

accenture



# Global Reporting Initiative Content Index



2021

# Global Reporting Initiative (GRI) Content Index

We continue to align with the Global Reporting Initiative Standards (the Standards) as a basis for disclosure. This report has been prepared referencing the Standards.

Accountability and transparency are priorities for Accenture and are part of the foundation on which we build trust with our clients, people, shareholders, partners and communities. Our Environmental, Social and Governance (ESG) priorities can be found in “Reporting & Data” in our [United Nations Global Compact: Communication on Progress 2021](#).

The list includes our highest-priority ESG issues in scope for reporting with the Standards that are included in our GRI Content Index below. For each of those ESG priorities, our [Definitions of ESG Priorities](#) references the specific Standards used as well as Management Approach information.

All reported data is as of and for the fiscal year ended August 31, 2021, unless otherwise noted.

Disclosure	Response
<b>General Disclosures</b>	
<b>Organizational Profile</b>	
<b>102-1:</b> Name of the organization	Refer to the <a href="#">Cover Page</a> and <a href="#">“Overview”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K.
<b>102-2:</b> Activities, brands, products, and services	Refer to <a href="#">“Services”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K.
<b>102-3:</b> Location of headquarters	Refer to the <a href="#">Cover Page</a> and <a href="#">Item 2 – Properties</a> of our 2021 Annual Report on Form 10-K.
<b>102-4:</b> Location of operations	Refer to <a href="#">Item 2 – Properties</a> of our 2021 Annual Report on Form 10-K.
<b>102-5:</b> Ownership and legal form	Refer to <a href="#">“Organizational Structure”</a> in Item 1 – Business and <a href="#">Item 5 - Market for Registrant’s Common Equity, Related Shareholder Matters and Issuer Purchases of Equity Securities</a> of our 2021 Annual Report on Form 10-K.
<b>102-6:</b> Markets served	Refer to <a href="#">“Geographic Markets”</a> and <a href="#">“Industry Groups”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K.
<b>102-7:</b> Scale of the organization	Refer to <a href="#">“Overview”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K.
<b>102-8:</b> Information on employees and other workers	Refer to <a href="#">“Reporting &amp; Data - Performance data table”</a> in our United Nations Global Compact: Communication on Progress 2021 for information on the composition of our workforce.
<b>102-9:</b> Supply chain	Refer to <a href="#">“Our Company – Supply chain”</a> in our United Nations Global Compact: Communication on Progress 2021.

The information and opinions contained in this index speak only as of the date such information was originally prepared by Accenture, and we undertake no obligation to update them, notwithstanding any historical practice of doing so. This index represents our current policy and intent and is not intended to create legal rights or obligations. This index may contain or incorporate by reference public information not separately reviewed, approved, or endorsed by us and no representation, warranty, or undertaking is made by us as to the accuracy, reasonableness, or completeness of such information. Inclusion of information in this index is not an indication that the subject or information is material to our business or operating results or material to investors or that such information is required to be disclosed in our filings with the SEC. Materiality, as used in this index, is distinct from, and should not be confused with, such term as defined for SEC reporting purposes and the information included in, and any issues identified as material for purposes of, this index may not be considered material for SEC reporting purposes.

This index, as well as Accenture materials or websites that this index references, contain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Words such as “may,” “will,” “should,” “likely,” “promise,” “commit,” “anticipates,” “expects,” “intends,” “plans,” “projects,” “targets,” “goals,” “believes,” “estimates,” “positioned,” “outlook” and similar expressions are used to identify these forward-looking statements. These statements are not guarantees of future performance, involve risks, uncertainties and assumptions that are difficult to predict and may not prove to be accurate, and, in some cases, are based on standards for measuring progress that are still in development and internal controls and processes that continue to evolve. Actual outcomes and results may differ materially from what is expressed or forecast in these forward-looking statements due to a variety of factors, including assumptions not being realized, scientific or technological developments, evolving sustainability strategies, changes in the nature or scope of our operations, changes in carbon markets, evolving government regulations or other changes in circumstances, as well as the factors set forth under “Risk Factors” and “Management’s Discussion and Analysis of Financial Condition and Results of Operations” in our most recent Form 10-K and subsequent filings with the SEC. The standards of measurement and performance contained in this index are developing and based on assumptions, and no assurance can be given that any plan, initiative, projection, target, goal, commitment, expectation, or prospect set forth in this index can or will be achieved.

