Introduction

Accenture solves our clients' toughest challenges by providing unmatched services in strategy, consulting, digital, technology and operations. We partner with more than three-quarters of the Fortune Global 500, driving innovation to improve the way the world works and lives. With expertise across more than 40 industries and all business functions, we deliver transformational outcomes for a demanding new digital world.

A decade into our quest to lessen our environmental impact, thinking—and acting—sustainably is part of daily life at Accenture. By improving the efficiency of our operations, harnessing the innovative spirit of our people and developing new sustainability solutions, we aim to accelerate the global shift to a low-carbon economy and to lessen the effects of climate change.

Having achieved two of our 2020 environmental goals early, Accenture worked with key stakeholders to define the next chapter of our environmental journey. In December 2018, we announced our new science-based target, approved by the Science-Based Targets Initiative, to reduce our absolute greenhouse gas emissions (GHG) 11 percent by 2025 against our 2016 baseline. This includes a 65 percent reduction in scope 1 and 2 emissions, and a 40 percent per unit of revenue intensity reduction for scope 1, 2 and 3 GHG emissions over the same time frame. To date, we are the largest professional services company to make this type of commitment. To meet our target, we will continue to develop responsible solutions for further sustainable growth and intensify our focus on the efficiency of our business operations. This includes reducing our energy use and switching to renewable forms of power, as well as addressing travel impact and supply chain sustainability.

Reducing our environmental impact is ingrained in 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 reviews annually.

Snapshot of our programs and achievements in fiscal 2018

- **Running efficient operations:** In fiscal 2018, we realized a reduction of approximately 24,000 metric tons of CO_2 emissions from office electricity usage, thanks to our ongoing commitment to energy efficiency and increased investments in renewable energy. And approximately 24 percent of our energy came from renewable sources, allowing us to avoid more than 67,400 metric tons of CO_2 across our global operations. We also continue to address travel intensity and realized an approximately 14 percent reduction in per-person travel-related CO_2 emissions over fiscal 2017.
- **Engaging our people:** Our people are passionate about protecting the planet. In fact, they are the driving force behind much of our progress in this space. Our Environment, Workplace, IT and Procurement teams bring our environmental strategy to life, collaborating with our global network of more than 10,500 Eco team members across 70 countries to promote eco-volunteering activities, including a mix of virtual and in-person events and challenges. In fiscal 2018 we ran our seventh annual Travel Smart Challenge, a six-week competition where our people minimize air and road travel in creative ways. Between Earth Day in April to World Environment Day in June 2018, participants avoided more than 32,000 flights and 4 million car trips, avoiding nearly 14,000 metric tons of greenhouse gas emissions and saving more than $22 million in travel costs.
- **Enabling client sustainability**: Our Client Carbon Savings program brings together our teams that offer commercial services, which help our clients meet their economic and sustainability goals, to share ideas and consolidate the impact of these emissions-reduction activities. In fiscal 2018, through our Energy Management-as-a-Service (EMaaS) offering, we identified potential savings for our clients of more than 2.61 million metric tons of CO_2 and nearly $526 million and implemented strategies to help them save a cumulative 301,000 metric tons of CO_2 and more than $12.4 million.

To find out more about our strategy and programs, please read our 2018 Corporate Citizenship Report at http://www.accenture.com/corporatecitizenship.

(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

CC1.1 Is there board-level oversight of climate-related issues within your organization?

Yes

CC1.1a Identify the position(s) of the individuals 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. 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 on enterprise risk, which include business continuity risk factors, among which are climate-related factors.

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	**Please explain**

	targets for addressing climate-related issues • Other, please specify	
Scheduled-some meetings	Reviewing and guiding risk management policies	Accountability to advance corporate citizenship at Accenture starts at the top, with our Board, which includes our Interim CEO*, who is responsible for providing governance and oversight over the strategy, operations and management of Accenture. Specifically, the Audit Committee, one of four Board-level committees, receives quarterly briefings on our Enterprise Risk Management (ERM) program. 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. As a related comment, the Board received a dedicated presentation on Accenture's environment strategy, carbon targets and new SBT (beyond the ERM process) in fiscal 2018. The Board actively and regularly reviews governance best practices. Additionally, the Board oversees 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 COO is responsible for delivering on our climate-related goals. Management will update the Board on environmental matters, including climate-related initiatives, as needed. *Note: On January 11, 2019, Accenture announced that Chairman & CEO Pierre Nanterme was stepping down for health reasons and our Board of Directors appointed David Rowland, who has been our chief financial officer, to become interim chief executive officer, and to the board as a director of Accenture.

		Additionally, we named lead independent director Marge Magner as our non-executive chair of the board.

(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

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 these positions lie:
Accountability to advance environmental performance at Accenture starts at the top, with our Board, which includes our Interim CEO*, who is responsible for providing governance and oversight over the strategy, operations and management of Accenture. Specifically, the Audit Committee, one of four Board-level committees, receives quarterly briefings on our Enterprise Risk Management (ERM) program. The 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.

Within the company's most senior management group, our Global Management Committee (GMC), Accenture's COO is responsible for our climate-related goals, specifically our science-based GHG emissions target. The COO reports to the Interim CEO. 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 those positions:
Our COO has the ability to drive the best outcomes against Accenture's carbon targets 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 by supporting our facilities management teams to improve energy efficiency and ensure programs are appropriately resourced. 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. CIO owns our strategy for collaboration tools, which directly influence our ability to avoid GHG emissions by cutting travel. 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 drives a formal, annual operational environmental risk assessment, in collaboration with our network of Environment Leads across our geographies footprint, which factors in the time horizon of the risk. The results of this assessment are reported annually to our Environment Steering Group, a cross-functional group of leaders. More frequently, sometimes daily, Environment Leads and the Environment Director are responsible for monitoring changing conditions—weather events, commodity scarcity, legal regulations, etc. Specifically, the Environment Director runs a legislative update process annually with the Environment Leads, to request new or emerging legislation information relevant to their city/state/country/region. As a result, he collates a global view and works with local Environment Leads to take action where needed. Additionally, all Environment Leads attend a monthly call to discuss environmental metrics and measurement and interventions to improve performance. They share good practices and emergent trends to cross-pollinate ideas between countries and regions. Finally, the Environment Director ensures that our ISO 14001-certified EMS is properly maintained and audited annually. That process results in good practices and corrective actions which are re-circulated to the Environment Leads for consideration in their own locations.

The Environment Steering Group provides an annual update to Accenture's COO as the person accountable for delivering on our carbon target within our Global Management Committee, as well as other selected members from the Global Management Committee (GMC), our most senior management group, which reports directly to the Interim CEO.

***Note:** On January 11, 2019, Accenture announced that Chairman & CEO Pierre Nanterme was stepping down for health reasons and our Board of Directors appointed David Rowland, who has been our chief financial officer, to become interim chief executive officer, and to the board as a director of Accenture. Additionally, we named lead independent director Marge Magner as our non-executive chair of the board.

Employee Incentives

CC1.3 Do you provide incentives for the management of climate change issues, including the attainment of targets?

Yes

If yes: CC1.3a Please provide further details on the incentives provided for the management of climate change issues.

Who is entitled to benefit from these incentives?	Types of incentives	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 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

Who is entitled to benefit from these incentives?	Types of incentives	Activity incentivized	Comment
			for our company and our stakeholders.
Chief Procurement Officer (CPO)	Monetary reward	Supply chain engagement	**Accenture's Chief Procurement Officer (CPO):** In fiscal 2018, 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 percent the percentage of our key suppliers who disclose their targets and actions toward emissions reduction. In fiscal 2018, we made good progress against this goal: 74 percent disclosed their targets, and 80 percent disclosed their actions toward GHG emissions reduction (measured through CDP). **3) Procurement of renewable energy:** Our renewable energy initiative—part of our supply chain sustainability strategy—aims to reduce greenhouse gas (GHG) emissions, energy costs and our per-person carbon footprint. Progress against these priorities and targets is one of

Who is entitled to benefit from these incentives?	Types of incentives	Activity incentivized	Comment
			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.

Who is entitled to benefit from these incentives?	Types of incentives	Activity incentivized	Comment
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 energy 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 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

Who is entitled to benefit from these incentives?	Types of incentives	Activity incentivized	Comment
			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 Describe what your organization considers to be 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 2018 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.
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.

C2.2 Select the option that best describes your risk management procedures with regard to climate change risks and opportunities.

Integrated into multi-disciplinary company-wide risk identification, assessment, and management processes

C2.2a Select the options that best describe your organization's frequency and time horizon for identifying and assessing climate-related risks.

Frequency of monitoring	How far into the future are risks considered?	Comment
Select from: • **<u>Six-monthly or more frequently</u>** • Annually • Every two years • Not defined • Never	Select from: • Up to 1 year • 1 to 3 years • 3 to 6 years • **<u>> 6 years</u>** • Unknown	The Global Environment Director meets at least quarterly with the Enterprise Risk Management (ERM) lead to discuss changing risk conditions across all time horizons. Any significant risk updates, if needed, may also be included in the quarterly ERM briefing to the Board-level Audit Committee.

