

# GLOBAL REPORTING INITIATIVE CONTENT INDEX



Accenture’s [2018 Corporate Citizenship 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. For more information about these Standards, please visit the [GRI website](#).

Our reporting prioritization matrix can be found in the Overview section of our 2018 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.

GRI Disclosure	FY18 Response & Reference
<b>GENERAL DISCLOSURES</b>	
<b>Organizational Profile</b>	
102-1: Name of the organization	<a href="#">Accenture Fact Sheet</a>
102-2: Activities, brands, products, and services	<a href="#">Company Overview</a>
102-3: Location of headquarters	<a href="#">2018 Annual Report &amp; 10-K</a> (Page 11)
102-4: Location of operations	<a href="#">Accenture Fact Sheet</a> <a href="#">Accenture Locations</a>
102-5: Ownership and legal form	<a href="#">2018 Annual Report &amp; 10-K</a> (Page 11)
102-6: Markets served	<a href="#">Accenture Fact Sheet</a> <a href="#">Industries</a>
102-7: Scale of the organization	<a href="#">Accenture Fact Sheet</a>

GRI Disclosure	FY18 Response & Reference
<b>GENERAL DISCLOSURES</b>	
<b>Organizational Profile</b>	
<b>102-8:</b> Information on employees and other workers	<p><b>Performance Data Table</b></p> <p>At the global level, we report diversity statistics by gender only.</p>
<b>102-9:</b> Supply chain	<p><b>2018 Corporate Citizenship Report:</b> Supply Chain (Driving Cultural Change and Shaping the Future of Procurement)</p>
<b>102-10:</b> Significant changes to the organization and its supply chain	<p><b>2018 Annual Report &amp; 10-K</b> (Pages 82-83)</p>
<b>102-11:</b> Precautionary Principle or approach	<p>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 GHG emissions), and importance to clients, employees and the Company as a whole.</p>
<b>102-12:</b> External initiatives	<p><b>2018 Corporate Citizenship Report:</b> Ethics &amp; Governance (Human Rights); Innovating For Society (Technology &amp; Society); Environment (Enabling Client Sustainability); Our People (Accelerating Equality for All); Supply Chain (Driving Supplier Sustainability; Advancing Supplier Inclusion and Diversity)</p> <p><b>United Nations Global Compact Index</b></p>
<b>102-13:</b> Membership of associations	<p><b>Trade Associations</b></p>
<b>Strategy</b>	
<b>102-14:</b> Statement from senior decision-maker	<p><b>2018 Corporate Citizenship Report:</b> Letter from Our Leaders</p>
<b>Ethics and Integrity</b>	
<b>102-16:</b> Values, principles, standards and norms of behavior	<p><b>Code of Business Ethics</b></p> <p><b>Supplier Standards of Conduct</b></p>
<b>Governance</b>	
<b>102-18:</b> Governance structure	<p><b>2018 Corporate Citizenship Report:</b> Ethics &amp; Governance (Corporate Governance)</p>
<b>Stakeholder Engagement</b>	
<b>102-40:</b> List of stakeholder groups	<p><b>2018 Corporate Citizenship Report:</b> Overview (Stakeholder Engagement)</p>
<b>102-41:</b> Collective bargaining agreements	<p>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).</p>