Disclosure	Response
<b>102-10:</b> Significant changes to the organization and its supply chain	Refer to <a href="#">Item 7 – Management’s Discussion and Analysis of Financial Condition and Results of Operations</a> and <a href="#">Note 6 – Business Combinations</a> of our 2021 Annual Report on Form 10-K.
<b>102-11:</b> Precautionary Principle or approach	Refer to <a href="#">“Corporate Governance – Risk Oversight”</a> in our 2021 Proxy Statement for information on our enterprise risk management (ERM) program, which includes consideration of ESG risks.
<b>102-12:</b> External initiatives	Refer to <a href="#">“Overview – Our commitments”</a> and <a href="#">“Reporting &amp; Data”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>102-13:</b> Membership of associations	Refer to our <a href="#">Political Contributions and Lobbying Policy</a> for information on our participation in trade associations.
<b>Strategy</b>	
<b>102-14:</b> Statement from senior decision-maker	Refer to <a href="#">“Letter to Shareholders”</a> in our 2021 Annual Report and <a href="#">“Overview – A letter to our stakeholders”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>Ethics and Integrity</b>	
<b>102-16:</b> Values, principles, standards and norms of behavior	Refer to <a href="#">“Corporate governance”</a> in our 2021 Proxy Statement as well as our <a href="#">Code of Business Ethics</a> and <a href="#">Supplier Standards of Conduct</a> .
<b>Governance</b>	
<b>102-18:</b> Governance structure	Refer to <a href="#">“Corporate Governance”</a> in our 2021 Proxy Statement for our leadership structure, including committees of the Board and oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees.
<b>Stakeholder Engagement</b>	
<b>102-40:</b> List of stakeholder groups	Refer to <a href="#">“Corporate Governance – Shareholder Engagement”</a> in our 2021 Proxy Statement and <a href="#">“Reporting &amp; Data – Stakeholder engagement”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>102-41:</b> 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).

Disclosure	Response
<b>102-42:</b> Identifying and selecting stakeholders	Refer to <a href="#">“Corporate Governance – Shareholder Engagement”</a> in our 2021 Proxy Statement and <a href="#">“Reporting &amp; Data – Stakeholder engagement”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>102-43:</b> Approach to stakeholder engagement	Refer to <a href="#">“Corporate Governance – Shareholder Engagement”</a> in our 2021 Proxy Statement and <a href="#">“Reporting &amp; Data – Stakeholder engagement”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>102-44:</b> Key topics and concerns raised	Refer to <a href="#">“Corporate Governance – Shareholder Engagement”</a> in our 2021 Proxy Statement and <a href="#">“Reporting &amp; Data – ESG priorities”</a> and <a href="#">“Reporting &amp; Data – Stakeholder engagement”</a> in our United Nations Global Compact: Communication on Progress 2021
<b>Reporting Practice</b>	
<b>102-45:</b> Entities included in the consolidated financial statements	Refer to <a href="#">Exhibit 21.1 Subsidiaries of the Registrant</a> of our 2021 Annual Report on Form 10-K.
<b>102-46:</b> Defining report content and topic Boundaries	Refer to <a href="#">“Reporting &amp; Data”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>102-47:</b> List of material topics	Refer to <a href="#">“Reporting &amp; Data – ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021 for our highest ESG priorities included within this GRI Content Index.
<b>102-49:</b> Changes in reporting	Refer to <a href="#">“Reporting &amp; Data – ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>102-50:</b> Reporting period	Refer to <a href="#">“Reporting &amp; Data – Reporting approach”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>102-51:</b> Date of most recent report	Refer to <a href="#">“Reporting &amp; Data – Reporting approach”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>102-52:</b> Reporting cycle	Refer to <a href="#">“Reporting &amp; Data – Reporting approach”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>102-53:</b> Contact point for questions regarding the report	Refer to <a href="#">“Back Cover”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>102-56:</b> External assurance	Refer to the <a href="#">LRQA Independent Assurance Statement</a> which covers our fiscal 2021 Scope 1 and Scope 2 emissions, as well as a subset of Scope 3 emissions.

