

# LRQA Independent Assurance Statement

## Relating to Accenture LLP CO<sub>2</sub> Emissions Assertion for the Fiscal Year 2021

This Assurance Statement has been prepared for Accenture LLP in accordance with our contract.

### Terms of Engagement

Lloyd's Register Quality Assurance, Inc. (LRQA) was commissioned by Accenture LLP to provide independent assurance of Accenture's carbon dioxide (CO<sub>2</sub>) assertion ("the Report") for the Fiscal Year 2021, covering September 1, 2020 to August 31, 2021, against the assurance criteria below to a limited level of assurance using LRQA's verification procedure and ISO 14064 - Part 3 for CO<sub>2</sub> emissions.

Our assurance engagement covered the operations and activities of Accenture plc and its subsidiaries in Exhibit 21.1 of Accenture's Form 10-K report for the fiscal year ended August 31, 2021 and specifically the following requirements:

- Verifying conformance with:
  - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD Protocol) for the GHG data<sup>1</sup>; and
  - Accenture's carbon emissions measurement methodology for Scope 1, Scope 2 and Scope 3 emissions.
- Reviewing whether the Report has taken account of:
  - GHG Protocol Scope 2 Guidance; and
  - GHG Protocol Technical Guidance for Calculating Scope 3 Emissions.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  - Direct (Scope 1), Energy Indirect (Scope 2) and Other Indirect (Scope 3) CO<sub>2</sub> emissions;
    - Scope 3 CO<sub>2</sub> emissions verified by LRQA only include air travel, home/car electricity use, personal car travel, taxi travel, site-to site transport, rail travel and rental car travel emissions.

LRQA's responsibility is only to Accenture. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Accenture's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of Accenture.

### LRQA's Opinion

Based on LRQA's approach, except for the effect of the matters described in the Basis for Qualified Opinion, nothing has come to our attention that would cause us to believe that Accenture has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance<sup>2</sup> and at the materiality of the professional judgement of the verifier.

<sup>1</sup> <http://www.ghgprotocol.org/>

<sup>2</sup> The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

### Basis for Qualified Opinion

- The Report includes CO<sub>2</sub> emissions only. Accenture has not accounted for the other five greenhouse gas emissions required by the WRI/WBCSD GHG Protocol. This is not material.

**Table 1. Summary of Accenture's Key Data for FY 2021:**

Scope of GHG emissions	Unit	Quantity
Scope 1 CO <sub>2</sub> emissions	Tonnes CO <sub>2</sub>	9,250
Scope 2 CO <sub>2</sub> emissions (Location-based)	Tonnes CO <sub>2</sub>	155,779
Scope 2 CO <sub>2</sub> emissions (Market-based)	Tonnes CO <sub>2</sub>	70,659
Scope 3 CO <sub>2</sub> emissions	Tonnes CO <sub>2</sub>	49,461
Year-on-Year change in emissions for Scope 1	Percent	-33.67
Year—on-Year change in emissions for Scope 2 (location based)	Percent	-31.79
Year-on-Year change in emissions for Scope 2 (market based)	Percent	-56.65

Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015

### LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- interviewing relevant employees of the organization responsible for managing CO<sub>2</sub> emissions data and records;
- Assessing Accenture's data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control; and
- verifying historical CO<sub>2</sub> emissions data and records at an aggregated level for fiscal year 2021.

### Observations

Observations, including areas for potential improvement, were provided in a report to Accenture's management. These observations do not affect the opinions expressed in this assurance statement.

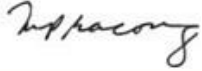
### LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 05 November 2021



Marisol Bacong  
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