



accenture

Global Reporting Initiative Content Index

2022

Global Reporting Initiative (GRI) Content Index

We continue to align with the Global Reporting Initiative (GRI) Standards as a basis for disclosure. GRI Standards help businesses, governments and other organizations understand and communicate their impacts on Environment Social and Governance (ESG) issues. They are regularly reviewed to ensure they reflect global best practices for sustainability reporting and help us respond to the needs of our stakeholders and regulators. Accenture has aligned with GRI disclosures and produced a GRI Content Index since our 2008-2009 Corporate Citizenship Report. This report has been prepared referencing the GRI Standards. For more information, please visit the [GRI website](#).

Our ESG priorities can be found in the Reporting & Data section of our [360° Value Report 2022](#). The list represents our highest-priority ESG issues in scope for reporting with the GRI Standards that are included in our GRI Content Index below. For each of those ESG priorities, our [Definitions of ESG Priorities](#) references the specific Standards used as well as Management Approach information.

All reported data is as of and for the fiscal year ending August 31, 2022, unless otherwise noted.

Jump to the following Standards:

→ [General Disclosures](#)

→ [Economic Standards](#)

→ [Environmental Standards](#)

→ [Social Standards](#)

Disclosure	Response
General Disclosures	
Organizational Profile	
102-1: Name of the organization	Refer to the Cover Page and “Overview” in Item 1 – Business of our 2022 Annual Report on Form 10-K.
102-2: Activities, brands, products, and services	Refer to “Services” in Item 1 – Business of our 2022 Annual Report on Form 10-K.
102-3: Location of headquarters	Refer to the Cover Page of our 2022 Annual Report on Form 10-K.
102-4: Location of operations	Refer to Item 2 – Properties of our 2022 Annual Report on Form 10-K.
102-5: Ownership and legal form	Refer to “Organizational Structure” in Item 1 – Business and Item 5 – Market for Registrant’s Common Equity, Related Shareholder Matters and Issuer Purchases of Equity Securities of our 2022 Annual Report on Form 10-K.
102-6: Markets served	Refer to “Geographic Markets” and “Industry Groups” in Item 1 – Business of our 2022 Annual Report on Form 10-K.
102-7: Scale of the organization	Refer to “Overview” in Item 1 – Business of our 2022 Annual Report on Form 10-K.
102-8: Information on employees and other workers	Refer to “Reporting & Data – Performance data table” in our 360° Value Report 2022 for information on the composition of our workforce.

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 on 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 site may 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,” “believes,” “estimates,” “positioned,” “continues,” “maintain,” “remain,” “goal,” “target,” “plan,” “recurring” and similar expressions are used to identify these forward-looking statements. These statements involve a number of risks, uncertainties and other factors that could cause actual results to differ materially from those expressed or implied. For a more detailed discussion of these factors, see the information under “Risk Factors” and “Management’s Discussion and Analysis of Financial Condition and Results of Operations” in our most recent Form 10-K filed with the SEC. Our forward-looking statements speak only as of the date they are made, and we undertake no obligation to update them, notwithstanding any historical practice of doing so. Forward-looking and other statements on this site may also address our corporate responsibility progress, plans and goals (including environmental and inclusion and diversity matters), and the inclusion of such statements is not an indication that these contents are necessarily material to investors or required to be disclosed in Accenture’s filings with the SEC. In addition, historical, current and forward-looking environmental and social-related statements may be based on standards for measuring progress that are still developing, internal controls and processes that continue to evolve, and assumptions that are subject to change in the future. We caution you that these statements are not guarantees of future performance, nor promises that goals or targets will be met, and are subject to numerous and evolving risks and uncertainties that we may not be able to predict or assess. In some cases, we may determine to adjust our commitments, goals or targets, or establish new ones to reflect changes in our business, operations or plans.

