through disruption to energy supplies, and therefore our clients cannot access cloud-based applications.

- **Risk3: Explanation of Financial Impact:** Accenture's financial impact estimate is based on our ten-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 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.

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.

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Identifier	Where in the value chain does the opp occur? Select from: -Direct operations -Upstream -Downstream	Opp type Select from: -Resource efficiency -Energy source -Products and services -Markets -Resilience	Primary climate-related opportunity driver	Primary potential financial impact [check options]	Company-specific description	Time horizon Select from: - -Short-term -Medium-term -Long-term -Unknown	Likelihood Select from: -Virtually certain -Very likely -Likely -More likely than not -About as likely as not -Unlikely -Very unlikely -Exceptionally unlikely -Unknown	Magnitude of impact Select from: -High -Medium-high -Medium -Medium-low -Low -Unknown	Are you able to provide a potential financial impact figure? -Yes single figure -yes estimate range -No	Potential financial impact [single figure]	Explanation of financial impact	Cost to realize opportunity	Strategy to realize opportunity	Comment
Opp 1	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]	800000000	[see Opp1 below]	
Opp 2	Direct operations	Energy source	Use of lower-emissions	Other: Reduced exposur	[see Opp 2 below]	Medium-term	Virtually certain	Medium	Yes single figure	400000	[see Opp2 below]	0	[see Opp2 below]	

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Identifier	**Where in the value chain does the opp occur?** Select from: -Direct operations - Upstream - Downstream	**Opp type** Select from: - Resource efficiency - Energy source - Products and services - Markets - Resilience	**Primary climate-related opportunity driver**	**Primary potential financial impact [check options]**	**Company-specific description**	**Time horizon Select from:** - - Short-term - Medium-term - Long-term - Unknown	**Likelihood Select from:** - Virtually certain -Very likely -Likely -More likely than not -About as likely as not -Unlikely -Very unlikely - Exceptionally unlikely - Unknown	**Magnitude of impact Select from:** -High - Medium-high - Medium - Medium-low -Low - Unknown	**Are you able to provide a potential financial impact figure?** **-**Yes single figure -yes estimate range **-**No	**Potential financial impact** **[single figure]**	**Explanation of financial impact**	**Cost to realize opportunity**	**Strategy to realize opportunity**	**Comment**
			sources of energy	e to GHG emissions and therefore less sensitivity to changes in cost of carbon										
Opp 3	Downstream	Products and Services	Development of new products or services	Other: Better competitive position to	[see Opp3 below]	Short-term	Very likely	Medium-high	Yes single figure	48000000	[see Opp3 below]	800000000	[see Opp3 below]	

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Iden tifier	Where in the value chain does the opp occur? Select from: -Direct operati ons - Upstre am - Downst ream	Opp type Select from: - Resou rce efficie ncy - Energ y sourc e - Produ cts and servic es - Marke ts - Resili ence	Primary climate-related opportu nity driver	Primar y potenti al financi al impact [check options]	Compa ny-specifi c descri ption	Time horiz on Sele ct from : - - Short -term - Medi um-term - Long -term - Unkn own	Likeliho od Select from: - Virtually certain -Very likely -Likely -More likely than not -About as likely as not -Unlikely -Very unlikely - Exceptio nally unlikely - Unknow n	Magnit ude of impact Select from: -High - Mediu m-high - Mediu m - Mediu m-low -Low - Unkno wn	Are you able to provide a potential financial impact figure? -Yes single figure -yes estimate range -No	Potential financial impact [single figure]	Explan ation of financi al impact	Cost to realize opportu nity	Strategy to realize opportu nity	Comment
			through R&D and innovati on	reflect shifting consum er prefere nces, resultin g in increas ed revenu es										

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- **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-sea-level-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.

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- **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.

- **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. For example, in 2018, Pillar Technology (now part of Accenture's Industry X.0 practice) was selected by a prominent Midwestern (US) city to build its Smart City operating system. 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. The objective was to create an operating system for one of the biggest Smart City efforts in the country. 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: The development of new energy-efficient service offerings and products 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 2019, we spent US$800 million on R&D, an increase from the prior year. For example, this investment is used in our Accenture Labs, which incubate and prototype new concepts through applied research and development projects.

- **Opp2: company-specific description:** Internal transformation toward renewables: We have committed to sourcing 100% of our office electricity from renewable sources by 2023 under RE100. We will deliver on this commitment through an ambitious renewable electricity procurement strategy. Within this strategy, we will target particular Accenture countries with the highest electricity consumption. Especially in countries such as India, the Philippines, 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 51 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.

- **Opp2: 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 through to our fiscal 2023 at approximately US$0.4 million. This relates to Power Purchase 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. The savings identified were from new PPA contracts from 3 sites in Karnataka where PPA agreements and extension agreements were put in place in the second half of fiscal

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2018 so that savings accrued in fiscal 2019. More generally, we are looking to bring many of our suppliers and partners 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, Philippines, Argentina, US and some European countries.

