



# 2025 Environmental Metrics

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# Purpose

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

The purpose of this document is to report on and provide transparency into our calculation methodologies for select environmental metrics. It also provides brief commentary on our results for these metrics relative to our environmental goals. Select environmental metrics for fiscal 2025 are subject to limited assurance by KPMG LLP (see Independent Accountants' Review Report on page 6).

# Disclaimer and Forward-looking Statements

This report may contain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Words such as "may," "will," "should," "likely," "promise," "commit," "anticipates," "expects," "intends," "believes," "estimates," "positioned," "continues," "maintain," "remain," "goal," "target," "plan," "recurring" and similar expressions are used to identify these forward-looking statements. These statements involve a number of risks, uncertainties and other factors that are difficult to predict, which could cause actual results to differ materially from those expressed or implied, including changes in clients' levels of business activity, regulatory or legislative developments, changes in global economic conditions, and updates to our business strategy. For a more detailed discussion of these and other factors, see the information under "Risk Factors" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" in our most recent Form 10-K filed with the SEC. Our forward-looking statements speak only as of the date of this report or as of the date they are made, and we undertake no obligation to update them, notwithstanding any historical practice of doing so. Forward-looking and other statements in this document may also address our sustainability progress, plans and goals (including environmental matters), and unless specifically indicated otherwise, the inclusion of such statements is not an indication that these contents are necessarily material to Accenture, our investors, or other stakeholders or required to be disclosed in Accenture's filings, in each case, under U.S. securities or any other laws or requirements that may be applicable to Accenture. In addition, historical, current and forward-looking sustainability-related statements have been, and may in the future be, based on standards for measuring progress that are still developing; historical or current goals, commitments, or estimates; internal controls and processes that continue to evolve; and assumptions that are subject to change in the future. We caution you that these statements are not guarantees of future performance, nor promises that goals or targets will be met, and are subject to numerous and evolving risks and uncertainties that we may not be able to predict or assess. In some cases, we may determine to adjust our commitments, goals or targets or establish new ones to reflect changes in our business, operations or plans.

Third-party data have been obtained from sources believed to be reliable, but the suitability of the design and effectiveness of the third-party systems and associated controls over the accuracy and completeness of the data has not been independently assessed, including information relating to the environmental benefits and quality of acquired or contracted carbon credits or renewable electricity.

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

Some imagery in this document has been generated using artificial intelligence technology.

# Environmental Overview

We remain committed to reducing our environmental impact in how we operate our business. In fiscal 2025, we achieved our 2025 carbon removal goal through the use of credits from our nature-based carbon removal projects, which were applied to remaining emissions after reductions across our Scope 1, 2 and 3 emissions.

We continue to work toward our Science Based Targets initiative (SBTi)-approved net-zero greenhouse gas (GHG) emissions targets, including near-term 2030 and long-term 2040 reduction targets, which are aligned with SBTi's Corporate Net-Zero Standard.

Our GHG emissions primarily result from business travel and purchased goods and services. In fiscal 2025, we maintained 100% renewable electricity in our facilities through the purchase of renewable electricity contracts equivalent to the amount of electricity we consume.

## SBTi-Approved Net-Zero Targets

### Fiscal 2030 Near-term Targets

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

### Fiscal 2040 Long-term Targets

- 90% reduction of absolute Scope 1 and 2 GHG emissions from fiscal 2019 base year.
- 90% reduction of absolute Scope 3 GHG emissions from fiscal 2019 base year.

The following table compares current year emissions to our near-term emission targets:

	Target	2025
<b>Science-based emissions target by 2030<sup>(1)</sup></b>		
Reduction of absolute Scope 1 and 2 emissions from fiscal 2019 base year	<b>(80)%</b>	(91)%
Reduction of Scope 3 emissions per unit of revenue from fiscal 2019 base year	<b>(55)%</b>	(61)%

(1) Accenture's science-based reduction targets exclude the use of carbon offsets but include the impact of renewable electricity procured through renewable energy sources.

