



accenture

# Task Force on Climate-related Financial Disclosures Index

2021



# Task Force on Climate-related Financial Disclosures (TCFD) Index

This index reflects our alignment with the recommendations of the Task Force on Climate-related Financial Disclosures. We support TCFD’s goal to improve and increase reporting of climate-related financial information. 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.

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

Recommended Disclosure	Response
<b>Governance</b>	
a) Describe the board’s oversight of climate-related risks and opportunities	<p>Refer to <a href="#">“Corporate Governance – ESG Strategy and Oversight”</a> in our 2021 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees, including the Nominating, Governance &amp; Sustainability Committee.</p> <p>Refer to <a href="#">“Corporate Governance – Risk Oversight”</a> in our 2021 Proxy Statement for information on Accenture’s enterprise risk management program (ERM), which includes consideration of ESG risks. Refer to <a href="#">“Corporate Governance – Strategic Oversight”</a> in our 2021 Proxy Statement for more on Board oversight of Accenture’s strategy, operations and management.</p> <p>Refer to <a href="#">“Proposal 1: Appointment of Directors – Director Orientation and Continuing Education”</a> in our 2021 Proxy Statement for information on continuing education for Directors, including ESG topics.</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.

Recommended Disclosure	Response
<p>b) Describe management's role in assessing and managing climate-related risks and opportunities</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="#">Corporate Governance – Risk Oversight</a>" in our 2021 Proxy Statement for information on our enterprise risk management (ERM) program and the GMC's role in managing our highest-priority risks.</p> <p>Refer to our <a href="#">ISO® 14001 certification</a> on our environment management system, which demonstrates our commitment to running our business responsibly and sustainably and to integrating environmental practices into our operations.</p>

## Strategy

<p>a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term</p> <p>b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning</p> <p>c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2 degree C or lower scenario</p>	<p>Refer to Item <a href="#">1A – Risk Factors</a> in our 2021 Annual Report on Form 10-K for our material business, financial, operational, and legal and regulatory risks.</p> <p>Refer to <a href="#">Environmental Sustainability</a> in Item 1 – Business in our 2021 Annual Report on Form 10-K, as well as "<a href="#">Our Company – Environmental sustainability</a>" in our United Nations Global Compact: Communication on Progress 2021 for information on our goals and actions related to our environmental footprint and supply chain, including our path to net zero.</p> <p>Refer to "<a href="#">Overview</a>" and "<a href="#">Our Strategy</a>" in Item 1 – Business of our 2021 Annual Report on Form 10-K for our growth strategy and information on our investments. Refer to our <a href="#">Letter to Shareholders</a> in our 2021 Annual Report and our <a href="#">website</a> for information on how we created Accenture Cloud First to connect all of our capabilities when we saw that the pandemic would accelerate our clients' move to the cloud, including our three-year, \$3 billion investment announced in September 2020.</p> <p>Refer to "<a href="#">Digital responsibility</a>" in "Our Company - Ethics &amp; governance" in our United Nations Global Compact: Communication on Progress 2021 and <a href="#">Business Continuity Case Study</a> for information on our business resilience strategy.</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 "<a href="#">Our Clients &amp; Partners</a>" in our United Nations Global Compact: Communication on Progress 2021 for our suite of services to help our clients become more sustainable and competitive, including through green cloud migrations enabled by Accenture's proprietary myNav Green Cloud Advisor.</p> <p>Refer to disclosures under "Governance" and "Risk Management" within this document for additional information on our governance structure and processes to guide our ESG strategy and help identify, assess and manage risks.</p>
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Recommended Disclosure	Response
<b>Risk Management</b>	
<p>a) Describe the organization's processes for identifying and assessing climate-related risks</p> <p>b) Describe the organization's processes for managing climate-related risks</p> <p>c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management</p>	<p>Refer to <a href="#">"Corporate Governance – Risk Oversight"</a> in our 2021 Proxy Statement for information on our ERM program, which includes:</p> <ul style="list-style-type: none"> <li>• identifying Accenture's material operational, strategic, and financial risks;</li> <li>• developing plans to monitor, manage and mitigate these risks; and</li> <li>• evaluating and prioritizing these risks by taking into account many factors, including the potential impact of risk events should they occur, the likelihood of occurrence and the effectiveness of existing risk mitigation strategies.</li> </ul> <p>Refer to <a href="#">Item 1A – Risk Factors</a> of our 2021 Annual Report on Form 10-K for our material business, financial, operational, and legal and regulatory risks. Refer to disclosures under "Governance" within this document for information on Board oversight and GMC management of our risks and strategy related to our business, clients, and ecosystem partners as well as our <a href="#">ISO® 14001 certification</a>.</p> <p>Refer to <a href="#">"Environmental Sustainability"</a> in Item 1 – Business in 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, other goals addressing our Company's environmental footprint, our commitment to plan for water risk, and engagement with our people to make climate-smart decisions.</p> <p>Refer to <a href="#">"Our Company – Digital responsibility"</a> in our United Nations Global Compact: Communication on Progress 2021 and <a href="#">Business Continuity Case Study</a> for information on our business resilience strategy.</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>
<b>Metrics and Targets</b>	
<p>a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.</p>	<p>Our metrics aligned with the TCFD's Cross-Industry Climate-Related Metric Categories are addressed below. Refer to "Metrics and Targets (c)" for other relevant climate-related metrics, including those related to our environmental commitments and goals.</p>
<p><b>Greenhouse Gas (GHG) Emissions</b></p> <p>Absolute Scope 1, Scope 2, and Scope 3; emissions intensity</p>	<p>Refer to "Metrics and Targets (b)".</p>