Disclosure	Response
<b>Economic Standards</b>	
<b>GRI 201: Economic Performance</b> (Accenture ESG Priority: Enabling Clients' Sustainability)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">"Our Company – Environmental sustainability"</a> and <a href="#">"Reporting &amp; Data - ESG priorities"</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	<p>Refer to <a href="#">"Corporate Governance – ESG Strategy and Oversight"</a> in our 2021 Proxy Statement for information on oversight of ESG strategy and risk by the Board and its committees.</p> <p>Refer to our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee's (GMC) role in sponsoring our responsible company strategies, as well as the role of our global sustainability services lead and chief responsibility officer.</p> <p>Refer to <a href="#">Item 1 – Business</a> in our 2021 Annual Report on Form 10-K and <a href="#">"Our Clients &amp; Partners"</a> in our United Nations Global Compact: Communication on Progress 2021 for information on our Sustainability Services, including our cloud capabilities.</p> <p>Refer to our <a href="#">Code of Business Ethics</a> on our website.</p>
<b>103-3:</b> Evaluation of the management approach	<p>Refer to our <a href="#">2021 Annual Report on Form 10-K</a> for our fiscal 2021 cloud revenue.</p> <p>Refer to <a href="#">"Our Company – Environmental sustainability"</a> and <a href="#">"Our Clients &amp; Partners – Sustainability Services"</a> in our United Nations Global Compact: Communication on Progress 2021 for information on use of collaboration technology and thoughtful travel to further decarbonize business travel as well as examples of our Sustainability Services.</p>
<b>201-2:</b> Financial implications and other risks and opportunities due to climate change	<p>Refer to <a href="#">Item 1A – Risk Factors</a> of our 2021 Annual Report on Form 10-K for our material risks.</p> <p>Refer to <a href="#">Item 1 – Business</a> of our 2021 Annual Report on Form 10-K and <a href="#">"Our Clients &amp; Partners"</a> in our United Nations Global Compact: Communication of Progress 2021 for information on our Sustainability Services, including our cloud capabilities.</p>

Disclosure	Response
<b>GRI 203: Indirect Economic Impacts</b> (Accenture ESG Priority: Community Giving)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Community Impact”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	<p>Refer to <a href="#">“Corporate Governance – ESG Strategy and Oversight”</a> in our 2021 Proxy Statement for information on oversight of ESG strategy and risk by the Board and its committees.</p> <p>Refer to our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our global sustainability services lead and chief responsibility officer.</p> <p>Refer to <a href="#">“Letter to Shareholders”</a> in our 2021 Annual Report and <a href="#">“Our Community Impact”</a> in our United Nations Global Compact: Communication on Progress 2021 for information on our community programs and giving.</p>
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Letter to Shareholders”</a> in our 2021 Annual Report as well as <a href="#">“Our Community Impact”</a> and <a href="#">“Reporting &amp; Data - Performance data table”</a> in our United Nations Global Compact: Communication on Progress 2021 for information on our community giving and related impacts, including our COVID-19 pandemic response.
<b>203-2:</b> Significant indirect economic impacts	<p>Refer to <a href="#">“Letter to Shareholders”</a> in our 2021 Annual Report and <a href="#">“Our Community Impact”</a> in our United Nations Global Compact: Communication on Progress 2021 for information on the impact of our community programs and giving.</p> <p>Refer to <a href="#">“Reporting &amp; Data - Performance data table”</a> in our United Nations Global Compact: Communication on Progress 2021 for the number of people impacted by our programs and the contributions made during fiscal 2021.</p>
<b>GRI 205: Anti-corruption</b> (Accenture ESG Priority: Ethics & Integrity; Responsible Buying (incl. Supplier Diversity))	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Supply chain”</a> , <a href="#">“Our Company - Ethics &amp; governance”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.

Disclosure	Response
<b>103-2:</b> The management approach and its components	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for information on relevant goals, policies and initiatives, including training.  Refer to our <a href="#">Code of Business Ethics</a> and <a href="#">Supplier Standards of Conduct</a> on our website.
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for information on training as well as external performance rankings.
<b>205-2:</b> Communication and training about anti-corruption policies and procedures	100% of our global management committee and 99% of our people and our managing directors completed our required Ethics and Compliance training in fiscal 2021. There was no meaningful difference between Markets in these completion rates. Additionally, we had similar completion rates for those required to take our course on anti-corruption. Refer to <a href="#">“Our Company – Supply chain”</a> and <a href="#">“Our Company – Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for more information on training, including contractors and suppliers.
<b>GRI 206: Anti-competitive Behavior</b> (Accenture ESG Priority: Ethics & Integrity; Responsible Buying (incl. Supplier Diversity))	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021.  Refer to our <a href="#">Code of Business Ethics</a> and <a href="#">Supplier Standards of Conduct</a> on our website.
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for information on training as well as external performance rankings.
<b>206-1:</b> Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Refer to <a href="#">Note 15 – Commitments and Contingencies</a> in our 2021 Annual Report on Form 10-K for disclosure of material litigation and regulatory matters.

