

GLOBAL REPORTING INITIATIVE CONTENT INDEX



We continue to align with the Global Reporting Initiative (GRI) Standards as a basis for disclosure; Accenture's [2019 Corporate Citizenship Report](#) has been prepared referencing the GRI Standards. For more information, please visit the [GRI website](#).

Our Environmental, Social and Governance materiality matrix can be found in the Overview section of our 2019 Corporate Citizenship Report. The highlighted sections of the matrix contain the most material non-financial topics in scope for reporting with the GRI Standards and which are included in our GRI Content Index below. For each of those most material topics, our [list of definitions](#) references the specific Standards used as well as Management Approach information.

Disclosure Description	FY19 Response & Reference
GENERAL DISCLOSURES	
Organizational Profile	
102-1: Name of the organization	Accenture Fact Sheet
102-2: Activities, brands, products, and services	Company Overview
102-3: Location of headquarters	2019 Annual Report & 10-K (Page 10)
102-4: Location of operations	Accenture Fact Sheet Accenture Locations
102-5: Ownership and legal form	2019 Annual Report & 10-K (Page 10)
102-6: Markets served	Accenture Fact Sheet Industries

Disclosure Description	FY19 Response & Reference
GENERAL DISCLOSURES	
Organizational Profile	
102-7: Scale of the organization	Accenture Fact Sheet
102-8: Information on employees and other workers	Performance Data Table At the global level, we report diversity statistics by gender only.
102-9: Supply chain	2019 Corporate Citizenship Report: Developing a Responsible Supply Chain (Introduction)
102-10: Significant changes to the organization and its supply chain	2019 Annual Report & 10-K (Page 81)
102-11: Precautionary Principle or approach	Accenture's Enterprise Risk Management program results in an annual priority list of Company-level risks. To determine these risks, we a) identify material operational, strategic and financial risks; b) evaluate the potential impact, the likelihood of occurrence and the effectiveness of the Company's existing risk mitigation strategy; and c) develop plans to monitor, manage and mitigate these risks. We prioritize environment-specific risks based on factors such as materiality of operational risks (e.g. the need to reduce travel-related greenhouse gas (GHG) emissions), and importance to clients, employees and the Company as a whole.
102-12: External initiatives	2019 Corporate Citizenship Report: Innovating for Social Impact (Technology & Society); Focusing on the Environment (Reducing Our Footprint); Creating a Truly Inclusive Workplace (Accelerating Equality for All); Developing a Responsible Supply Chain (Environment and Human Rights Advocacy; Supporting an Inclusive Labor Market); Living Our Core Values (Supporting and Respecting the Rights of all People; Anticorruption Policies and Compliance) United Nations Global Compact Index
102-13: Membership of associations	Trade Associations
Strategy	
102-14: Statement from senior decision-maker	2019 Corporate Citizenship Report: A Letter to Our Stakeholders
Ethics and Integrity	
102-16: Values, principles, standards and norms of behavior	Code of Business Ethics Supplier Standards of Conduct
Governance	
102-18: Governance structure	2019 Corporate Citizenship Report: Living Our Core Values (Introduction; Corporate Governance Highlights)

Disclosure Description	FY19 Response & Reference
GENERAL DISCLOSURES	
Stakeholder Engagement	
102-40: List of stakeholder groups	2019 Corporate Citizenship Report: Reporting & Data (Stakeholder Engagement)
102-41: Collective bargaining agreements	We do not report on the percentage of employees who are covered by collective bargaining agreements (or who are covered by other forms of employee representation).
102-42: Identifying and selecting stakeholders	2019 Corporate Citizenship Report: Reporting & Data (Stakeholder Engagement)
102-43: Approach to stakeholder engagement	2019 Corporate Citizenship Report: Reporting & Data (Stakeholder Engagement)
102-44: Key topics and concerns raised	2019 Corporate Citizenship Report: Overview (Accenture's Environmental, Social and Governance Materiality Matrix); Reporting & Data (Reporting Approach; Stakeholder Engagement)
Reporting Practice	
102-45: Entities included in the consolidated financial statements	2019 Annual Report & 10-K (Page 56, Exhibit 21.1)
102-46: Defining report content and topic Boundaries	2019 Corporate Citizenship Report: Reporting & Data (Reporting Approach; Stakeholder Engagement) Performance Data Table
102-47: List of material topics	2019 Corporate Citizenship Report: Reporting & Data (Accenture's Environmental, Social and Governance Materiality Matrix)
102-48: Restatements of information	Performance Data Table
102-49: Changes in reporting	2019 Corporate Citizenship Report: Reporting & Data (Accenture's Environmental, Social and Governance Materiality Matrix)
102-50: Reporting period	2019 Corporate Citizenship Report: Reporting & Data (Reporting Approach)
102-51: Date of most recent report	2019 Corporate Citizenship Report: Reporting & Data (Reporting Approach)
102-52: Reporting cycle	2019 Corporate Citizenship Report: Reporting & Data (Reporting Approach)
102-53: Contact point for questions regarding the report	2019 Corporate Citizenship Report: Back Cover