- **Opp 2: Strategy to realize opportunity and explanation of cost calculation:** We have to increase progressively to 2023 our usage of renewable electricity to meet our RE100 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, Germany, France, Austria and Italy. We have now identified further priority countries to focus our next wave of renewable energy procurement efforts, particularly India and the Philippines where our consumption volumes open up further renewable electricity purchasing options. 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. the UK, where we source close to 90% of our electricity from renewable sources already. 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 RE100 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. The savings identified were from new PPA contracts from 3 sites in Karnataka where PPA agreements and extension agreements were put in place in the second half of fiscal 2018 so that savings accrued in fiscal 2019. For anticipated fiscal 2020 savings, we accounted for 2 new PPA agreements that have started near the beginning of Q1 FY20. Under our most recent plan for achieving RE100, we are projecting required cumulative operational funding of around US$1.4 million in certain markets from fiscal 2019 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.

- **Opp3: 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

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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.

- **Opp3: 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 FY20 (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.

- **Opp3: strategy to realize opportunity and explanation of cost calculation:** Together with our clients and partners, we will provide insights into operations and the environment, and will develop end-to-end automation of farming to assist farmers to make better operational decisions, optimize yield, boost revenue and minimize expenses by leveraging robotics, automated vehicles, drones, IoT, connected devices, big data, advanced analytics, mobility, social media, 3D printing, genomics, telematics, etc. As an example, Accenture worked with the National Farmers' Federation of Australia on the strategy and technology to launch a centralized online portal, a data driven agricultural service offering and an agriculture technology accelerator program. Accenture is also working to expand its Digital Agriculture Service to livestock farming and has developed a proof of concept leveraging augmented reality to track and manage cows' health. Deriving the cost figure: The development of offerings and products to optimize agricultural output is part of our overall R&D expenditure as we use our investments in R&D to help create, commercialize, and disseminate innovative business strategies and technology solutions. In 2019, we spent US$800 million on R&D, an increase from the prior year. For example, a portion of this investment is used in our Accenture Labs, which incubate and prototype new concepts through applied research and development projects.

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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

C3.1a 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

C3.1b 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 to deliver on its client obligations. 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**: Given the nature of Accenture's business, 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.
	  ○ Inputs were: a) priority Accenture countries and b) corresponding NDCs.
	  ○ 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 using NDCs to inform Accenture's multi-year renewable electricity procurement program. We modelled NDCs in selected countries against some high-priority Accenture locations; we then assumed 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.

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	• **Time horizons:** A 2025 timeline is most appropriate because a) this is a 'long-term' timeline (refer to our time horizons, where we specify that long term is 5-10 years given the nature of our business), 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 a significant footprint 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 the European Union and South America. We modeled a range of scenarios to focus in on where renewable energy might be most predictable and desirable to 2025. • **Results of the analysis**: The result was a list of priority Accenture countries in which to focus on pursuing additional purchases of renewable energy over the next 5-10 years. The rationale was that where NDCs are in place in those countries, this impetus towards a low-carbon economy would provide greater access to renewables. Our principal focus areas are India, North America, the Philippines and key markets in the EU and South America. • **How the 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.

C3.1d 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	Accenture clients are needing to reduce their GHG emissions as part of the transition to a low-carbon economy. This need is creating direct, short-term (0-2 years or already happening, in all examples mentioned here) opportunities for Accenture to provide services that are inherently low-carbon and/or avoid emissions. The most relevant example of that is cloud services, which have significant carbon abatement potential for clients. In fiscal 2019, cloud-based services accounted for approximately US$11 billion, or 25% 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, 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 2019, we identified potential client savings of approximately 157,000 metric tons of CO_2 and implemented strategies to help clients save 491,000 metric tons of CO_2.

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		The most substantial business decisions that have been made as a result of these risks/opportunities are: 1) we expanded and scaled our cloud-based services in fiscal 2019 and created alliances and partnerships to increase our influence. Our fiscal 2019 Annual Report states, “We are also a global leader in cloud on the major platforms including Amazon Web Services, Microsoft Azure and Google Cloud Platform.” This strategy helped us increase our cloud-based revenues from approximately US$9 billion n in fiscal 2018 to approximately US$11 billion in fiscal 2019. 2) We made cloud-based acquisitions in fiscal 2019. For example, Accenture acquired Cirruseo, a leading pure-play Google Cloud services provider in France. Expanding our reach in cloud services directly affects our clients’ GHG emissions profiles, because we know cloud services have a carbon abatement potential. Third party sources confirm likely benefits, 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 with regard to renewable energy (electricity). This is happening in the short-medium-term (<5 years because our key date to meet our goal is 2023, as we will explain). With regard to specifics, we have prioritized increasing our procurement of renewable energy, resulting in our sourcing approximately 26% of our office electricity from renewable sources in fiscal 2019 (an increase of around 2% since fiscal 2018). In this context, the most substantial business decision we have taken: situation: Accenture needed to accelerate its transition to renewable energy to cuts its GHG emissions and be able to deliver on our science-based target. Task: we needed to determine how best to accelerate our progress. Action: we analyzed how to drive progress, e.g. through continuing to reduce travel; optimizing energy efficiency in our facilities; our procurement strategies. 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 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, joining RE100. 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 any 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 51 countries, and we therefore build up resilience across our global operations.
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 2019, we invested US$800 million in R&D and now have a global portfolio of more than 7,400 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. In fiscal 2019, through our Energy Management- as-a-Service offering, we identified potential client savings of approximately 157,000

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		metric tons of CO_2 and implemented strategies to help clients save 491,000 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 2019, we continued to invest in growing cloud computing as part of our business strategy, which accounted for approximately US$11 billion in revenue, up from around US$9 billion in fiscal 2018. We also made acquisitions specific to strengthening our cloud capabilities. For example, in fiscal 2019, Accenture acquired Cirruseo, a leading pure-play Google Cloud services provider in France. 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.
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 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. To date, we have cut absolute emissions by 7%, reduced our scope 1 and 2 emissions by more than 19% and reduced our per unit of revenue emissions by more than 29%. The most substantial decision we have taken is to prioritize a cloud first approach to 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. 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 actively disperse our operations across cities within those locations, and also within the city limits. 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 geographic breadth provides contingency and redundancy to accommodate issues that may arise.