Disclosure	Response
<b>Environmental Standards</b>	
<b>GRI 302: Energy</b> (Accenture ESG Priority: Climate Change & Carbon Emissions; Responsible Buying (incl. Supplier Diversity))	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Environmental sustainability”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	Refer to <a href="#">“Corporate Governance – ESG Strategy and Oversight”</a> in our 2021 Proxy Statement for information on oversight of ESG strategy and risk by the Board and its committees.  Refer to our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our global sustainability services lead and chief responsibility officer.  Refer to <a href="#">“Environmental Sustainability”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K, and <a href="#">“Our Company – Environmental sustainability”</a> in our United Nations Global Compact: Communication on Progress 2021 for our targets aligned to the Paris Climate Agreement and other goals addressing our Company’s environmental footprint.
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Environmental Sustainability”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K and <a href="#">“Our Company – Environmental sustainability”</a> and <a href="#">“Reporting &amp; Data - Performance data table”</a> in our United Nations Global Compact: Communication on Progress 2021 for progress against our targets and goals, including our path to net-zero emissions.
<b>302-1:</b> Energy consumption within the organization	Refer to <a href="#">“Reporting &amp; Data - Performance data table”</a> in our United Nations Global Compact: Communication on Progress 2021 for our fiscal 2021 energy consumption.
<b>GRI 305: Emissions</b> (Accenture ESG Priority: Climate Change & Carbon Emissions; Responsible Buying (incl. Supplier Diversity))	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Environmental sustainability”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.

Disclosure	Response
<p><b>103-2:</b> The management approach and its components</p>	<p>Refer to <a href="#">“Corporate Governance – ESG Strategy and Oversight”</a> in our 2021 Proxy Statement for information on oversight of ESG strategy and risk by the Board and its committees.</p> <p>Refer to our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our global sustainability services lead and chief responsibility officer.</p> <p>Refer to <a href="#">“Environmental Sustainability”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K, and <a href="#">“Our Company – Environmental sustainability”</a> in our United Nations Global Compact: Communication on Progress 2021 for our targets aligned to the Paris Climate Agreement and other goals addressing our company’s environmental footprint.</p>
<p><b>103-3:</b> Evaluation of the management approach</p>	<p>Refer to <a href="#">“Environmental Sustainability”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K and <a href="#">“Our Company – Environmental sustainability”</a> and <a href="#">“Reporting &amp; Data - Performance data table”</a> in our United Nations Global Compact: Communication on Progress 2021 for progress against our targets and goals, including our path to net-zero emissions.</p>
<p><b>305-1:</b> Direct (Scope 1) Greenhouse Gas (GHG) emissions</p>	<p>Refer to <a href="#">“Reporting &amp; Data - Performance data table”</a> in our United Nations Global Compact: Communication on Progress 2021.</p>
<p><b>305-2:</b> Energy indirect (Scope 2) GHG emissions</p>	<p>Refer to <a href="#">“Reporting &amp; Data - Performance data table”</a> in our United Nations Global Compact: Communication on Progress 2021.</p>
<p><b>305-3:</b> Other indirect (Scope 3) GHG emissions</p>	<p>Refer to <a href="#">“Reporting &amp; Data - Performance data table”</a> in our United Nations Global Compact: Communication on Progress 2021.</p>