Disclosure Description	FY19 Response & Reference
GENERAL DISCLOSURES	
Reporting Practice	
102-54: Claims of reporting in accordance with the GRI Standards	This report has been prepared referencing the GRI Standards, with our disclosures applying all Standards in accordance with the Core option except GRI 102: General Disclosures 2016.
102-55: GRI Content index	2019 GRI Content Index
102-56: External assurance	We have not sought external assurance for the full report. However, an independent third party provided a limited assurance review of our corporate GHG emissions inventory in accordance with the ISO 14064-3 International Standard and issued a positive assurance statement for 100% of Accenture's fiscal 2019 Scope 1 and Scope 2 emissions as well as a small subset of Scope 3 emissions.
ECONOMIC STANDARDS	
GRI 201: Economic Performance	
103-1: Explanation of the material topic and its Boundary	2019 Corporate Citizenship Report : Overview (Accenture's Environmental, Social and Governance Materiality Matrix); Focusing on the Environment (Introduction)
103-2: The management approach and its components	2019 Corporate Citizenship Report : Focusing on the Environment (Introduction; Reducing Our Footprint) Code of Business Ethics
103-3: Evaluation of the management approach	2019 Corporate Citizenship Report : Focusing on the Environment (Assessing and Disclosing Climate-related Risk) CDP Response (Section 2)
201-2: Financial implications and other risks and opportunities due to climate change	2019 Corporate Citizenship Report : Focusing on the Environment (Assessing and Disclosing Climate-related Risk) CDP Response (Section 2)
GRI 205: Anti-corruption	
103-1: Explanation of the material topic and its Boundary	2019 Corporate Citizenship Report : Overview (Accenture's Environmental, Social and Governance Materiality Matrix); Living Our Core Values (Conducting Business with Integrity; Anticorruption Policies and Compliance)
103-2: The management approach and its components	2019 Corporate Citizenship Report : Living Our Core Values (Conducting Business with Integrity; Building a Strong Ethical Culture; Anticorruption Policies and Compliance) Code of Business Ethics

Disclosure Description	FY19 Response & Reference
ECONOMIC STANDARDS	
GRI 205: Anti-corruption	
103-3: Evaluation of the management approach	2019 Corporate Citizenship Report : Living Our Core Values (Conducting Business with Integrity; Building a Strong Ethical Culture; Anticorruption Policies and Compliance)
205-2: Communication and training about anti-corruption policies and procedures	2019 Corporate Citizenship Report : Living Our Core Values (Anticorruption Policies and Compliance)
GRI 206: Anti-competitive Behavior	
103-1: Explanation of the material topic and its Boundary	2019 Corporate Citizenship Report : Overview (Accenture's Environmental, Social and Governance Materiality Matrix); Living Our Core Values (Conducting Business with Integrity)
103-2: The management approach and its components	2019 Corporate Citizenship Report : Living Our Core Values (Conducting Business with Integrity; Building a Strong Ethical Culture) Code of Business Ethics
103-3: Evaluation of the management approach	2019 Corporate Citizenship Report : Living Our Core Values (Conducting Business with Integrity; Building a Strong Ethical Culture)
206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	We do not report total number of legal actions as that is Accenture confidential information. Any significant legal actions would be addressed in our SEC filings.
ENVIRONMENTAL STANDARDS	
GRI 302: Energy	
103-1: Explanation of the material topic and its Boundary	2019 Corporate Citizenship Report : Overview (Accenture's Environmental, Social and Governance Materiality Matrix); Focusing on the Environment (Introduction; Advancing Energy Efficiency and Renewables)
103-2: The management approach and its components	2019 Corporate Citizenship Report : Focusing on the Environment (Introduction; Reducing Our Footprint)
103-3: Evaluation of the management approach	2019 Corporate Citizenship Report : Focusing on the Environment (Introduction) Performance Data Table CDP Response (Section 8)
302-1: Energy consumption within the organization	2019 Corporate Citizenship Report : Focusing on the Environment (Advancing Energy Efficiency and Renewables) Performance Data Table CDP Response (Section 8, 9.1)