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C3.1e 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 2019, we continued to invest in growing cloud computing as part of our business strategy, which accounted for approximately US$11 billion in revenue, up from around US$9 billion in fiscal 2018. We also made acquisitions specific to strengthening our cloud capabilities. For example, in fiscal 2019, Accenture acquired Cirruseo, a leading pure-play Google Cloud services provider in France. 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 ten-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	Base year	Covered emissions in base year (metric tons CO2e)	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 CO2e)	Covered emissions in reporting year (metric tons CO2e)	% achieved (emissions)	Target status in the reporting year	Is this a science-based target?	Please explain (including target coverage)
Abs 1	2016	Company-wide	Scope 1+2 (market-based) +scope 3 (upstream)	2016	1257636	100	2025	11	1,119,296 [AUTOCALCULATED]	1166256	66 [AUTOCALCULATED]	Underway	Yes, this target has been approved as science-based by the Science-Based Targets initiative	By the end of fiscal 2025, we will reduce our absolute greenhouse gas emissions by 11% from our fiscal 2016 base year, which represents a 65% absolute reduction in scope 1 and 2 emissions, and represents a 40% per unit of revenue intensity reduction for scope 1, 2 and 3 GHG emissions over the same time period. 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
- **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/ intensity)	Target type- energy carrier	Target type: activity	Target type: energy source	Metric	Target denominator	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 source(s) only	percentage	MWh	2019	26	2023	100	26	0 [AUTOCALCULATED]	New	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 2019, we procured approximately 26% of our office electricity from renewable sources, meaning we are at least a quarter 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 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
Oth-1	2016	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	2016	70	2020	75	77	140 [AUTOCALCULATED]	Underway	No	No	*See below*

Please explain: Our 2020 goal was to expand to 75% the percentage of our key suppliers that disclose their carbon-reduction targets and report on the actions they are taking to reduce emissions, which we met early in fiscal 2019. Achieving this goal ahead of schedule is proof of our commitment to the environment and making a positive impact at scale. In 2019, 77% of our suppliers disclosed their targets, and 82% disclosed the actions and initiatives they are taking toward emissions reduction. As we met our supplier disclosure and

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reporting aim early, we look to set a bolder goal, expanding the set of suppliers we evaluate regarding their environmental impact. While this target does not reflect an absolute change in Scope 3 (purchased goods and services) emissions, the goal is to drive down GHG emissions in Accenture’s supply chain.

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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 CO2e savings.

Stage of Development	Number of Projects	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked*)
Under Investigation	0	0
To be implemented*	0	0
Implementation Commenced*	0	0
Implemented*	3	5924
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 CO2 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	203	Scope 1	Voluntary	0	0	No payback	Ongoing	We have continued the decarbonization of our leased car fleet by renegotiating with car fleet providers. This resulted in 203 metric tons of CO_2 savings from bringing more electric cars into use in fiscal 2019. 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.
Energy efficiency in buildings	Heating, Ventilation and Air Conditioning (HVAC)	1978	Scope 2 (location-based)	Voluntary	494350	907047	1-3 years	11-15 years	This project involved replacing traditional “belt & pully” fans installed within mechanical Air Handling Units (AHUs) within our buildings across India (Bengaluru, Chennai, Hyderabad) with custom designed Electronically Commutated Fans (EC Fans). These new fans are more energy efficient, generate less noise, and require less maintenance. The mechanical Air Handling Units supply fresh air into our buildings where the air is cleaned/filtered/cooled/humidified, the air is then distributed to each floor to make ambient conditions comfortable for staff. In 2019 we installed 225 EC fans, across 12 buildings in Bengaluru, Chennai, Hyderabad.
Low carbon Energy Consumption	Other; please specify: offsite renewable purchases	3743	Scope 2 (market-based)	Voluntary	0	0	<1 year	<1 year	In fiscal 2019, we expanded the use of renewable energy into more new office buildings compared to fiscal 2018. In previous years, we were already purchasing significant amounts of renewable energy, and this value represents only the additional purchases for offices which did not have renewable energy in fiscal 2018. Our procurement team

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Initiative category	Initiative Type	Estimated Annual CO2 Savings	Scope [select all that apply]	Voluntary / Mandatory	Annual monetary Savings (USD)	Investment Required (USD)	Payback period	Estimated lifetime of the initiative	Comment
									negotiated these additional renewable energy purchases on a cost-neutral basis. Purchasing renewables supports progress toward our science-based GHG emissions target, which incorporates our market-based Scope 2 emissions.

