

Welcome to the

Code of Business Ethics

Your guide to responsible
behavior, every day

accenture

Contents

Introduction

About the Code	4
Making Good Decisions	7
How to Raise Concerns	8

Our Code

Six Fundamental Behaviors

Our Code of Business Ethics is organized under 6 fundamental behaviors that apply to every one of us, every day:

Make Your Conduct Count	10
Comply with Laws	19
Deliver for Our Clients	34
Protect People, Information and Our Business	36
Run Our Business Responsibly	44
Be a Good Corporate Citizen	50

Putting Integrity Into Action

Welcome to the Accenture Code of Business Ethics

At Accenture, we care deeply about doing the right thing. We share a commitment to operating with the highest ethical standards and making a positive difference in everything we do. It's part of our culture. It's who we are.

Our Code of Business Ethics is more than just a policy—it defines what we believe, how we live and how we lead. It helps each one of us make ethical behavior a natural part of what we do every day.

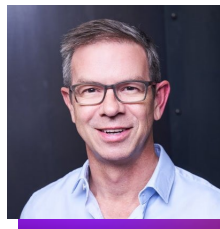
It's also essential to our business. Our shared values and business ethics are how we earn the trust of our clients, our partners, our communities and each other every day. Only with that trust, can we act as true partners to deliver the value Accenture is known for.

Together, we make our company the special place it is—because we *are* the culture. Each day, we make Accenture greater than ever.



Julie Sweet

Chair & Chief Executive Officer
Accenture



Patrick Rowe

Chief Compliance Officer & Deputy General Counsel
Accenture

Our Code of Business Ethics and Core Values

Our Code of Business Ethics builds on our core values by providing greater detail about expected behaviors and drives our culture of compliance, ethical conduct and accountability.

It starts with a simple proposition—we always act with integrity and we always act in compliance with the law. Besides being the right thing to do and protecting Accenture, acting with integrity and in compliance with laws improves our performance and reflects on our character as a business—to our clients, our business partners and the public at large—and enables us to attract and retain top talent.

Our 6 enduring core values—Client Value Creation, One Global Network, Respect for the Individual, Best People, Integrity and Stewardship—shape the culture and define the character of Accenture. They serve as a foundation in how we act and make decisions.

Client Value Creation

Enabling clients to become high-performance businesses and creating long-term relationships by being responsive and relevant and by consistently delivering value.

One Global Network

Leveraging the power of global insight, relationships, collaboration and learning to deliver exceptional service to clients wherever they do business.

Respect for the Individual

Valuing diversity and unique contributions, fostering a trusting, open and inclusive environment and treating each person in a manner that reflects Accenture's values.

Best People

Attracting, developing and retaining the best talent for our business, challenging our people, demonstrating a "can-do" attitude and fostering a collaborative and mutually supportive environment.

Integrity

Being ethically unyielding and honest and inspiring trust by saying what we mean, matching our behaviors to our words and taking responsibility for our actions.

Stewardship

Fulfilling our obligation of building a better, stronger and more durable company for future generations, protecting the Accenture brand, meeting our commitments to stakeholders, acting with an owner mentality, developing our people and helping improve communities and the global environment.

Who Must Comply

Our Code of Business Ethics applies to all Accenture people—directors, officers and employees in every country—and every Accenture entity. In addition, third parties, such as consultants, agents and suppliers, are required to comply with the Code of Business Ethics when acting on Accenture’s behalf.

Definition

What do we mean by Accenture entity?

“Accenture entity” means any entity that is consolidated in Accenture’s financial statements or otherwise controlled by Accenture. Accenture’s General Counsel must approve any Accenture entity’s use of a code of conduct in lieu of this Code of Business Ethics. With respect to entities in which Accenture has an interest but does not have control, we encourage them to adopt and follow the Code of Business Ethics as appropriate.

Your Responsibilities

Act ethically and comply with the law, the Code of Business Ethics and Accenture policies

We each have a personal responsibility to act ethically and comply with the law, the Code of Business Ethics and Accenture policies and procedures at all times. Violations break trust with Accenture and our clients and may result in individual disciplinary action, up to and including termination of employment, and perhaps legal liability. In some cases, Accenture may have a legal or other obligation to report the results of an investigation to the appropriate law enforcement authorities, or may otherwise choose to do so.

Accenture’s core values and ethics are global and consistent. We recognize that some business cultures have practices that may violate our core values and ethics, such that upholding them may be uncomfortable, even challenging. Doing the right thing often requires courage. Saying no to these practices does not mean we disrespect those cultures.

| **Understand and follow client codes of conduct where applicable**

It's also our responsibility to understand a client's code of conduct in addition to following our own Code of Business Ethics. There may be restrictions on, for example, gifts, entertainment and physical security that are more limiting than our own, and if so, we follow them in connection with the client engagement.

When compliance is not possible, we discuss with the client. A client's code of conduct may appear to contradict our Code of Business Ethics—for example, it may include requirements we cannot follow (because of practical limitations on how we do business) or provisions that do not apply to us. When faced with such situations, we will discuss with the client as appropriate and seek to comply with the spirit or key principles of its code, while always following our Code of Business Ethics. We also expect you to escalate: discuss with your leadership, Human Resources or Legal to resolve the issue. For example, we may need to include limitations or clarifications in our client agreements to comply with the obligations under the client's code of conduct.

| **Cooperate with investigations**

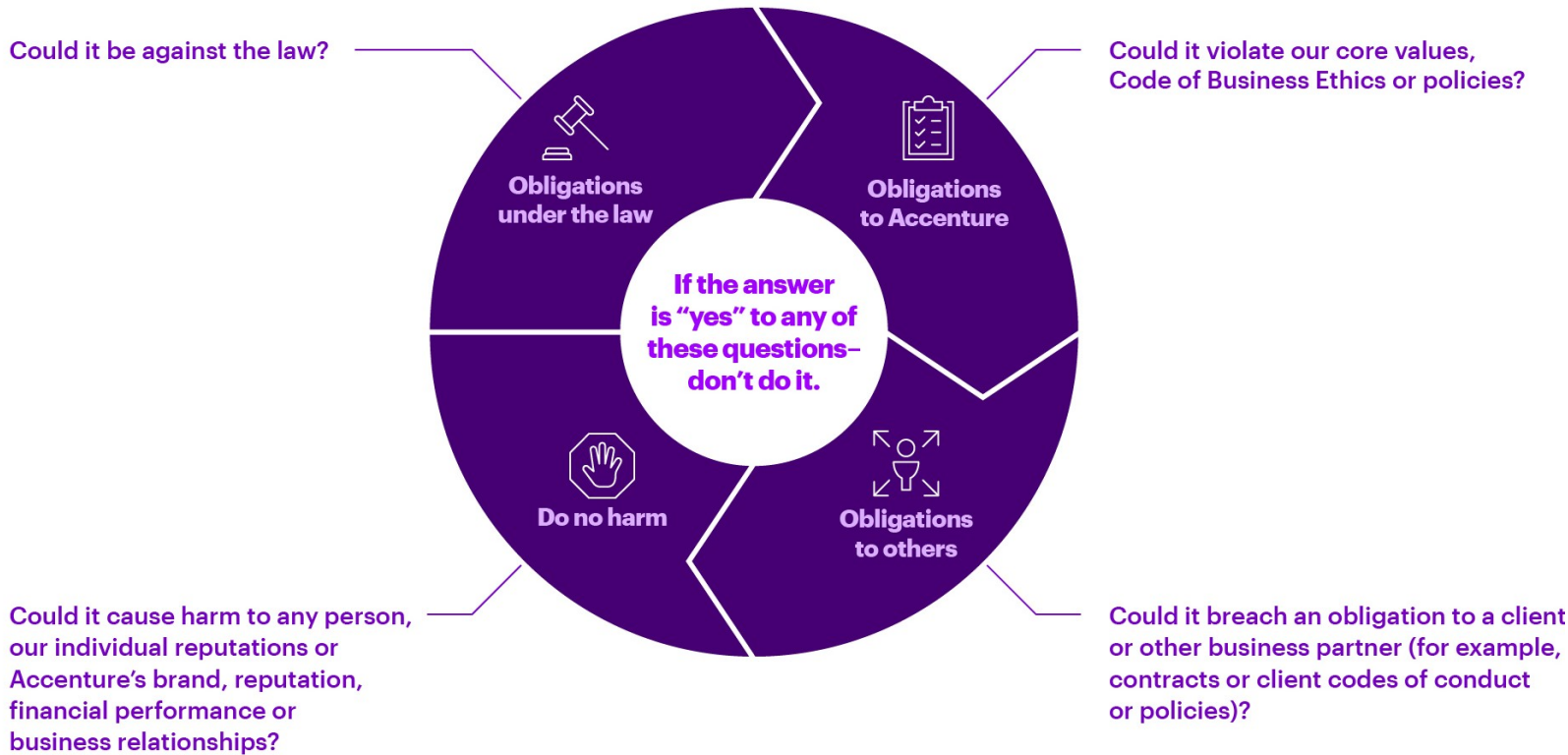
We cooperate fully with all investigations. When reporting an ethical concern, cooperation may be necessary so that we may adequately address the concern. While we will always respect the right to report using the Accenture Business Ethics Helpline anonymously (where permitted), Accenture may require or request additional information in some cases to properly investigate the matter.