Disclosure Description	FY19 Response & Reference
ENVIRONMENTAL STANDARDS	
GRI 305: Emissions	
103-1: Explanation of the material topic and its Boundary	2019 Corporate Citizenship Report: Overview (Accenture’s Environmental, Social and Governance Materiality Matrix); Focusing on the Environment (Introduction)
103-2: The management approach and its components	2019 Corporate Citizenship Report: Focusing on the Environment (Introduction; Reducing Our Footprint)
103-3: Evaluation of the management approach	Performance Data Table CDP Response (Section 5)
305-4: GHG Emissions Intensity	2019 Corporate Citizenship Report: Reporting & Data (Goals & Progress) Performance Data Table CDP Response (Section 5, 6.10)
SOCIAL STANDARDS	
GRI 401: Employment	
103-1: Explanation of the material topic and its Boundary	2019 Corporate Citizenship Report: Overview (Accenture’s Environmental, Social and Governance Materiality Matrix); Creating a Truly Inclusive Workplace (Introduction)
103-2: The management approach and its components	2019 Corporate Citizenship Report: Creating a Truly Inclusive Workplace (Creating a Culture that Elevates Our People; Supporting New Skilling) Code of Business Ethics
103-3: Evaluation of the management approach	2019 Corporate Citizenship Report: Creating a Truly Inclusive Workplace (Creating a Culture that Elevates Our People) Performance Data Table
401-1: New employee hires and employee turnover	Performance Data Table 2019 Annual Report & 10-K (Page 39, Item 7) We do not report other detail of new hires and attrition as that is Accenture confidential information.
GRI 402: Labor/Management Relations	
103-1: Explanation of the material topic and its Boundary	2019 Corporate Citizenship Report: Overview (Accenture’s Environmental, Social and Governance Materiality Matrix); Living Our Core Values (Conducting Business with Integrity; Supporting and Respecting the Rights of All People)

Disclosure Description	FY19 Response & Reference
SOCIAL STANDARDS	
GRI 402: Labor/Management Relations	
<p>103-2: The management approach and its components</p>	<p>2019 Corporate Citizenship Report: Living our Core Values (Building a Strong Ethical Culture; Supporting and Respecting the Rights of All People); Developing a Responsible Supply Chain (Our Ethical Procurement Strategy; Environment and Human Rights Advocacy) Code of Business Ethics</p>
<p>103-3: Evaluation of the management approach</p>	<p>2019 Corporate Citizenship Report: Living Our Core Values (Building a Strong Ethical Culture; Guiding Our People’s Behavior); Developing a Responsible Supply Chain (Our Ethical Procurement Strategy)</p>
<p>402-1: Minimum notice periods regarding operational changes</p>	<p>We provide notice regarding any operational changes in compliance with local laws and the provisions of relevant collective bargaining agreements.</p>
GRI 403: Occupational Health and Safety	
<p>103-1: Explanation of the material topic and its Boundary</p>	<p>2019 Corporate Citizenship Report: Overview (Accenture’s Environmental, Social and Governance Materiality Matrix); Creating a Truly Inclusive Workplace (Introduction; Creating a Healthy and Safe Workplace)</p>
<p>103-2: The management approach and its components</p>	<p>2019 Corporate Citizenship Report: Creating a Truly Inclusive Workplace (Creating a Healthy and Safe Workplace) Code of Business Ethics</p>
<p>103-3: Evaluation of the management approach</p>	<p>2019 Corporate Citizenship Report: Creating a Truly Inclusive Workplace (Creating a Healthy and Safe Workplace)</p>
<p>403-1: Workers representation in formal joint management–worker health and safety committees</p>	<p>All Accenture employees are represented by Accenture’s Global Asset Protection team and Health & Safety teams.</p>
GRI 404: Training and Education	
<p>103-1: Explanation of the material topic and its Boundary</p>	<p>2019 Corporate Citizenship Report: Overview (Accenture’s Environmental, Social and Governance Materiality Matrix); Creating a Truly Inclusive Workplace (Introduction)</p>
<p>103-2: The management approach and its components</p>	<p>2019 Corporate Citizenship Report: Creating a Truly Inclusive Workplace (Introduction; Creating a Culture that Elevates Our People)</p>
<p>103-3: Evaluation of the management approach</p>	<p>2019 Corporate Citizenship Report: Creating a Truly Inclusive Workplace (Creating a Culture that Elevates Our People) Performance Data Table</p>
<p>404-3: Percentage of employees receiving regular performance and career development reviews</p>	<p>All Accenture people receive regular feedback on their performance and have the opportunity to provide feedback to their peers.</p>