Disclosure	Response
102-9: Supply chain	Refer to “Sustainability – Supply chain” in our 360° Value Report 2022.
102-10: Significant changes to the organization and its supply chain	Refer to Item 7 – Management’s Discussion and Analysis of Financial Condition and Results of Operations and Note 6 – Business Combinations and Dispositions of our 2022 Annual Report on Form 10-K.
102-11: Precautionary Principle or approach	Refer to “Corporate Governance – Oversight of Risk” in our 2022 Proxy Statement for information on our enterprise risk management (ERM) program, which includes consideration of ESG risks.
102-12: External initiatives	Refer to “Overview – Our approach to 360° value reporting” and “Sustainability – Sustainability Services and partnerships” in our 360° Value Report 2022.
102-13: Membership of associations	Refer to our Political Contributions and Lobbying Policy for information on our participation in trade associations.
Strategy	
102-14: Statement from senior decision-maker	Refer to “Letter to Shareholders” in our 2022 Annual Report on Form 10-K and “Overview – A letter to our stakeholders” in our 360° Value Report 2022.
Ethics and Integrity	
102-16: Values, principles, standards and norms of behavior	Refer to “Corporate Governance” in our 2022 Proxy Statement as well as our Code of Business Ethics and Supplier Standards of Conduct.
Governance	
102-18: Governance structure	Refer to “Corporate Governance” in our 2022 Proxy Statement for our leadership structure, including committees of the Board and oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees.
Stakeholder Engagement	
102-40: List of stakeholder groups	Refer to “Corporate Governance – Shareholder Engagement” in our 2022 Proxy Statement and “Reporting & Data – Stakeholder engagement” in our 360° Value Report 2022.
102-41: Collective bargaining agreements	We do not report on the percentage of employees who are covered by collective bargaining agreements (or who are covered by other forms of employee representation).

Disclosure	Response
102-42: Identifying and selecting stakeholders	Refer to “Corporate Governance – Shareholder Engagement” in our 2022 Proxy Statement and “Reporting & Data – Stakeholder engagement” in our 360° Value Report 2022.
102-43: Approach to stakeholder engagement	Refer to “Corporate Governance – Shareholder Engagement” in our 2022 Proxy Statement and “Reporting & Data – Stakeholder engagement” in our 360° Value Report 2022.
102-44: Key topics and concerns raised	Refer to “Corporate Governance – Shareholder Engagement” in our 2022 Proxy Statement and “Reporting & Data – Assessing our ESG priority issues” and “Reporting & Data – Stakeholder engagement” in our 360° Value Report 2022.
Reporting Practice	
102-45: Entities included in the consolidated financial statements	Refer to Exhibit 21.1 Subsidiaries of the Registrant of our 2022 Annual Report on Form 10-K.
102-46: Defining report content and topic Boundaries	Refer to “Reporting & Data” in our 360° Value Report 2022.
102-47: List of material topics	Refer to “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022 for our highest ESG priorities included within this GRI Content Index.
102-49: Changes in reporting	Refer to “Reporting & Data” in our 360° Value Report 2022.
102-50: Reporting period	Refer to “Overview – Our approach to 360° value reporting” in our 360° Value Report 2022.
102-51: Date of most recent report	Refer to “Overview – Our approach to 360° value reporting” in our 360° Value Report 2022.
102-52: Reporting cycle	Refer to “Reporting & Data” in our 360° Value Report 2022.
102-53: Contact point for questions regarding the report	Refer to “Back Cover” in our 360° Value Report 2022.
102-56: External assurance	Refer to the Independent Accountants’ Review report .

Disclosure	Response
Economic Standards	
GRI 201: Economic Performance (Accenture ESG Priority: Enabling Clients' Sustainability)	
103-1: Explanation of the material topic and its Boundary	Refer to "Sustainability – Environment" and "Reporting & Data – Assessing our ESG priority issues" in our 360° Value Report 2022.
103-2: The management approach and its components	<p>Refer to "Corporate Governance – Oversight of ESG" in our 2022 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees.</p> <p>Refer to our ESG leadership & governance website for information on our Global Management Committee's (GMC) role in sponsoring our responsible company strategies, as well as the role of our chief responsibility officer and global sustainability services lead.</p> <p>Refer to Item 1 – Business in our 2022 Annual Report on Form 10-K and "Client – Creating value together" and "Sustainability – Sustainability services and partnerships" in our 360° Value Report 2022 for information on our Sustainability Services, including our cloud capabilities.</p> <p>Refer to our Code of Business Ethics on our website.</p>
103-3: Evaluation of the management approach	<p>Refer to our Refer to our Fourth Quarter Fiscal 2022 Infographic for our fiscal 2022 cloud revenue.</p> <p>Refer to "Client – Creating value together", "Sustainability – Environment" and "Sustainability – Sustainability services and partnerships" in our 360° Value Report 2022 for information on use of collaboration technology and thoughtful travel to further decarbonize business travel as well as examples of our Sustainability Services.</p>
201-2: Financial implications and other risks and opportunities due to climate change	<p>Refer to Item 1A – Risk Factors of our 2022 Annual Report on Form 10-K for our material risks.</p> <p>Refer to Item 1 – Business of our 2022 Annual Report on Form 10-K and "Client – Creating value together" and "Sustainability – Sustainability services and partnerships" in our 360° Value Report 2022 for information on our Sustainability Services, including our cloud capabilities.</p>