As of the end of fiscal 2025, our Scope 1 and 2 emissions decreased from our fiscal 2019 base year, primarily due to a mix of maintaining 100% renewable electricity in our facilities, as well as driving energy-efficient practices where possible.

We continue to strive to reduce or mitigate increases in our Scope 3 emissions by leveraging digital tools to meet client needs while minimizing travel where feasible; encouraging our people to make climate-smart travel decisions; working together with our suppliers to decarbonize business travel, set environmental targets and collaborate on their decarbonization journey; and focusing on sustainable AI and technology solutions. In addition, we continue to use our Sustainable Procurement Hub for supplier sustainability assessments to gain carbon insights from select suppliers.

While we plan to continue these actions, our ability to achieve our near- and long-term goals remains challenging. Our emissions may increase as our business grows and evolves to meet our clients' needs, including driving reinvention with AI, data and technology, and as we continue to collaborate with clients in their locations. Additionally, our progress may be impacted by the availability and cost of low- or zero-carbon energy sources and technologies, and the ability of our suppliers to reduce their emissions and harness new technologies.



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## Independent Accountants' Review Report

To the Board of Directors and Management of Accenture plc:

### Report on the 2025 Consolidated Statement of Environmental Metrics

#### *Conclusion*

We have reviewed whether the Consolidated Statement of Environmental Metrics and notes (the Statement) of Accenture plc for the fiscal year ended August 31, 2025 have been prepared in accordance with the criteria set forth in the "Basis of Presentation" note in the Statement (the Criteria).

Based on our review, we are not aware of any material modifications that should be made to the Statement for the fiscal year ended August 31, 2025 in order for it to be prepared in accordance with the Criteria.

Our conclusion on the Statement does not extend to any other information that accompanies or contains the Statement and our report.

#### *Basis for Conclusion*

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants in the versions of AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*, that are applicable as of the date of our review. We are required to be independent and to meet our other ethical requirements in accordance with relevant ethical requirements related to the engagement. We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

#### *Other Matters*

The Consolidated Statement of Environmental Metrics for the fiscal year ended August 31, 2019 was not subject to our review and, accordingly, we do not express a conclusion or provide any assurance on such information.

We previously reviewed the Consolidated Statements of Environmental Metrics for the fiscal years ended August 31, 2024 and 2023, and our reports dated December 13, 2024 and December 13, 2023, respectively, included unmodified conclusions.

Our conclusion is not modified in respect of these matters.

#### *Responsibilities for the Statement*

Management of Accenture plc is responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Statement such that it is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the Statement and appropriately referring to or describing the criteria used; and
- preparing the Statement in accordance with the Criteria.

### *Inherent Limitations in Preparing the Statement*

As described in the Use of Estimates note in the Statement, environmental and energy use data used in the preparation of the Statement are subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements being reported.

### *Our Responsibilities*

The attestation standards established by the American Institute of Certified Public Accountants require us to:

- plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Statement in order for it to be prepared in accordance with the Criteria; and
- express a conclusion on the Statement based on our review.

### *Summary of the Work we Performed as the Basis for our Conclusion*

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the Statement and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- inquiring of management to obtain an understanding of the methodologies and inputs used to prepare the metrics included in the Statement;
- evaluating the suitability and application of the Criteria used in preparing the Statement;
- inspecting a selection of supporting documentation related to metrics included in the Statement;
- recalculating a selection of the metrics included in the Statement;
- reconciling carbon removal credits to retirement certificates and observing evidence of Accenture plc's ownership of those credits (but not considering the quality of the underlying offset programs, including the measurement methodologies and assumptions used by the programs);
- performing analytical procedures; and
- evaluating the disclosures included in the Statement for consistency with our evidence obtained.

The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the subject matter information is prepared in accordance with the criteria, in all material respects, in order to express an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed.

