Assurance Statement related to
Carbon Dioxide Inventory for Fiscal Year 2019
Prepared for Accenture, LLP

Terms of Engagement
This Assurance Statement has been prepared for Accenture, LLP (hereinafter referred as “Accenture”).

Lloyd’s Register (LR) was commissioned by Accenture to assure its carbon dioxide (CO₂) Emissions Inventory for Fiscal Year (FY) 2019, covering the period of September 1, 2018 to August 31, 2019 (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 includes 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. LR’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.

LR’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 reasonable assurance that CO₂ 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 Carbon Emissions Measurement Methodology.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:
- reviewed the processes for the management of data and information related to the control of CO₂ emissions data and records;
- verified the CO₂ emissions data and records at an aggregated level for FY 2019;
- interviewed relevant staff of the organization responsible for managing CO₂ emissions data and records; and
- verified historical CO₂ emissions data and records back to an aggregate level for the FY 2019.

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.
LR’s Opinion
Based on LR’s approach, nothing has come to our attention that would cause us to believe that the total direct CO$_2$ emissions and energy indirect CO$_2$ 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 and Accenture’s Carbon Emissions Measurement Methodology, except for the following qualification:

- The Report includes CO$_2$ emissions only and has not accounted for the other five greenhouse gas emissions required by the WRI/WBCSD GHG Protocol. This is not material.

LR’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: 20 February 2020

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

LR reference number: UQA00000459

Table 1. Summary of Accenture, CO$_2$ Emissions Inventory FY 2019

<table>
<thead>
<tr>
<th>Scope of CO$_2$ emissions</th>
<th>Quantity</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct GHG emissions (Scope 1)</td>
<td>18,923</td>
<td>Tonnes CO$_2$</td>
</tr>
<tr>
<td>Energy indirect GHG emissions (Scope 2) – Location-based</td>
<td>281,489</td>
<td>Tonnes CO$_2$</td>
</tr>
<tr>
<td>Energy indirect GHG emissions (Scope 2) – Market-based</td>
<td>214,680</td>
<td>Tonnes CO$_2$</td>
</tr>
<tr>
<td>Other indirect GHG emissions (Scope 3)</td>
<td>25,324</td>
<td>Tonnes CO$_2$</td>
</tr>
<tr>
<td>Year on year change in emissions for Scope 1</td>
<td>-14.70</td>
<td>Percent</td>
</tr>
<tr>
<td>Year on year change in emissions for Scope 2 location-based</td>
<td>-0.19</td>
<td>Percent</td>
</tr>
<tr>
<td>Year on year change in emissions for Scope 2 market-based</td>
<td>-1.91</td>
<td>Percent</td>
</tr>
</tbody>
</table>

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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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