Disclosure	Response
<b>Social Standards</b>	
<b>GRI 401: Employment</b> (Accenture ESG Priorities: Employee Well-being & Engagement; Talent Attraction, Retention & Development)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Our people”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	<p>Refer to <a href="#">“Corporate Governance – ESG Strategy and Oversight”</a> in our 2021 Proxy Statement for information on oversight of ESG strategy and risk by the Board and its committees.</p> <p>Refer to our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our global sustainability services lead and chief responsibility officer.</p> <p>Refer to <a href="#">“People”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K and <a href="#">“Our Company – Our people”</a> in our United Nations Global Compact: Communication on Progress 2021.</p> <p>Refer to our <a href="#">Code of Business Ethics</a> on our website.</p>
<b>103-3:</b> Evaluation of the management approach	<p>Refer to <a href="#">“People”</a> in Item 1 – Business and <a href="#">“Overview”</a> in Item 7 – Management’s Discussion and Analysis of Financial Condition and Results of Operations of our 2021 Annual Report on Form 10-K for information on attrition, promotions and well-being programs in fiscal 2021 as well as the results of our most recent Conduct Counts survey.</p> <p>Refer to <a href="#">“Our Company – Our people”</a> and <a href="#">“Reporting &amp; Data - Performance data table”</a> in our United Nations Global Compact: Communication on Progress 2021 for more information, including new hires and training.</p>
<b>401-1:</b> New employee hires and employee turnover	<p>Refer to <a href="#">“People”</a> in Item 1 – Business and <a href="#">“Overview”</a> in Item 7 – Management’s Discussion and Analysis of Financial Condition and Results of Operations of our 2021 Annual Report on Form 10-K for information on attrition.</p> <p>For our workforce and rate of new hires by gender, refer to the <a href="#">“Reporting &amp; Data - Performance data table”</a> in our United Nations Global Compact: Communication on Progress 2021.</p>

Disclosure	Response
<b>GRI 402: Labor/Management Relations</b> (Accenture ESG Priorities: Human Rights; Talent Attraction, Retention & Development; Working Conditions)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Ethics &amp; governance”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	Refer to <a href="#">“Our Company – Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 and our <a href="#">Code of Business Ethics</a> .
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Our Company – Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for information including external performance rankings.
<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> (Accenture ESG Priority: Human Rights; Working Conditions)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Our people”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	<p>Refer to <a href="#">“Corporate Governance – ESG Strategy and Oversight”</a> in our 2021 Proxy Statement for information on oversight of ESG strategy and risk by the Board and its committees.</p> <p>Refer to our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our global sustainability services lead and chief responsibility officer.</p> <p>Refer to <a href="#">“People”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K and <a href="#">“Our Company – Our people”</a> in our United Nations Global Compact: Communication on Progress 2021.</p>
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“People”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K and <a href="#">“Our Company – Our people”</a> in our United Nations Global Compact: Communication on Progress 2021.

Disclosure	Response
<b>403-1:</b> Occupational health and safety management system	Refer to <a href="#">“People”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K and <a href="#">“Our Company – Our people”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>403-6:</b> Promotion of worker health	Refer to <a href="#">“People”</a> in Item 1 – Business of our 2021 Annual Report on Form 10-K and <a href="#">“Our Company – Our people”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>403-8:</b> Workers representation in formal joint management–worker health and safety committees	Refer to <a href="#">“Our Company – Our people”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>GRI 404: Training and Education</b> (Accenture ESG Priority: Talent Attraction, Retention & Development)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Our people”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	<p>Refer to <a href="#">“Corporate Governance – ESG Strategy and Oversight”</a> in our 2021 Proxy Statement for information on oversight of ESG strategy and risk by the Board and its committees.</p> <p>Refer to our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our global sustainability services lead and chief responsibility officer.</p> <p>Refer to <a href="#">“People”</a> in Item 1 – Business in our 2021 Annual Report on Form 10-K and <a href="#">“Our Company – Our people”</a> in our United Nations Global Compact: Communication on Progress 2021.</p>
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“People”</a> in Item 1 – Business in our 2021 Annual Report on Form 10-K as well as <a href="#">“Our Company – Our people”</a> and <a href="#">“Reporting &amp; Data – Performance data table”</a> in our United Nations Global Compact: Communication on Progress 2021 for information on our investment in continuous learning and development opportunities.
<b>404-1:</b> Average hours of training per year per employee	Refer to <a href="#">“People”</a> in Item 1 – Business in our 2021 Annual Report on Form 10-K.

