Definitions of Material Topics

The following Definitions of Material Topics define the terms which are listed in the materiality matrix of Accenture’s United Nations Global Compact: Communication on Progress 2020 and include notations of the Global Reporting Initiative (GRI) Standards that are aligned to our most material topics.

**Climate Change & Carbon Emissions**

Addressing carbon emissions from Accenture’s business operations (predominantly energy use), business travel, and purchased goods and services to reduce our impact on climate change, including procuring renewable energy. Fostering greenhouse gas (GHG) emissions reductions among suppliers and other value chain partners. Convening broader stakeholders for collective progress on climate change.


**Community Giving**

Supporting communities where Accenture operates through corporate giving, training and education, upskilling and fostering entrepreneurship, enablement and employee volunteering to generate direct and indirect economic impacts, and promote employee engagement. Accenture has corporate citizenship programs in all significant locations of operation and customizes its initiatives, particularly Skills to Succeed, dependent on the local context.

**Data Privacy & Cybersecurity**

Meeting our legal and ethical responsibilities with regard to the privacy and security of personal and business data—for our clients, employees, global operations and other business partners. Considering security as a means to enable privacy, protect data and continually address evolving data and product-related concerns such as safety, as technology further integrates into everyday life (e.g., Internet of Things).

Relevant to GRI Standard 418: Customer Privacy 2016

**Employee Well-being & Engagement**

Supporting the mental and physical well-being of employees. Providing meaningful work and a sense of purpose. Respecting the individual and engaging our people to succeed.

Relevant to GRI Standard 401: Employment 2016
| Enabling Clients’ Sustainability | Contributing to clients’ progress on environmental, social and governance (ESG) performance through innovative services that deliver improved ESG outcomes (e.g., client opportunities related to climate change). Fostering clients’ broader action on ESG imperatives as an extension of our own operational commitments on ESG progress.  
Relevant to GRI Standard 201: Economic Performance 2016 |
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| **ESG Management** | Optimizing our mechanisms and procedures for ESG issues at Accenture, including internal controls, reporting, decision-making approach and board-level oversight. Compliance with relevant national and international environmental and socially oriented legislation, including both our operations and suppliers. Alignment with voluntary environmental and regulatory standards (e.g. ISO 14001, ISO 27001:2013, GRI, UNGC, OHSAS 18001/ISO 45001, etc.)  
Relevant to GRI Standard 419: Social Compliance 2016 |
| **Ethics & Integrity** | How values, principles, standards and norms are promoted and upheld within our global operations, business partners and suppliers; including approaches to avoid unfair, market-distorting business practices.  
| **Human Rights** | Supporting and respecting internationally recognized human rights in accordance with our commitment to the United Nations Global Compact, and to the United Nations Guiding Principles on Business and Human Rights. Acknowledging that rights-holders include our people, our clients, our partners and suppliers, and individuals in wider society. |
| **Inclusion, Diversity & Equal Opportunity** | Provision of equal dignity, equal accessibility, equal voice and equal opportunities for employee participation over and above those required by law, independent of age, gender, gender identity or expression, ethnicity, religion, disability, sexual orientation, national origin and other relevant characteristics. Our principle of meritocracy means that all employment decisions, including hiring decisions, must be based only on an individual’s demonstrated contributions, capabilities (i.e., skills and abilities) and their potential to grow and develop, within the context of meeting Accenture’s business needs.  
Relevant to GRI Standard 405: Diversity and Equal Opportunity 2016 |
### Nature, Biodiversity & Wildlife

Supporting nature, biodiversity and wildlife, particularly: 1) Accenture’s path to net-zero: once we have reduced our GHG (carbon) emissions as far as practical, reaching our net-zero goal by 2025 through nature-based carbon removal solutions, such as large-scale tree planting, which also seek to deliver co-benefits around biodiversity; 2) Our work with clients: enabling and supporting our clients to improve outcomes around nature, biodiversity and wildlife where those issues are highly material to their business, and investing in thought leadership and insights to support them to drive progress on these topics.

### Public Policy & Advocacy

Complying with legal requirements. Avoiding political activities that contradict Accenture’s public positions, including political donations and lobbying. Using our platform to advocate for collective progress across ESG issues (including inclusion, diversity and equal opportunity) and other issues where appropriate.

### Responsible Buying

Going beyond transactional procurement to embrace our overarching philosophy, Procurement Plus, which aims to create long-term value for our clients and our communities. Working with our suppliers and wider ecosystem to advance key priorities, including environmental sustainability, human rights, inclusion, diversity and social innovation. Includes efforts to support suppliers’ ability to improve social and environmental performance and compliance through training, guidance, tools, etc.

### Responsible Technology & Innovation

Innovating with the aim of delivering value to society and the environment, in addition to commercial value for businesses and consumers, while supporting human rights in accordance with the United Nations Global Compact. Also innovating to consciously explore the extended and potentially unintended consequences of new technologies and solutions for multiple stakeholder groups including clients, global operations and business partners. Considering inclusion and access to technologies for groups including persons with disabilities.

*Relevant to GRI Standard 418: Customer Privacy 2016*
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<thead>
<tr>
<th>Definition</th>
<th>Description</th>
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<tr>
<td><strong>Societal Impact</strong></td>
<td>Generating direct economic impacts and broader localized societal benefits through creation of employment opportunities at scale, in diverse geographic locations, in the long term. Respecting the rights of wider society, including the extended positive and negative economic impacts of the services we provide.</td>
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<td><strong>Talent Attraction, Retention &amp; Development</strong></td>
<td>Attracting the right talent to meet our clients’ needs; developing and training our people, and reskilling them flexibly and responsibly for an inclusive future of work. Relevant to GRI Standards 401: Employment 2016, GRI 402: Labor/Management Relations 2016 and GRI 404: Training and Education 2016</td>
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<td><strong>Waste, including e-waste</strong></td>
<td>Responsible management of materials and products that are no longer of direct use to Accenture, resulting from business operations. Adherence to all relevant legal requirements for disposal of these, such as e-waste. Reducing our waste to landfill as far as practically feasible and optimizing and exploring new ways to recycle.</td>
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<td><strong>Water</strong></td>
<td>Working to minimize our use of water wherever feasible. Responsible use, re-use, management and discharge of water across the Accenture value chain. Planning for water risk and encouraging our stakeholders to use water responsibly.</td>
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