Very frequently—sometimes daily—Environment Leads and the Environment Director monitor short-medium term changing conditions—weather events, commodity scarcity, legal regulations, etc. The Environment Leads meet monthly to discuss emerging risks. Additionally, these day to day risks are rolled up into some annual processes. Accenture's Global Environment Director drives a formal, annual operational environmental risk assessment, in collaboration with our network of Environment Leads across our geographic footprint, which factors in the time horizon of the risk. The results of this assessment are reported annually to our Environment Steering Group, a cross-functional group of leaders.

C2.2b Provide further details on your organization's process(es) for identifying and assessing climate-related risks.

Process: Climate-related risks—company level
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 are 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.

Process: Climate-related risks—asset level
Accenture leases nearly all of its office locations—though we do assess climate-related risks by location, primarily by understanding our location/building risks, e.g., where they are located and if there are concerns with extreme weather events, energy or water availability. We have Environment Leads in each geographic unit, who use our Environment Management System (EMS) to monitor site and country level risks, such as emerging local regulation (jointly with our Legal teams) or developing crises, to ensure a proactive response. 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. For example, we may choose to exit certain building locations, or build up our resilience through business continuity planning or technology redundancy. These risks may also be escalated for consideration in the ERM assessment.

Process for assessing size and scope of identified risks
Not unique to climate-related risk, the process for assessing potential size and scope of risks is not an exact science. 1) it factors in time horizon—how quickly we anticipate certain climate-related trends becoming relevant to Accenture, e.g., regulation, water scarcity; 2) the potential to impact Accenture—we are a geographically diverse company; therefore we

may anticipate this affecting individual countries or regions, or there may be potential for a global impact; 3) what type of impact we are likely to see—e.g. disruption to our people, potential delays to delivering our services to clients. We may conclude that we have pockets of higher risk, but effectively are trying to understand the global landscape of our exposure.

Substantive financial or strategic impact
There is not one definition of a substantive financial or strategic impact to the business. There is financial reporting materiality, which we analyze in conjunction with our external auditors, and is based on a percentage calculation of our revenues and profits, respectively. As a company of a considerable size, this financial reporting metric is a quantitative threshold; however, it is not the threshold by which we manage our risk or our business. Rather, Accenture has various thresholds within our process, controls and governance that require review, approval and escalation. This may vary by area—we may take a zero-tolerance approach to certain areas of our business. In others, we acknowledge that we may need to take on certain risks to grow as a business. As it relates to climate, the nature of our risk exposure is disclosed in our 10-K, which is indicative that there is potential for a substantive impact. We estimate a reasonable assessment of substantive financial impact to our people and property to be approximately $10 million based on our five-year history of events and trends. Typically, disruption activity has a far lower financial impact though our estimate reflects a likely range of possibilities. Equally, we may be focused on lower threshold events—e.g. monitoring the potential impact of the South Africa Carbon Tax Bill. Accenture in South Africa accounts for less than 1 percent 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.

C2.2c Which of the following 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
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. We, therefore, have a structure of geographic Environment Leads and Geographic Legal Leads who are responsible for having visibility of 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, and therefore 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 vs. own nearly all of our offices, we are not often subject to 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 draft South African Carbon Tax bill, which is likely to require any organization 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 80 percent 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 material 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 percent of our overall employee 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.** In the risk factors section of our 10-K filing we state, "Our success depends, in part, on our ability to continue to develop and implement services and solutions that anticipate and respond to rapid and continuing changes in technology and offerings to serve the evolving needs of our clients. This encompasses, but is not specific to, climate-related technology. More generally, acute or chronic physical risks of climate change could affect our technology risk—for example, if we are developing or running key systems for clients, any outages in our facilities (e.g. our delivery centers in India and the Philippines) could pose a risk for our ability to deliver on client obligations. We see technology not as driving our climate-related risk higher, but as a tool to address climate-related risks. We have leveraged technology internally and are developing new solutions using Accenture's innovation capabilities, such as our Liquid Labs. For example, in fiscal 2018, our Madrid office launched a pilot to improve their energy efficiency using "Intelligent Climate Platform" software, designed and built by Accenture's Liquid Studio team, to more effectively control air conditioning based on variable weather conditions, historical data and electricity prices. Preliminary results of the pilot show up to 20 percent energy savings. We also leverage technology externally to help clients solve their climate-related business problems. The best example is our Client Carbon Savings program, through which we help clients address sustainability challenges and articulate carbon emissions avoidance benefits of their services to support their calculation and reporting of environmental metrics. This can be done by implementing the Energy Management as a Service offering to help clients measure, reduce and disclose their GHG emissions. In fiscal 2018, through our Energy Management-as-a-Service (EMaaS) offering, we identified potential savings for our clients of more than 2.61 million metric tons of CO_2 and nearly $526 million and implemented strategies to help them save a cumulative 301,000 metric tons of CO_2 and more than $12.4 million. Thus, technology has aided in mitigating climate-related risk exposure, but not been a driver of significant climate-relate exposure.
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. For example, 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. We do have the potential for legal risk are it relates to our client contracts, for obligations to provide services. The most relevant example is for the continuity of our services in the event of extreme weather causing disruptions. For example, in our 10-K we explain a specific potential risk of extreme weather and other events: "By disrupting communications and travel and increasing the difficulty of obtaining and retaining highly skilled and qualified personnel, these events could make it difficult or impossible for us to deliver our services and solutions to our clients." It is important that our client contracts reflect this reality 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.
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 office 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 60+ locations, with maintenance audits continuing since that time. We also continue to gauge market reactions through our Investor Relations team. In a combined effort by our Investor Relations, Corporate Citizenship

		and Legal teams, we reached out to our top 50 shareholders in August through October 2018 to discuss our commitment to corporate citizenship and environmental, social and governance matters. We engaged with holders of more than 40 percent of our shares outstanding, including 70 percent of our top 20 holders. 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 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—how we are engaging on the global stage, e.g. being a signatory of the Taskforce on Climate-related Financial Disclosures, 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 acute weather events have the potential to cause disruption. As stated in our 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 more than 200 cities across 52 countries. As noted in our 10-K, "Our business model is dependent on our global delivery capability, which includes Accenture personnel based at more than 50 delivery centers around the world. While these delivery centers are

		located throughout the world, we have based large portions of our delivery capability in India, where we have the largest number of people located in our delivery centers, and the Philippines, where the second-largest number of our people are located. 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 (others include political instability, worker strikes and civil unrest), extreme weather events have the potential to disrupt delivery operations by impacting our people and our office locations. We assess our risk on a location-by-location basis. We may make decisions to exit certain buildings, or to scatter office locations within a particular city. This is most evident in Bengaluru, where we have created multiple clusters of offices, each a significant distance from the others, to mitigate our risk within the city. We use this understanding of risk to feed into our business continuity management and disaster recovery planning to mitigate risk. We indicate that this is a substantive risk to Accenture, which is consistent with our 10-K, stating "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."
Chronic physical	Relevant, always included	**Relevant- YES.** **Substantive Company-wide-NO.** As a company with operations in more than 200 cities across 52 countries, it is important to understand chronic trends that may impact our locations over time, especially those locations where we may be more heavily concentrated with people and operations and disruptions would be more impactful. 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 more than 170,000 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. Accenture takes specific steps to ensure our infrastructure is resilient. 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. Additionally, we work with our clients on business continuity planning, including 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. 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 what was agreed with the client. 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. Further, our business model is such that we lease nearly all of our several hundred office facilities in more than 200 cities across 52 countries, making us more agile and able to adjust our operating arrangements in the event of e.g. rising sea levels.
Upstream	Relevant, always included	**Relevant- YES.** **Substantive Company-wide-YES.** Due to Accenture's scale and the nature of our business, our supply chain is crucial for our business operations. 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 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. Our Operations business depends on reliable energy sources for server temperature management; we have large operations in water-vulnerable locations like Bengaluru, where water prices have increased dramatically in the face of water scarcity/quality problems. While Accenture is not water-intensive, we manage our water consumption closely with a special focus on regions affected by climate change-driven water scarcity, for example in India we installed water smart meters and low-flow taps. In areas not affected by water shortages, we still monitor our water consumption to identify opportunities for efficiency improvement. We are incorporating water-scarcity analysis into our real estate practices when evaluating new sites, and as the issue continues to grow it becomes more relevant in enterprise risk management discussions. Extreme weather events might, therefore, generate reduced revenue for 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. 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.
Downstream	Not relevant, explanation provided	**Relevant- NO.**

		Accenture delivers services to clients across strategy, consulting, digital, technology and operations. We do not produce, distribute, or dispose of products (hence, this risk type was not deemed to be relevant to our risk assessments). We do monitor general client delivery risks, for example, around our ability to deliver on client obligations using our global delivery center network, but this is a general risk and not a downstream risk specifically. As an example of the type of work we do, Accenture is supporting precision agriculture with specific solutions. Accenture Digital Agriculture Service (DAS) can increase profitability by $55 to $110 per acre. DAS integrates with advanced sensors to utilize weather and soil information, UAV technology to help farmers monitor crop growth and crop health, detect intrusions, and scout and harvest with greater precision. It also leverages computer vision and multispectral image analysis, making it possible to identify issues quickly and recommending 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 of up to 10 percent and 2) Reduction of up to 5% in operating costs. Therefore, this specific risk is not relevant to Accenture generally or in terms of climate change.

(C2.2d) Describe your process(es) for managing climate-related risks and opportunities.

