accenture

## Task Force on Climate-related Financial Disclosures Index

# Task Force on Climate-related Financial Disclosures Index

This index reflects our alignment with the recommendations of the 2017 Task Force on Climate-related Financial Disclosures (TCFD).

The TCFD recommendations provide a framework for climate-related reporting structured around four areas that represent core elements of how companies operate: governance, strategy, risk management and metrics and targets.

In 2023, the International Sustainability Standards Board (ISSB) assumed responsibility for TCFD, and the ISSB's Climate-related Disclosure Standard builds on the TCFD framework.

All reported data is as of and for the fiscal year ended August 31, 2025, unless otherwise noted.

This index may contain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Words such as "may," "will," "should," "likely," "promise," "commit," "anticipates," "expects," "intends," "believes," "estimates," "positioned," "continues," "maintain," "remain," "goal," "target," "plan," "recurring" and similar expressions are used to identify these forward-looking statements. These statements involve a number of risks, uncertainties and other factors that 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 index 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 evol

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.

All amounts throughout this report are stated in U.S. dollars, except where noted.

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

Published December 2025

#### **Recommended Disclosure**

#### Response

#### Governance

### a) Describe the board's oversight of climate-related risks and opportunities

At Accenture, responsibility for sustainability matters starts at the top, with our Board actively overseeing our sustainability strategies and progress in meeting our sustainability commitments, and cascades throughout the business.

The Board has delegated sustainability oversight responsibility to committees of the Board based on the expertise of those committees. These committees include:

#### Nominating, Governance & Sustainability Committee

 The Nominating, Governance & Sustainability Committee is responsible for overseeing our overall sustainability performance, disclosure, strategies, goals and objectives and monitoring evolving sustainability risks.

#### **Audit Committee**

 The Audit Committee oversees our approach to the quality of sustainability-related data and controls.

Refer to "Corporate Governance - Oversight of Risk", in our 2025 <u>Proxy Statement</u> and "Sustainability - Oversight of Sustainability" in our 2025 <u>360° Value Report</u> for more information on oversight of sustainability strategy and risk by the Board and its committees.

#### b) Describe management's role in assessing and managing climate-related risks and opportunities

Refer to disclosures under "Risk Management" within this document for information on management's oversight role for assessing and managing our risks and opportunities.

Refer to "Sustainability - Oversight of Sustainability" in our 2025 360° Value Report for information on our Global Management Committee's (GMC) role in sponsoring our responsible company strategies, in addition to the role of our sustainability operations executive committee.

The execution of our environmental strategy is managed by our environmental operations organization. This organization consists of a global team, supported by local teams across our market units with workstreams covering environmental measurement, management and compliance activities.

Refer to our ISO® 14001 certification on our Environment Management System, which demonstrates our commitment to running our business responsibly and sustainably and to integrating environmental processes into our operations.

#### **Recommended Disclosure**

#### Response

#### Strategy

a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term Our purpose is to deliver on the promise of technology and human ingenuity, and we measure our success by the 360° value we create for all our stakeholders. Together with our ecosystem partners, we help our clients connect sustainability with their reinvention agendas across their strategy and operations.

The nature of Accenture's business as a solutions and services company inherently reduces our exposure to climate-related risk. Our greenhouse gas (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.

Refer to "Section 3. Disclosure of risks and opportunities" of our 2025 <a href="CDP Response">CDP Response</a> for climate-related risks identified over the short, medium and long-term, including but not limited to acute and chronic physical risks.

Refer to our 2025 <u>Shareholder Letter</u> and "Overview" in Item 1 – Business of our 2025 <u>Annual Report on Form 10-K</u> for our strategy to deliver 360° value to all our stakeholders.

Additionally, refer to our <u>website</u> for how we help our clients become more sustainable and competitive.

b) Describe the impact of climaterelated risks and opportunities on the organization's businesses, strategy, and financial planning Refer to the above for information on climate-related risks and opportunities.