**KPMG LLP**

Philadelphia, Pennsylvania  
December 12, 2025

## Consolidated Statements of Environmental Metrics

### For the fiscal years ended August 31, 2025, 2024, 2023 and 2019

	Fiscal Year			Base Year 2019 <sup>(2)</sup>
	2025	2024 <sup>(1)</sup>	2023 <sup>(1)</sup>	
<b>Carbon Emissions by Scope</b>				
Scope 1	19,327	22,395	22,038	20,931
Scope 2 (market-based method, Note 3)	3,711	3,584	4,786	237,455
<b>Total Scope 1 and 2 Carbon Emissions</b>	<b>23,038</b>	<b>25,979</b>	<b>26,824</b>	<b>258,386</b>
Scope 3 - Category 1, 2, 3, 6, 7 (Note 4)	688,393	628,840	515,371	1,102,139
<b>Scope 1, 2 and 3 Reported Carbon Emissions</b>	<b>711,431</b>	<b>654,819</b>	<b>542,195</b>	<b>1,360,525</b>
<b>Carbon Removal Credits Applied <sup>(3)</sup></b>	<b>(711,431)</b>	—	—	—
<b>Net Residual Reported Emissions</b>	<b>—</b>	<b>654,819</b>	<b>542,195</b>	<b>1,360,525</b>
<b>Office Energy by Source (MWh)</b>				
Non-Renewable Electricity	—	—	—	N/A
Renewable Electricity	340,685	328,268	336,682	N/A
Natural Gas	17,218	15,431	21,162	N/A
Diesel	2,925	2,161	3,129	N/A
<b>Office Energy</b>	<b>360,828</b>	<b>345,860</b>	<b>360,973</b>	<b>N/A</b>
<b>Percentage of electricity procured from renewable sources (Note 3)</b>	100%	100%	100%	N/A

The accompanying notes are an integral part of these statements.

- (1) Independent Accountants' Review Reports on these metrics and related notes are available in the Accenture 2024 and 2023 Environmental and Inclusion & Diversity Metrics Reports.
- (2) Fiscal 2019 reported carbon emissions have been revised to reflect the changes described in Note 5. The fiscal 2019 information was not subject to assurance by KPMG LLP and, accordingly, KPMG LLP does not express a conclusion or any form of assurance on such information.
- (3) Carbon removal credits applied in fiscal 2025 have been retired from a Verified Carbon Standard (VCS) and Climate, Communities and Biodiversity (CCB) afforestation project in Uruguay.



# Notes to Consolidated Statements of Environmental Metrics

## 1. Summary of Business and Significant Accounting Policies

### Description of Business

Accenture is a leading solutions and services company that helps enterprises reinvent by building their digital core and unleashing the power of AI to create value at speed across the enterprise, bringing together our people, proprietary assets and platforms, and deep ecosystem relationships. Through our Reinvention Services we bring together our capabilities across strategy, consulting, technology, operations, Song and Industry X with our deep industry expertise to create and deliver solutions and services for our clients. We serve clients in three geographic markets: the Americas, EMEA (Europe, Middle East and Africa) and Asia Pacific.<sup>1</sup>

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

### Basis of Presentation

Carbon emissions in the Consolidated Statements of Environmental Metrics have been prepared in accordance with the Greenhouse Gas (GHG) Protocol.<sup>2</sup> The percentage of electricity procured from renewable energy sources is calculated by dividing total renewable electricity procured from renewable energy sources in accordance with the RE100 Technical Criteria (March 2025)<sup>3</sup> by total electricity usage from the grid.

GHG emissions amounts are presented in metric tons of carbon dioxide equivalents (mTCO<sub>2</sub>e). Percentage of renewable electricity is based on megawatt hours (MWh).

All references to years refer to our fiscal year, which ends on August 31. For example, a reference to “fiscal 2025” means the 12-month period ended on August 31, 2025.

### Use of Estimates

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

<sup>1</sup> During the first quarter of fiscal 2025, our Latin America market unit moved from Growth Markets to North America. With this change, North America became the Americas market and Growth Markets became the Asia Pacific market.