Disclosure	Response
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GRI 203: Indirect Economic Impacts

(Accenture ESG Priority: Community Giving)

103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Community impact” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	<p>Refer to “Corporate Governance – Oversight of ESG” in our 2022 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees.</p> <p>Refer to our ESG leadership & governance website for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our chief responsibility officer and global sustainability services lead.</p> <p>Refer to “Letter to Shareholders” in our 2022 Annual Report on Form 10-K and “Sustainability – Community impact” in our 360° Value Report 2022 for information on our community programs and giving.</p>
103-3: Evaluation of the management approach	Refer to “Letter to Shareholders” in our 2022 Annual Report on Form 10-K as well as “Sustainability – Community impact” and “Reporting & Data – Performance data table” in our 360° Value Report 2022 for information on our community giving and related impacts.
203-2: Significant indirect economic impacts	<p>Refer to “Letter to Shareholders” in our 2022 Annual Report on Form 10-K and “Sustainability – Community impact” in our 360° Value Report 2022 for information on the impact of our community programs and giving.</p> <p>Refer to “Reporting & Data – Performance data table” in our 360° Value Report 2022 for the number of people impacted by our programs and the contributions made during fiscal 2022.</p>

GRI 205: Anti-corruption

(Accenture ESG Priorities: Ethics & Integrity; Responsible Buying (incl. Supplier Diversity))

103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Supply chain” , “Sustainability – Ethics & governance” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	<p>Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 for information on relevant goals, policies and initiatives, including training.</p> <p>Refer to our Code of Business Ethics and Supplier Standards of Conduct on our website.</p>

Disclosure	Response
103-3: Evaluation of the management approach	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 for information on training as well as external performance rankings.
205-2: Communication and training about anti-corruption policies and procedures	For our required Ethics and Compliance training in fiscal 2022, we achieved completion rates of 98% for Accenture people including managing directors and our Global Management Committee. As part of our Ethics & Compliance training, we offer a module on anticorruption, which is required for all executives (managers and above) and people at all levels in certain corporate functions. We had a 99% completion rate for this module. Refer to “Sustainability – Ethics & governance” and “Sustainability – Supply chain” in our 360° Value Report 2022 for more information on training, including contractors and suppliers.

GRI 206: Anti-competitive Behavior

(Accenture ESG Priorities: Ethics & Integrity; Responsible Buying (incl. Supplier Diversity))

103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Ethics & governance” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022. Refer to our Code of Business Ethics and Supplier Standards of Conduct on our website.
103-3: Evaluation of the management approach	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 for information on training as well as external performance rankings.
206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Refer to Note 15 – Commitments and Contingencies in our 2022 Annual Report on Form 10-K for disclosure of material litigation and regulatory matters.

Disclosure	Response
Environmental Standards	
GRI 302: Energy (Accenture ESG Priorities: Climate Change & Carbon Emissions; Responsible Buying (incl. Supplier Diversity))	
103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Environment” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	<p>Refer to “Corporate Governance – Oversight of ESG” in our 2022 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees.</p> <p>Refer to our ESG leadership & governance website for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our chief responsibility officer and global sustainability services lead.</p> <p>Refer to “Environmental Sustainability” in Item 1 – Business of our 2022 Annual Report on Form 10-K, and “Sustainability – Environment” in our 360° Value Report 2022 for our targets aligned to the Paris Climate Agreement and other goals addressing our Company’s environmental footprint.</p>
103-3: Evaluation of the management approach	Refer to “Environmental Sustainability” in Item 1 – Business of our 2022 Annual Report on Form 10-K and “Sustainability – Environment” and “Reporting & Data – Performance data table” in our 360° Value Report 2022 for progress against our targets and goals, including our path to net-zero emissions.
302-1: Energy consumption within the organization	Refer to “Reporting & Data – Performance data table” in our 360° Value Report 2022 for our fiscal 2022 energy consumption.