Risks: Very frequently—sometimes daily— Environment Leads and the Environment Director monitor short-medium term changing conditions—weather events, commodity scarcity etc. The Environment Leads meet monthly to discuss emerging risks. Additionally, these day to day risks are rolled up into an annual process: Accenture's Global Environment Director drives an annual operational environmental risk assessment, which factors in the time horizon of the risk. The results of this assessment are reported annually to our Environment Steering Group, a cross-functional group of leaders. The Global Environment Director ensures the feedback loop exists back to the appropriate management groups and Global Management Committee sponsors. As the risk landscape is dynamic, escalations may be made within these leadership forums or also within ERM. The Global Environment Director meets at least quarterly with the ERM lead to discuss changing risk conditions across all time horizons. Any significant risk updates, if needed, may also be included in the quarterly ERM briefing to the Board-level Audit Committee.

Opportunities:
Operational: The Environment Steering Group, which includes leaders from across Accenture, determines our environment strategy and where we may be able to take new actions or disclose new metrics. For instance, this group recommended that Accenture pursue global ISO 14001 certification for the first time and ratified Accenture's new science-based carbon target. The group meets semi-annually to monitor our environmental performance and identify improvement

areas. Additionally, the Corporate Citizenship Council and the Environment Steering Group make strategic recommendations on our sustainability initiatives for our leadership to approve and integrate throughout the organization.

Client-related: Accenture organizes its business units by service, industry, and geography and 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 many research sources suggest they can deliver significant emissions reductions (e.g. Microsoft/WPA USA 2018 report on the carbon benefits of moving to the cloud), which we estimate to represent $9 billion/23% revenue in fiscal 2018.

An example of how we are 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, resulting in a multi-country view. At a minimum, they report on status against emerging regulation annually to the Environment Director. 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: audits were then undertaken in locations such as Denmark and Finland, concluding that enhanced emissions reporting would be needed by late 2018.

We prioritize understanding the regulatory landscape, meeting these requirements and maintaining compliance, but they are not currently substantive because (1) these are not applicable to us across the globe, but are country-specific, (2) are not burdensome requirements—we already collect these metrics internally for 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.

An example of how we are managing a physical risk—extreme weather: While we lease nearly all our locations, business continuity and disaster recovery planning are critical. Like other global companies, we have experienced extreme weather events in India, the Philippines, and North America in the last 36 months causing varying degrees of impact, including disruption to our people and to our building infrastructure. We know to anticipate these events—our Global Asset Protection team provides business continuity and security for our people, and in recent years, we added technical tracking resources to enhance our response and focus on the safety of our people during crises. Additionally we proactively build resiliency into our client delivery in anticipation of disruptions.

We diversify our locations within countries and cities—we expanded into 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 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 Continuity, and Geographic Services functions. Risks are further escalated into our Enterprise Risk program as appropriate.

(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

(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 -Supply chain -Customer	**Risk type Select from:** -transitional risk -physical risk	**Primary climate-related risk driver**	**Type of financial impact driver**	**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	**Potential financial impact**	**Explanation of financial impact**	**Management method**	**Cost of management**	**Comment**
Risk1	Direct operations	Physical risk	Acute-Increased severity of extreme weather events such as cyclones and floods	[see Risk1 below]	[see Risk1 below]	Short-term	Likely	Low	$10,000,000	[see Risk1 below]	[see Risk1 below]	$0	
Risk2	Direct operations	Physical risk	Acute-Increased severity of extreme weather events such as cyclones and floods	[see Risk2 below]	[see Risk2 below]	Short-term	Likely	Low	$10,000,000	[see Risk2 below]	[see Risk2 below]	$0	

Risk3	Supply Chain	Physical risk	Acute-Increased severity of extreme weather events such as cyclones and floods	[see Risk3 below]	[see Risk3 below]	Short-term	Likely	Low	$10,000,000	[see Risk3 below]	[see Risk3 below]	$0	

- **Risk1: Financial Driver**: Reduced revenue and higher costs from negative impacts on workforce (e.g., health, safety, absenteeism)

- **Risk1: Company Specific Description**: *Business Disruption to our Workforce*: Accenture has 482,000 people, with offices and operations in more than 200 cities in 52 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 more than 170,000 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, pandemics or 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 health pandemics, volcanic eruptions, earthquakes, severe drought, flooding, hurricanes or typhoons, and other natural disasters, some of which India and the Philippines have experienced.

- **Risk1: Explanation of Financial Impact**: Accenture's financial impact estimate is based on our five-year history of events and trends. Using that basis, we estimate a reasonable financial impact to our people and property to be approximately $10 million, not reflecting insurance recovery. 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.

- **Risk1: Management Method**: Cost is $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. Management methods 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. This includes testing 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.

- **Risk2: Financial Driver**: Increased capital costs (e.g., damage to facilities)
- **Risk2: Company Specific Descriptions**: *Business Disruption / Physical Damage to our Facilities*: As noted, we are a company with 482,000 people, with offices and operations in more than 200 cities in 52 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 offices, 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.

- **Risk2: Explanation of Financial Impact**: Accenture's financial impact estimate is based on our five-year history of events and trends. On that basis, we estimate a reasonable financial impact to our people and property to be approximately $10 million, not reflecting insurance recovery. 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 would cause disruption to our client delivery.

- **Risk2: Management Method**: 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 office buildings that are dispersed throughout the city. This is most evident in Bengaluru, where we have created multiple clusters of offices, each a significant distance from the others, to mitigate our risk within the city. The cost of management is listed as $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 incremental to climate-related risk.

- **Risk3: Financial Driver**: Reduced revenue from decreased production capacity (e.g., transport difficulties, supply chain interruptions)

- **Risk 3: Company Specific Descriptions**: *Supply Chain resiliency:* 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 instance, 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 is resilient to minimize disruptions to service clients. For example, we have discussed 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 five-year history of events and trends. Using that basis, we estimate a reasonable financial impact to our people and property to be approximately $10 million, not reflecting insurance recovery. This does not distinguish between people, infrastructure, or supply chain. 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: Management Method:** 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. The cost of management is listed as $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

Identifier	Where in the value chain does the opp occur? Select from: -Direct operations -Supply chain -Customer	Opp type Select from: -Resource efficiency -Energy source -Products and services -Markets -Resilience	Primary climate-related opportunity driver	Type of financial impact driver	Company-specific description	Time horizon Select from: -Current -Short-term -Medium-term -Long-term	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	Potential financial impact	Explanation of financial impact	Strategy to realize opportunity	Cost to realize opportunity	Comment
Opp1	Customer	Products and Services	Development and/or expansion of low emission goods and services	Increased revenue through demand for lower emissions products and services	[see Opp1 below]	Short-term	Virtually certain	Medium	1500000000	[see Opp1 below]	[see Opp1 below]	791000000	
Opp2	Direct operations	Energy source	Use of lower-emissions sources of energy	Reduced exposure to GHG emissions and therefore less sensitivity to changes in cost of carbon	[see Opp 2 below]	Medium-term	Virtually certain	Medium	3500000	[see Opp2 below]	[see Opp2 below]	0	
Opp3	Customer	Products and Services	Development of new products or services	Better competitive position to reflect	[see Opp3 below]	Short-term	Very likely	Medium-high	48000000	[see Opp3 below]	[see Opp3 below]	791000000	

Identifier	**Where in the value chain does the opp occur?** Select from: -Direct operations -Supply chain -Customer	**Opp type** Select from: -Resource efficiency -Energy source -Products and services -Markets -Resilience	**Primary climate-related opportunity driver**	**Type of financial impact driver**	**Company-specific description**	**Time horizon Select from:** -Current -Short-term -Medium-term -Long-term	**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	**Potential financial impact**	**Explanation of financial impact**	**Strategy to realize opportunity**	**Cost to realize opportunity**	**Comment**
			through R&D and innovation	shifting consumer preferences, resulting in increased revenues									

- **Opp1- company-specific description: Smart Cities:** Cities are major contributors to climate change as they consume 78 percent of the world's energy and produce more than 60 percent of all carbon dioxide (source: IPCC). Meanwhile, cities are also heavily vulnerable to climate change as 90 percent of all urban areas are coastal and thus at risk of flooding from rising sea levels. When properly planned and managed through the appropriate governance structures, cities can be places of innovation and efficiency though, and can play a major role in energy and carbon savings programs. The pressure on cities leads to a variety of opportunities for the different Accenture practices to provide services and solutions to private and public sectors. 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. 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. Particularly we have seen this opportunity in European locations over recent years- for example, Accenture has been supporting the city of Amsterdam for a number of years and in this time 20 innovative projects were initiated and implemented. Among others, Accenture Strategy joined the TRANSFORM program—a consortium of six European cities—to develop an energy planning decision support environment (DSE). Accenture provided strategic and program management support and its prescriptive simulation and optimization capability. However, Accenture is also working with cities worldwide: our recent smart city projects include digital transformation for the city of Atlanta (US); a large Chinese regional development; City Digital pilots in Chicago (US) which identified $53 million in infrastructure savings; and a project for the government of Singapore. We are finding a global appetite for these types of approaches and projects.