Disclosure	Response
<b>GRI 405: Diversity and Equal Opportunity</b> (Accenture ESG Priority: Human Rights; Inclusion, Diversity & Equal Opportunity)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Our people”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	<p>Refer to <a href="#">“Corporate Governance – ESG Strategy and Oversight”</a> in our 2021 Proxy Statement for information on oversight of ESG strategy and risk by the Board and its committees.</p> <p>Refer to our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our global sustainability services lead and chief responsibility officer.</p> <p>Refer to <a href="#">“People”</a> in Item 1 – Business in our 2021 Annual Report on Form 10-K and <a href="#">“Corporate Governance – Corporate Governance Practices”</a> in our 2021 Proxy Statement. Refer to <a href="#">“Our Company – Our people”</a> and <a href="#">“Our Company – Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021.</p> <p>Refer to our <a href="#">Code of Business Ethics</a> on our website.</p>
<b>103-3:</b> Evaluation of the management approach	<p>Refer to <a href="#">“Corporate Governance – Director Independence”</a> and <a href="#">“Proposal 1: Appointment of Directors”</a> in our 2021 Proxy Statement.</p> <p>Refer to <a href="#">“People”</a> in Item 1 - Business of our 2021 Annual Report on Form 10-K and <a href="#">“Overview – Our goals &amp; progress”</a> in our United Nations Global Compact: Communication on Progress 2021 for our gender, race &amp; ethnicity goals and progress.</p>
<b>405-1:</b> Diversity of governance bodies and employees	<p>Refer to <a href="#">“Corporate Governance – Director Independence”</a> and <a href="#">“Proposal 1: Appointment of Directors”</a> in our 2021 Proxy Statement.</p> <p>Refer to <a href="#">“People”</a> in Item 1 - Business of our 2021 Annual Report on Form 10-K and <a href="#">“Overview – Our goals &amp; progress”</a> in our United Nations Global Compact: Communication on Progress 2021 for our gender, race &amp; ethnicity goals and progress.</p>

Disclosure	Response
<b>405-2:</b> Ratio of basic salary and remuneration of women to men	Refer to <a href="#">“Environmental and Social”</a> in our 2021 Proxy Statement for the results of our most recent pay equity review.
<b>GRI 406: Non-discrimination</b> (Accenture ESG Priority: Human Rights; Working Conditions)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Ethics &amp; governance”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	<p>Refer to <a href="#">“Corporate Governance – ESG Strategy and Oversight”</a> in our 2021 Proxy Statement for information on oversight of ESG strategy and risk by the Board and its committees.</p> <p>Refer to our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our global sustainability services lead and chief responsibility officer.</p> <p>Refer to <a href="#">“People”</a> in Item 1 – Business in our 2021 Annual Report on Form 10-K as well as <a href="#">“Our Company – Our people”</a> and <a href="#">“Our Company – Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021.</p> <p>Refer to our <a href="#">Code of Business Ethics</a> and <a href="#">Global Meritocracy Statement</a> on our website.</p>
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Our Company – Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for information including external performance rankings.
<b>406-1:</b> Incidents of discrimination and corrective actions taken	Refer to <a href="#">Note 15 – Commitments and Contingencies</a> of our 2021 Annual Report on Form 10-K for material litigation and regulatory matters.
<b>GRI 407: Freedom of Association and Collective Bargaining</b> (Accenture ESG Priority: Human Rights; Responsible Buying (incl. Supplier Diversity); Working Conditions)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Supply chain”</a> , <a href="#">“Our Company – Ethics &amp; governance”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.

Disclosure	Response
<b>103-2:</b> The management approach and its components	Refer to <a href="#">“Our Company – Supply chain”</a> and <a href="#">“Our Company – Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021.  Refer to our <a href="#">Code of Business Ethics</a> and <a href="#">Supplier Standards of Conduct</a> on our website.
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for information including external performance rankings.
<b>407-1:</b> Operations and suppliers in which freedom of association and collective bargaining may be at risk	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for information on our commitment to and policies for human rights in our operations and with our supply chains, including how we assess our risks.
<b>GRI 408: Child Labor</b> (Accenture ESG Priority: Human Rights; Responsible Buying (incl. Supplier Diversity); Working Conditions)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Supply chain”</a> , <a href="#">“Our Company - Ethics &amp; governance”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	Refer to <a href="#">“Our Company – Supply chain”</a> and <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021.  Refer to our <a href="#">Code of Business Ethics</a> , <a href="#">Supplier Standards of Conduct</a> and <a href="#">Modern Slavery Act Transparency Statement</a> on our website.
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for information including external performance rankings.
<b>408-1:</b> Operations and suppliers at significant risk for incidents of child labor	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for information on our commitment to and policies for human rights in our operations and with our supply chains, including how we assess our risks.

