

**Assurance Statement related to  
Carbon Dioxide Inventory for Fiscal Year 2018  
prepared for Accenture, LLP**

**Terms of Engagement**

This Assurance Statement has been prepared for Accenture, LLP (Accenture).

Lloyd's Register Quality Assurance, Inc. (LRQA) was commissioned by Accenture to assure its carbon dioxide (CO<sub>2</sub>) Emissions Inventory for Fiscal Year 2018, covering the period of September 1, 2017 to August 31, 2018 (hereafter referred to as "the Report").

The Report relates to direct (Scope 1) CO<sub>2</sub> emissions, energy indirect (Scope 2) CO<sub>2</sub> emissions and other indirect CO<sub>2</sub> emissions (Scope 3, personal cars only).

**Management Responsibility**

Accenture's management was responsible for preparing the Report and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with Accenture. Ultimately, the Report has been approved by, and remains the responsibility of Accenture.

**LRQA's Approach**

Our verification has been conducted in accordance with ISO 14064–3:2006, *Specification with guidance for validation and verification of greenhouse gas assertions* to provide assurance that GHG data as presented in the Report have been prepared in conformance with the World Resources Institute / World Business Counsel for Sustainable Development (WRI/WBCSD) Greenhouse Gas Protocol (GHG Protocol) and the Accenture's Environment CO<sub>2</sub> Methodology.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- conducted phone interviews with the key personnel responsible for collecting, recording and reporting Accenture's CO<sub>2</sub> data;
- reviewed information and data presented by Accenture in its final summary of emissions;
- reviewed the processes for the management of data and information related to the control of CO<sub>2</sub> emissions data and records;
- reviewed data sources, including raw data, internal reports and calculation data; and
- verified the CO<sub>2</sub> emissions data and records at an aggregated level for the fiscal year 2018.

**Level of Assurance & Materiality**

The opinion expressed in this Assurance Statement has been formed on the basis of a limited level of assurance and at a materiality of the professional judgment of the Verifier.



**LRQA's Opinion**

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the total direct CO<sub>2</sub> emissions and energy indirect CO<sub>2</sub> emissions disclosed in the Report, as summarized in Table 1 below, are not materially correct and the Inventory has not been prepared in accordance with the WRI/WBCSD GHG Protocol, Revised Edition, and Accenture's Environment CO<sub>2</sub> Measurement Methodology.

**LRQA's Recommendations**

Observations, including areas for potential improvement, were provided in a report to Accenture's management. These observations do not affect the opinions expressed in this assurance statement.

Signed

Dated: February 27, 2019

A handwritten signature in black ink, appearing to read 'Marisol Bacong'.

Marisol Bacong  
LRQA Lead Verifier  
On behalf of Lloyd's Register Quality Assurance, Inc.,  
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Houston, TX 77077

LRQA reference number: UQA00000459



**Table 1. Summary of Accenture CO2 Emissions Inventory, Fiscal Year 2018**

<b>Scope of CO<sub>2</sub> emissions</b>	<b>Quantity</b>	<b>Unit</b>
Direct GHG emissions (Scope 1)	22,183	Tonnes CO <sub>2</sub> e
Energy indirect GHG emissions (Scope 2) – Location-based	282,026	Tonnes CO <sub>2</sub> e
Energy indirect GHG emissions (Scope 2) – Market-based	218,855	Tonnes CO <sub>2</sub> e
Other indirect GHG emissions (Scope 3)	28,940	Tonnes CO <sub>2</sub> e
Year on year change in emissions for Scope 1	-7.93	Percent
Year on year change in emissions for Scope 2 location-based	-7.23	Percent
Year on year change in emissions for Scope 2 market-based	-10.22	Percent

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Due to inherent limitations in any internal control, it is possible that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Further, the verification was not designed to detect all weakness or errors in internal controls so far as they relate to the requirements set out above as the verification has not been performed continuously throughout the period and the verification carried out on the relevant internal controls were on a test basis. Any projection of the evaluation of control to future periods is subject to the risk that the processes may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

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