



accenture

Sustainability Accounting Standards Board Index



2021

Sustainability Accounting Standards Board (SASB) Index

This index reflects our alignment with the “Software & IT Services” industry standard from the SASB framework. 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. We provide disclosures against those metrics most relevant to our business.

In this index, we either reference existing disclosures or respond directly. We currently do not report all metrics, and in some instances, only partial information is available. We will continue to evaluate developments and evolve our disclosures.

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

Code	Metric	Response
Environmental Footprint of Hardware Infrastructure		
TC-SI-130a.1	<ol style="list-style-type: none"> 1. Total energy consumed 2. Percentage grid electricity 3. Percentage renewable 	<p>Refer to “Reporting & Data - Performance data table” in our United Nations Global Compact: Communication on Progress 2021 for our energy consumption, including the percentage from renewable sources.</p> <p>We procure most of our energy from the grid.</p>
TC-SI-130a.2	<ol style="list-style-type: none"> 1. Total water withdrawn 2. Total water consumed <p>Percentage of each in regions with High or Extremely High Baseline Water Stress</p>	<p>Refer to “Reporting & Data - Performance data table” in our United Nations Global Compact: Communication on Progress 2021 for our water consumption (which is not significantly different from water withdrawn).</p> <p>Refer to “Our Company – Environmental sustainability” in our United Nations Global Compact: Communication on Progress 2021 for our water consumption in water-stressed regions and our commitment to plan for water risk in these regions.</p>

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.

Code	Metric	Response
TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	Refer to “Our Company – Environmental sustainability” in our United Nations Global Compact: Communication on Progress 2021 for information on Green IT at Accenture, including our cloud-first approach.

Data Privacy & Freedom of Expression

TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	Refer to our Privacy Statement , Binding Corporate Rules , and “Our Company - Ethics & governance” in our United Nations Global Compact: Communication on Progress 2021.
TC-SI-220a.2	Number of users whose information is used for secondary purposes	Accenture does not process personal data for secondary purposes, except in very limited circumstances permitted by law and in compliance with applicable data privacy requirements. In particular, and as published within our Binding Corporate Rules , Accenture is committed to providing information to individuals where their personal data is going to be used for a new purpose prior to the commencement of such processing.
TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	Refer to Note 15 – Commitments and Contingencies of our 2021 Annual Report on Form 10-K for material litigation and regulatory matters.
TC-SI-220a.4	<ol style="list-style-type: none"> 1. Number of law enforcement requests for user information 2. Number of users whose information was requested 3. Percentage resulting in disclosure 	Accenture, like all companies, is required by law to provide user information to governmental agencies by complying with valid judicial requests, subpoenas or other legal requirements. Every request Accenture receives is carefully reviewed to ensure the governmental agency is entitled to the data they seek. Refer to our Privacy Statement and Binding Corporate Rules for additional information.
TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	We are not aware of targeted measures that apply to services provided by Accenture as a data processor.

Data Security

TC-SI-230a.1	<ol style="list-style-type: none"> 1. Number of data breaches 2. Percentage involving personally identifiable information 3. Number of users affected 	Refer to Note 15 – Commitments and Contingencies of our 2021 Annual Report on Form 10-K for material litigation and regulatory matters.
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Code	Metric	Response
TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Refer to “Our Company - Ethics & governance” in our United Nations Global Compact: Communication on Progress 2021 for our approach to information security and data protection, including global certifications for Information Security and Data Privacy. Refer to “Corporate Governance - Risk Oversight” in our 2021 Proxy Statement for Board oversight of cybersecurity and data privacy risks.

Recruiting & Managing a Global, Diverse & Skilled Workforce

TC-SI-330a.1	Percentage of employees that are: 1. Foreign nationals 2. Located offshore	Refer to “People” in Item 1 - Business of our 2021 Annual Report on Form 10-K for context on our operations and our people.
TC-SI-330a.2	Employee engagement as a percentage	Refer to “People” in Item 1 - Business of our 2021 Annual Report on Form 10-K for a description of how we engage with our people and the results of our most recent Conduct Counts Survey.
TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for: 1. Management 2. Technical staff 3. All other employees	Refer to “People” in Item 1 - Business of our 2021 Annual Report on Form 10-K and “Overview – Our goals & progress” in our United Nations Global Compact: Communication on Progress 2021 for our gender, race & ethnicity goals and progress.

Intellectual Property Protection & Competitive Behavior

TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Refer to Note 15 – Commitments and Contingencies of our 2021 Annual Report on Form 10-K for material litigation and regulatory matters.
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Managing Systemic Risks from Technology Disruptions

TC-SI-550a.1	1. Number of performance issues 2. Number of service disruptions 3. Total customer downtime	Performance issues or client service disruptions material to our operations or financial results, if any, are disclosed in our 2021 Annual Report on Form 10-K. Refer to “Business Risks” in Item 1A – Risk Factors of our 2021 Annual Report on Form 10-K.
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Code	Metric	Response
TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	<p>Refer to “Digital responsibility” in the “Our Company – Ethics & governance” section of our United Nations Global Compact: Communication on Progress 2021 and our Business Continuity Case Study for information on our approach to managing disruptions.</p> <p>Refer to “Business Risks” and “Operational Risks” in Item 1A – Risk Factors of our 2021 Annual Report on Form 10-K for additional information on business continuity risks.</p>

Activity Metrics

TC-SI-000.A	<ol style="list-style-type: none"> 1. Number of licenses or subscriptions 2. Percentage cloud-based 	<p>This data is not tracked centrally based on the nature of Accenture’s business and client service arrangements. Refer to “Our Company – Environmental sustainability” in our United Nations Global Compact: Communication on Progress 2021 for information on Green IT at Accenture, including our cloud-first approach.</p>
TC-SI-000.B	<ol style="list-style-type: none"> 1. Data processing capacity 2. Percentage outsourced 	<p>This data is not tracked centrally based on the nature of Accenture’s business and client service arrangements. Due to our cloud-first approach, we are able to take advantage of just-in-time computing and optimize our direct compute needs.</p>
TC-SI-000.C	<ol style="list-style-type: none"> 1. Amount of data storage 2. Percentage outsourced 	<p>This data is not tracked centrally based on the nature of Accenture’s arrangements with vendors and clients. Due to our cloud-first approach, we are able to take advantage of just-in-time computing and optimize our direct compute needs.</p>