- **Opp1- explanation of financial impact:** 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 percent. [Sample source: Survey of the European Management Consultancy 2011/2012]. Therefore, this opportunity might be worth $1.5 billion in 2020 (1 percent of the overall $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:** 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 (now part of Accenture IX.0) was selected by a prominent Midwestern (US) city to build its Smart City operating system—a component described by the client as the “heartbeat” of the entire Smart City effort. 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. 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. In 2018, we spent $791 million on R&D, a significant 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: Accenture has set an ambitious new science-based target, to reduce our absolute CO_2 emissions by 11 percent by 2025 against our 2016 baseline. Renewable energy plays a significant role in supporting Accenture’s ability to deliver on this target as electricity usage accounts for the vast majority of our total scope 1 and 2 emissions. With this strategy, we will target particular Accenture countries with the highest electricity consumption. Especially in countries such as India, the Philippines, key European markets, and the United States, we see high potential for pursuing increased renewable sources. We have estimated the cumulative global operational cost savings across all countries through 2025 at approximately $3.5 million. This internal transformation will also help us in expanding our renewables service offerings. Accenture is uniquely positioned to take advantage of this opportunity because a) we have operations across 52 countries and can take advantage of and negotiate a huge breadth of renewable energy opportunities across many locations; b) setting an ambitious science-based target 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:** We have updated our cost model with more recent market data across all our facilities and have estimated global operational cost savings of $3.5 million by 2025 based on our verified Science Based Target. 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.
- **Opp 2: Strategy to realize opportunity:** To reduce our electricity related emissions, deployment of renewable energy will be key. The renewable energy strategy focuses on markets where significant strategic reductions in our GHG Scope 2 emissions are possible and 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 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. Cost to realize opportunity: Under our verified Science-Based Target, we are projecting required operational funding of around $550,000 in certain markets in 2020 but this is likely to be offset by savings of around $780,000 from other markets where we can access innovative renewable purchasing instruments. Therefore, there likely to be a cost saving, not an outlay, and as such we provide $0 in the 'cost to realize opportunity' column in our CDP response.

- **Opp3: company-specific description: Precision agriculture offering:** According to the Food and Agriculture Organization, climate change has direct and indirect effects on the productivity of agriculture including changing rainfall patterns, drought, flooding and the geographical redistribution of pests and diseases. Agriculture also contributes to climate change as its activities account for nearly one third of global greenhouse gas emissions. 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 $55 to $110 per acre. DAS integrates with advanced sensors to utilize weather and soil information, UAV technology to help farmers monitor crop growth and crop health, detect intrusions, and scout and harvest with greater precision. It also leverages computer vision and multispectral image analysis, making it possible to identify issues quickly and recommending 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 of up to 10 percent and 2) Reduction of up to 5% in operating costs.
- **Opp3: explanation of financial impact:** The global precision farming market is estimated to grow at a CAGR of 11.7 percent from 2015 to 2022, to reach $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 percent of GDP [sample source: Survey of the European Management Consultancy 2011/2012]. Therefore, this opportunity might be worth $48 million in FY20 (1 percent of the overall $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:** 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 on 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 2018, we spent $791 million on R&D, a significant 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.

Business Impact Assessment

(C2.5) Describe where and how the identified risks and opportunities have impacted your business.

Area	**Impact** *Select from:* • *Impacted* • *Impacted for some suppliers, facilities, or product lines* • *Not yet impacted* • *Not impacted* • *Not evaluated* • *We have not identified any risks or opportunities*	**Description**
Products & Services	Impacted for some suppliers, facilities or product lines	The primary example of where acute physical risks have driven changes in our business is in the selling of enhanced resiliency levels to clients. As noted, we are from time to time impacted by disruption to our people or disruption to our infrastructure. This has led to more transparent discussions with clients about location-level risks, especially in our delivery center locations in India and the Philippines, where there are higher concentrations of people and infrastructure. We have learned that some clients need, and may require, enhanced resilience and recovery capability. Therefore, they may be willing to pay for Accenture to build in more redundancy into the client delivery structure. This could include having teams in multiple countries, with teams cross-trained to pick up service for the others. It could mean redundant systems and technology solutions. While we offer standard recovery, we have also had to change our offerings to meet the market need. The magnitude of impact is not substantive to Accenture as the majority of clients continue to opt for our standard recovery time periods. Further, clients may opt to build in this additional resiliency only for select business services, such as IT hosting or Payroll services. Accenture has 50 delivery centers across our geographies, providing multiple options for clients: in India alone, we have more than 170,000 people.
Supply chain and/or value chain	Impacted	Just as we noted that Accenture is focused on building resiliency into our processes via business continuity and disaster recovery planning, it is equally important that our supply chain build resiliency into its processes. While we have not yet experienced a significant impact to our supply chain due to an acute extreme weather event, Accenture is a company of a significant size and we have a large and complex supplier ecosystem. If our supply chains are disrupted in a significant manner, there is the potential that it could impact Accenture's ability to deliver on services to clients in a timely manner. 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 our clients. Other unique examples of supplier reliance: we are heavy users of collaboration tools. We are heavy users of collaboration tools, including Microsoft Teams. With nearly 150,000 teams and 360,000 active users each month, we are one of the largest users of Microsoft Teams. If these tools, the hosting, etc., became unavailable for an extended period, it would impact our business. As noted, the magnitude of impact thus far has been limited – we have not yet experienced a significant impact to our supply chain. Rather, the impact is more visible on the management of the risk, where we have various functions, such

		as Procurement, engaging suppliers on this topic more so than in years past. For example, in 2019 we have identified our most critical suppliers and are actively engaging them in discussions to better understand how they manage resilience and where there may be gaps we can help proactively address.
Adaptation and mitigation activities	Impacted	Accenture has and will continue to adapt and evolve mitigation activities based on the nature of our risk, including acute physical risk such as extreme weather events. This is evident in our global real estate strategy, where we deliberately diversify locations. We have expanded into nine cities within India and within those cities, most notably Bengaluru, we have created clusters of offices that are a good distance apart (i.e., 1 hour) so as to limit our risk. So, for example, as we see Bengaluru grow, we may determine we cannot add to existing buildings but may need to lease a building in an existing cluster, or start a new cluster. Further, we know and disclose in our 10-K that we have geographic concentrations in India and the Philippines. Business continuity planning in these locations is significant, with focus on implementing client and location level plans. As our footprint continues to change, this is a continuous effort to challenge our thinking, analyze existing concentration and determine if we can mitigate further. Magnitude of impact: We believe it is likely that Accenture will continue to have low impact events resulting from acute extreme weather effects of climate change. We assess potential magnitude as low, but likelihood as high. However, through our business continuity function, we also plan for unlikely but high impact events, to a) test our ability to divert operations to other nearby locations if a delivery center location in India/Philippines were compromised; b) ensure we have enough redundancy built into our systems and processes to enable us to re-locate important client activities. Our most significant event of the last five years caused our highest-magnitude disruption to our people and infrastructure, but costs were not significant to Accenture as a whole.
Investment in R&D	Impacted for some suppliers, facilities or product lines	The magnitude of this is currently low because Accenture did not make significant acquisitions or ventures related to climate-related opportunity specifically in fiscal 2018. To put this into context and explain our basis for defining this as low, overall in fiscal 2018, Accenture deployed more than 70 percent of its total acquisition investment of $658 million to extend its leadership position in Accenture Digital, which does not have a direct climate link. However, investment funding has gone to smart grid technology and other overall strategic priorities like cloud, which have significant cost benefits as well as significantly reducing GHG emissions according to recent external research (Microsoft Corporation with WPA USA, The Carbon Benefits of Cloud Computing: A Study on the Microsoft Cloud, 2018). In fiscal 2018, we estimate cloud services to be approximately $9 billion (23%) of our revenues. R&D costs are absorbed within the overall Accenture R&D budget, which was $791 million in fiscal 2018. 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. For example, R&D effort is directed towards Accenture's Liquid Studio team designed and built an "Intelligent Climate Platform" software tool, to optimize energy usage in office buildings using a range of inputs. But this would not be material in the overall R&D budget.
Operations	Impacted	We are a company of 482,000 people, with offices and operations in more than 200 cities in 52 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. Both of these countries have experienced extreme weather events and are likely to experience them again. These types of events 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 and meet our client obligations. Accenture has a global function dedicated to business continuity and disaster recovery within the business, and we model a range of scenarios and our responses to each. Additionally, Accenture takes steps to ensure our infrastructure is resilient as well. This includes (1) 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, 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 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 office buildings that are dispersed throughout the city. Magnitude of impact: We believe it is likely that Accenture will continue to have low impact events resulting from acute extreme weather effects of climate change. We assess potential magnitude as low, but likelihood as high. Because we are geographically diverse, it is unlikely we would experience an acute global incident of catastrophic magnitude, however due to concentrations of people in India and Philippines we do have risk should an unlikely, but high impact event occur in those locations. Our most significant event of the last 5 years caused our highest magnitude disruption to our people and infrastructure, but costs were not significant to Accenture as a whole, and were largely covered by insurance.

(C2.6) Describe where and how the identified risks and opportunities have factored into your financial planning process.

