



MAKING A DIFFERENCE

**CORPORATE
CITIZENSHIP**

DEFINITIONS OF MATERIAL TOPICS

The following Definitions of Material Topics define the terms which are listed in the materiality matrix of Accenture’s 2017 Corporate Citizenship Report. Most of the definitions remain unchanged from our previous Corporate Citizenship report, although there have been some small terminology changes as well notations of the GRI Standards aligned to our most material topics.

Alignment with Voluntary Environmental, Social, & Governance Standards

Alignment with voluntary environmental and regulatory standards, e.g. ISO 14001, ISO 27001:2013, GRI, UNGC, OHSAS 18001, etc.

Carbon Emissions

CO₂ emissions from business operations and from travel
Relevant to GRI Standard 305: Emissions 2016

Community Giving, Engagement & Social Impact

The support of communities and wider societal systems in which Accenture operates including training and education, upskilling, and fostering entrepreneurship. Accenture has corporate citizenship programs in all significant locations of operation and customizes its initiatives, particularly Skills to Succeed, dependent on the local context

Compliance with Environmental Regulation

Alignment with national and international environmentally oriented legislation; including both our operations and suppliers

Compliance with Social Regulation

Alignment with national and international socially oriented legislation; including both our operations and suppliers
Relevant to GRI Standard 419: Socioeconomic Compliance 2016

Consistency in Public Policy & Advocacy

Avoidance of political activities that contradict public positions, including political donations and lobbying

Data Privacy & Security / Cyber-Security*

The privacy and security of personal and business data—for our clients, global operations, and other business partners
Relevant to GRI Standard 418: Customer Privacy 2016

Digital Responsibility

The adequate consideration of actual and potential societal and environmental implications of digital transformation on our clients, global operations and business partners, including impacts on social networks, individual privacy and resource efficiency
Relevant to GRI Standard 418: Customer Privacy 2016

*potential human rights impacts

Distributed Economic Value

The impacts resulting from the economic value generated by Accenture and distributed to stakeholders, including operating expenditure, wages and benefits, and payments to providers of capital, governments, suppliers, etc.

Employment Conditions & Working Practices for Our People

Human Rights insofar as they are relevant to Accenture employees
Relevant to GRI Standards 402: Labor/Management Relations 2016, GRI 403: Occupational Health and Safety 2016, GRI 406: Non-discrimination 2016, GRI 407: Freedom of Association and Collective Bargaining 2016, GRI 408: Child Labor 2016 and GRI 409: Forced or Compulsory Labor 2016

Employee Well-being*

The mental and physical well-being of our people at work and their ability to find an individual balance between personal and working time
Relevant to GRI Standard 401: Employment 2016

Enabling Clients' Sustainability

Abilities and efforts to contribute to clients' progress towards improved performance on environment, social, and governance topics

Energy Use

The use of energy from business operations, including energy efficiency initiatives and renewable energy sourcing

Environmentally Sustainable Procurement

Environmental considerations applied during the procurement process and in interactions with suppliers

Ethics & Integrity*

Values, principles standards and norms; how they are promoted and upheld within our global operations, business partners and suppliers; including approaches to avoid unfair, market-distorting business practices
Relevant to GRI Standards 205: Anti-corruption 2016, GRI 206: Anti-competitive Behavior 2016

Human Rights in the Supply Chain

Human Rights insofar as they are relevant to Accenture's supply chain

Inclusion, Diversity & Equal Opportunity*

Provision of equal opportunities for employee participation, independent of gender, age, religion, ethnicity or sexual orientation
Relevant to GRI Standard 405: Diversity and Equal Opportunity 2016

*potential human rights impacts

Indirect Economic Impacts (of services, of outsourcing, of jobs, etc.)

Accenture's broader significant positive and negative economic impacts such as changing the productivity of organizations, sectors or a whole economy; development in areas of high-poverty; jobs supported in the supply chain; changing the location of operations or activities, etc.

Supplier Diversity

The balance and diversity of suppliers in regard to size of business, demographics of employees or owners, etc.

Supporting Suppliers' Sustainability

Efforts to support suppliers' ability to improve social and environmental performance and compliance through training, guidance, tools, etc.

Talent Attraction & Development

Attracting new and potential recruits to build the future talent pipeline and the retention, development and engagement of our existing workforce
Relevant to GRI Standards 401: Employment 2016, GRI 402: Labor/Management Relations 2016 and GRI 404: Training and Education 2016

Top-level Governance of Environmental & Social Issues

The way in which environmental and social issues are managed by top-level leadership, including the role of the board of directors and board of management – and the cascade of that responsibility to sub-ordinated structures

Waste, including E-waste

Materials and products, including e-waste, that are no longer of direct use to Accenture, resulting from business operations

Water

The withdrawal, use and discharge of water in business operations and in our supply chain