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

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

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

## 2. Organizational and Operational Boundaries

This report includes Scope 1, 2 and 3 emissions data for Accenture plc, an Irish company, and our controlled subsidiary companies. Accenture plc is an Irish public limited company, which operates its business through its subsidiaries. We apply the operational control approach to consolidate GHG emissions, which means we account for GHG emissions from operations over which Accenture has authority to introduce and implement operating policies. We do not account for GHG emissions from operations in which we own an interest but have no operational control. See Notes 3 and 4 for additional operational boundaries information.

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

## 3. Scope 1 and 2 Emissions Factors and Reporting

### Scope 1

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

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

A summary of Scope 1 GHG emissions is as follows:

	2025	2024	2023
<b>Carbon Emissions</b>			
Leased Cars	13,269	16,076	16,163
Other	6,058	6,319	5,875
<b>Total Scope 1 Carbon Emissions</b>	<b>19,327</b>	<b>22,395</b>	<b>22,038</b>

Scope 1 emissions are calculated using the factors below. Global Warming Potential (GWPs) are sourced from the Intergovernmental Panel on Climate Change's (IPCC) Sixth Assessment Report, unless a different Assessment Report is embedded in the emission factor source.

Emissions Source Type	Emission Factor Source
Mobile Combustion – Leased Cars	We use factors from DESNZ (2024) (previously DEFRA) to convert consumption into emissions. Where applicable, we use GlobalPetrolPrices.com to estimate fuel consumed based on spend. <sup>4</sup>
<b>Other</b>	
Mobile Combustion – Air Travel	We use emissions data provided directly by the airline, which is based on fuel consumption and US Energy Information Administration (EIA) factors.
Stationary Combustion – Diesel Fuel	We use factors from DESNZ (2024).
Fugitive Emissions	We use GWPs sourced from the IPCC Sixth Assessment Report.

## Scope 2

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

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

	2025	2024	2023
<b>Carbon Emissions</b>			
Office Electricity	—	—	—
Other	3,711	3,584	4,786
<b>Total Scope 2 Carbon Emissions - MBM</b>	<b>3,711</b>	<b>3,584</b>	<b>4,786</b>

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

	2025	2024	2023
<b>Carbon Emissions</b>			
Scope 2 Carbon Emissions - LBM	186,775	181,455	180,510
Impact of renewable electricity contracts	(183,064)	(177,871)	(175,724)
<b>Scope 2 Carbon Emissions - MBM</b>	<b>3,711</b>	<b>3,584</b>	<b>4,786</b>

<sup>4</sup> The UK Government GHG Conversion Factors for Company Reporting, historically published by the UK Department for Environment, Food and Rural Affairs (DEFRA), were published in 2024 by the Department for Energy Security & Net Zero (DESNZ).

Scope 2 emissions are calculated using actual or estimated energy consumption (as discussed under "Use of Estimates" in Note 1) and the factors described below. GWPs are sourced from the IPCC Sixth Assessment Report, unless a different Assessment Report is embedded in the emission factor source.

Emissions Source Type	Emission Factor Source
Electricity	GHG Protocol aligned emissions factors from International Energy Agency (IEA) (2024), US Environmental Protection Agency (EPA) Emissions & Generation Resource Integrated Database (eGRID) (2023), and Australia National Greenhouse and Energy Reporting (NGER) (2024)
Heat (Diesel and Natural Gas)	DESNZ (2024) and Australia National Greenhouse and Energy Reporting (NGER) (2024)

## Renewable Electricity

In fiscal 2025, we maintained 100% renewable electricity, as part of our participation in RE100, a global corporate renewable energy initiative bringing together businesses committed to 100% renewable electricity. As we do not own our facilities and procure most of our energy from the grid, we purchase renewable electricity contracts equivalent to the amount of electricity we consume, including directly with local electricity producers (Power Purchase Agreements or PPAs) or with electricity retailers (Verified Green Tariffs) when possible; otherwise, through renewable electricity certificates (RECs), unbundled or separated from the electricity supply source (energy attribute certificates). Our renewable electricity contracts meet GHG Protocol Scope 2 Quality Criteria requirements and include a mix of wind and solar as the primary energy generation technology.

