## accenture **Sustainability Accounting Standards Board Index** Fiscal 2022

## Sustainability Accounting Standards Board (SASB) Index

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

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

All reported data is as of and for the fiscal year ended August 31, 2022, unless otherwise noted.

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

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Code	Metric	Response	
Environmental Footprint of Hardware Infrastructure			
TC-SI-130a.1	<ol> <li>Total energy consumed</li> <li>Percentage grid electricity</li> <li>Percentage renewable</li> </ol>	Refer to "Reporting & Data - Performance data table" in our 360 Value Report 2022 for our total energy consumption, including the percentage of electricity from renewable sources.	
		We procure most of our energy from the grid. Refer to "Environment – Achieve net-zero emissions by 2025" in our 360 Value Report 2022.  Refer to the Independent Accountants' Review report.	
TC-SI- 130a.2	Total water withdrawn     Total water consumed     Percentage of each in regions with High or Extremely High Baseline Water Stress	Refer to "Reporting & Data - Performance data table" in our 360 Value Report 2022 for our total water consumption (which is not significantly different from water withdrawn) and four water consumption in water-stressed regions.	
TC-SI- 130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	Refer to "Environment – Green IT" in our 360 Value Report 2022 for how we take a cloud-first to the way we operate, develop new applications and innovate to run our business.	

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Code	Metric	Response		
Data Privacy & Freedom of Expression				
TC-SI- 220a.1	Description of policies and practices relating to behavioral advertising and user privacy	Refer to our <u>Privacy Statement</u> and <u>Binding Corporate</u> <u>Rules</u> . Additionally, refer to <u>Ethics &amp; governance – Building a strong ethical culture</u> in our 360 Value Report 2022 for more information on how we apply strict data privacy and security standards to all information.		
TC-SI- 220a.2	Number of users whose information is used for secondary purposes	Accenture does not process personal data for secondary purposes, except in very limited circumstances permitted by law and in compliance with applicable data privacy requirements. In particular, and as published within our <a href="Binding Corporate Rules">Binding Corporate Rules</a> , Accenture is committed to providing information to individuals where their personal data is going to be used for a new purpose prior to the commencement of such processing.		
TC-SI- 220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	Refer to Note 15 – Commitments and Contingencies of our 2022 Annual Report on Form 10-K for material litigation and regulatory matters.		
TC-SI- 220a.4	<ol> <li>Number of law enforcement requests for user information</li> <li>Number of users whose information was requested</li> <li>Percentage resulting in disclosure</li> </ol>	Accenture, like all companies, is required by law to provide user information to governmental agencies by complying with valid judicial requests, subpoenas or other legal requirements. Every request Accenture receives is carefully reviewed to ensure the governmental agency is entitled to the data they seek. Refer to our Privacy Statement and Binding Corporate Rules for additional information.		
TC-SI- 220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	We are not aware of targeted measures that apply to Accenture as a data processor when we provide services to clients.		

Code	Metric	Response		
Data Security				
TC-SI- 230a.1	<ol> <li>Number of data breaches</li> <li>Percentage involving personally identifiable information</li> <li>Number of users affected</li> </ol>	Refer to Note 15 - Commitments and Contingencies of our 2022 Annual Report on Form 10-K for material litigation and regulatory matters.		
TC-SI- 230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Refer to "Ethics & governance - Building a strong ethical culture" in our 360 Value Report 2022 for our approach to information security and data protection, including global certifications for Information Security and Data Privacy.  Refer to "Board Oversight - Oversight of Risk" in our 2022 Proxy Statement for Board oversight of cybersecurity and data privacy risks.		
Recruiting & Managing a Global, Diverse & Skilled Workforce				
TC-SI- 330a.1	Percentage of employees that are:  1. Foreign nationals 2. Located offshore	Refer to "People" in Item 1 - Business of our 2022 Annual Report on Form 10-K for context on our operations and our people.		
TC-SI- 330a.2	Employee engagement as a percentage	Refer to "People" in Item 1 – Business of our 2022 Annual Report on Form 10-K for a description of how we engage with our people on an ongoing basis across various channels, including surveys and forums, and survey results.		
TC-SI- 330a.3	Percentage of gender and racial/ethnic group representation for:  1. Management 2. Technical staff 3. All other employees	Refer to "People" in Item 1 - Business of our 2022 Annual Report on Form 10-K, as well as "Our goals & progress - Gender equality and Race and ethnicity" in our 360 Value Report 2022.  Refer to the Independent Accountants' Review report for additional information.		
Intellectual Property Protection & Competitive Behavior				
TC-SI- 520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Refer to Note 15 – Commitments and Contingencies of our 2022 Annual Report on Form 10-K for material litigation and regulatory matters.		

Code	Metric	Response			
Managing S	Managing Systemic Risks from Technology Disruptions				
TC-SI- 550a.1	<ol> <li>Number of performance issues</li> <li>Number of service disruptions</li> <li>Total customer downtime</li> </ol>	Performance issues or client service disruptions material to our operations or financial results, if any, are disclosed in our 2022 Annual Report on Form 10-K.  Refer to "Business Risks" in Item 1A – Risk Factors of our 2022 Annual Report on Form 10-K for additional information on data security incidents and risks.			
TC-SI- 550a.2	Description of business continuity risks related to disruptions of operations	Refer to "Environment - Plan for water risk" in the 360 Value Report 2022 and our Business Continuity Case Study for our approach to business continuity and managing disruptions.  Refer to "Business Risks" and "Operational Risks" in Item 1A – Risk Factors of our 2022 Annual Report on Form 10-K for additional information on business continuity risks.			
Activity Metrics					
TC-SI- 000.A	<ol> <li>Number of licenses or subscriptions</li> <li>Percentage cloud-based</li> </ol>	Accenture's global IT organization takes a cloud-first approach to the way we operate, develop new applications and innovate to run our business. Now that our journey to cloud is complete, we have the direct advantage of consuming the new, more sustainable capabilities from cloud providers. Refer to "Environment – Green IT" in our 360 Value Report 2022 for more information.			
TC-SI- 000.B	<ol> <li>Data processing capacity</li> <li>Percentage outsourced</li> </ol>	This data is not tracked centrally based on the nature of Accenture's business and client service arrangements. Under our cloud-first approach to the way we operate our business, we are able to take advantage of just-in-time computing and optimize our direct compute needs.			
TC-SI- 000.C	<ol> <li>Amount of data storage</li> <li>Percentage outsourced</li> </ol>	This data is not tracked centrally based on the nature of Accenture's arrangements with vendors and clients. Under our cloud-first approach to the way we operate our business, we are able to take advantage of just-in-time computing and optimize our direct compute needs.			