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

Method	Comment
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 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 US$258 million in energy spend.
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

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Method	Comment
	agenda. In fiscal 2019, we invested US$800 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 2019, cloud-related services accounted for approximately US$11 billion, approximately 25% of revenues, up from approximately US$9 billion in fiscal 2018.
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 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 fiscal 2019, we held our eighth annual Travel Smart Challenge, a six-week competition where our people minimize air and road travel in creative ways. Since fiscal 2012, Accenture has avoided more than 72,000 flights and almost 6 million ground transportation miles though our Travel Smart Challenge. More generally, we also have a network of employee volunteers across close to 70 countries, who support progress across our locations. Volunteers participate in eco-volunteering activities, including a mix of digitally enabled events and challenges, as well as in-person eco initiatives.

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.**

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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**
Group of Products	One of Accenture's key priorities is cloud services. In fiscal 2019, we estimate cloud services to be approximately 25%, or approximately US$11 billion, of our revenues, which have a direct low-carbon effect by reducing the need for organizations to have their own physical servers and reducing GHG emissions accordingly. This is an approximate increase of 2% or US$2 billion in revenues since fiscal 2018.	Low-carbon product and avoided emissions	Evaluating the carbon reducing impacts of ICT	25	According to third-party research, significant GHG emissions reductions can be delivered by implementing cloud 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 services. In fiscal 2019, we estimate cloud services to be approximately 25%, or approximately US$11 billion, of our revenues, which have a direct low-carbon effect by reducing the need for organizations to have their own physical servers and reducing GHG emissions accordingly. Accenture discloses information about its business dimensions and components of "the New" (including cloud services) to provide additional insights into the company's business. Net revenues for business dimensions and "the New" (including cloud 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 2019, "the New" accounted for approximately 65% 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 2019 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 CO2e)
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 CO2e?

Year	Gross global scope 1 emissions (metric tons CO2e)	Start date	End date	Comment
Reporting year	18923	1 September 2018	31 August 2019	Accenture's fiscal 2019 Scope 1 GHG emissions resulted from: 1) leased car usage by our employees and 2) 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 CO2e?

Year	Scope 2, location-based	Scope 2, market-based	Start date	End date	Comment
Reporting year	281489	214680	01 Sept 2018	31 Aug 2019	Accenture's reported market-based Scope 2 emissions for fiscal 2019 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 2019 office electricity market-based emissions factor in renewable electricity impacts, as well as 4,339 tons of residual non-renewable emissions in Europe. We are committed to pursuing a renewable energy strategy. In fiscal 2019, approximately 26% 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 CO2e	Emissions calculation methodology	percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
Purchased goods and services	Relevant, calculated	423771	**Purchased goods and services- 423,771 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 method estimates emissions for the remaining suppliers by extrapolating from	38	

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Sources of Scope 3 emissions	Evaluation Status	metric tonnes CO2e	Emissions calculation methodology	percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
			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, providing a broad range of services and solutions in strategy, consulting, digital, technology and operations. Due to the nature of our business, we do not manufacture or produce 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, providing a broad range of services and solutions in strategy, consulting, digital, technology and operations. 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, providing a broad range of services and solutions in strategy, consulting, digital, technology and operations. 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 2019, more than 99% of our total disposed e-waste avoided landfill.

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Sources of Scope 3 emissions	Evaluation Status	metric tonnes CO2e	Emissions calculation methodology	percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
Business travel	Relevant, calculated	508882	**Scope 3 air travel-370,028 metric tons:** Air travel activity data is collected from corporate travel providers. In a few countries, this is not available and we estimate travel patterns using average distances flown in the same geography. We also estimate a small amount of data not booked through corporate travel providers. We use the following emissions factors: -0.15 kg CO_2/km Short haul air travel emissions factor from GHG Protocol (2005) website January 2009, found in the following document: Business_Travel_ServiceSector_v2.0_Final.xlsx -0.11 kg CO_2/km Long haul air travel emissions factor from GHG Protocol (2005) website January 2009, found in the following document: Business_Travel_ServiceSector_v2.0_Final.xlsx **Scope 3 business travel by rail, taxi and car—138,854 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, Hertz and Sixt) where available. Where unavailable, we estimate car rental travel	90	

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Sources of Scope 3 emissions	Evaluation Status	metric tonnes CO2e	Emissions calculation methodology	percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
			using car rental cost from our time and expense systems. 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.
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, providing a broad range of services and solutions in strategy, consulting, digital, technology and operations. We do not transport or distribute products.
Processing of sold products	Not relevant, explanation provided				Accenture is a global professional services company, providing a broad range of services and solutions in strategy, consulting, digital, technology and operations. Our business is focused on services and solutions rather than goods—so we do not process sold goods.
Use of sold products	Not relevant,				Accenture is a global professional services company,