Disclosure Description	FY19 Response & Reference
SOCIAL STANDARDS	
GRI 405: Diversity and Equal Opportunity	
103-1: Explanation of the material topic and its Boundary	2019 Corporate Citizenship Report: Overview (Accenture’s Environmental, Social and Governance Materiality Matrix); Creating a Truly Inclusive Workplace (Introduction; Accelerating Equality for All)
103-2: The management approach and its components	2019 Corporate Citizenship Report: Creating a Truly Inclusive Workplace (Accelerating Equality for All); Living Our Core Values (Conducting Business with Integrity; Supporting and Respecting the Rights of All People) Code of Business Ethics
103-3: Evaluation of the management approach	2019 Corporate Citizenship Report: Creating a Truly Inclusive Workplace (Accelerating Equality for All) Performance Data Table
405-1: Diversity of governance bodies and employees	2019 Corporate Citizenship Report: Creating a Truly Inclusive Workplace (Accelerating Equality for All); Living Our Core Values (Corporate Governance Highlights) Performance Data Table We publish our workforce demographics annually—including gender—across certain key geographies.
405-2: Ratio of basic salary and remuneration of women to men	2019 Corporate Citizenship Report: Creating a Truly Inclusive Workplace (Building Trust Through Transparency) We do not report the specific ratio as that is Accenture confidential information.
GRI 406: Non-discrimination	
103-1: Explanation of the material topic and its Boundary	2019 Corporate Citizenship Report: Overview (Accenture’s Environmental, Social and Governance Materiality Matrix); Living Our Core Values (Supporting and Respecting the Rights of All People)
103-2: The management approach and its components	2019 Corporate Citizenship Report: Creating a Truly Inclusive Workplace (Accelerating Equality for All); Living Our Core Values (Conducting Business with Integrity; Supporting and Respecting the Rights of All People) Code of Business Ethics
103-3: Evaluation of the management approach	2019 Corporate Citizenship Report: Creating a Truly Inclusive Workplace (Accelerating Equality for All); Living Our Core Values (Conducting Business with Integrity)
406-1: Incidents of discrimination and corrective actions taken	We expect our people to comply with all local laws against discrimination, but Accenture’s ethical values go beyond legal requirements: all employees have a responsibility to support and promote our principle of meritocracy. In certain countries, local laws may require Accenture to (or may give Accenture the right to)