Area	**Relevance** Select from: • Impacted • Impacted for some suppliers, facilities, or product lines • Not yet impacted • Not impacted • Not evaluated • We have not identified any risks or opportunities	**Description**
Revenues	Impacted for some suppliers, facilities or product lines	We have not and are not planning 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.
Operating costs	Not Impacted	Increased costs associated with extreme weather events are not being factored into our operational costs via financial planning because they are not significant in magnitude. Accenture has relatively minor incidents that occur every year—we rely on our

		business continuity and crisis management processes to be able to mitigate the impact to Accenture, which they have proven successful in doing, and for any additional costs we have insurance coverage. As a result of the magnitude of impact being small, this has not impacted our financial planning. Separately, we are always looking at opportunities to decrease operating costs for efficiency reasons. For example, we have been executing on plans since 2010 to reduce our energy intensity – using less energy, cutting GHG emissions, de-risking energy pricing. In fiscal 2018, we achieved a more than 6 percent improvement in energy efficiency over the previous year. Since beginning our environmental journey in 2007, we have saved more than 1.57 million megawatt hours of electricity, more than 857,000 metric tons of CO_2 and generated more than US$207 million in energy savings.
Capital expenditures/capital allocation	Not Impacted	Accenture leases the majority of its office locations across the 52 countries in which we operate. Though we do not own the real estate, we do have risk around physical damage to facilities in the event of an extreme weather event. Historically, damage to infrastructure has been less frequent than disruptions to our people. That said, while we may incur costs in order to continue to harden our infrastructure by ensuring buildings are up to code or incurring additional technology cost to create redundant systems, there are no significant capital expenditures as driven by climate-related risk, and specifically acute weather events. Therefore, we assess the magnitude of this risk as low.
Acquisitions and divestments	Not Impacted	Accenture financial planning process for acquisitions and divestments has not impacted as a result of climate-related risk. Accenture analyzes individual investments in line with its strategy; however, there has been no impact to this process resulting from the extreme weather events noted as substantive risks to Accenture. Therefore we assess the magnitude of this risk as low.
Access to capital	Not Impacted	Climate-related risks, specifically extreme weather events, have not impacted our financial planning process, or hindered our access to capital in any way. Accenture has had limited impact from this risk to date, i.e., we have been able to absorb the costs. It has not strained our cash resources or ability to access capital as needed. Therefore we assess the magnitude of this risk as low.
Assets	Not Impacted	Accenture is not in the business of producing or distributing products or assets, therefore this question is not applicable to our business model. Please note, we are excluding land, buildings and equipment as they are covered under capital expenditures. Therefore we assess the magnitude of this risk as low.
Liabilities	Not Impacted	Accenture does not reserve for any future liabilities that would result from an extreme weather event in its financial planning. As indicated, the magnitude of these events is not significant to Accenture as a whole – we tend to see low impact events which we are able to absorb into existing costs; however, we do note the potential for a higher impact event in our 10-K.

C3 Business Strategy

Business Strategy

CC3.1 Are climate-related issues integrated into your business strategy?

Yes

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

(C3.1c) Explain how climate-related issues are integrated into your business objectives and strategy.

1. **How Accenture's business objectives and strategy have been influenced by climate-related issues:**
    - **Targets:** Our people, clients and other stakeholders want Accenture to take action on GHG emissions—we know this from client enquiries and communications, and from engaging with major shareholders to refine the materiality analysis we undertake as part of our approach to sustainability reporting. As a result, in December 2018, we announced our new science-based target, to reduce our absolute greenhouse gas emissions (GHG) 11 percent by 2025 against our 2016 baseline. This includes a 65 percent reduction in scope 1 and 2 emissions, and a 40 percent per unit of revenue intensity reduction for scope 1, 2 and 3 GHG emissions over the same time frame. To date, we are the largest professional services company to make this type of commitment. Having an ambitious target affects our business by catalyzing sustained operational programs—and as environmental sustainability and economic sustainability are often aligned, these efforts also improve financial business performance—we have saved US$207 million in energy spend alone since 2007.

    - **Anticipating changing client requirements**: We invest in research, development and thought leadership to position us in the marketplace—overall, Accenture spent $791 million on research and development in fiscal 2018. To stay ahead, we develop new technologies that we believe will be the drivers of our clients' growth, such as cloud computing and smart grids, both of which have strong sustainability drivers. We continue to focus on areas such as cloud computing, which accounted for approximately $9 billion in revenue in fiscal 2018 (an increase from approximately $6.5 billion in fiscal 2017).

    - **Investing in and promoting collaboration technology:** The drive to meet our carbon targets supports the business case for Accenture to continue investing in collaboration technologies and changing the way we work, to help us deliver to clients with less travel. We are heavy users of collaboration tools, including Microsoft Teams. With nearly 150,000 teams and 360,000 active users each month, we are one of the largest users of Microsoft Teams. Across various tools, we average approximately 370 million audio minutes per month and use 19 million video minutes per month.

    - **Client services: The move toward a low-carbon economy** is generating significant client service opportunities for Accenture across industries and geographies—for example, to help clients adjust to volatile energy prices, using Accenture Smart Building Solutions **to reduce energy** demand. We have also expanded the way we engage with our clients through our Client Carbon Savings program, to track the impact of our carbon-reduction activities on clients and other stakeholders, alongside key project deliverables. In fiscal 2018, through our Energy Management-as-a-Service (EMaaS) offering, we identified potential savings for our clients of more than 2.61 million metric tons of CO_2 and nearly $526 million and implemented strategies to help them save a cumulative 301,000 metric tons of CO_2 and more than $12.4 million.

    - **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 office buildings that are dispersed throughout the city. This geographic breadth provides contingency and redundancy to accommodate issues that may arise.

2. **Accenture's business strategy linked to an emissions reductions target or energy reduction target:** Yes. Accenture's new science-based target, approved by the Science-Based Targets Initiative, is to reduce our absolute greenhouse gas emissions (GHG) 11 percent by 2025 against our 2016 baseline. Energy reduction strategies are a

critical part of our approach to meeting this target. We continue to make energy efficiency advances across our real estate portfolio and in fiscal 2018, we achieved a more than 6 percent improvement in energy efficiency over the previous year. Since beginning our environmental journey in 2007, we have saved more than 857,000 metric tons of CO_2 and more than $207 million in energy savings.

3. **The most substantial business decisions made during the reporting year that have been influenced by the climate change driven aspects of the strategy:**

- **Aspect of climate change: reducing regulatory/reputational risk:** Having achieved our 2020 carbon target early, Accenture has now set an ambitious science-based target for the future. Meeting it will require sustained focus on energy efficiency, renewable energy procurement and travel reduction, so it is a substantial business decision for us. It signals our continued commitment to doing our part to keep global warming to the minimum, in line with the recommendations from the Paris Agreement.

- **Aspect of climate change: Need for adaptation - De-risking against physical risks (supply chain - energy) by expanding our focus on renewable energy:** In fiscal 2018, approximately 24 percent of our energy came from renewable sources—up from 21 percent in fiscal 2017—allowing us to avoid more than 67,400 metric tons of CO_2 across our global operations. We continue to monitor and plan for renewable energy purchasing opportunities within our most energy-intensive delivery locations, and have developed a renewable energy road map that will bring us closer to achieving our 2025 goals of reducing our scope 1 and 2 emissions by 65 percent against our 2016 baseline.

- **Aspect of climate change- opportunities to develop green business-Remaining relevant for clients addressing climate-related challenges, through acquisitions:** To make Accenture even more relevant and competitive, in fiscal 2018, we continued to expand our acquisitions in "the New"—namely, digital, cloud and security. Many of these acquisitions support improved sustainability outcomes for our clients, for example, through cloud computing. For example, we acquired Certus Solutions, one of the UK's top Oracle Cloud implementation service providers. In fiscal 2018, cloud services represented approximately 23 percent or $9 billion of our revenues, up from around 19 percent/$6.5 billion in fiscal 2017.

C3.1d Provide details of your organization's use of climate-related scenario analysis.

Climate-related scenarios	Details

Select from:
• 2DS
• IEA 450
• Greenpeace
• DDPP
• IRENA
• RCP 2.6
• IEA B2DS
• IEA Sustainable development scenario
• **<u>Nationally determined contributions (NDCs)</u>**
• Other, please specify
	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. For this and other reasons we have been pursuing a renewable energy strategy. In fiscal 2018, we continued to use NDCs to help identify countries where a) Accenture has a significant footprint in terms of operations and b) renewables might increasingly be available.
	
	• **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 offices. 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 in response to climate change; that renewable energy may become increasingly available in some locations where Accenture has a large

workforce, such as India; and NDCs will drive higher availability of renewables in certain locations.
    - 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 energy 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.
- **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 offices 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 analysis has given Accenture more reliable evidence of where renewables may be increasingly predictable, and we can rely on them more heavily in priority locations. This is leading to specific procurement choices which we have continued to pursue in fiscal 2018. For example, in India, approximately 40 percent of our real estate portfolio runs on green energy, and around 95 percent of our Bengaluru real estate operates on green power—up from around 85 percent in fiscal 2017.

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

(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.