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Sources of Scope 3 emissions	Evaluation Status	metric tonnes CO2e	Emissions calculation methodology	percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
	explanation provided				providing a broad range of services and solutions in strategy, consulting, digital, technology and operations. 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, providing a broad range of services and solutions in strategy, consulting, digital, technology and operations. 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 CO2e 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]
0.00000541	233603	Unit total revenue	43215013000	Market-based	8.1	Decreased	Accenture's calculated Scope 1 and 2 emissions per US$ revenue decreased by 8.07% from fiscal 2018 to fiscal 2019. This decrease occurred primarily due to emissions reduction activities for our Scope 1 and 2 emissions, specifically our energy efficiency and renewable energy procurement programs. We advance energy efficiency across our real estate portfolio and cloud network year-over-year and invest in renewables to cover the remainder. The emission reduction initiatives explicitly include increasing our purchases of renewables in fiscal 2019 over and above fiscal 2018 as documented in answer 4.3b.
0.4932	233603	Other—average number of Accenture employees for fiscal 2019 (calculated by summing headcount figures for each quarter end, then dividing by four to derive the mean)	473659	Market-based	9.4	Decreased	Accenture's calculated Scope 1 and 2 carbon emissions per employee decreased by 9.4% from fiscal 2018 to fiscal 2019. This decrease was primarily due to emissions reduction activities for our Scope 1 and 2 emissions, specifically our energy efficiency and renewable energy procurement programs. We advance energy efficiency across our real estate portfolio and cloud network year-over-year and invest in renewables to cover the remainder. The emission reduction initiatives explicitly include increasing our purchases of renewables in fiscal 2019 over and above fiscal 2018 as documented in answer 4.3b.

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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 CO2e
North America	0
Europe	15640
Asia Pacific	3182
Rest of world	101

Further information

Accenture’s fiscal 2019 financial disclosures are broken down by three regions: North America, Europe, Growth Markets. We aligned both our financial and GHG emissions reporting for fiscal 2019 in our Corporate Citizenship Report (www.accenture.com/corporatecitizenship) 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 2019 Scope 1 emissions combining our current reporting regions (North America, Europe) with Asia Pacific—a region we previously used but have now replaced. 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 CO2-e)
Fuel combustion (diesel—where we have operational control of generators)	680
Scope 1 car travel	18243

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

Country/Region	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tonnes CO2e)	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	21309	19012	57616	5768
Europe	26404	20728	82649	33240
Asia Pacific	226680	167844	326182	82093
Rest of World	7096	7096	23659	0

Further information

Accenture's fiscal 2019 financial disclosures are broken down by three regions: North America, Europe, Growth Markets. We aligned both our financial and GHG emissions reporting for fiscal 2019 in our Corporate Citizenship Report (www.accenture.com/corporatecitizenship) 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 2019 Scope 2 emissions combining our current reporting regions (North America, Europe) with Asia Pacific—a region we previously used but have now replaced. 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 CO2e)	Scope 2, market-based (metric tonnes CO2e)
Office electricity usage	277743	210934
Office natural gas usage	2746	2746
Office diesel usage (where we do not have operational control of generators)	1000	1000

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

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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 CO2e)	Direction of change	Emissions value (percentage)	Please explain and include calculation (2400 char)
Change in renewable energy consumption	3000	Decreased	1.2	**Additional renewables purchases:** Our new renewable energy (electricity) purchases generated a reduction of approximately 3,000 metric tons of CO_2. Across our entire energy footprint, we are more than a quarter of the way to our goal of procuring 100% renewable electricity by 2023, with approximately 26% of our electricity coming from renewable sources in fiscal 2019. To accelerate our progress, we created a dedicated team to oversee our global power purchases, including implementation of our sustainability principles as applied to renewable energy. This decrease of 3,000 metrics tons equated to a reduction of 1.2% compared to fiscal 2018, calculated as follows: (3,000 savings compared to fiscal 2018 baseline) divided by (241,038 total Scope 1+2 emissions from fiscal 2018) = 1.2% decrease.
Other emissions reduction activities	25800	Decreased	10.6	**Energy management program:** Accenture has continued to prioritize new energy management efforts to reduce Scope 2 emissions, which in fiscal 2019 produced a saving of approximately 25,800 metric tons of CO_2 compared to fiscal 2018 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 25,800 metric tons of CO_2 from emission reduction activities produced a decrease of 10.6% compared to fiscal 2018, calculated as follows: (25,800 fewer Scope 2 emissions from emissions reduction activities compared to fiscal 2018 baseline) divided by (241,038 total Scope 1 + 2 emissions from fiscal 2018) = 10.6% decrease. All the above calculations use a market-based figure for Scope 2 emissions.
~~Divestment~~				
~~Acquisitions~~				
~~Mergers~~				
Change in output	16800	Increased	7.0	**Increase in demand for services and higher employee numbers as a result:** Using average quarterly headcount, Accenture had approximately 31,000 more employees in fiscal 2019 than in fiscal 2018. Using fiscal 2018 global average Scope 1+2 CO_2 emissions for each Accenture employee as a proxy (0.54 tons per employee), those additional 31,000 employees