<b>GRI Disclosure</b>	<b>FY18 Response &amp; Reference</b>
<b>GENERAL DISCLOSURES</b>	
<b>Stakeholder Engagement</b>	
<b>102-42:</b> Identifying and selecting stakeholders	<a href="#">2018 Corporate Citizenship Report</a> : Overview (Stakeholder Engagement)
<b>102-43:</b> Approach to stakeholder engagement	<a href="#">2018 Corporate Citizenship Report</a> : Overview (Stakeholder Engagement)
<b>102-44:</b> Key topics and concerns raised	<a href="#">2018 Corporate Citizenship Report</a> : Overview (Stakeholder Engagement; Reporting Prioritization)
<b>Reporting Practice</b>	
<b>102-45:</b> Entities included in the consolidated financial statements	<a href="#">2018 Annual Report &amp; 10-K</a> (Page 60, Exhibit 21.1)
<b>102-46:</b> Defining report content and topic Boundaries	<a href="#">2018 Corporate Citizenship Report</a> : Overview (Stakeholder Engagement; Reporting Prioritization) <a href="#">Performance Data Table</a>
<b>102-47:</b> List of material topics	<a href="#">2018 Corporate Citizenship Report</a> : Overview (Reporting Prioritization)
<b>102-48:</b> Restatements of information	<a href="#">Performance Data Table</a>
<b>102-49:</b> Changes in reporting	<a href="#">Performance Data Table</a>
<b>102-50:</b> Reporting period	<a href="#">2018 Corporate Citizenship Report</a> : Overview (Our Reporting Approach)
<b>102-51:</b> Date of most recent report	<a href="#">2018 Corporate Citizenship Report</a> : Overview (Our Reporting Approach)
<b>102-52:</b> Reporting cycle	<a href="#">2018 Corporate Citizenship Report</a> : Overview (Our Reporting Approach)
<b>102-53:</b> Contact point for questions regarding the report	<a href="#">2018 Corporate Citizenship Report</a> : Back Cover
<b>102-54:</b> 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.
<b>102-55:</b> GRI content index	<a href="#">2018 GRI Content Index</a>
<b>102-56:</b> 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 2018 Scope 1 and Scope 2 emissions as well as a small subset of Scope 3 emissions.

GRI Disclosure	FY18 Response & Reference
<b>ECONOMIC STANDARDS</b>	
<b>GRI 205: Anti-corruption</b>	
103-1: Explanation of the material topic and its Boundary	<a href="#">2018 Corporate Citizenship Report</a> : Overview (Reporting Prioritization); Ethics & Governance (Creating an Ethical Culture)
103-2: The management approach and its components	<a href="#">2018 Corporate Citizenship Report</a> : Ethics & Governance (Conducting Business Responsibly; Creating an Ethical Culture) <a href="#">Code of Business Ethics</a>
103-3: Evaluation of the management approach	<a href="#">2018 Corporate Citizenship Report</a> : Ethics & Governance (Conducting Business Responsibly; Creating an Ethical Culture)
205-2: Communication and training about anti-corruption policies and procedures	<a href="#">2018 Corporate Citizenship Report</a> : Ethics & Governance (Creating an Ethical Culture)
<b>GRI 206: Anti-competitive Behavior</b>	
103-1: Explanation of the material topic and its Boundary	<a href="#">2018 Corporate Citizenship Report</a> : Overview (Reporting Prioritization); Ethics & Governance (Creating an Ethical Culture)
103-2: The management approach and its components	<a href="#">2018 Corporate Citizenship Report</a> : Ethics & Governance (Conducting Business Responsibly; Creating an Ethical Culture) <a href="#">Code of Business Ethics</a>
103-3: Evaluation of the management approach	<a href="#">2018 Corporate Citizenship Report</a> : Ethics & Governance (Conducting Business Responsibly; Creating an 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.
<b>ENVIRONMENTAL STANDARDS</b>	
<b>GRI 305: Emissions</b>	
103-1: Explanation of the material topic and its Boundary	<a href="#">2018 Corporate Citizenship Report</a> : Overview (Reporting Prioritization); Environment (Accelerating the Shift to a Low-carbon Economy)
103-2: The management approach and its components	<a href="#">2018 Corporate Citizenship Report</a> : Environment (Accelerating the Shift to a Low-carbon Economy; Running Efficient Operations)
103-3: Evaluation of the management approach	<a href="#">Performance Data Table</a> <a href="#">CDP Response</a> (Section 5)
305-4: GHG Emissions Intensity	<a href="#">2018 Corporate Citizenship Report</a> : Environment (Running Efficient Operations) <a href="#">Performance Data Table</a> <a href="#">CDP Response</a> (Section 5, 6.10)