| **Ask questions**

If you have any questions about your responsibilities or any of the information in the Code of Business Ethics, please ask your management or other trusted advisors, any Accenture Leader, Human Resources or Legal. You can also submit any questions directly to the Ethics group at compliance.program@accenture.com

Making Good Decisions

Not every issue that comes up has a clear path to resolution. In difficult situations use judgment and involve others to help make good decisions.



If unsure, ask your management or other trusted advisors, any Accenture Leader, Human Resources or Legal. If uncomfortable asking a question or raising a concern via these channels, use the Accenture Business Ethics Helpline.

How to Raise Concerns

Speak up if you experience or witness disrespectful, inappropriate, fraudulent, unethical or illegal behavior, including concerns about sexual harassment, harassment or discrimination based on personal characteristics (such as race, color, ancestry, national/regional or ethnic origin, religion, sex, gender identity, sexual orientation, pregnancy, age or disability), retaliation or workplace violence or threats.

There are many ways to raise a concern, and the most effective way may depend on the nature of the concern. You can always raise a concern with your management or other trusted advisors, any Accenture Leader, Human Resources or Legal. You can always escalate your concern without fear of retaliation if you do not receive an acceptable response from your first point of contact.

You may also visit the Accenture Business Ethics Helpline at <https://businessethicsline.com/accenture>, where you may report your concern via the web or obtain a country-specific phone number to speak with an agent 24 hours a day, seven days a week. In most cases, you may remain anonymous when using the Accenture Business Ethics Helpline; however, in certain countries this may not be the case due to local legal restrictions.

You can find more detail on how to raise concerns in Policy 1000 - Speaking Up and Zero Tolerance for Retaliation.

Six Fundamental Behaviors

Our Code of Business Ethics is organized under 6 fundamental behaviors that apply to every one of us, every day.

01 **Make Your Conduct Count**

Respect, inclusiveness and shared ethical values are at the heart of Accenture's culture and grounded in our core values. Making your conduct count is about fostering these values and describes behaviors that we expect from—and for—our people so that they can be at their best each day. There are five ways to make sure your conduct counts.

Speaking Up and Zero Tolerance for Retaliation

| We speak up about concerns knowing Accenture never tolerates retaliation.

Speak up about disrespectful, inappropriate, fraudulent, unethical or illegal behavior

If you have a good faith concern about disrespectful, inappropriate, fraudulent, unethical or illegal behavior of any kind, Accenture wants you to speak up. You can always escalate your concern without fear of retaliation if you do not receive an acceptable response from your first point of contact. We take seriously all concerns raised, including allegations of retaliation.

While Accenture strongly encourages you to raise concerns about disrespectful behavior, you are not required to do so. However, you must promptly report harassment, discrimination, retaliation or workplace violence or threats, even if the behavior has stopped occurring. You must promptly report potential violations of law to Legal.

The way we handle a concern will depend on its nature and severity. We may have discussions with relevant work colleagues, Accenture Leaders or Human Resources, or conduct formal investigations. Regardless of how you raise a concern, we always seek to ensure it is handled by the most appropriate people within Accenture—confidentially and with sensitivity and urgency.

Take action

Take action or reach out for guidance when approached about a concern involving disrespectful, inappropriate, fraudulent, unethical or illegal behavior. No matter the career level, we take concerns seriously and take action with sensitivity, urgency and appropriate confidentiality or otherwise raise them via the appropriate channel.

How-to**How to Raise Concerns**

Raise a concern to any of the following:

- Your management or other trusted advisors
- Any Accenture Leader
- Human Resources
- Legal
- Accenture Business Ethics Helpline

We have zero tolerance for retaliation

Accenture has zero tolerance for retaliation against anyone who speaks up in good faith. Retaliation means any kind of unfair treatment, whether subtle or overt. There are serious consequences for retaliation, up to and including termination.

Expectation**We expect more from Accenture Leaders:**

We hold Accenture Leaders to the highest standard of modeling respectful behavior, taking action when they see misconduct and ensuring there is no retaliation against anyone who speaks up in good faith. It is not just an expectation—it is an obligation. In some cultures, respect for leadership can make it difficult for more junior people to disagree or provide critical feedback, so we expect Accenture Leaders to create an environment where people feel comfortable raising their concerns.

Respect for the Individual

| We treat each other with respect.

Treat each other with respect

Disrespectful behavior and harassment are any treatment of a person that creates an intimidating, hostile or offensive work environment, or any inappropriate behaviors that interfere with work performance. Disrespectful behavior and harassment can also be a form of discrimination, when someone is treated less favorably in the workplace based on personal characteristics ([see Meritocracy and Non-Discrimination](#)).

Disrespectful behavior or harassment of any kind are not tolerated by Accenture. What matters when evaluating disrespectful behavior or harassment is how the behavior is received by the impacted individual, not whether it was intentional. If it is reasonably perceived as disrespectful or harassing, it is prohibited by Accenture.

Disrespectful behavior and harassment can take many forms including but not limited to:

- Something someone says or does (or does not say or do), whether in person or remotely
- An email, letter or document
- A posting on the internet or intranet (for example, on Facebook or Twitter or on a blog)
- A message sent by instant messenger, Microsoft Teams or other applications such as WhatsApp
- A physical gesture

Examples of disrespectful behavior—that could also rise to the level of harassment (if there is a sustained pattern of conduct, a single incident of severe conduct or if based on personal characteristics such as race, color, ancestry, national/regional or ethnic origin, religion, sex, gender identity, sexual orientation, pregnancy, age or disability)—include, but are not limited to:

- Abusive, threatening, bullying or intimidating behavior
- Targeted vulgarity and rudeness
- Repeated, blatant disregard by an individual for another person's personal time
- Harassment based on personal characteristics
- Deliberate exclusion or continued isolation from work social activities (including by speaking in a language that others do not understand with the intent of such exclusion or isolation)

- Displays of offensive material or offensive jokes
- Unwanted physical contact
- Making fun of a person's accent or way of speaking
- Microaggressions or micro-inequities that negatively affect another's workplace experience; examples include, but are not limited to:
 - Insensitive jokes or demeaning comments
 - Frequently interrupting colleagues or taking credit for their work
 - Using a nickname that a colleague dislikes
 - Failing to acknowledge certain employees' contributions
 - Disrespectful or insensitive conduct or stereotyping based on personal characteristics where one feels singled out or belittled due to their identity
- Sexual harassment or other unwanted conduct which has the purpose or effect of violating someone's dignity

Sexual harassment involves unwanted conduct of a sexual nature and includes, but is not limited to, the examples above or:

- Sexually suggestive, lewd or indecent comments, jokes, pictures or other materials
- Repeated unwanted attention, such as requests for meeting up socially or phone calls, texts or messages to an individual without a work-related reason
- Unwanted physical contact of a sexual nature or displays of affection
- When a person in a position of power implies that employment decisions may be affected by acceptance or rejection of sexual advances

We expect all our people, regardless of seniority, position or contribution to Accenture, to treat each other, and others we interact with in work-related situations—whether in person or online—with dignity, respect and professional courtesy. This includes client and supplier personnel, advisors to our clients and hotel, restaurant and airline staff.