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Reason	Change in emissions (metric tons CO2e)	Direction of change	Emissions value (percentage)	Please explain and include calculation (2400 char)
				contributed to a gross increase of approximately 16800 metric tons of CO_2. This increase of 16800 metrics tons of Scope 1+2 emissions resulting from the increase in the number of employees produced an increase of 7.0% compared to fiscal 2018, calculated as follows: (16800 more Scope 1+2 emissions compared to fiscal 2018 baseline) divided by (241,038 total Scope 1+2 emissions from fiscal 2018) = 7.0% increase. All the above calculations use a market-based figure for Scope 2 emissions.
Change in methodology	1500	Increased	0.6	In fiscal 2019, there was one methodology change. We updated our emissions factors for electricity usage which resulted in an increase of approximately 1,500 metric tons of Scope 2 CO_2. This increase of approximately 1,500 metric tons of Scope 1+2 CO_2 emissions compared our fiscal 2018 inventory, or an increase of 0.6% compared to fiscal 2018, calculated as follows: (1,500 decrease Scope 1+2 emissions compared to fiscal 2018 baseline) divided by (241,038 total Scope 1+2 emissions from fiscal 2018) = 0.6% increase. All the above calculations use a market-based figure for Scope 2 emissions.
~~Change in boundary~~				
~~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

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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	2714	2714
Consumption of purchased or acquired electricity	N/A	121101	355409	476510
Consumption of purchased or acquired heat	N/A	0	13596	13596
Total energy consumption		121101	371718	492820

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

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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	2714	2714	0	2.68	kg CO_2 per liter	GHG Protocol Emission_Factors_from_Cross_Sector_Tools_March_2017.xlsx	Stationary Combustion tab, Table 1. "CO2 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/Region of consumption of low-carbon electricity, heat, steam or cooling	MWh consumed accounted for at a zero emission factor	Emissions factor (in units of metric tonnes of CO2e per MWh)	Comments
Power Purchase Agreement (PPA) with a grid-connected generator without energy attribute certificates	Wind Solar PV Hydropower	India	80064.27	0	
Other: Renewable Energy Guarantee of Origin (REGO)	Wind Solar	Europe	2838.44	0	Europe (United Kingdom)
Unbundled energy attribute certificates, Renewable Energy Certificates (RECs)	Wind	North America	4147.5	0	North America (United States)
Unbundled energy attribute certificates,	Low-carbon energy mix	India	1440.48	0	India

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Renewable Energy Certificates (RECs)					
Green electricity products (e.g. green tariffs) from an energy supplier, supported by energy attribute certificates	Wind	North America	1620.36	0	North America (United States)
Green electricity products (e.g. green tariffs) from an energy supplier, supported by energy attribute certificates	Wind Hydropower Biomass Solar	Europe	30402.1		Europe (Austria, Germany, Switzerland, Belgium, France, Luxembourg, Netherlands, Spain, Italy, Denmark, Finland, Sweden, Ireland, United Kingdom)
Other: Green Electricity Certificates	Solar	Japan	588	0	

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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	159	kWh	Square meter	4.9	Decrease	We continue to make energy efficiency advances across our real estate portfolio, seeing improvements every year since fiscal 2010. In fiscal 2019, we achieved a 5% improvement (with rounding) in energy efficiency over the previous year. Since beginning our environmental journey in 2007, we have saved more than 1.94 million megawatt hours of electricity, more than 1 million metric tons of CO_2 and generated more than US$258 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	Accenture-Assurance-Statement.pdf	Page 1 specifies Scope 1 emissions were part of this process; standard applied (ISO 14064-3:2006); level of assurance (limited assurance). Page 2 sets out the verification opinion. Page 3 provides table 1 showing total scope 1 verified CO_2 emissions for fiscal 2019. For the avoidance of doubt, table 1 on page 3 shows total scope 1 verified emissions as 18,923 metric tons of CO2-e. This is 100% of	ISO 14064-3	100

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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 (%)
				our scope 1 emissions for fiscal 2019 as per page 78 of our Corporate Citizenship Report.		

C10.1b Provide further details of the verification/assurance undertaken for your Scope 2 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 statement	Page/Section reference	Relevant standard	Proportion of reported emissions verified (%)
Scope 2 location-based	Annual process	Complete	Limited assurance	Accenture-Assurance-Statement.pdf	Page 1 specifies that Scope 2 emissions were part of this process; the standard applied (ISO 14064-3:2006); the level of assurance (limited assurance). Page 2 sets out the verification opinion and Table 1 showing total scope 2 (location-based) verified CO_2 emissions for fiscal 2019. This equals 100% of our location-based scope 2 emissions for fiscal 2019 at 281,489 metric tons. See the same location-based Scope 2 figure on page 79, footnote 10 in our 2019 Corporate Citizenship Report.	ISO 14064-3	100
Scope 2 market-based	Annual process	Complete	Limited assurance	Accenture-Assurance-Statement.pdf	Page 1 specifies Scope 2 emissions were part of this process; standard applied (ISO 14064-3:2006); level of assurance (limited). Page 2 sets out the verification opinion and Table 1 showing total scope 2 (market-based) verified CO_2 emissions for fiscal 2019 at 214,680 metric tons. This is 100% of scope 2 (market-based) emissions for fiscal 2019 also shown on page 78 of our 2019 Corporate Citizenship Report.	ISO 14064-3	100

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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	Accenture-Assurance-Statement.pdf	Page 1 specifies that Scope 3 emissions were part of this process (personal cars only); the standard applied (ISO 14064-3:2006); the level of assurance (limited assurance). Page 2 provides the verification opinion and Table 1 showing scope 3 verified CO_2 emissions for fiscal 2019 at 25,324 metric tons.	ISO 14064-3	5.0

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 2019, 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: "Accenture-Assurance-Statement.pdf". The year-on-year change in scope 1 emissions is shown as -14.70%.
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 2019, 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: "Accenture-Assurance-Statement.pdf. The year-on-year change in scope 2 (location-based) emissions is shown as -0.19%.
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 2019, LRQA verified Accenture's global GHG emissions data, including reviewing year on year changes to

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			Scope 2 market-based emissions explicitly. See Table 1 on page 2 of our verification statement: “Accenture-Assurance-Statement.pdf”. The year-on-year change in scope 2 (market-based) emissions is shown as -1.91%.