GRI Disclosure	FY18 Response & Reference
<b>SOCIAL STANDARDS</b>	
<b>GRI 401: Employment</b>	
<b>103-1:</b> Explanation of the material topic and its Boundary	<b>2018 Corporate Citizenship Report:</b> Overview (Reporting Prioritization); Our People (A Diverse Collective of Innovators, Making a Difference in the World)
<b>103-2:</b> The management approach and its components	<b>2018 Corporate Citizenship Report:</b> Our People (Developing Our People) <b>Code of Business Ethics</b>
<b>103-3:</b> Evaluation of the management approach	<b>2018 Corporate Citizenship Report:</b> Our People (Developing Our People) <b>Performance Data Table</b>
<b>401-1:</b> New employee hires and employee turnover	<b>Performance Data Table</b> <b>2018 Annual Report &amp; 10-K</b> (Page 40, Item 7) We do not report other detail of new hires and attrition as that is Accenture confidential information.
<b>GRI 402: Labor/Management Relations</b>	
<b>103-1:</b> Explanation of the material topic and its Boundary	<b>2018 Corporate Citizenship Report:</b> Overview (Reporting Prioritization); Ethics & Governance (Human Rights)
<b>103-2:</b> The management approach and its components	<b>2018 Corporate Citizenship Report:</b> Ethics & Governance (Creating an Ethical Culture; Human Rights); Supply Chain (Evolving our Ethical Procurement Strategy) <b>Code of Business Ethics</b>
<b>103-3:</b> Evaluation of the management approach	<b>2018 Corporate Citizenship Report:</b> Ethics & Governance (Conducting Business Responsibly); Supply Chain (Evolving our Ethical Procurement Strategy)
<b>402-1:</b> Minimum notice periods regarding operational changes	We provide notice regarding any operational changes in compliance with local laws and the provisions of relevant collective bargaining agreements.
<b>GRI 403: Occupational Health and Safety</b>	
<b>103-1:</b> Explanation of the material topic and its Boundary	<b>2018 Corporate Citizenship Report:</b> Overview (Reporting Prioritization); Our People (Creating Truly Human Employee Experiences)
<b>103-2:</b> The management approach and its components	<b>2018 Corporate Citizenship Report:</b> Our People (A Diverse Collective of Innovators, Making a Difference in the World) <b>Code of Business Ethics</b>
<b>103-3:</b> Evaluation of the management approach	<b>2018 Corporate Citizenship Report:</b> Our People (Creating Truly Human Employee Experiences)
<b>403-1:</b> Workers representation in formal joint management-worker health and safety committees	All Accenture employees are represented by Accenture's Global Asset Protection team and Health & Safety teams.

GRI Disclosure	FY18 Response & Reference
<b>SOCIAL STANDARDS</b>	
<b>GRI 404: Training and Education</b>	
<b>103-1:</b> Explanation of the material topic and its Boundary	<b>2018 Corporate Citizenship Report:</b> Overview (Reporting Prioritization); Our People (Developing Our People)
<b>103-2:</b> The management approach and its components	<b>2018 Corporate Citizenship Report:</b> Our People (A Diverse Collective of Innovators, Making a Difference in the World; Developing Our People)
<b>103-3:</b> Evaluation of the management approach	<b>2018 Corporate Citizenship Report:</b> Our People (Developing Our People) <b>Performance Data Table</b>
<b>404-3:</b> Percentage of employees receiving regular performance and career development reviews	All Accenture employees across all categories receive regular performance and career development reviews.
<b>GRI 405: Diversity and Equal Opportunity</b>	
<b>103-1:</b> Explanation of the material topic and its Boundary	<b>2018 Corporate Citizenship Report:</b> Overview (Reporting Prioritization); Our People (Accelerating Equality for All)
<b>103-2:</b> The management approach and its components	<b>2018 Corporate Citizenship Report:</b> Ethics & Governance (Creating an Ethical Culture); Our People (A Diverse Collective of Innovators, Making a Difference in the World; Accelerating Equality for All) <b>Code of Business Ethics</b>
<b>103-3:</b> Evaluation of the management approach	<b>2018 Corporate Citizenship Report:</b> Our People (Accelerating Equality for All) <b>Performance Data Table</b>
<b>405-1:</b> Diversity of governance bodies and employees	<b>2018 Corporate Citizenship Report:</b> Ethics & Governance (Corporate Governance); Our People (Accelerating Equality for All) <b>Performance Data Table</b> We publish our workforce demographics annually—including gender—across certain key geographies.
<b>405-2:</b> Ratio of basic salary and remuneration of women to men	<b>2018 Corporate Citizenship Report:</b> Our People (Accelerating Equality for All) We do not report the specific ratio as that is Accenture confidential information.
<b>GRI 406: Non-discrimination</b>	
<b>103-1:</b> Explanation of the material topic and its Boundary	<b>2018 Corporate Citizenship Report:</b> Overview (Reporting Prioritization); Ethics & Governance (Human Rights)
<b>103-2:</b> The management approach and its components	<b>2018 Corporate Citizenship Report:</b> Ethics & Governance (Creating an Ethical Culture; Human Rights); Our People (Accelerating Equality for All) <b>Code of Business Ethics</b>
<b>103-3:</b> Evaluation of the management approach	<b>2018 Corporate Citizenship Report:</b> Ethics & Governance (Conducting Business Responsibly); Our People (Accelerating Equality for All)