Recommended Disclosure	Response
<p><b>Climate-related Opportunities</b></p> <p>Proportion of revenue, assets, or other business activities aligned with climate-related opportunities</p>	<p>Refer to our <a href="#">2021 Annual Report</a> for our fiscal 2021 cloud revenue and our investments.</p> <p>Refer to “<a href="#">Our Clients &amp; Partners</a>” in our United Nations Global Compact: Communication on Progress 2021 for information on and examples of our Sustainability Services, including our cloud capabilities.</p>
<p><b>Remuneration</b></p> <p>Proportion of executive management remuneration linked to climate considerations</p>	<p>Refer to “<a href="#">Executive Compensation – Compensation Practices</a>” in our 2021 Proxy Statement for design and description of the Company’s compensation programs.</p> <p>Refer to “<a href="#">Executive Compensation – Process for Determining Executive Compensation</a>” in our 2021 Proxy Statement for information on how executive performance-based compensation is determined, including the shared success scorecard aligned to our fundamental and strategic priorities, which includes 360° value implementation.</p> <p>Leaders were also evaluated under additional individual performance objectives where they could make a personal impact. For certain leaders with responsibility for managing climate-related issues, progress against these issues represents one of the factors considered in their performance evaluations. These leaders include our:</p> <ul style="list-style-type: none"> <li>• Chief Operating Officer, who is accountable for operationalizing our science-based GHG emissions reduction target and net-zero goal.</li> <li>• Chief Procurement Officer, who is accountable for three priorities that contribute to addressing our supply chain emissions and environmental performance – environmental criteria included in purchases, supply chain engagement, and procurement of renewable electricity.</li> <li>• Global Sustainable Services Lead and Chief Responsibility Officer, who is responsible for setting our environment strategy (which envelops our science-based GHG emissions reduction target and net-zero goal) and whose work spans ESG issues as they relate to our business, clients, people, partners, and communities.</li> </ul>
<p>b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks</p>	<p>Refer to “<a href="#">Reporting &amp; Data - Performance data table</a>” in our United Nations Global Compact: Communication on Progress 2021 for our Scope 1, 2 and 3 carbon emissions calculated in line with the GHG Protocol methodology, including details by source and carbon intensity by employee. 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.</p>
<p>c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets</p>	<p>Refer to “<a href="#">Reporting &amp; Data - Performance data table</a>” and “<a href="#">Our Company – Environmental sustainability</a>” in our United Nations Global Compact: Communication on Progress 2021 for our environmental commitments and goals, including our path to net-zero, move to zero waste and plan for water risk, as well as progress against our goals and other climate-related metrics.</p>