We ensure a workplace free of disrespectful behavior or harassment.

Harassment on the basis of personal characteristics is illegal in many jurisdictions. Disrespectful behavior is also potentially illegal or legally actionable in many jurisdictions. Accenture's ethical values go beyond what the law requires. We require a workplace that is free from any form of disrespectful behavior or harassment, whether it is covered by law or not.

Expectation

We do not harass any person based on these characteristics:

Race, color, ancestry, genetic information, national/regional or ethnic origin, citizenship status, religion, creed, sex, gender identity or expression, sexual orientation, pregnancy, maternity, marital or family status, age, physical or mental disability, veteran status or any other status protected by applicable local law.

We expect more from Accenture Leaders:

Our Leaders play an important role in setting the tone from the top and ensuring we maintain a respectful, ethical and inclusive work environment. Accenture encourages Leaders to set an example in work/life balance and all employees to be respectful of others' work/life balance needs.

Accenture Leaders also have a responsibility to always take action if they witness, or become aware of, inappropriate or disrespectful behavior, harassment or retaliation and to encourage their teams to do the same.

Behaving Professionally

| We are proud to be ambassadors of Accenture,
| and we act accordingly.

We conduct ourselves in accordance with the highest standards of professional behavior

Whether at work, traveling on business, communicating online or attending training or social events with colleagues or clients, we are always “ambassadors of Accenture.” Our behavior reflects both on ourselves and on Accenture. We conduct ourselves in accordance with the highest standards of professional behavior. Good professional conduct is especially important because our individual behaviors impact our colleagues, our clients, our communities and ultimately, the success of our company.

Expectation

We expect more from Accenture Leaders:

Our Leaders especially are expected to model positive professional behaviors, inspire and motivate others and drive a collective sense of purpose and collaboration in the work we do for our clients.

Meritocracy and Non-Discrimination

| We apply our principle of meritocracy when
| we make decisions about our people and we
| do not discriminate.

We apply our principle of meritocracy when we make decisions about our people

Meritocracy means that all employment decisions must be based only on merit, which includes an individual's job qualifications, demonstrated contributions to Accenture's work and its workplace, capabilities (that is, skills and abilities) and potential to grow and develop, within the context of meeting Accenture's business needs. This applies to any decision about recruitment with Accenture and/or any employee's selection, hiring, career advancement, promotion, performance evaluation, work assignments (including selection for certain client projects), compensation and benefits, ending employment or any other aspect of Accenture's employment policies and practices.

We value diversity and do not discriminate.

Accenture is a global company. We value diversity and strive to have a diverse and inclusive workforce and meet legal hiring mandates where required.

Many local laws around the world prohibit discrimination, which is when an applicant or employee is treated less favorably in the workplace based on personal characteristics. We require our people to comply with such laws against discrimination, but Accenture's ethical values go beyond legal requirements: Accenture prohibits discrimination in any form. We each have a responsibility to support and promote our principle of meritocracy and to maintain a fair, equitable and inclusive work environment.

Expectation**We do not discriminate against any person based on these characteristics:**

Race, color, ancestry, genetic information, national/regional or ethnic origin, citizenship status, religion, creed, sex, gender identity or expression, sexual orientation, pregnancy, maternity, marital or family status, age, physical or mental disability, veteran status or any other status protected by applicable local law.

Personal Conflicts of Interest

| We ensure our personal interests and relationships don't create conflicts for Accenture.

Identify personal conflicts of interest

Consistent with our core value of Stewardship, we owe a duty to Accenture to advance its business interests. A personal conflict of interest is a situation where your own personal interests (or those of a family member or close friend) can affect your ability to act in Accenture's best interests, or interfere with your personal objectivity and obligations to Accenture.

Definition

Acting in Accenture's best interests means:

- We do not compete with Accenture
- We do not use Accenture's property or information, or our position, for our own personal gain (or that of family members or close friends)
- We do not take opportunities for ourselves (or family members or close friends) that we discover through the use of Accenture's property, information or otherwise through our position at Accenture

Our business is built on trust-based relationships—conflicts of interest risk undermining that trust. A failure to avoid, or properly deal with, a personal conflict can have very serious consequences—both for Accenture and for you personally.

Example

Examples of the consequences of personal conflicts of interest:

- People could question your integrity and therefore your reputation, and whether they want to work with you, or do business with Accenture
- Accenture's reputation or client relationships could be damaged
- Accenture could lose future business opportunities
- It could lead to disciplinary action being taken against you (up to, and including, termination of employment)
- Accenture could face litigation resulting in liability for Accenture (or individuals), including criminal and financial penalties

A personal conflict can arise in many different situations. Each of us is best qualified to identify when there is a personal conflict. Therefore, it is important to use good judgment to identify actual, potential or perceived personal conflicts of interest.

Example**Examples of situations that may present a personal conflict of interest:**

- Personal investments or those of family members
- Outside activities:
 - Membership on boards of directors or advisory boards
 - Charitable activities
 - Starting a business and employment outside Accenture
- Family or personal relationships

Disclose personal conflicts of interests, get required approvals and follow any restrictions

We understand that personal conflicts occasionally arise in the ordinary course of business. When faced with a personal conflict of interest, the most important thing is to tell us about it as soon as you can, obtain any required approvals and follow any restrictions. A personal conflict of interest is often easy to resolve when it is disclosed early enough.

02 Comply with Laws

We comply with all laws, whether local, national or regional. Accenture people, and those acting on our behalf, are responsible for understanding the applicable rules and must work with Legal to ensure compliance. Violations of law can result in significant harm to Accenture, including financial penalties, denial of government contracting privileges, imprisonment for criminal misconduct and damage to our business relationships and reputation.

Anticorruption

Part 1 of 3 - Gifts, Meals, Entertainment and Travel

We do not give or accept bribes—including inappropriate gifts, meals, entertainment or travel—and we get approval before offering any gifts, meals, entertainment or travel to Public Officials.

We comply with anticorruption laws without exception

Accenture's stance on corruption, sometimes referred to as bribery, is very simple: Corruption is wrong, it is against the law and we don't give or accept bribes.

We comply with anticorruption laws—without exception, regardless of local business culture or practices. Even if our competitors give bribes or make questionable payments, Accenture has zero tolerance for bribery or any other activity that violates these laws.

Example

Examples of anticorruption laws with which we comply:

- U.S. Foreign Corrupt Practices Act
- UK Bribery Act
- Local anticorruption laws wherever we do business

Do not give or accept bribes

We pride ourselves on our relationships with our clients and understand that cultivating those relationships often is best accomplished in social settings—such as meals, sporting events or other forms of entertainment. While ordinary relationship-building activities—including gifts, meals and entertainment—can be appropriate, we must also remain vigilant to ensure nothing we do could create even an appearance of impropriety.

Bribes are “anything of value” intended to secure an improper advantage or otherwise inappropriately influence the recipient. This means anything that is valued by the person that someone is attempting to influence—whether or not it has any commercial value. It does not matter whether the thing of value is funded by Accenture, a third party or from the employee’s own personal resources. Merely offering something of value can violate the law, whether or not it is actually accepted or a benefit is received.

Example

Examples of “anything of value”:

- Gifts or gift baskets
- Meals or drinks
- Entertainment such as theater and sports tickets
- Client travel expenses
- Accenture-branded items
- Invitations to marketing events
- Intangibles such as:
 - Personal favors
 - Loans
 - Preferential treatment in connection with employment and internships

Do not give inappropriate gifts, meals, entertainment or travel

Under anticorruption laws, it is illegal to offer or give gifts, meals, entertainment or travel if done with a corrupt intention. A corrupt intention means that the goal in giving the gift, meal, entertainment or travel is to influence someone to misuse their position in order to benefit Accenture.