Disclosure	Response
GRI 305: Emissions (Accenture ESG Priorities: Climate Change & Carbon Emissions; Responsible Buying (incl. Supplier Diversity))	
103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Environment” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	<p>Refer to “Corporate Governance – Oversight of ESG” in our 2022 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees.</p> <p>Refer to our ESG leadership & governance website for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our chief responsibility officer and global sustainability services lead.</p> <p>Refer to “Environmental Sustainability” in Item 1 – Business of our 2022 Annual Report on Form 10-K, and “Sustainability – Environment” in our 360° Value Report 2022 for our targets aligned to the Paris Climate Agreement and other goals addressing our Company’s environmental footprint.</p>
103-3: Evaluation of the management approach	Refer to “Environmental Sustainability” in Item 1 – Business of our 2022 Annual Report on Form 10-K and “Sustainability – Environment” and “Reporting & Data – Performance data table” in our 360° Value Report 2022 for progress against our targets and goals, including our path to net-zero emissions.
305-1: Direct (Scope 1) GHG emissions	Refer to “Reporting & Data – Performance data table” in our 360° Value Report 2022.
305-2: Energy indirect (Scope 2) GHG emissions	Refer to “Reporting & Data – Performance data table” in our 360° Value Report 2022.
305-3: Other indirect (Scope 3) GHG emissions	Refer to “Reporting & Data – Performance data table” in our 360° Value Report 2022.

Disclosure	Response
Social Standards	
GRI 401: Employment (Accenture ESG Priorities: Employee Well-being & Engagement; Talent Attraction, Retention & Development)	
103-1: Explanation of the material topic and its Boundary	Refer to “Talent – Investing in our people” , “Talent – Caring for our people” , “Experience – People” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	Refer to “Corporate Governance – Oversight of ESG” in our 2022 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees.
103-3: Evaluation of the management approach	Refer to “Corporate Governance – Oversight of ESG” in our 2022 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees. Refer to our ESG leadership & governance website for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our chief responsibility officer and global sustainability services lead. Refer to “People” in Item 1 – Business of our 2022 Annual Report on Form 10-K and “Talent – Investing in our people” and “Talent – Caring for our people” in our 360° Value Report 2022. Refer to our Code of Business Ethics on our website.
401-1: New employee hires and employee turnover	Refer to “People” in Item 1 – Business and “Overview” in Item 7 – Management’s Discussion and Analysis of Financial Condition and Results of Operations of our 2022 Annual Report on Form 10-K for information on attrition. For our workforce and rate of new hires by gender, refer to “Reporting & Data – Performance data table” in our 360° Value Report 2022.
GRI 402: Labor/Management Relations (Accenture ESG Priorities: Human Rights; Talent Attraction, Retention & Development)	
103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Ethics & governance” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 and our Code of Business Ethics .

Disclosure	Response
103-3: Evaluation of the management approach	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 for information including external performance rankings.
402-1: Minimum notice periods regarding operational changes	We provide notice regarding any operational changes in compliance with local laws and the provisions of relevant collective bargaining agreements.

GRI 403: Occupational Health and Safety

(Accenture ESG Priority: Human Rights)

103-1: Explanation of the material topic and its Boundary	Refer to “Talent – Caring for our people” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	Refer to “Corporate Governance – Oversight of ESG” in our 2022 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees. Refer to our ESG leadership & governance website for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our chief responsibility officer and global sustainability services lead. Refer to “People” in Item 1 – Business of our 2022 Annual Report on Form 10-K and “Talent – Caring for our people” in our 360° Value Report 2022.
103-3: Evaluation of the management approach	Refer to “People” in Item 1 – Business of our 2022 Annual Report on Form 10-K and “Talent – Caring for our people” in our 360° Value Report 2022.
403-1: Occupational health and safety management system	Refer to “People” in Item 1 – Business of our 2022 Annual Report on Form 10-K and “Talent – Caring for our people” in our 360° Value Report 2022.
403-4: Worker participation, consultation, and communication on occupational health and safety	Refer to “Talent – Caring for our people” in our 360° Value Report 2022.
403-6: Promotion of worker health	Refer to “People” in Item 1 – Business of our 2022 Annual Report on Form 10-K and “Talent – Caring for our people” in our 360° Value Report 2022.