For fiscal 2025, Accenture's sources of renewable electricity included PPAs (15%), green tariffs (19%) and unbundled RECs (66%) to maintain 100% renewable electricity.

## 4. Scope 3 Emissions Factors and Reporting

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

- Category 1: Purchased Goods and Services<sup>5</sup> – Primarily subcontractor services and technology costs (e.g., software licensing, cloud computing costs).
- Category 2: Capital Goods – Primarily capitalized technology costs (e.g., hardware).
- Category 3: Fuel- and Energy-Related Activities not included in Scope 1 or 2.
- Category 6: Business Travel – Employee business travel including air travel, car rentals, reimbursed personal car travel, hotels, rail, taxi, limousine and car sharing.
- Category 7: Employee Commuting<sup>6</sup> – Local transport and telecommuting.

<sup>5</sup> As Accenture is primarily a services business, Categories 4 (Upstream Transportation & Distribution) and 5 (Waste generated in operations) are not considered material for separate disclosure in fiscal 2025. Emissions from activities related to these categories are included in Category 1.

<sup>6</sup> Employee Commuting is currently limited to contracted vehicle services in locations which host the majority of our office-resident workforce and reimbursed telecommuting expense for electricity usage.

The following table includes Scope 3 GHG emissions based on the relevant categories in the GHG Protocol Scope 3 guidance that we have elected to present:

	2025	2024	2023
<b>Carbon Emissions</b>			
Purchased Goods and Services	302,715	250,369	218,240
Capital Goods	36,729	32,707	31,068
Fuel- and Energy-Related Activities	28,377	30,018	28,164
Air Travel	154,379	155,432	113,750
Other Business Travel	90,608	85,531	81,496
<b>Total Business Travel</b>	<b>244,987</b>	<b>240,963</b>	<b>195,246</b>
Employee Commuting	75,585	74,783	42,653
<b>Scope 3 Reported Carbon Emissions</b>	<b>688,393</b>	<b>628,840</b>	<b>515,371</b>

We evaluate the 15 Categories of GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (GHG Protocol Scope 3 guidance) emissions. The following table summarizes our evaluation, emissions factor sources and calculation methodology. GWPs are sourced from the IPCC Sixth Assessment Report, unless a different Assessment Report is embedded in the emission factor source.

Emissions Type	Emission Factor Source	Emissions Calculation Methodology
<b>Category 1: Purchased Goods &amp; Services</b>	Supplier-reported emissions data via Accenture's Sustainable Procurement Hub (the Supplier Hub) and publicly available supplier disclosures	We apply a hybrid method, as follows: <ul style="list-style-type: none"> <li>• We request allocated emissions via the Supplier Hub and include in our inventory if internally developed validation criteria are met.</li> <li>• Where allocated emissions are not available or do not meet our validation criteria, we use supplier emissions and revenue data obtained via the Supplier Hub or publicly available supplier disclosures, subject to certain validation criteria. In this case, we apply a spend-based approach using internal expense data.</li> <li>• We apply a spend-based approach to remaining suppliers using CDP Sectoral Average median intensity factors and internal expense data.</li> <li>• As Accenture is primarily a services business, Categories 4 and 5 are not considered material for separate disclosure in fiscal 2025. Emissions from activities related to these categories are included in Category 1.</li> </ul>
<b>Category 4: Upstream Transportation &amp; Distribution</b>		
<b>Category 5: Waste Generated in Operations</b>	CDP Sectoral Average Median Intensity Factors (2024)	