Apply our 5 gifts, meals, entertainment and travel criteria

Before providing or accepting any gift, meal, entertainment or travel, apply our five gifts, meals, entertainment and travel criteria (5 GMET Criteria) to confirm that it is:

1. For a proper purpose and not intended to secure an improper advantage or otherwise inappropriately influence the recipient
2. Permitted by law
3. Permitted by our policies
4. Permitted by the recipient's policies and by any agreements between Accenture and the recipient's employer
5. Reasonable in value and appropriate under the circumstance

Many companies and governments have policies about what their employees may accept, and sometimes our contracts with clients or other parties specifically limit or forbid us from providing gifts, meals, entertainment or travel to their employees. Because of this, review and confirm that the recipient's policies and contracts with Accenture allow us to give a gift, meal, entertainment or travel before offering it.

How-to

How do you determine if a gift, meal, entertainment or travel is appropriate?

Ask:

- Would it cause any embarrassment or concern for our clients, Accenture or ourselves personally, if others learned about the gift, meal, entertainment or travel?
- Would the gift, meal, entertainment or travel appear to influence the recipient's objectivity?
- Would the gift, meal, entertainment or travel be considered lavish or unreasonable?
- Is there a bid or sales opportunity pending with the recipient's company?

If the answer to any of these questions is "yes", the gift, meal, entertainment or travel is likely inappropriate.

Get approval before providing any gifts, meals, entertainment or travel to Public Officials

Providing a gift, meal, entertainment or travel to a “Public Official” is permissible if the gift, meal, entertainment or travel meets our 5 GMET Criteria—and—the gift is approved through our GMET Hub. Public Officials (which include family members) are generally government employees or employees of organizations partially or wholly owned by a government.

Example

Examples of Public Officials:

- Elected or appointed government officials
- Officers and employees of government agencies
- Employees of federal, state, regional and municipal agencies
- Employees of entities that are partially or wholly owned by federal, state, regional or municipal agencies
- Outside directors of state-owned entities
- Part-time legislators
- Royal family members
- Political candidates
- Officers of the World Bank, the United Nations or the International Monetary Fund
- Professors and administrators of public universities and government-operated hospitals
- Employees of a government-owned oil or gas company
- Employees of a partially nationalized bank

Part 2 of 3 - Business Intermediaries

We do not use or allow third parties to give bribes or make questionable payments on our behalf, which is why we only work with approved Business Intermediaries—companies or individuals that we expect to interact with our clients or represent Accenture before a government body.

Carefully review Business Intermediaries before entering into business with them

Because Accenture can be held responsible for bribes given by third party “Business Intermediaries” on Accenture’s behalf—even if we did not approve or know of their actions—we carefully review potential Business Intermediaries before entering into business with them. To ensure we only work with reputable individuals and companies, we conduct due diligence on all Business Intermediaries prior to engaging them and repeat this process regularly for those individuals and companies with whom we have a long-term relationship.

Definition

What is a Business Intermediary?

An individual or company that we expect to:

- Interact with our clients—for example: business development agents, subcontractors, prime contractors, alliance partners, joint venture partners and suppliers
- Represent Accenture before a government body—for example: to secure a license, visa, permit or other form of authorization; intervene in a regulatory matter; or influence a legislative action

How-to

How do you review Business Intermediaries?

- Before working with a Business Intermediary, first check the Business Intermediary (BI) Portal to see if that Business Intermediary has already been approved for the country, and the kinds of clients, that we are considering as in scope
- Seek approval to use a Business Intermediary that has not already been approved by using the BI Portal, which will route the request to Legal and business leadership for review and approval

Part 3 of 3 - Public Officials

We follow Accenture's procedures on interacting with Public Officials and rules regarding political contributions and campaign activities.

Follow Accenture's procedures on interacting with Public Officials

Employees who interact with Public Officials, or who supervise others who do, must understand and abide by our procedures as well as the laws governing lobbying and contact with Public Officials, political contributions and campaign activity. As a general rule, refrain from activities that could place Accenture's name in a partisan political posture.

Follow Accenture's rules regarding political contributions and campaign activities

To avoid the appearance of impropriety or to prevent conflicts of interest, we prohibit corporate political contributions (both monetary and in-kind) to political candidates, political parties or party committee on behalf of Accenture and its clients.

Definition

What is an in-kind donation?

Using any Accenture property including intangible assets such as time, use of equipment or technology (e.g., laptop, Accenture email) or office space to engage in activities to support political candidates

Prevention of Money Laundering and Tax Evasion

We do not engage in any money laundering or terrorist financing activities, tax evasion or assist any other party in doing so, we escalate any red flags or potential tax evasion risks that we identify for investigation and we report suspicious activity to the government where required.

Do not engage in any money laundering or terrorist financing activities or assist any other party in doing so

Accenture has zero tolerance for financial crime. This includes money laundering and terrorist financing. Accenture's most effective tool for detecting red flags or potential risk scenarios is you.

Accenture is at a higher risk of being exposed to money laundering and terrorist financing activities when we:

- Handle funds or process financial transactions or applications on behalf of clients
- Conduct business in countries where there is little enforcement of laws prohibiting money laundering and terrorist financing activities
- Conduct business in countries where financial transparency standards (e.g., bank secrecy) make it easier to hide these activities, and therefore they are more widely prevalent

Definition

What is money laundering and terrorist financing?

- Money laundering is converting money or assets obtained through criminal activity into assets that appear legitimate
- Terrorist financing is using money or assets, whether legitimate or obtained through criminal activity, to fund terrorist activities or groups

Money laundering and terrorist financing are linked because terrorism is more often funded by money or assets that were obtained illegally, but then laundered to appear as if they came from a legitimate business.

Some of Accenture's companies, which we refer to as Accenture Regulated Companies, must comply with additional strict legal requirements under money laundering and terrorist financing laws. This is because they hold licenses or perform services subject to these additional requirements.

Escalate money laundering and terrorist financing red flags for further investigation and report suspicious activity to the government where required

1. If you identify a red flag, you are required to escalate the red flag to your People Lead or Legal, or if you are uncomfortable with these options, to the [Accenture Business Ethics Helpline](#). If employed by, or providing services on behalf of an Accenture Regulated Company, escalate to your Anti-Money Laundering (AML) Compliance Officer. Even if you are not 100% sure the activity you identify is a red flag, raise your concerns.
2. If the red flag is part of a transaction or other approval process, you must place the transaction or process on temporary hold.
3. You must avoid notifying or "tipping off" clients or any other party that you are aware of a red flag as this is illegal in some countries.

Definition

What are red flags?

Red flags are circumstances, activities or events that, due to their nature and the context in which they occur, could be a sign of money laundering or terrorist financing activity

Red flags do not have to be signs of actual money laundering or terrorist financing, and it would not be common to see this activity directly—they are more likely to be signs of other illegal activity, such as attempted fraud, which generate criminal proceeds

Here are some examples:

- Providing insufficient, conflicting or suspicious information without a good explanation.
- Attempting to avoid reporting or record keeping requirements.
- Engaging in suspicious funds transfers or other suspicious account activity.
- Engaging in activity that is inconsistent with their business as you know it.

Do not engage in tax evasion or facilitate tax evasion by third parties, or assist any other party in doing so

Accenture has zero tolerance for tax evasion. This includes facilitating tax evasion by third parties.

Definition: What is Tax Evasion and Facilitation?

- Tax evasion means fraudulently evading tax. Tax evasion facilitation means being aware of, or taking steps with a view to, the fraudulent evasion of tax by another person, or aiding, abetting, counselling, or procuring the commission of that offence.
- Tax evasion and tax evasion facilitation are criminal offences.

In this context, Tax refers to all taxes, including sales, use, excise, value-added, business, service, goods and services, consumption, entity level withholding taxes, income taxes (on the individual or the company), payroll taxes and social contributions.