Disclosure	Response
<b>GRI 409: Forced or Compulsory Labor</b> (Accenture ESG Priority: Human Rights; Responsible Buying (incl. Supplier Diversity); Working Conditions)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Supply chain”</a> , <a href="#">“Our Company - Ethics &amp; governance”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	Refer to <a href="#">“Our Company – Supply chain”</a> and <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress.  Refer to our <a href="#">Code of Business Ethics</a> , <a href="#">Supplier Standards of Conduct</a> and <a href="#">Modern Slavery Act Transparency Statement</a> on our website.
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for information including external performance rankings.
<b>409-1:</b> Operations and suppliers at significant risk for incidents of forced or compulsory labor	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for information on our commitment to and policies for human rights in our operations and with our supply chains, including how we assess our risks.
<b>GRI 412: Human Rights Assessment</b> (Accenture ESG Priority: Human Rights)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021.  Refer to our <a href="#">Code of Business Ethics</a> and <a href="#">Modern Slavery Act Transparency Statement</a> .
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for information including external performance rankings.

Disclosure	Response
<b>412-2:</b> Employee training on human rights policies or procedures	100% of our global management committee and 99% of our people and our managing directors completed our required Ethics and Compliance training in fiscal 2021. There was no meaningful difference between Markets in these completion rates. Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021 for more information on training.
<b>GRI 414: Supplier Social Assessment</b> (Accenture ESG Priority: Responsible Buying (incl. Supplier Diversity))	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Supply chain”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	Refer to <a href="#">“Corporate Governance – ESG Strategy and Oversight”</a> in our 2021 Proxy Statement for information on oversight of ESG strategy and risk by the Board and its committees.  Refer to our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our global sustainability services lead and chief responsibility officer.  Refer to <a href="#">“Our Company – Supply chain”</a> and <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021.  Refer to our <a href="#">Supplier Standards of Conduct</a> and <a href="#">Modern Slavery Act Transparency Statement</a> on our website.
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Our Company – Supply chain”</a> and <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>414-1:</b> New suppliers that were screened using social criteria	Refer to <a href="#">“Our Company – Supply chain”</a> and <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>GRI 418: Customer Privacy</b> (Accenture ESG Priorities: Data Privacy & Cybersecurity; Responsible Technology & Innovation)	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.

Disclosure	Response
<b>103-2:</b> The management approach and its components	<p>Refer to <a href="#">“Corporate Governance – Risk Oversight”</a> in our 2021 Proxy Statement for information on the Board’s role in overseeing our enterprise risk management program, including cybersecurity and data privacy related risks.</p> <p>Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> as well as our <a href="#">Privacy Statement</a> and <a href="#">Binding Corporate Rules</a> for information on policies and practices related to user privacy.</p>
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>418-1:</b> Substantiated complaints regarding breaches of customer privacy and losses of customer data	Refer to <a href="#">Note 15 – Commitments and Contingencies</a> of our 2021 Annual Report on Form 10-K for material litigation and regulatory matters.
<b>GRI 419: Socioeconomic Compliance</b> (Accenture ESG Priority: ESG Governance; Responsible Buying (incl. Supplier Diversity))	
<b>103-1:</b> Explanation of the material topic and its Boundary	Refer to <a href="#">“Our Company – Supply chain”</a> , <a href="#">“Our Company - Ethics &amp; governance”</a> and <a href="#">“Reporting &amp; Data - ESG priorities”</a> in our United Nations Global Compact: Communication on Progress 2021.
<b>103-2:</b> The management approach and its components	<p>Refer to <a href="#">“Corporate Governance – ESG Strategy and Oversight”</a> in our 2021 Proxy Statement for information on oversight of ESG strategy and risk by the Board and its committees.</p> <p>Refer to our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our global sustainability services lead and chief responsibility officer.</p> <p>Refer to <a href="#">“Our Company – Supply chain”</a> and <a href="#">“Our Company - Ethics &amp; governance”</a> in our United Nations Global Compact: Communication on Progress 2021.</p> <p>Refer to our <a href="#">Code of Business Ethics</a> on our website.</p>
<b>103-3:</b> Evaluation of the management approach	Refer to <a href="#">“Our Company - Ethics &amp; governance”</a> and <a href="#">“Reporting &amp; Data”</a> in our United Nations Global Compact: Communication on Progress 2021 for information including external performance rankings.
<b>419-1:</b> Non-compliance with laws and regulations in the social and economic area	Refer to <a href="#">Note 15 – Commitments and Contingencies</a> of our 2021 Annual Report on Form 10-K for material litigation and regulatory matters.