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C11 Carbon pricing

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

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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. Modified question (2017 C14.4b)

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	4	39	56	In 2019, Accenture continued to expand our coverage of CDP SC requests. The numbers and answers provided here relate to 2019 CDP SC engagement. But more generally, we have set an objective to reach suppliers accounting for approximately 75% of our scope 3 reported emissions for fiscal 2019 and as a result we are expanding hugely our targeted suppliers in the 2020 CDP SC cycle. Our purpose is to increase our impact in terms of driving supplier progress on GHG emissions. Looking at our 2019 numbers here, these suppliers account for approximately 4% of Accenture's overall suppliers in pure numerical terms—but around 39% of our procurement spend. Accenture asks key suppliers to respond to CDP Supply Chain based on a) spend risk- we focus on our largest suppliers and b) commodity- IT, travel, and workplace and facilities have the highest sustainability impacts. We believe that this two-pronged approach helps us understand the performance of our most important suppliers and allow us to influence their actions on climate change and other environmental impacts most effectively.	**Impact:** The impact we are generating through this engagement is: it directly enables us to raise suppliers' environmental performance. Because 1) We can find out how suppliers are really doing on GHG emissions reductions and 2) We can use that data to increasingly ask suppliers to meet minimum environmental standards. Therefore, CDP SC explicitly helps us move our suppliers forward on meeting environmental standards. The process we go through is: We combine suppliers' key CDP metrics with other factors that are important to Accenture to create broader sustainability dashboards to be used in quarterly supplier management discussions. We use these dashboards to cascade environmental awareness, identify potential risk factors in terms of sustainable business practices, encourage improvement and identify opportunities for suppliers to improve their performance. Focusing on our highest spend and/or risk suppliers means we can focus our efforts in the areas of greatest impact in our supply chain as regards climate action. **Measures of success:** We use CDP tools to promote engagement, transparency and sustainable business practices with our suppliers We use CDP Supply Chain response rates as a measure of success regarding supplier transparency. We set specific goals. Our 2020 goal was to expand to 75% the percentage of our key suppliers that disclose their carbon-reduction targets and report on the actions they are

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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
						taking to reduce emissions, which we met early in fiscal 2019. Achieving this goal ahead of schedule is proof of our commitment to the environment and making a positive impact at scale. In 2019, 77% of our suppliers disclosed their targets, and 82% disclosed the actions and initiatives they are taking toward emissions reduction. This is an improvement on our previous year: in fiscal 2018, 74% disclosed their targets, and 80% disclosed their actions. Therefore we are driving up success over time. As we met our supplier disclosure and reporting aim early, we look to set a bolder goal, expanding the set of suppliers we evaluate regarding their environmental impact. The overall objective is to drive down GHG emissions in Accenture's supply chain.

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)	9	7	A number of our clients requested Accenture's response to CDP Supply Chain in 2019. Those clients accounted for approximately 9% of our major clients. In those responses, we ring-fenced and articulated the Accenture scope 3 emissions (mostly	The CDP Supply Chain gives Accenture a structured platform for engaging with some of our most important clients to a) share information about Accenture's GHG emissions reduction programs

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				air travel) Accenture people generated in the course of delivering projects for each individual client. 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.	and 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. 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. Measures of success include our ability to cut per-person travel. In In 2019, we realized a 1.7% reduction in per-person travel-related CO_2 emissions over fiscal 2018. In addition, we saw a 3.2% reduction in per-revenue travel-related CO_2 emissions over fiscal 2018. 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 adoption of new standards that transcend market divides. This is reflected in our new Environmental, Social and Governance (ESG) materiality matrix, which includes climate change and carbon emissions as some of the highest-priority issues for Accenture to address. Additionally, our Environmental Responsibility Policy, which we created in 2007, updated in 2017 and review annually, explicitly commits us to this role as a convener of others. For example, fiscal 2019 highlights include:

1. **UNGC-Accenture Strategy CEO Study on Sustainability 2019:** Accenture conducted the largest global assessment of business contributions to the United Nations Sustainable Development Goals (UN SDGs), evaluating over 1000 CEOs in 99 countries representing 21 industries. The report, titled “The Decade to Deliver: A Call to Business Action," highlights attitudes about the role of business and progress in global sustainability and human rights. Through partnerships, practice, research and innovation, we are working to increase awareness of sustainability solutions to grow understanding of the issues and change our business to address the climate crisis. *Method of engagement: collaborating with the UN GC to interview 1000 CEOs worldwide and produce a report; Topic of Engagement: understanding barriers to businesses raising their ambition on tackling the SDGs, including climate-related SDGs; Nature of engagement: producing a joint research output; Actions being advocated: Businesses to raise their ambition in driving change around the SDGs, including climate-related SDGs.*