Escalate potential risk scenarios for further investigation and report suspicious activity to management

1. If you identify a scenario that could be a sign of tax evasion or the facilitation of tax evasion, you are required to escalate it to your People Lead, Legal, Global Tax Group, or if you are uncomfortable with these options, to the [Accenture Business Ethics Helpline](#).
2. If the risk scenario arises as part of a transaction or other approval process, you must place the transaction or process on temporary hold.

What are examples of potential risk scenarios for tax evasion?

There are certain circumstances, activities or events that, due to their nature and the context in which they occur, could be a sign of tax evasion or facilitation of tax evasion.

Here are some examples:

- A third party has unusual invoicing or documentation practices.
- You become aware that a third party has deliberately failed to register for appropriate taxes such as sales tax or value added tax.
- A third-party request that payment is made to a country or geographic location different from where the third party resides or conducts business.
- A third party to whom we provided services requests that their invoice is addressed to a different entity, where we did not provide services to such entity directly.
- A third party to whom we provided services asks us to change the description of services rendered on an invoice in a way that seems designed to obscure the nature of the services provided.
- The requested use of an agent, intermediary, consultant, distributor, or supplier that is not typically used by, or known to Accenture

Competing Fairly

We do not collaborate with competitors on how to price our services or whether to pursue opportunities and we do not share/accept confidential information with/from competitors or misuse confidential information of others, including former employers.

We are fierce but fair competitors

Accenture only pursues and wins business on the merits. Do not engage in conduct that gives even the appearance of unfair competition.

Do not collaborate or agree with a competitor about pricing of services or offerings, or timing of planned price increases or target margin changes. These practices are commonly called bid rigging or price fixing and violate competition laws.

Do not divide opportunities, markets, offerings or geographic regions. These practices are commonly called market allocation agreements, and they also violate competition laws.

While Accenture's way of working is to collaborate and share, we must do so within appropriate limits. Do not share Accenture's confidential information with a competitor, and do not accept a competitor's confidential information ([see also Confidential Information](#)).

If approached by a competitor about anything prohibited, make it clear that we are not agreeing to anything and do not want their confidential information. End contact with that person immediately and contact Legal as soon as possible.

Definition

What is a competitor?

- Any company that can potentially provide a service, solution or offering that a client might choose over those of Accenture is a competitor
- Whether a company is a competitor can change from situation to situation given the nature of our business. We have relationships with companies that are competitors at certain times and business partners, suppliers or even clients at other times
- When we compete against a business partner, client or supplier on a given opportunity, we need to treat that company as two separate businesses with different relationships—one that competes with us, and one that is a business partner, client or supplier

Data Privacy

| We process and protect personal data in compliance with data privacy laws.

Comply with data privacy laws

We comply with data privacy laws when collecting and processing personal data, including as it relates to our own people and our clients. Data privacy laws also give rights to individuals and companies regarding their personal data.

Definition

What do data privacy laws regulate?

- When and how much personal data may be collected
- How it may be used and when it needs to be deleted
- What notices must be provided
- When and what type of consents should be obtained
- When it may be disclosed or shared with third parties
- When it may be transferred outside country borders
- Rights of individuals and companies regarding their personal data

We process personal data fairly and lawfully and provide access to personal data within our organization only on a need-to-know basis. When an individual or company provides us with their personal data, we tell them who is collecting/using the data, the intended use and respect their individual rights to the data, including access and correction.

We do not re-use personal data for other purposes incompatible with the intended use, and we minimize and anonymize data collection where feasible. Accenture maintains retention policies and procedures; when we no longer need to keep personal data, we destroy it. We maintain organizational, physical and technical security arrangements for the personal data we hold.

Definition

What is personal data?

Personal data is any data that can be linked to an identifiable individual. Examples include:

- Ethnicity
- Medical data
- Credit card numbers
- Pension account numbers
- E-mail addresses
- Business and home contact details
- Opinions about individuals, their preferences, their voice and image

Accenture recognizes that security is important when arranging for outside service providers to process personal data on our behalf (“data processors”). We ensure data processors are bound by contract to process data only as instructed, and maintain appropriate data protection security arrangements.

We follow Accenture’s procedures to deal with any suspected breach of data security arrangements, unauthorized access or disclosure or loss of personal data.

Government Compliance

We obtain all required approvals to provide services to government clients and comply with government contracting and procurement regulations.

Know how to do business with governments

The meaning of “government” is broad. Government clients may include traditional government agencies as well as commercial for-profit entities that are controlled or owned by governments (even partially owned). Doing business with governments is very different from doing business with commercial clients.

Because doing work for government entities often carries legal and other risks, we obtain all required approvals before pursuing opportunities to provide services to government or government-owned clients. We understand and comply with the legal requirements and restrictions that apply to bidding, pricing and delivering our services to government clients.

Trade Compliance

We comply with all applicable international trade controls—including economic sanctions and export controls—and we review all business opportunities to ensure compliance.

Comply with all applicable international trade controls, including economic sanctions and export controls

International trade controls are laws that govern the cross-border transfer of goods, technology and services. These laws include economic sanctions, which are legal measures that restrict where and with whom we can do business; and export controls, which are laws that impose special legal requirements like government licensing on the international transfer of certain goods, technology and services.

Export controls often apply in connection with highly regulated industry sectors like aerospace and defense and nuclear power generation, or software with advanced data encryption capabilities.

As international trade controls may change over time, we are responsible for understanding the applicable policies and working with Legal to ensure compliance. International trade controls do not impose any special requirements on the cross-border transfer of ordinary consumer items available to everyone in the retail marketplace, unless a prohibited country, organization or individual is involved in the transfer. Things we use every day like office supplies, or laptops and devices with standard software and applications, generally are not restricted by international trade controls.

Definition

What are international trade controls?

International trade controls restrict doing business with:

- Countries that support terrorism or the development of weapons of mass destruction, as well as those that commit human rights violations or oppress their people
- Organizations and individuals who try to obtain products, software, technology or services on behalf of such countries, or who are engaged in terrorism, international drug trafficking and other misconduct of global significance

Review all business opportunities to ensure compliance with international trade controls

Document all business opportunities in Manage my Sales (MMS) as part of the normal Accenture opportunity management process by answering four international trade control screening questions.

Use the Export Compliance and Tracking Tool (ECATT) to help identify when we must comply with any special legal requirements, such as obtaining a government-issued license before transferring items restricted by trade controls from one country to another, or to a person from another country.

Expectation**Why do we use MMS and ECATT?**

- Documenting opportunities in MMS, and updating the information whenever there is a proposed change of scope, is the principal way we identify whether potential client business activities are subject to any special legal requirements under international trade controls
- ECATT provides a centralized process to classify items we develop or receive from suppliers against official government lists that determine when special legal requirements apply to cross-border transfers. Using ECATT identifies whether a license is required to transfer a particular item restricted by trade controls from one country to another

Insider Trading

We do not engage in insider trading or tipping others with respect to inside information and we comply with restrictions on trading Accenture shares during black-out periods.

Do not engage in insider trading or tipping others with respect to inside information

Do not trade on or disclose inside information. Do not buy or sell Accenture securities (or the securities of a client or other party) when in possession of inside information or provide such information to others, until it officially becomes public. Also, obtain required approvals before trading in the securities of a client (e.g., when working on a project for that client).

Inside information is information about Accenture, our clients or other parties that is “material” and “nonpublic.” Information is material if it could affect the price of a security, or if a reasonable investor would likely consider it important in deciding whether to buy or sell securities.

Example

What are examples of material information?

- Earnings results, estimates and guidance on earnings and changes in, or confirmations of, previously released earnings estimates or guidance
- Significant acquisition, merger, joint venture, alliance or divestiture proposals or agreements
- Changes in dividends or plans for a stock split
- Gain or loss of a significant client or contract
- Major pending or threatened litigation or governmental investigations
- Major management changes or developments
- Cybersecurity risks and incidents, including data breaches

Information is nonpublic if it has not been made available officially (e.g., through an SEC filing or a press release) and effectively to the general public (meaning sufficient time has passed—generally considered two trading days—to allow markets to absorb the information).

Do not tell others to buy or sell securities or provide “tips,” either in the form of details, such as “our third-quarter earnings next week will be great” or as general comments, based on nonpublic information.