Disclosure	Response
GRI 404: Training and Education (Accenture ESG Priority: Talent Attraction, Retention & Development)	
103-1: Explanation of the material topic and its Boundary	Refer to “Talent – Investing in our people” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	Refer to “Corporate Governance – Oversight of ESG” in our 2022 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees. Refer to our ESG leadership & governance website for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our chief responsibility officer and global sustainability services lead. Refer to “People” in Item 1 – Business in our 2022 Annual Report on Form 10-K and “Talent – Investing in our people” in our 360° Value Report 2022.
103-3: Evaluation of the management approach	Refer to “People” in Item 1 – Business in our 2022 Annual Report on Form 10-K as well as “Talent – Investing in our people” and “Reporting & Data – Performance data table” in our 360° Value Report 2022 for information on our investment in continuous learning and development opportunities.
404-1: Average hours of training per year per employee	Refer to “People” in Item 1 – Business in our 2022 Annual Report on Form 10-K.
GRI 405: Diversity and Equal Opportunity (Accenture ESG Priorities: Human Rights; Inclusion, Diversity & Equal Opportunity)	
103-1: Explanation of the material topic and its Boundary	Refer to “Inclusion & Diversity” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.

Disclosure	Response
103-2: The management approach and its components	<p>Refer to “Corporate Governance – Oversight of ESG” in our 2022 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees.</p> <p>Refer to our ESG leadership & governance website for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our chief responsibility officer and global sustainability services lead.</p> <p>Refer to “People” in Item 1 – Business in our 2022 Annual Report on Form 10-K and “Corporate Governance – Corporate Governance Practices” in our 2022 Proxy Statement. Refer to “Inclusion & Diversity” and “Sustainability – Ethics & governance” in our 360° Value Report 2022.</p> <p>Refer to our Code of Business Ethics on our website.</p>
103-3: Evaluation of the management approach	<p>Refer to “Proposal 1: Appointment of Directors”, “Committees of the Board” and “Director Orientation and Continuing Education” in our 2022 Proxy Statement.</p> <p>Refer to “Overview – Our goals & progress” in our 360° Value Report 2022 for our gender, race & ethnicity goals and progress.</p>
405-1: Diversity of governance bodies and employees	<p>Refer to “Proposal 1: Appointment of Directors”, “Committees of the Board” and “Director Orientation and Continuing Education” in our 2022 Proxy Statement.</p> <p>Refer to “Overview – Our goals & progress” in our 360° Value Report 2022 for our gender, race & ethnicity goals and progress.</p>
405-2: Ratio of basic salary and remuneration of women to men	<p>Refer to “Our People, Environment and Communities” in our 2022 Proxy Statement for the results of our most recent pay equity review.</p>
<p>GRI 406: Non-discrimination (Accenture ESG Priority: Human Rights)</p>	
103-1: Explanation of the material topic and its Boundary	<p>Refer to “Sustainability – Ethics & governance” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.</p>

Disclosure	Response
103-2: The management approach and its components	<p>Refer to “Corporate Governance – Oversight of ESG” in our 2022 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees.</p> <p>Refer to our ESG leadership & governance website for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our chief responsibility officer and global sustainability services lead.</p> <p>Refer to “People” in Item 1 – Business in our 2022 Annual Report on Form 10-K as well as “Inclusion & Diversity – Our unwavering commitment” and “Sustainability – Ethics & governance” in our 360° Value Report 2022.</p> <p>Refer to our Code of Business Ethics and Global Meritocracy Statement on our website.</p>
103-3: Evaluation of the management approach	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 for information including external performance rankings.
406-1: Incidents of discrimination and corrective actions taken	Refer to Note 15 – Commitments and Contingencies of our 2022 Annual Report on Form 10-K for material litigation and regulatory matters.