Disclosure Description	FY19 Response & Reference
SOCIAL STANDARDS	
GRI 406: Non-discrimination	
<p>406-1: Incidents of discrimination and corrective actions taken</p>	<p>protect or give priority to a particular category of people when taking certain employment decisions. Accenture complies with all such laws. We do not report total number of alleged incidents and any corrective actions taken as that is Accenture confidential information. We take all such allegations very seriously and conduct appropriate investigations. To this end, we have established a Global Conduct Counts Matters team which is a dedicated team that promotes five global standards of behavior, anchored by five global policies, focused on strengthening Accenture’s overall culture of ethics and compliance. Its mission is to ensure that all parties involved are treated with compassion and respect, and that the matters are handled fairly and consistently across the organization.</p>
GRI 407: Freedom of Association and Collective Bargaining	
<p>103-1: Explanation of the material topic and its Boundary</p>	<p>2019 Corporate Citizenship Report: Overview (Accenture’s Environmental, Social and Governance Materiality Matrix); Living Our Core Values (Supporting and Respecting the Rights of All People)</p>
<p>103-2: The management approach and its components</p>	<p>2019 Corporate Citizenship Report: Developing a Responsible Supply Chain (Our Ethical Procurement Strategy); Living Our Core Values (Supporting and Respecting the Rights of All People) Code of Business Ethics</p>
<p>103-3: Evaluation of the management approach</p>	<p>2019 Corporate Citizenship Report: Living Our Core Values (Conducting Business with Integrity) United Nations Global Compact Index</p>
<p>407-1: Operations and suppliers in which freedom of association and collective bargaining may be at risk</p>	<p>As a LEAD signatory to the UN Global Compact, Accenture upholds Principle 3 of the UNGC Labor Standards and requires all new suppliers to do the same through our Supplier Standards of Conduct.</p>
GRI 408: Child Labor	
<p>103-1: Explanation of the material topic and its Boundary</p>	<p>2019 Corporate Citizenship Report: Overview (Accenture’s Environmental, Social and Governance Materiality Matrix); Living Our Core Values (Supporting and Respecting the Rights of All People)</p>
<p>103-2: The management approach and its components</p>	<p>2019 Corporate Citizenship Report: Developing a Responsible Supply Chain (Our Ethical Procurement Strategy); Living Our Core Values (Conducting Business with Integrity; Supporting and Respecting the Rights of All People) Code of Business Ethics</p>
<p>103-3: Evaluation of the management approach</p>	<p>2019 Corporate Citizenship Report: Living Our Core Values (Conducting Business with Integrity) United Nations Global Compact Index</p>

Disclosure Description	FY19 Response & Reference
SOCIAL STANDARDS	
GRI 408: Child Labor	
408-1: Operations and suppliers at significant risk for incidents of child labor	Accenture Policies: Prohibition on Human Trafficking, Forced Labor and Child Labor
GRI 409: Forced or Compulsory Labor	
103-1: Explanation of the material topic and its Boundary	2019 Corporate Citizenship Report : Overview (Accenture’s Environmental, Social and Governance Materiality Matrix); Living Our Core Values (Supporting and Respecting the Rights of All People)
103-2: The management approach and its components	2019 Corporate Citizenship Report : Supporting and Respecting the Rights of All People); Developing a Responsible Supply Chain (Our Ethical Procurement Strategy) ; Living Our Core Values (Conducting Business with Integrity; Supporting and Respecting the Rights of All People) Code of Business Ethics
103-3: Evaluation of the management approach	2019 Corporate Citizenship Report : Living Our Core Values (Conducting Business with Integrity) United Nations Global Compact Index
409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	Accenture Policies: Prohibition on Human Trafficking, Forced Labor and Child Labor
GRI 418: Customer Privacy	
103-1: Explanation of the material topic and its Boundary	2019 Corporate Citizenship Report : Overview (Accenture’s Environmental, Social and Governance Materiality Matrix); Living Our Core Values (Supporting and Respecting the Rights of All People)
103-2: The management approach and its components	2019 Corporate Citizenship Report : Innovating for Social Impact (Digital Responsibility) ; Living Our Core Values (Conducting Business with Integrity) Code of Business Ethics
103-3: Evaluation of the management approach	2019 Corporate Citizenship Report : Living Our Core Values (Building a Strong Ethical Culture)
418-1: Substantiated complaints regarding breaches of customer privacy and losses of customer data	We address and resolve all complaints regarding customer privacy and customer data. We do not report total number of complaints as that is confidential information.

Disclosure Description	FY19 Response & Reference
SOCIAL STANDARDS	
GRI 419: Social Compliance	
<p>103-1: Explanation of the material topic and its Boundary</p>	<p>2019 Corporate Citizenship Report: Overview (Accenture’s Environmental, Social and Governance Materiality Matrix); Living Our Core Values (Conducting Business with Integrity)</p>
<p>103-2: The management approach and its components</p>	<p>2019 Corporate Citizenship Report: Supporting and Respecting the Rights of All People); Developing a Responsible Supply Chain (Our Ethical Procurement Strategy); Living Our Core Values (Conducting Business with Integrity) Code of Business Ethics</p>
<p>103-3: Evaluation of the management approach</p>	<p>2019 Corporate Citizenship Report: Living Our Core Values (Conducting Business with Integrity)</p>
<p>419-1: Non-compliance with laws and regulations in the social and economic area</p>	<p>Number and value of any significant fines and non-monetary sanctions would be addressed in our SEC filings.</p>