Comply with restrictions on trading Accenture shares during black-out periods

Accenture Leaders, members of the board of Accenture plc and others identified by Accenture as having routine access to inside information are prohibited from trading in any Accenture shares during black-out periods.

Definition

What are black-out periods?

Black-out periods generally begin two weeks prior to the end of each fiscal quarter and end when two full trading days on the NYSE have passed after the public announcement of Accenture earnings for that fiscal quarter

03 **Deliver for Our Clients**

We all serve Accenture's clients, regardless of role—focusing on the best interests of our clients while acting as stewards of Accenture.

Innovation and Focus on Value and Outcomes

| We bring innovation and focus on value and outcomes.

Innovate, collaborate with clients and deliver relevant solutions

At Accenture, we bring innovation to our clients. When we coach our clients on innovation, we focus on value and outcomes. When we innovate, we seek to understand and collaboratively address ethical and legal considerations that may arise, including those related to new technologies.

We deliver in collaboration with our clients—developing and maintaining enduring relationships which are built on a foundation of integrity, independence, transparency, trust, competence and proven outcomes. Successful client relationships sometimes require having challenging conversations. Acting in a client's best interests may require you to reframe the challenge and does not necessarily mean saying yes to anything the client asks for, particularly if it does not deliver value and outcomes.

We also aim to sustain our clients' high performance over the long term. We listen and seek to understand our clients' underlying interests and co-create relevant solutions to meet our clients' long-term business objectives (i.e., through changes in business cycles, leadership and markets).

Delivery Excellence

| We only commit to what we can deliver and we follow contract commitments.

Commit to what we can deliver

Be aware of the potential limits on the scope of our business and seek appropriate input and approvals before committing to expand into new lines of business or new geographies or implementing new technologies.

When pursuing an opportunity or planning a project, balance collaborative, efficient and informed decision making among key stakeholders with the accountabilities described in our operating model so that the right person or team makes the ultimate decision.

Proactively identify potential client conflicts of interest and resolve or manage them (with leadership consultation) prior to entering into engagements.

For each opportunity, develop a negotiation strategy and engage with our clients as one team, supported by robust internal review and relationship strategies.

Create thoughtful and robust risk management plans that clearly identify the risks with corresponding mitigating actions and ownership. Also, establish solution contingency based on the risks and the confidence in our mitigation plan.

Follow contract commitments

Once we have entered into a contract with a client or other party, such as a supplier or alliance partner, be careful to understand and follow our commitments.

Collaboration Across Our Global Network

| We collaborate and share knowledge across our global network, using proven methods and applying consistent global standards.

Collaborate and deliver consistently

We collaborate and share knowledge across our global network to build skills, drive innovation and deliver value and outcomes for our clients, while protecting Accenture and client information and intellectual property.

We strive for consistent delivery through disciplined execution, using our proven methods and applying consistent global standards.

04 **Protect People, Information and Our Business**

We work together to build a better, stronger and more durable company for future generations, protecting the Accenture brand, meeting our commitments to protect information and intellectual property, acting with an owner mentality and protecting and developing our people.

Confidential Information

We protect confidential information of Accenture, clients, business partners, suppliers, former employers and others from unauthorized use or disclosure.

Do not misuse the confidential information of others, including former employers

When it comes to confidentiality, we are each responsible for preserving trust with our clients and business partners—trust that takes years to earn, but only seconds to lose. When joining Accenture, do not bring or retain any confidential information from former employers or share that employer's confidential information at Accenture.

We respect obligations that candidates and new employees have to former employers, such as confidentiality obligations or valid and enforceable agreements not to compete or to solicit former clients or colleagues. We expect new Accenture people to be aware of these obligations and to notify their management immediately if a job activity may conflict with those obligations. Do not ask other employees to share documents or confidential information from their former employers.

If someone offers to share a document or confidential information from a former employer or any other party with you without proper permission, don't accept it and remind them that it's wrong. Because the risks to Accenture are so high, if you become aware that someone is using or sharing documents or confidential information from a former employer or any other party without proper permission you must promptly report it to Legal.

See also [Competing Fairly](#) and [Intellectual Property](#) for obligations concerning documents, confidential information and intellectual property of former employers and others.

Definition

What is confidential information?

Confidential information is any information or material not generally available to the public that relates to a company's business, research and development activities, clients or other business partners, customers or employees—and can include:

- Pricing or target margins
- Customer lists
- Cost of delivery or other costs
- Strategic plans
- Marketing plans
- Contract terms and conditions
- Research and development programs

Protect confidential information

When you receive confidential information (including personal data) from a client, business partner, supplier or others, make sure you understand our legal, contract and policy obligations and follow them. If you are unsure if the information is confidential, treat it as such.

Only use confidential information as permitted

Use confidential information only for the purpose provided. After that purpose has passed, dispose of non-Accenture confidential information, unless otherwise required by law, contracts or policies.

Get permission to share others' information

Do not review, discuss, disclose, copy or use any copyrighted, licensed or confidential Accenture, client, business partner, supplier or other third-party information except as authorized, and without first making sure we have proper permission. Be cautious about discussing business matters with anyone outside of Accenture, on the internet or within hearing distance of outsiders (for example, in elevators), including family and friends.

Only those with a need to know use confidential information

Make sure that only authorized people with a current need to know have access to confidential information. Reach out to your management, Accenture Leaders or Legal to help understand any limitations and answer any questions.

Information Security

We follow Accenture's requirements for protecting and using information, devices and technology belonging to Accenture, clients, business partners, suppliers and others.

Reduce information security risk

We are individually and collectively responsible for reducing our information security risk—which includes protecting devices, as well as data and information. If you don't know whether a particular action presents an information security risk, reach out for guidance before doing it. If you become aware of security weaknesses—whether with respect to individuals, processes or technology—speak up.

Protect data and information

Exercise good judgment to maintain and protect the security of data (including personal data) and information entrusted to your care. Be vigilant in protecting devices from loss or theft. Protect our own data and information, and that of our clients, by classifying and marking it properly, and by implementing protective technology and processes (for example, secure your technology devices through security software and configurations that have been approved by Accenture). Share data and information only if there is a valid business requirement to do so and only on a need-to-know basis. Do not access or handle data or information for which you do not have a business need. Do not retain data or information after the business need has passed or after leaving a project or Accenture. Securely dispose of data or information when it is no longer needed, whether it is electronic or on paper.

Use the solutions and services provided by Accenture to protect data and information

Use Accenture-approved or client-provided computers for business purposes to reduce the risk of a breach because they are configured with hardware specifications and software controls that have an encrypted hard drive and other security controls that meet our standards. Use tools to encrypt email and portable media, conduct periodic scans and check for malware and viruses.

Be careful when using non-Accenture technology solutions or services

Do not install software or modify configurations that compromise our technology's security. Do not use third-party web-based services to do Accenture or client work unless these services are approved by Accenture (and the client) for such use. If third-party web-based services are authorized, first confirm that we will not be uploading any Accenture or client data or confidential information. Only use Accenture-approved solutions to back up data. Collaboration and communications tools not managed by Accenture (such as SMS text messaging or other third-party communication tools like Apple iMessage, WhatsApp, WeChat, Signal, and others) should not be used for substantive business communications.

Use technology appropriately

Use Accenture-provided technology for business purposes and limited and appropriate personal use only. Do not use devices provided by our clients to conduct internal Accenture business or for personal use. When using mobile devices for Accenture business purposes, limit the use to email, Accenture-provided applications and browser-based access to Accenture sites and never store Accenture or client information on them.

Report security breaches immediately

Report suspected information security incidents to the Accenture Security Operations Center (ASOC) (+1-202-728-0645) immediately.

Intellectual Property

We protect and honor the intellectual property rights of others and safeguard Accenture's intellectual property, including its packaged knowledge.