2. **Engagement with clients, suppliers and partners to drive collective environmental progress:** We continue to host and lead workshops with clients, suppliers and partners on ethical supply chain management, including a strong environmental component. In 2019, our workshops focused on minimizing environmental impacts as well as human rights. We are constantly working with our industry and clients to adopt sustainable practices and we have also made it a point to discuss and analyze the impact of business travel and its corresponding carbon emissions. For instance, during our annual Environment and Human Rights Workshop, we discussed sustainable aviation fuels as a best practice to decarbonize air travel along with our clients. We are planning a large virtual event for suppliers in late 2020 to continue to progress our collective agenda. *Method of engagement: physical and virtual workshops to bring together Accenture Procurement experts and clients, suppliers and partners; Topic of Engagement: how to decarbonize supply chains collaboratively; Nature of engagement: proactive discussion, sharing of best practices to promote adoption; Actions being advocated: Accenture, suppliers, clients and partners to work together proactively to decarbonize the supply chain.*

3. **SDG Ambition:** Accenture is partnering 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 will generate tools and practical frameworks for companies to use. The SDGs have a strong climate component and Accenture is stepping up to support businesses in raising their ambition on SDGs collectively. *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; Actions being advocated: For businesses to play a key role in advancing progress against the SDGs, which have a strong climate component.*

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

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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 to advance corporate citizenship 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, 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, such as the Environment Steering Group.

Individual members of our Global Management Committee sponsor our corporate citizenship and environmental strategies. The GMC member with responsibility for Accenture's environmental strategy is the COO. He is directly accountable for achieving Accenture's science-based GHG emissions target. The COO also approves all major environmental and climate change initiatives, including carbon reduction targets and environmental policies and strategies.

The Environment Steering Group has reported to the COO on environmental matters. The Environment Steering Group has met semi-annually and has made strategic recommendations on our sustainability initiatives. It includes leaders from Global Geographic Services, our client service practices, Workplace Solutions, Corporate Citizenship, Marketing & Communications, Business Performance, Legal and Procurement teams. For instance, this group recommended that Accenture pursue global ISO 14001 certification for the first time, and ratified the proposal for Accenture to commit to RE100—for a list of relevant climate-related goals, see Accenture's 2019 Corporate Citizenship Report at http://www.accenture.com/corporatecitizenship.

Further, the Chief Strategy Officer is also engaged, responsible for identifying new climate-related service opportunities and setting our Corporate Citizenship agenda. The Chief Strategy Officer is responsible for periodic updates to the Board of Directors, with topics to be set by the CEO and CSO as needed.

How they drive consistency of activities that might influence policy with our overall climate change strategy: Broader external stakeholder engagement that aligns with our environmental strategy is a direct result of a) this very explicit and ongoing linkage between our operational leaders, our CSO, our client-facing practice and our corporate functions teams and b) the strong governance arrangements at the highest leadership levels. 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 the Environment Steering Group, 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.

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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	Content elements Select all that apply: • Governance • Strategy • Risks & Opportunities • Emissions figures • Emission targets • Other metrics • Other, please specify	Comment
In mainstream reports	Complete	Accenture-2019-proxy-statement.pdf	• **Governance:** page 12 explains the ESG-related outreach in fiscal 2019 with our top 30 shareholders; page 13 explains the Nominating & Governance Committee’s role in overseeing Corporate Citizenship strategies and programs • **Strategy:** page 13 shows how climate-related targets and priorities fit under our Responsible Business strategy; page 13 outlines our RE100 commitment. • **Risks and Opportunities:** description of our ERM process page 6 • **Emissions targets:** page 13 explains our SBT.	• Governance • Strategy • Risks & Opportunities • Emissions figures • Emissions targets	Page 6 describes 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. On Page 12 we describe the detailed shareholder outreach activities we have undertaken including environmental, social and governance matters. We reached out to our top 30 shareholders. The feedback received from our shareholder outreach efforts is communicated to and considered by the Board, and our engagement activities have produced valuable feedback that helps us inform our decisions and our strategy, when appropriate.
In mainstream reports	Complete	Accenture-Fiscal-2019-Annual-Report.pdf	• Risks and opportunities- on page 14 (numbering within the pdf itself) we reference increasing frequency and severity of extreme weather events; sea level rise; health emergencies or pandemics, all of which may link to climate change	• Risks and opportunities	Page 14 (numbering within the pdf itself) explains some of our risks which may have climate links, specifically “natural disasters, volcanic eruptions, sea level rise, floods, droughts and the increasing frequency and severity of adverse weather conditions; health emergencies or pandemics”.

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In voluntary sustainability report	Complete	Accenture-Corporate-Citizenship-Report-2019.pdf	• **Strategy:** page 3, 5, 26 (100% renewable energy target and progress); page 5 supply chain targets; page 8 ESG materiality matrix; page 24 (driving toward the low-carbon economy) • **Emissions figures:** page 26-28 (progress on emissions); page 77-78 all emissions reporting • **Emissions targets:** page 3, 5, 26 (science-based target)	• Strategy • Emissions figures • Emissions targets	In our 2019 Corporate Citizenship report, we explain our climate-related goals, progress and strategies, including our commitment to source 100% renewable electricity by 2023, and our science-based GHG emissions target. We also explain our approach to materiality and how it influences our reporting approach on page 8.

Sign-off

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

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