Emissions Type	Emission Factor Source	Emissions Calculation Methodology
<b>Category 2: Capital Goods</b>	Supplier-reported emissions data via the Supplier Hub and publicly available supplier disclosures  CDP Sectoral Average Median Intensity Factors (2024)	We apply a hybrid method, consistent with Purchased Goods & Services methodology described above.
<b>Category 3: Fuel- and Energy-Related Activities not included in Scope 1 and 2 (FERA)</b>	GHG Protocol aligned emissions factors from International Energy Agency (IEA) (2024) and DESNZ (2024)	For fuel consumption, we apply Well-to-Tank (WTT) factors from DESNZ.  For electricity, we apply Transmission and Distribution (T&D) factors from IEA.
<b>Category 6: Business Travel (Air)</b>	Distance-based emission factors provided by airlines	We apply a distance-based method (per passenger) to source data obtained from our third-party travel agency and emission factors provided by airlines.
<b>Category 6: Business Travel (Rental Car)</b>	Spend-based emission factors from rental car agencies	We apply a spend-based method using data from our time and expense reporting tool and emission factors provided by rental car agencies.
<b>Category 6: Business Travel (Taxi)</b>	Price of Travel website  DESNZ (2024)	We use publicly available city taxi fares to estimate distance traveled based on spend from our time and expense reporting tool. We use DESNZ factors to convert distance to emissions.
<b>Category 6: Business Travel (Personal Car)</b>	DESNZ (2024)	We apply a distance-based method using data from our time and expense reporting tool and factors from DESNZ.
<b>Category 6: Business Travel (Rail)</b>	DESNZ (2024)  Operator-Specific rail factors	We apply a distance-based method using DESNZ or rail operator factors.  Country-specific rail distance is obtained from our primary travel booking agency, or rail operator-specific booking data, where available.
<b>Category 6: Business Travel (Hotel)</b>	Hotel-calculated emissions per occupied night	We apply emissions factors provided by hotels to hotel nights occupied from our time and expense reporting tool.

Emissions Type	Emission Factor Source	Emissions Calculation Methodology
<b>Category 7: Employee Commuting</b>	DESNZ (2024)  GHG Protocol aligned emissions factors from IEA (2024)	We apply distance-based factors by engine type to locally reported travel for local transport.  Where telecommute expenses for electricity usage are reimbursed, we apply a spend-based method using data from our time and expense reporting tool and IEA factors.
<b>Category 8: Upstream Leased Assets</b>	Not applicable	As we report emissions from energy consumption related to material lease arrangements in Scope 1 and 2, this category is not material for disclosure in fiscal 2025.
<b>Category 9: Downstream Transportation &amp; Distribution</b>	Not applicable	
<b>Category 10: Processing of Sold Goods</b>	Not applicable	
<b>Category 11: Use of Sold Goods</b>	Not applicable	
<b>Category 12: End of Life Treatment of Sold Goods</b>	Not applicable	
<b>Category 13: Downstream Leased Assets</b>	Not applicable	
<b>Category 14: Franchises</b>	Not applicable	This category is not relevant as Accenture does not operate any franchises.
<b>Category 15: Investments</b>	Not applicable	Accenture is primarily a services business. Based on the nature and amount of our investments, the emissions for this category are not considered material for disclosure for fiscal 2025.

## 5. Base Year

Under the GHG Protocol our base year is fiscal 2019, which aligns with our SBTi-approved net-zero targets. Per the GHG Protocol, the emissions base year is subject to recalculation should a material change in total base year emissions be identified due to factors including but not limited to inorganic growth and a change in methodology. Our significance threshold applied to base year recalculations is 5%. Previously reported fiscal 2019 emissions have been recalculated to reflect cumulative inorganic growth since our previously reported inorganic growth adjustment in 2022.

	Previously Reported 2019	Adjustment	Adjusted 2019
<b>Carbon Emissions by Scope</b>			
Scope 1	19,922	1,009	20,931
Scope 2 (market-based method)	226,013	11,442	237,455
Scope 3 – Category 1, 2, 3, 6, 7	1,049,032	53,107	1,102,139
<b>Scope 1, 2 and 3 Reported Carbon Emissions</b>	<b>1,294,967</b>	<b>65,558</b>	<b>1,360,525</b>