Protect and honor the intellectual property rights of competitors, clients, business partners, suppliers, former employers and others

Honor your commitments to former employers. Do not allow any employee to use, disclose or bring to Accenture any electronic or hard-copy documents of a former employer, or any other party, without explicit written permission, even if the employee created the document, and even if the documents do not contain sensitive or confidential information. If you become aware that someone is doing this, ask them to stop, remind them that it's wrong and—because the risks to Accenture are so high—report it to Legal.

Do not use, distribute, copy or remove client materials from a client site, absent a written agreement reflecting Accenture's right to do so.

Do not download or use copyrighted materials—such as pictures, films, music files, software programs or source code—without a proper license. Recognize that the availability of material to view or download on the internet is not an indication that the material can be used without a license.

Safeguard Accenture's intellectual property, including its packaged knowledge

Accenture's intellectual property helps us outperform our competitors. Our intellectual property is a sales credential that differentiates Accenture from the rest of the market and highlights to clients the significant investment we have made to create unique value that only Accenture can offer. Protect, retain and leverage our ownership in Accenture's intellectual property rights during negotiations and engagements with clients, suppliers and other parties. Mark all Accenture confidential proposals, documents and other materials per our guidelines. Share such information only with people who have a need to know and, where appropriate, only after confirming that a non-disclosure agreement and other safeguards are in place.

Understand and comply with any restrictions on packaged knowledge before you use it.

Social Media

| We participate in constructive online dialogues and use our best judgment when posting to external or internal social media.

Post constructively to social media sites

Contributing to online communities—including social networks, blogs, wikis, podcasts and virtual worlds—allows us to demonstrate Accenture’s innovative and collaborative nature. Online discourse helps us promote our capabilities, build stronger relationships and enhance our reputation.

When using these sites:

- Communicate thoughtfully and never post content that is disrespectful, harassing or discriminatory in any message or post that relates to Accenture, our business, our clients, our business partners or our people.
- Provide sufficient context and support in personal online communications to help readers understand your statements.
- Get appropriate approvals before providing an official Accenture position about a topic related to Accenture’s business—and otherwise do not make statements that could be perceived by others as speaking on behalf of Accenture.
- Be transparent and identify yourself and your association with Accenture when commenting on Accenture matters.
- Protect nonpublic information that relates to Accenture’s business, research and development activities, clients or other business partners; and protect Accenture’s intellectual property and respect the rights of others.
- Do not identify a company as an Accenture client unless you have authorization to do so.
- Be mindful of your own privacy and respect the privacy of others.

Brand

We centrally manage all media relations and industry analyst activities and events rather than through employees' or engagement teams' own initiatives.

Ensure the power of our brand and appropriately coordinate corporate communications

The Accenture name and brand are powerful and valuable assets that differentiate us from our competitors. Our individual behavior and business decisions—as well as the business decisions we make as a company—advance our brand consistently across the world. All of us have the privilege and responsibility to contribute to the meaning and power of our brand.

To ensure that Accenture's communications are focused and consistent, and to prevent us from violating the law, all media and industry analyst relations activities should be coordinated through Corporate Communications.

Examples

What are examples of media and industry analyst relations activities?

- Requests for media interviews
- Requests for industry analyst briefings
- What is said and to whom when giving speeches and presentations
- Participating on panel discussions and at industry and other conferences
- Making announcements related to business developments

Asset Protection

We act as owners of the company and do not jeopardize Accenture's future by losing our assets through theft, misuse or carelessness.

Protect our assets

We vigorously protect our assets—both physical and intangible. Intangible assets—our brand, reputation, intellectual property and confidential information—are as worthy of protection as our equipment and computers.

Workplace Safety and Business Continuity

We follow all safety and emergency procedures at our facilities and at client sites—including incident response guidance and business continuity measures—and we immediately report safety threats, security breaches and disaster/crisis incidents that could affect service delivery.

Make personal safety a top priority

We make personal safety a top priority. Follow all safety and emergency procedures at our facilities and at client sites.



Immediately report any of the following incidents to the Accenture Security Operations Center (ASOC) (+1-202-728-0645):

- Threats to the life, health and safety of our people
- Security breaches (including information security)
- Disaster/crisis incidents that could affect the delivery of services to our clients and/or our internal operations

In the case of any such incidents, follow any incident response guidance and/or business continuity measures.

As Accenture is committed to providing a safe, secure and non-threatening work environment, do not bring weapons to Accenture facilities (except to the extent otherwise permitted by any applicable state, provincial, federal or national laws). This includes public or outdoor venues where an Accenture-sponsored event or an Accenture training event occurs, conducting Accenture business at non-Accenture locations and attending client or other work-related events.

To protect Accenture, our people and our assets, Accenture may ask to search personal property at a company worksite, and to the extent permitted by law, may monitor at any time all Accenture assets, including e-mail, instant messaging and internet usage.

05 **Run Our Business Responsibly**

We are agile and we strive for high performance—by acting as entrepreneurs and owners of the company. We use sound business judgment to make decisions and do so within our authority, using informed judgment to take appropriate risks and remaining accountable even where decision making is automated. We recognize the limits to our individual authority. When situations arise that require a more specialized or senior-level review, we are prudent in our decision making and seek counsel. We spend Accenture’s money as if it were our own. We are vigilant and responsible with resources with an eye to the bottom line. We speak up when we see waste.

Responsible Use of Data and New Technologies

| We use data and new technologies responsibly,
| including when we deploy artificial intelligence.

Use data and new technologies responsibly

Data is a precious asset and resource for new technologies. Powered by that data, we—in collaboration with our clients and business partners—are better able to develop technologies which change the way the world works and lives. We are entrusted by our clients and business partners to process their data, including data of their employees and customers. We take our role as guardian of that data and the data of any other third party very seriously. Provided we first obtain appropriate permissions, we are able to utilize data to power advanced analytics and artificial intelligence for Accenture, our clients and business partners. In addition to complying with data privacy and other applicable laws and protecting data from unauthorized use or disclosure, we use data—and related new technologies—responsibly and address ethical and legal considerations that may arise.

Deploy artificial intelligence responsibly

When we deploy artificial intelligence in our organization we take responsibility for the governance, design, evolution, development, monitoring and performance of those systems. Our approach is to keep a human at the center of the processes associated with those systems. We ensure that we have a governance framework in place which allows for the decisions and actions taken by those systems to be seen as honest and fair. We develop systems that are secure, auditable, transparent and explainable—and result in outcomes which are consistent with our core values, Code of Business Ethics and policies.

Time & Expense Reporting

We accurately report all hours worked and vacation hours taken, never ask or suggest that those under our supervision inaccurately report hours worked, and submit accurate and legitimate business expenses within policy and the appropriate timeframe.

Accurately report all hours worked and vacation hours taken

Time and expense reporting has a direct impact on our clients, Accenture and all of us. We each have a responsibility to record all time worked, to the appropriate charge codes, on time and reflecting our work locations. Also, time report reviewers are responsible for reviewing their reviewees' time and expenses to verify they are appropriate and reasonable and raising any concerns.

Submit accurate and legitimate business expenses within policy and the appropriate timeframe

In addition to reviews that Accenture routinely performs to verify the authenticity of time and expenses, many of our clients also have visibility into the expenses charged to their projects. When our spending is appropriate and demonstrates a commitment to adding value, we strengthen client relationships.

Follow expense policy and report expenses as they are incurred to enable timely client billing and accurate financial results. Correctly report expenses to be able to claim all applicable expenses and avoid delays in reimbursement.

Financial Reporting

| We prepare and provide accurate, timely and complete financial disclosures and reports.

Accurately disclose financial information

As a public company, Accenture must disclose financial and operational information to the U.S. Securities and Exchange Commission, local authorities and regulatory bodies.

Everyone plays a part in accurate disclosure. Accenture's financial disclosures rely on accurate business records, client invoices, time and expense reports and hours worked. Allow experts such as Investor Relations, Legal, Finance and Corporate Communications to respond to requests for information in their area of expertise to ensure consistent and appropriate communications.

Business Records

| We manage and dispose of business records according to Accenture's standard timetable for retention, subject to contractual and other legal requirements, such as hold notices issued by Legal.