We remain committed to reducing our environmental impact in how we operate our business, as reported on our website and in our 360° Value Report. Reducing our environmental impact is built into our Code of Business Ethics and our core values, specifically Stewardship. This informs our Environmental Responsibility Policy. In addition, industry-wide external certifications, such as ISO® 14001, demonstrate our focus on running our business responsibly and sustainably and integrating environmental processes into our operations. Accenture's Environment Management System is ISO® 14001 certified globally, with more than 100 locations in scope across our operations.

Refer to "Sustainability - Environment" in our 2025 360° Value Report for information on our environmental goals and actions including our 2025 carbon removal goal, and our SBTi-approved net-zero targets.

Refer to our 2025 <u>Shareholder Letter</u> and "Overview" in Item 1 – Business of our 2025 <u>Annual Report on Form 10-K</u> for our strategy to deliver 360° value to all our stakeholders.

Additionally, refer to our <u>website</u> for how we help our clients become more sustainable and competitive.

c) Describe the resilience of the organization's strategy, taking into consideration different climaterelated scenarios, including a 2 degree C or lower scenario

Refer to the above for information on climate-related risks and opportunities.

Refer to "Sustainability - Business Continuity" in our 2025 <u>360° Value</u> Report for information on our business resilience strategy.

Recommended Disclosure	Response
Risk Management	
a) Describe the organization's processes for identifying and assessing climate-related risks	The full Board is responsible for overseeing the Company's enterprise risks. The Board fulfills this responsibility both directly and through its standing committees, each of which assists the Board in overseeing a part of the Company's overall risk management.
	Our Enterprise Risk Management (ERM) program is an annual and ongoing process designed to identify, assess and manage the Company's risk exposures over multiple time horizons. We define a short-term time horizon as 0-1 years, medium-term as 1-5 years and long-term as >5 years. Refer to "Corporate Governance - Oversight of Risk" in our 2025 Proxy Statement for more information on our ERM program.
	Separately, we frequently monitor for climate-related risks, factoring in the time horizon of the risk, through environmental operations within our Workplace organization and Global Protection & Security organization to determine what actions, if any, are needed. Such determinations depend on a variety of factors, depending on the particular risk. If significant enough, these risks would be escalated for consideration in the Companywide ERM assessment.
	We identify climate-related opportunities through our sustainability governance structure and our Global Sustainability Services Lead. Refer to "Sustainability - Oversight of Sustainability" in our 2025 360° Value Report for more information.
b) Describe the organization's processes for managing climate-related risks	Refer to the above for information on how climate-related risks are considered as part of our ERM program. Also refer to disclosures under "Governance" within this document for information on Board oversight and GMC management of our risks, as well as our ISO® 14001 certification.
c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	Refer to the above for information on how climate-related risks are considered as part of our ERM program. Also refer to disclosures under "Governance" within this document for information on Board oversight and GMC management of our risks, as well as our ISO® 14001 certification.

Recommended Disclosure	Response
Metrics and Targets	
a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Our metrics aligned with the TCFD's Cross-Industry Climate-Related Metric Categories are addressed below. Refer to "Metrics and Targets (c)" for other relevant climate-related metrics, including those related to our sustainability commitments and goals.
b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks	Refer to "Reporting & Data - Performance data table" in our 2025 360° Value Report for our Scope 1, 2 and 3 carbon emissions calculated in line with the GHG Protocol methodology.  Select environmental metrics, including Accenture's carbon
	emissions for fiscal 2025 were subject to limited assurance by an independent third-party accountant. Refer to the Independent Accountants' Review Report within the 2025 Environmental Metrics report for more information.
c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	Refer to "Our goals & progress" and "Reporting & Data - Performance data table" in our 2025 360° Value Report for progress on our environmental targets and goals, including our 2025 carbon removal goal and our SBTi-approved net-zero targets. Refer to "Sustainability - Environment" in our 2025 360° Value Report for more information on these commitments.