## SOCIAL STANDARDS

## GRI 406: Non-discrimination

**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) 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.

## GRI 407: Freedom of Association and Collective Bargaining

**103-1:** Explanation of the material topic and its Boundary

**2018 Corporate Citizenship Report:** Overview (Reporting Prioritization); Ethics & Governance (Human Rights)

**103-2:** The management approach and its components

**2018 Corporate Citizenship Report:** Ethics & Governance (Human Rights); Supply Chain (Evolving our Ethical Procurement Strategy)  
**Code of Business Ethics**

**103-3:** Evaluation of the management approach

**2018 Corporate Citizenship Report:** Ethics & Governance (Conducting Business Responsibly)  
**United Nations Global Compact Index**

**407-1:** Operations and suppliers in which freedom of association and collective bargaining may be at risk

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**.

## GRI 408: Child Labor

**103-1:** Explanation of the material topic and its Boundary

**2018 Corporate Citizenship Report:** Overview (Reporting Prioritization); Ethics & Governance (Human Rights)

**103-2:** The management approach and its components

**2018 Corporate Citizenship Report:** Ethics & Governance (Creating an Ethical Culture; Human Rights); Supply Chain (Evolving our Ethical Procurement Strategy)  
**Code of Business Ethics**

**103-3:** Evaluation of the management approach

**2018 Corporate Citizenship Report:** Ethics & Governance (Conducting Business Responsibly)  
**United Nations Global Compact Index**

**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 Disclosure	FY18 Response & Reference
<b>SOCIAL STANDARDS</b>	
<b>GRI 409: Forced or Compulsory Labor</b>	
<b>103-1:</b> Explanation of the material topic and its Boundary	<b>2018 Corporate Citizenship Report:</b> Overview (Reporting Prioritization); Ethics & Governance (Human Rights)
<b>103-2:</b> The management approach and its components	<b>2018 Corporate Citizenship Report:</b> Ethics & Governance (Creating an Ethical Culture; Human Rights); Supply Chain (Evolving our Ethical Procurement Strategy) <b>Code of Business Ethics</b>
<b>103-3:</b> Evaluation of the management approach	<b>2018 Corporate Citizenship Report:</b> Ethics & Governance (Conducting Business Responsibly) <b>United Nations Global Compact Index</b>
<b>409-1:</b> Operations and suppliers at significant risk for incidents of forced or compulsory labor	<b>Accenture Policies: Prohibition on Human Trafficking, Forced Labor and Child Labor</b>
<b>GRI 418: Customer Privacy</b>	
<b>103-1:</b> Explanation of the material topic and its Boundary	<b>2018 Corporate Citizenship Report:</b> Overview (Reporting Prioritization); Ethics & Governance (Human Rights)
<b>103-2:</b> The management approach and its components	<b>2018 Corporate Citizenship Report:</b> Ethics & Governance (Creating an Ethical Culture; Digital Responsibility) <b>Code of Business Ethics</b>
<b>103-3:</b> Evaluation of the management approach	<b>2018 Corporate Citizenship Report:</b> Ethics & Governance (Conducting Business Responsibly)
<b>418-1:</b> 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.
<b>GRI 419: Social Compliance</b>	
<b>103-1:</b> Explanation of the material topic and its Boundary	<b>2018 Corporate Citizenship Report:</b> Overview (Reporting Prioritization); Ethics & Governance (Creating an Ethical Culture)
<b>103-2:</b> The management approach and its components	<b>2018 Corporate Citizenship Report:</b> Ethics & Governance (Creating an Ethical Culture; Human Rights); Supply Chain (Evolving our Ethical Procurement Strategy) <b>Code of Business Ethics</b>
<b>103-3:</b> Evaluation of the management approach	<b>2018 Corporate Citizenship Report:</b> Ethics & Governance (Conducting Business Responsibly)
<b>419-1:</b> Non-compliance with laws and regulations in the social and economic area	Number and value of any significant fines and non-monetary sanctions would be addressed in our SEC filings.