Ref	Scope	% of emissions in Scope	% reduction from base year	Base year	Start year	Base year emissions covered by target (metric tons CO2e)	Target year	Is this a science-based target?	% achieved (emissions)	Target status	Please explain
Abs 1	Scope 1+2 (market-based) +scope 3 (upstream)	100	11	2016	2016	1257636	2025	Yes, this target has been approved as science-based by the Science-Based Targets initiative	49	New	By 2025, we will reduce our absolute greenhouse gas emissions by 11 percent from our 2016 base year, which represents a 65 percent absolute reduction in scope 1 and 2 emissions, and represents a 40 percent per unit of revenue intensity reduction for scope 1, 2 and 3 GHG emissions over the same time period. As of the end of the fiscal 2018 reporting year, we had already achieved a gross emissions reduction of 5%, equaling 49% of the overall target in emissions terms (taking rounding into account).

(C4.2) Provide details of other key climate-related targets not already reported in question.

Target	KPI- metric numerator	KPI- metric denominator (intensity targets only)	Base year	Start year	Target year	KPI in baseline year	KPI in target year	% achieved in reporting year	Please explain	Target status	Part of emissions target?	Is this target part of an overarching initiative? Select from: • RE100 EP100 • EV100 Below50 – sustainable fuels • Science-based targets initiative Reduce short-lived climate pollutants • Remove deforestation

												Low-Carbon Technology Partnerships initiative • No, it's not part of an overarching initiative • Other, please specify
Engagement with suppliers	Number of Accenture key suppliers disclosing their targets and actions toward emissions reduction	Number of Accenture key suppliers selected for engagement	2016	2016	2020	70	75		*[see below]*	Underway	No	No, it's not part of an overarching initiative

Please explain: By the end of fiscal 2020, we will expand to 75 percent the percentage of our key suppliers who disclose their targets and actions toward emissions reduction. In fiscal 2018, 74 percent of our suppliers disclosed their targets, and 80 percent disclosed their actions toward emissions reduction. This is an improvement on our previous year's performance: For fiscal 2017, 72 percent of our suppliers disclosed their targets and 76 percent disclosed their actions toward emissions reduction. 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.

CC4.3 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:

CC4.3a 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	9200
Not to be implemented	0	0

CC4.3b Provide details on the initiatives implemented in the reporting year in the table below

Initiative Type	Description of Activity	Estimated Annual CO2 Savings	Scope	Voluntary / Mandatory	Annual monetary Savings (USD)ß	Investment Required (USD)	Estimated Lifetime of initiative	Payback period	Comment
Other, please specify	Other, please specify: Leased Car Fleet changes	450	Scope 1	Voluntary	0	0	Ongoing	No payback	We have started the decarbonization of our Leased Car fleet by renegotiating with car fleet providers. This resulted in 450 metric tons of CO_2 savings from over 500 electric cars that were brought into use in fiscal 2018. 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: building services	HVAC	1150	Scope 2 (location-based)	Voluntary	212153	453429	11-15 years	1-3 years	In fiscal year 2018 we rolled out a key project in Bengaluru and Mumbai to replace traditional belt & pulley Air Handling Unit motors with electronically commutated motors. We replaced motors in 125 Air Handling Units across four buildings. The investment we made is expected to be recouped through resulting energy savings within an estimated 2 years.
Low carbon Energy Purchase	Other; please specify: offsite renewable purchases	7600	Scope 2 (market-based)	Voluntary	0	0	<1 year	<1 year	In fiscal 2018, we expanded the use of renewable energy into more new office buildings compared to fiscal 2017. 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 2017.

Initiative Type	Description of Activity	Estimated Annual CO2 Savings	Scope	Voluntary / Mandatory	Annual monetary Savings (USD)ß	Investment Required (USD)	Estimated Lifetime of initiative	Payback period	Comment
									This is to allow us to isolate additional fiscal 2018 activity. Our procurement team 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.

CC4.3c 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 $207 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

Method	Comment
	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 agenda. In fiscal 2018, we invested $791 million in research and development, 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 2018, cloud-related services accounted for approximately $9 billion, approximately 23 percent of revenues, up from approximately $6.5 billion in fiscal 2017.
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 offices—while c) also helping reduce environmental impacts at our clients’ premises and when delivering client projects. For example, in fiscal 2018, we held our seventh annual Travel Smart Challenge, a six-week competition where our people minimize air and road travel in creative ways. Participants avoided more than 32,000 flights and 4 million car trips, avoiding nearly 14,000 metric tons of greenhouse gas emissions and saving more than $22 million in travel costs. More generally, we also have a network of employee volunteers who support progress across our locations. Our more than 10,500 eco team members develop innovative, environmentally conscious work practices and market-relevant engagement campaigns to drive their adoption. 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.**

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 2018, we estimate cloud services to be approximately 23 percent, or approximately $9 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.	Low-carbon product	Evaluating the carbon reducing impacts of ICT	23	According to recent 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 2018, we estimate cloud services to be approximately 23 percent, or approximately $9 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 2018, "the New" accounted for approximately 60 percent of total net

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
					revenues. For full financial data, non-GAAP reconciliations and cautionary language regarding forward-looking statements, please refer to Accenture's fiscal year 2018 fourth quarter and full-year news release available at investor.accenture.com.

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

CC5.2 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

CC6.1 What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Gross global scope 1 emissions (metric tons CO2e)	Comment
22183	Accenture's fiscal 2018 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. In fiscal 2018, Scope 1 emissions accounted for 2 percent of our overall reported GHG emissions.

Scope 2 Emissions Data

CC6.2 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.

C6.3 What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Scope 2, location-based	Scope 2, market-based (if applicable)	Comment
282026	218855	Accenture's reported market-based Scope 2 emissions for fiscal 2018 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 2018 office electricity market-based emissions factor in renewable electricity impacts as well as 4,234 tons of residual non-renewable emissions in Europe. We are committed to pursuing a renewable energy strategy where practical. In fiscal 2018, approximately 24 percent of our office electricity was from renewable sources.

CC6.4 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	453828	**Purchased goods and services- 453828 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 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.	35	
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.

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
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 2018, more than 99 percent of our total disposed e-waste avoided landfill.
Business travel	Relevant, calculated	494928	**Scope 3 air travel— 351966 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	91	

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
			-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—142962 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 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		

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
			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.
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.
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.

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
Use 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. 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.
~~Other (upstream)~~					~~*[Don't have to give an explanation if we don't use this category]*~~
~~Other (downstream)~~					~~*[Don't have to give an explanation if we don't use this category]*~~

Carbon dioxide emissions from biologically sequestered carbon

CC6.7 Are carbon dioxide emissions from biologically sequestered 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.

Intensity figure [numerical field]	Metric numerator (Gross global combined Scope 1	Metric denominator	Metric denominator unit total	Scope 2 figure used	% change from previous year	Direction of change from previous year	Reason for change

	and 2 emissions)						
0.00000609	241038	Unit total revenue	39573450000	Market-based	20.8	Decreased	Accenture's calculated Scope 1 and 2 emissions per $ revenue decreased by 20.8 percent from fiscal 2017 to fiscal 2018. 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. Our renewable energy initiative—part of our supply chain sustainability strategy—aims to reduce our greenhouse gas emissions, energy costs and per-person carbon footprint. In fiscal 2018, approximately 24 percent of our energy came from renewable sources, allowing us to avoid more than 67,400 metric tons of CO_2 across our global operations. We continue to monitor and plan for renewable energy purchasing opportunities within our most energy-intensive delivery locations, and have developed a renewable energy road map that will bring us closer to achieving our 2025 goals of reducing our scope 1 and 2 emissions by 65 percent against our 2016 baseline. We continue to centralize our energy purchases and have placed a greater emphasis on the management and tracking of the quality of renewable energy purchases. Although we do not own our offices, where possible, we have put standards in place to allow us to purchase our own energy from renewable facilities or to influence the landlord to purchase renewable power as part of lease negotiations. We continue to make energy efficiency advances across our real estate portfolio. Since beginning our environmental journey in 2007, we have saved more than 1.57 million megawatt

							hours of electricity, more than 857,000 metric tons of CO_2 and generated more than $207 million in energy savings.
0.54	241038	Other—average number of Accenture employees for fiscal 2018 (calculated by summing headcount figures for each quarter end, then dividing by four to derive the mean)	442749	Market-based	17.8	Decreased	Accenture's calculated Scope 1 and 2 carbon emissions per employee decreased by 17.8 percent from fiscal 2017 to fiscal 2018. 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. Our renewable energy initiative—part of our supply chain sustainability strategy—aims to reduce our greenhouse gas emissions, energy costs and per-person carbon footprint. In fiscal 2018, approximately 24 percent of our energy came from renewable sources, allowing us to avoid more than 67,400 metric tons of CO_2 across our global operations. We continue to centralize our energy purchases and have placed a greater emphasis on the management and tracking of the quality of renewable energy purchases. Although we do not own our offices, where possible, we have put standards in place to allow us to purchase our own energy from renewable facilities or to influence the landlord to purchase renewable power as part of lease negotiations. We continue to make energy efficiency advances across our real estate portfolio. Since beginning our environmental journey in 2007, we have saved more than 1.57 million megawatt hours of electricity, more than 857,000 metric tons of CO_2 and generated more than $207 million in energy savings.

C7 Emissions Breakdown

Scope 1 breakdown: GHGs

(C7.1) Does your organization have greenhouse gas emissions other than carbon dioxide?

