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 (CO₂) 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) CO₂ emissions, energy indirect (Scope 2) CO₂ emissions and other indirect CO₂ 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 CO₂ 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 CO₂ 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 CO₂ emissions data and records;
  • reviewed data sources, including raw data, internal reports and calculation data; and
  • verified the CO₂ 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 CO₂ emissions and energy indirect CO₂ 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 CO₂ 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

Marisol Bacon
LRQA Lead Verifier
On behalf of Lloyd’s Register Quality Assurance, Inc.,
1330 Enclave Parkway, Suite 200,
Houston, TX 77077

LRQA reference number: UQA00000459
Table 1. Summary of Accenture CO2 Emissions Inventory, Fiscal Year 2018

<table>
<thead>
<tr>
<th>Scope of CO2 emissions</th>
<th>Quantity</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct GHG emissions (Scope 1)</td>
<td>22,183</td>
<td>Tonnes CO2e</td>
</tr>
<tr>
<td>Energy indirect GHG emissions (Scope 2) – Location-based</td>
<td>282,026</td>
<td>Tonnes CO2e</td>
</tr>
<tr>
<td>Energy indirect GHG emissions (Scope 2) – Market-based</td>
<td>218,855</td>
<td>Tonnes CO2e</td>
</tr>
<tr>
<td>Other indirect GHG emissions (Scope 3)</td>
<td>28,940</td>
<td>Tonnes CO2e</td>
</tr>
<tr>
<td>Year on year change in emissions for Scope 1</td>
<td>-7.93</td>
<td>Percent</td>
</tr>
<tr>
<td>Year on year change in emissions for Scope 2 location-based</td>
<td>-7.23</td>
<td>Percent</td>
</tr>
<tr>
<td>Year on year change in emissions for Scope 2 market-based</td>
<td>-10.22</td>
<td>Percent</td>
</tr>
</tbody>
</table>

This Assurance Statement is subject to the provisions of this legal section:

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Lloyd's Register Group Limited, its affiliates and subsidiaries, including Lloyd's Register Quality Assurance, Inc., and their respective officers, employees or agents are, individually and collectively, referred to in this Legal Section as 'Lloyd's Register'. Lloyd's Register assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant Lloyd's Register entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

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.

The English version of this Assurance Statement is the only valid version. Lloyd's Register assumes no responsibility for versions translated into other languages.