Retain business records appropriately

Identify, manage and dispose of business records according to Accenture's standard timetable for retention—and in a manner consistent with the way in which we protect data and information.

The retention periods reflect applicable laws, regulations and good business practices. Contractual and other legal requirements, such as hold notices issued by Legal, may modify these retention periods.

Business records must be retained in the Manage myRecords system ("MMR") or another Accenture-approved repository during the retention period.

Travel and Visa & Immigration

We conduct all business travel in the most cost-effective, safe manner and we get the proper visas or work permits required for international business travel or assignments.

Conduct business travel in the most cost-effective, safe manner

While travel is a necessary part of Accenture's business, it represents a major company expense and time commitment. We are each responsible for evaluating every trip to ensure the expense is justified, is compliant with Accenture and local country rules and has the required approvals.

In lieu of travel, consider "virtual" alternatives, such as conference calls, web-conferencing, virtual meetings and other collaboration technologies wherever possible. In addition to reducing travel costs, the use of virtual alternatives also helps reduce the impact on the environment.

Get the proper visas or work permits required for international business travel or assignments

We are responsible for complying with the immigration laws of the locations that we visit when conducting business. Failure to comply with immigration laws can have very serious consequences affecting each one of us, Accenture and its reputation and our clients.

When traveling internationally on behalf of Accenture, obtain all appropriate visas or work permits, required by law, prior to arrival in the country of travel. Seek the advice of People Mobility to determine visa or work permit requirements and do not travel on immigration advice from client personnel, colleagues, managers or any other parties if that advice is not confirmed by People Mobility.

Procurement

We purchase goods and services based on their merits and ensure that supplier personnel (including contractors) who provide services to Accenture and our clients follow engagement, compliance and exit requirements and procedures.

Purchase goods and services based on their merits

We are careful and strategic buyers, focusing on price, quality, performance and suitability. While we value our 360° client/supplier relationships and give appropriate consideration to them, we do not buy from our clients just because they buy from us. Accenture has assigned people to make decisions about purchasing, paying invoices and signing supplier contracts.

Use standard processes (including review of potential Business Intermediaries before entering into business with them) and preferred supplier contracts that have been put in place by our procurement organization. When entering new supply agreements, reasonably balance value and risk. When deciding to award work, consider a supplier's environmental, ethical and diversity performance. Follow guidelines and obtain approvals for hiring former Accenture Leadership for contract services.

Avoid questionable transactions. Avoid transactions that may appear to be improper or illegitimate or that may misrepresent the accounting reports or results of any party to the transaction.

Ensure that supplier personnel (including contractors) who provide services to Accenture and our clients follow engagement, compliance and exit requirements and procedures

We hold our suppliers to high standards. Our suppliers must act in a manner consistent with Accenture's Supplier Standards of Conduct, which is built on Accenture's core values and advocates responsible business practices.

Investigations, Litigation and Audits

We comply and cooperate fully with investigations, litigation and audits; we let the professionals investigate and work only with authorized personnel; and we identify and preserve relevant information and protect confidential communications.

Comply and cooperate fully with investigations, litigation and audits

Whenever you are involved in internal or government investigations, ongoing litigation or audits, cooperate fully with investigative instructions and tell the whole truth.

Let the professionals investigate and work only with authorized personnel

Never initiate an investigation yourself—all requests to conduct internal investigations must be escalated to and authorized by Corporate Investigations or Global Asset Protection. Work only with authorized Legal personnel to respond to litigation or subpoenas (including client requests) or to requests from the government, law enforcement, external auditors or regulatory agencies.

Identify and preserve relevant information and protect confidential communications

Assist with the identification, collection and preservation of documents, data and information in connection with investigations, litigation and audits. Never conceal, change or destroy documents, data or information when you know of or anticipate an investigation, litigation or audit. Keep strictly confidential all information communicated in the course of an investigation, litigation matter or audit.

06 Be a Good Corporate Citizen

We support and respect human rights, foster environmental responsibility and encourage our people's involvement in the communities where we work and live.

Human Rights

| We support and respect human rights.

We support and respect human rights

We support and respect human rights as expressed in the International Bill of Human Rights and the International Labor Organization's Declaration on Fundamental Principles and Rights at Work. Our commitment is demonstrated by our long-standing support, as a signatory, of the United Nations Global Compact, and our intent to align to the United Nations Guiding Principles on Business and Human Rights.

We speak up if we experience any human rights violations and take action, or reach out for guidance, if we witness or become aware of any violations.

We focus our human rights efforts on areas most relevant to our business and operations in terms of potential human rights impacts

Diversity and equal opportunity: We are committed to eliminating discrimination in employment (see [Meritocracy and Non-Discrimination](#))

Employment conditions and working practices

We are committed to:

- Eliminating human trafficking, slavery, servitude, and forced or compulsory labor
- Abolishing child labor
- Ensuring a respectful environment for our people (see [Respect for the Individual](#))
- Respecting the right of our employees to form and to freely join (or not join) legally-constituted representative bodies, and working in good faith with them

Health, safety and security

We are committed to ensuring the health, safety and security of our people (see [Workplace Safety and Business Continuity](#))

Supply chain

We are committed to supporting and respecting human rights in our supply chain in a manner consistent with Accenture's Supplier Standards of Conduct (see [Procurement](#))

Data Privacy

We protect the privacy and security of personal data and use personal data responsibly (see [Data Privacy](#))

Anticorruption

We comply with anticorruption laws (see [Anticorruption](#))

We continue to review human rights efforts across our operations, as well as best practices in the marketplace, to understand how we can further strengthen our commitment. If it is unclear how to apply the law consistent with our human rights principles, we will seek to use good judgment consistent with our core values and Code of Business Ethics to support and respect the principles of internationally recognized human rights.

Environmental Responsibility

| We foster environmentally sustainable growth for our company and our stakeholders.

We foster environmentally sustainable economic growth

We incorporate leading environmental practices into our business strategy and operations. We focus our actions on three areas:

- Running efficient operations
- Enabling client and supplier sustainability
- Engaging our people, leaders, business partners and other stakeholders

We strive to minimize negative environmental impacts

We have committed to reduce our carbon emissions to mitigate the impact of climate change. Our efforts to minimize negative environmental impacts also include improving our energy efficiency, decreasing our water consumption and reducing our waste. We demonstrate our commitment to the environment through annual assessments, as part of our ISO 14001 certification. We also work with our suppliers to disclose emissions and reductions targets and take action to reduce their emissions.

We comply with all applicable environmental laws and regulations.

We promote environmental awareness

We encourage and enable environmentally sustainable practices among our employees, clients, suppliers and the charitable and nonprofit organizations we support. We leverage our people and the digital world to achieve our environmental goals and ensure a better future for our planet.

Community Impact

We support our people who choose to volunteer their time and skills to make a measurable difference for individuals, communities and society through our Corporate Citizenship initiatives.

We support our people who volunteer their time and skills for the benefit of others

We support employees who donate their time and skills for the benefit of the communities where we work and live through our Corporate Citizenship initiatives. We help our people maximize the impact of their personal contributions by providing convenient channels to offer time, services and financial assistance to our nonprofit partners.

We have a corporate global giving program. We also contribute directly to local communities through corporate cash giving and pro bono services. We do not support organizations that have a policy or practice of discrimination.

We help address the global need for skills that open doors to employment and economic opportunity

We directly address the global skills shortage by leveraging our core capabilities of training talent and convening partnerships. We mobilize our people, business partners, clients and others to make a measurable and sustainable difference in the economic vitality and resilience of individuals, families and communities by equipping people with the skills they need to gain employment.

About Accenture

Accenture is a global professional services company with leading capabilities in digital, cloud and security. Combining unmatched experience and specialized skills across more than 40 industries, we offer Strategy and Consulting, Technology and Operations services and Accenture Song—all powered by the world's largest network of Advanced Technology and Intelligent Operations centers. Our more than 779,000 people deliver on the promise of technology and human ingenuity every day, serving clients in more than 120 countries. We embrace the power of change to create value and shared success for our clients, people, shareholders, partners and communities. Visit us at www.accenture.com.