No

7.2 Break down your total gross global Scope 1 emissions by country/region.

Country/Region	Scope 1 metric tonnes CO2e
North America	0
Europe	13900
Asia Pacific	6387
Rest of world	1896

Further information

Accenture's fiscal 2018 financial disclosures are broken down by three regions: North America, Europe, Growth Markets. We aligned both our financial and GHG emissions reporting for fiscal 2018 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 2018 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

7.3c. 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)	611
Scope 1 car travel	21572

7.5 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 market-based approach
North America	22774	20461	59828	5838
Europe	24207	19683	76064	27998
Asia Pacific	226793	170459	325939	76806
Rest of World	8252	8252	24808	0

Further information

Accenture's fiscal 2018 financial disclosures are broken down by three regions: North America, Europe, Growth Markets. We aligned both our financial and GHG emissions reporting for fiscal 2018 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 2018 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)

7.6C 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	279,221	216050
Office natural gas usage	2455	2455
Office diesel usage (where we do not have operational control of generators)	350	350

7.9 How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Decreased

7.9a 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	7600	Decreased	2.8	**Additional renewables purchases:** Our new renewable energy purchases produced a saving of approximately 7,600 metric tons of CO_2, thanks to our ongoing commitment to energy efficiency and increased investments in renewable energy. For example, in India, approximately 40 percent of our real estate portfolio runs on green energy, and around 95 percent of our Bengaluru real estate operates on green power. This decrease of 7,600 metrics tons produced a decrease of 2.8 percent compared to fiscal 2017, calculated as follows: (7,600 savings compared to fiscal 2017 baseline) divided by (267,868 total

Reason	Change in emissions (metric tons CO2e)	Direction of change	Emissions value (percentage)	Please explain and include calculation (2400 char)
				Scope 1+2 emissions from fiscal 2017) = 2.8 percent decrease.
Other emissions reduction activities	39300	Decreased	14.7	**Energy management program:** Accenture has continued to prioritize new energy management efforts to reduce Scope 2 emissions, which in fiscal 2018 produced a saving of approximately 39,300 metric tons of CO_2 compared to fiscal 2017 baseline. Accenture's Scope 2 emissions all result from energy usage in our office locations, 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 39,300 metric tons of CO_2 from emission reduction activities produced a decrease of 14.7 percent compared to fiscal 2017, calculated as follows: (39,300 fewer Scope 2 emissions from emissions reduction activities compared to fiscal 2017 baseline) divided by (267,868 total Scope 1 + 2 emissions from fiscal 2017) = 14.7 percent decrease. All the above calculations use a market-based figure for Scope 2 emissions.
~~Divestment~~				
~~Acquisitions~~				
~~Mergers~~				
Change in output	25300	Increased	9.4	**Increase in demand for services and higher employee numbers as a result:** Using average quarterly headcount, Accenture had approximately 38,000 more employees in fiscal 2018 than in fiscal 2017. Using fiscal 2017 global average Scope 1+2 CO_2 emissions for each Accenture employee as a proxy (0.66 tons per employee), those additional 38,000 employees contributed to a gross increase of approximately 25,300 metric tons of CO_2. This increase of 25,300 metrics tons of Scope 1+2 emissions resulting from the increase in the number of employees produced an increase of 9.4 percent compared to fiscal 2017, calculated as follows: (25,300 more Scope 1+2 emissions compared to fiscal 2017 baseline) divided by (267,868 total Scope 1+2 emissions from fiscal 2017) = 9.4 percent increase. All the above calculations use a market-based figure for Scope 2 emissions.
Change in methodology	12800	Decreased	4.8	In fiscal 2018, there was one methodology change. We updated our emissions factors for electricity usage which resulted in a decrease of approximately 12,800 metric tons of Scope 2 CO_2. This decrease of approximately 12,800 metric tons of Scope 1+2 CO_2 emissions compared our

Reason	Change in emissions (metric tons CO2e)	Direction of change	Emissions value (percentage)	Please explain and include calculation (2400 char)
				fiscal 2017 inventory, or a decrease of 4.8 percent compared to fiscal 2017, calculated as follows: (12,800 decrease Scope 1+2 emissions compared to fiscal 2017 baseline) divided by (267,868 total Scope 1+2 emissions from fiscal 2017) = 4.8 percent decrease. 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

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.

The energy-related activities that you select in response to C8.2 determine which energy breakdowns you will be prompted to respond to in the proceeding questions. Please note, if your response to C8.2 is amended, data in dependent questions may be erased.

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.

This question only appears if you select “Yes” to any of the activities listed in C8.2. A row will appear in this table for each energy-related activity selected in C8.2. The "Total energy consumption" row will always appear.

Activity	Heating value Select from: • LHV • HHV	MWh from renewable sources [numerical field]	MWh from non-renewable sources [numerical field]	Total MWh [numerical field]

	• Unable to confirm			
Consumption of fuel (excluding feedstock)	HHV	0	2441	2441
Consumption of purchased or acquired electricity	N/A	110642	362910	473,552
Consumption of purchased or acquired heat	N/A	0	12155	12155
Consumption of purchased or acquired steam	N/A	0	0	0
Consumption of purchased or acquired cooling	N/A	0	0	0
Consumption of self-generated non-fuel renewable energy	N/A	0	0	0
Total energy consumption		110642	377506	488148

(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 heat	N
Consumption of fuel for the generation of electricity	Y
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

(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 fuel consumed for self-generation of heat	MWh consumed for self-generation of electricity
Diesel	HHV	2441	0	2441

(C8.2d) List the average emission factors of the fuels reported in C8.2c.

Fuel	Emission Factor	Unit	Emission factor source (new) text 2400 char	Comment [text 2400 char]
Diesel	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.

(C8.2f) 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.

Basis for applying a low carbon emission factor	Low-carbon technology type	Region of consumption of low-carbon electricity, heat, steam or cooling	MWh consumed associated with low carbon electricity, heat, steam or cooling	Emissions factor (in units of metric tonnes of CO2e per MWh)	Comments
Contract with suppliers or utilities (e.g. green tariff), not supported by energy attribute certificates	Wind Solar PV Hydropower Biomass	Other, please specify: India Asia Pacific Europe	77113	0	Includes India, Australia, France, Luxembourg, Netherlands
Energy attribute certificates, Guarantees of Origin	Hydropower Wind Solar PV Biomass	Europe	3052	0	UK & Switzerland
Energy attribute certificates, Renewable Energy Certificates (RECs)	Wind Hydropower	North America	91	0	Canada
Contract with suppliers or utilities (e.g. green tariff), supported by energy attribute certificates	Hydropower Wind Solar PV Biomass Tidal	Europe Asia Pacific North America	30386	0	Austria, Germany, Switzerland, Belgium, France, Netherlands, Italy, Denmark, Finland, Sweden, Ireland, UK, USA

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	167	kWh	Square meter	6.8	Decrease	We continue to make energy efficiency advances across our real estate portfolio, seeing improvements every year since fiscal 2010. In fiscal 2018, we achieved a more than 6 percent improvement in energy efficiency over the previous year. Since beginning our environmental journey in 2007, we have saved more than 1.57 million megawatt hours of electricity, more than 857,000 metric tons of CO_2 and generated more than $207 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 and/or 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 1	Annual process	Complete	Limited assurance	[Accenture_FY18 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 2018. For the avoidance of doubt, table 1 on page 3 shows total scope 1 verified emissions as 22,183 metric tons of CO2-e. This is 100% of our scope 1 emissions for fiscal 2018 as reported on page 78 of our Corporate Citizenship Report.	ISO 14064-3	100
Scope 2 location-based	Annual process	Complete	Limited assurance	[Accenture_FY18 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 of the verifier. Page 3 provides a table showing total scope 2 (location-based) verified CO_2 emissions for fiscal 2018. This figure represents 100% of our location-based scope 2 emissions for fiscal 2018.	ISO 14064-3	100
Scope 2 market-based	Annual process	Complete	Limited assurance	[Accenture_FY18 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. Page 3 table shows total scope 2 (market-based) verified CO_2 emissions for fiscal 2018. For the avoidance of doubt, table 1 on pg 3 shows scope 2 (market-based) verified emissions as 218,855	ISO 14064-3	100

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 (%)
					metric tons of CO2-e. This is 100% of scope 2 (market-based) emissions for fiscal 2018 per page 78 of our Corporate Citizenship Report		

(C10.1b) 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
Scope 3- at least one relevant category	Annual process	Complete	Limited assurance	[Accenture_FY18 Assurance Statement.pdf]	The attached Assurance Statement details external verification by LRQA of Scope 3 (personal cars only) GHG emissions for fiscal year 2018 in Accenture's offices worldwide. Page 1 specifies that Scope 3 emissions were part of this process; the standard applied (ISO 14064-3:2006); the level of assurance (limited assurance). Page 2 provides the verification opinion of the verifier. Page 3 provides a table showing total scope 3 verified CO_2 emissions for fiscal 2018.	ISO 14064-3

(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	Comment
C7. Emissions breakdown	Year on year change in emissions (Scope 1)	ISO 14064-3	In fiscal 2018, we undertook our fifth full year of external verification by LRQA of Accenture's global GHG emissions data. LRQA audited Accenture's reported emissions, including reviewing year on year changes to Scope 1

			emissions explicitly. Scope 1 year on year changes are shown in Table 1 on page 3 of our verification statement: “Accenture_FY18 Assurance Statement.pdf.” Our auditors recorded the year-on-year change in scope 1 emissions as -7.93 percent.
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 2018, we undertook our fifth full year of external verification by LRQA of Accenture’s global GHG emissions data. LRQA audited Accenture’s reported emissions, including reviewing year on year changes to Scope 2 location-based emissions explicitly. Scope 2 (location-based) year on year changes are shown in Table 1 on page 3 of our verification statement: “Accenture_FY18 Assurance Statement.pdf.” Our auditors recorded the year-on-year change in scope 2 (location-based) emissions as -7.23 percent.
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 2018, we undertook our fifth full year of external verification by LRQA of Accenture’s global GHG emissions data. LRQA audited Accenture’s reported emissions, including reviewing year on year changes to Scope 2 market-based emissions explicitly. Scope 2 (market-based) year on year changes are shown in Table 1 on page 3 of our verification statement: “Accenture_FY18 Assurance Statement.pdf.” Our auditors recorded the year on year change in scope 2 (market-based) emissions as -10.22 percent.

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

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

(C12.1a) Provide details of your climate-related supplier engagement strategy. Modified question (2017 CC14.4b)

Type of engagement	Details of engagement	% of suppliers by number	% total procurement spend (direct and indirect)	% scope 3 emissions as reported in C6.5	Rationale for the coverage of your engagement	Impact of engagement, including measures of success	Comment
Information collection (understanding supplier behavior)	Collect climate change and carbon information at least annually from suppliers	5	38	40	Accenture has actively engaged on GHG emissions and climate change strategies with key suppliers who were requested to respond to our invitation to complete a CDP Supply Chain response in 2018, representing 38 percent of Accenture's spend. These suppliers are approximately 5 percent of Accenture's overall suppliers in pure numerical terms—but due to Accenture's size, that 5 percent represents thousands of suppliers. Accenture asks key suppliers to respond to CDP Supply Chain based on a) spend risk- we focus on our largest suppliers and b) commodity-	**Impact:** The impact we are generating through this engagement is: we are able to a) drive general discussions with suppliers based on their CDP responses and b) combine key CDP metrics from those responses with other factors that are important to Accenture to create broader sustainability dashboards to be used in ongoing 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 us to collaborate with our suppliers for mutual environmental improvements—for example through meetings with CDP and the UNGC. These actions are supporting our broader 2020 goal to measure and report on the impact of our work in key areas of sustainability with suppliers. Focusing on our highest spend and/or risk suppliers means we can focus our efforts in the areas of greatest impact in our	Additionally, our CDP request prompted new transparency: in fiscal 2018, 74 percent of our suppliers disclosed their targets, and 80 percent disclosed their actions toward emissions reduction. This is an improvement on our previous year's performance.

Type of engagement	Details of engagement	% of suppliers by number	% total procurement spend (direct and indirect)	% scope 3 emissions as reported in C6.5	Rationale for the coverage of your engagement	Impact of engagement, including measures of success	Comment
					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. The 5% suppliers with whom we engaged through CDP represent our greatest spend and/or greatest risk areas. This is the reason we selected them.	supply chain as regards climate action. **Measures of success:** We use CDP Supply Chain response rates as a measure of success regarding client transparency. We set specific goals. Our current goal is by the end of fiscal 2020, we will expand to 75 percent the percentage of our key suppliers who disclose their targets and actions toward emissions reduction. In fiscal 2018, 74 percent of our suppliers disclosed their targets, and 80 percent disclosed their actions toward emissions reduction. This is an improvement on our previous year's performance: for fiscal 2017, 72 percent of our suppliers disclosed their targets and 76 percent disclosed their actions toward emissions reduction. 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** Present as a percentage the number of customers participating in this engagement activity	**% 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)	3	3	A number of our clients requested Accenture's response to CDP Supply Chain in 2018. Those clients accounted for approximately 3 percent of our major clients. In those responses, we ring-fenced and articulated the Accenture scope 3 emissions (mostly air travel) Accenture people generated in the course of delivering projects for each individual client. We provided those details where requested by specific client teams. 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	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 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. Often the result will be reduced air travel and increased use of collaboration technologies, saving GHG emissions and cost. Measures of success include 1) the number of collaborative projects we deliver with CDP Supply Chain requesting clients- our goal is to continue to increase the number of those projects over time, 2) possible reductions in business travel resulting from conversations that start when we report to each requesting client on the emissions associated with delivering our services to them (we report these client by client through CDP and we review the changes that have occurred each year through CDP Supply Chain, with the goal of traveling less and more

				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. Note that we offer 3% for both % of customers participating in this engagement activity and % scope 3 emissions. The use of the same number for both answers is coincidence rather than an error.	efficiently where it makes business sense). 3) the number of videoconferencing and other collaboration tool minutes we amass across Accenture, as a proxy for our use of collaboration tools with clients. We average approximately 370 million audio minutes per month and 19 million video minutes per month. Our goal is to continue to expand our use of collaboration technologies.

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.

Climate action is one of the most pressing issues of our time, and the shift to a low-carbon economy will require collaboration between businesses, governments and nongovernmental organizations around the world. We are committed to working side by side with our clients and other key stakeholders as responsible stewards of the environment. 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 2018 highlights include:

World Economic Forum initiatives:

1. **Open Letter:** In November 2018, Accenture's then Chairman & CEO Pierre Nanterme signed an open letter from the World Economic Forum's (WEF's) Alliance of CEO Climate Leaders proclaiming that while climate change is a major threat to our environment, societies and economy, endangering our well-being and prosperity, achieving a flourishing low-carbon world is still possible—if we take action now. *Method of engagement: signature of a letter alongside a group of leaders; Topic of Engagement: acknowledging that climate change is a major threat to our environment and humanity and trying to spur collective business action in support of a low-carbon future; Nature of engagement: putting Accenture's name to a collective open letter; Actions being advocated: Business action to drive progress toward a low-carbon future.*

2. **White Paper:** Manufacturing, crucial for economic growth and prosperity, often consumes high levels of resources and generates large amounts of waste. In 2018, Accenture Strategy partnered with WEF to publish a new white paper, "Accelerating Sustainable Production." The paper found that an investment in sustainable innovation represents a $5 billion annual opportunity for the automotive and electronics industries in Andhra Pradesh, India. According to Accenture and WEF leaders, the purpose of the white paper is to foster public-private collaboration that can accelerate the transformation toward more competitive and sustainable production systems. *Method of engagement: Accenture people working directly with WEF people to generate a joint output; Topic of Engagement: how to accelerate sustainable innovation and transformation toward sustainable production systems; Nature of engagement: producing a joint research output with the goal of generating innovation; Actions being advocated: to* foster public-private collaboration that can accelerate the transformation toward more competitive and sustainable production systems.

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

(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 to drive consistency: Accenture has governance processes to drive alignment of all climate change and environmental strategies and programs across the organization, including external engagement that might influence policy.

Accountability to advance corporate citizenship at Accenture starts at the top with our Board, which includes our Interim 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 Corporate Citizenship Council and 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, to reduce our absolute greenhouse emissions 11 percent by 2025 against our 2016 baseline which represents a 65 percent absolute reduction in scope 1 and 2 emissions, and represents a 40 percent per unit of revenue intensity reduction for scope 1, 2 and 3 GHG emissions over the same time period. The COO also approves all major environmental and climate change initiatives, including carbon reduction targets and environmental policies and strategies.

The Environment Steering Group reports to the COO on environmental matters. The Environment Steering Group meets semi-annually and makes strategic recommendations on our sustainability initiatives, and includes leaders from Global Geographic Services, our Resources and Sustainability Services client 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 proposed Accenture's current 2020 environment goals—for a list of those goals, see Accenture's 2018 Corporate Citizenship Report at http://www.accenture.com/corporatecitizenship.

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 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 research insights. 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.

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-Proxy2018.pdf	• Governance- page 1 and page 12 in connection with shareholder outreach • Risks and Opportunities- detailed description of our ERM process page 5 • Strategy (specifically shareholder engagement	• Governance • Strategy • Emissions figures • Emissions targets	Page 5 describes Accenture's Enterprise Risk Management program. Relevant climate-related risks could be escalated through this process as explained throughout our CDP response and our 10-k

			on sustainability matters) page 12 • Emissions figures- page 13 • Emissions targets- page 13		filings. On Page 12 we describe the detailed shareholder outreach activities we have undertaken to discuss our commitment to corporate citizenship and environmental, social and governance matters. We reached out to our top 50 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-2018-Annual-Report.pdf	• Emissions targets- page 5 • Risks and opportunities- on page 15 we reference increasing frequency and severity of extreme weather events; sea level rise; health emergencies or pandemics, all of which may links to climate change	• Emissions targets • Risks and opportunities	Page 5 explains our progress against our old carbon targets (which are now replaced with our new SBT) Page 15 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”.
In voluntary sustainability report	Complete	Accenture-Corporate-Citizenship-Report-2018.pdf	• Governance: page 71 • Strategy: Page 49-56; supply chain environmental strategy page 59 • Emissions figures: page 77-78 • Emissions targets: page 4, 10-11, 49	• Governance • Strategy • Emissions figures • Emissions targets	In our Corporate Citizenship report, we explain our climate-related goals, progress and strategies. 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)