GRI 407: Freedom of Association and Collective Bargaining

(Accenture ESG Priorities: Human Rights; Responsible Buying (incl. Supplier Diversity))

103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Ethics & governance” , “Sustainability – Human rights” , “Sustainability – Supply chain” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	<p>Refer to “Sustainability – Ethics & governance”, “Sustainability – Human rights” and “Sustainability – Supply chain” in our 360° Value Report 2022.</p> <p>Refer to our Code of Business Ethics and Supplier Standards of Conduct on our website.</p>
103-3: Evaluation of the management approach	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 for information including external performance rankings.
407-1: Operations and suppliers in which freedom of association and collective bargaining may be at risk	Refer to “Sustainability – Human rights” in our 360° Value Report 2022 for information on our commitment to and policies for human rights in our operations and with our supply chains, including how we assess our risks.

Disclosure	Response
GRI 408: Child Labor (Accenture ESG Priorities: Human Rights; Responsible Buying (incl. Supplier Diversity))	
103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Human rights” , “Sustainability – Supply chain” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	Refer to “Sustainability – Human rights” and “Sustainability – Supply chain” in our 360° Value Report 2022. Refer to our Code of Business Ethics , Supplier Standards of Conduct and Modern Slavery Act Transparency Statement on our website.
103-3: Evaluation of the management approach	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 for information including external performance rankings.
408-1: Operations and suppliers at significant risk for incidents of child labor	Refer to “Sustainability – Human rights” in our 360° Value Report 2022 for information on our commitment to and policies for human rights in our operations and with our supply chains, including how we assess our risks.

GRI 409: Forced or Compulsory Labor

(Accenture ESG Priorities: Human Rights; Responsible Buying (incl. Supplier Diversity))

103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Human rights” , “Sustainability – Supply chain” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	Refer to “Sustainability – Human rights” and “Sustainability – Supply chain” in our 360° Value Report 2022. Refer to our Code of Business Ethics , Supplier Standards of Conduct and Modern Slavery Act Transparency Statement on our website.
103-3: Evaluation of the management approach	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 for information including external performance rankings.
409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	Refer to “Sustainability – Human rights” in our 360° Value Report 2022 for information on our commitment to and policies for human rights in our operations and with our supply chains, including how we assess our risks.

Disclosure	Response
GRI 412: Human Rights Assessment	
(Accenture ESG Priority: Human Rights)	
103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Human rights” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	Refer to “Sustainability – Human rights” in our 360° Value Report 2022. Refer to our Code of Business Ethics and Modern Slavery Act Transparency Statement .
103-3: Evaluation of the management approach	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 for information including external performance rankings.
412-2: Employee training on human rights policies or procedures	For our required Ethics and Compliance training in fiscal 2022, we achieved completion rates of 98% for Accenture people including managing directors and our Global Management Committee. Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 for more information on training.
GRI 414: Supplier Social Assessment	
(Accenture ESG Priority: Responsible Buying (incl. Supplier Diversity))	
103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Supply chain” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	Refer to “Corporate Governance – Oversight of ESG” in our 2022 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees. Refer to our ESG leadership & governance website for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our chief responsibility officer and global sustainability services lead. Refer to “Sustainability – Human rights” and “Sustainability – Supply chain” in our 360° Value Report 2022. Refer to our Supplier Standards of Conduct and Modern Slavery Act Transparency Statement on our website.

Disclosure	Response
103-3: Evaluation of the management approach	Refer to “Sustainability – Human rights” and “Sustainability – Supply chain” in our 360° Value Report 2022.
414-1: New suppliers that were screened using social criteria	Refer to “Sustainability – Human rights” and “Sustainability – Supply chain” in our 360° Value Report 2022.
GRI 415: Public Policy	
(Accenture ESG Priority: Public Policy & Advocacy)	
103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Ethics & governance” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022. Refer to our Code of Business Ethics
103-3: Evaluation of the management approach	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022.
415-1: Political contributions	Refer to “Political Contributions Policy” and Code of Business Ethics .
GRI 418: Customer Privacy	
(Accenture ESG Priorities: Data Privacy & Cybersecurity; Responsible Technology & Innovation)	
103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Ethics & governance” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	Refer to “Corporate Governance – Oversight of Risk” in our 2022 Proxy Statement for information on the Board’s role in overseeing our enterprise risk management program, including cybersecurity and data privacy related risks. Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 as well as our Privacy Statement and Binding Corporate Rules for information on policies and practices related to user privacy.
103-3: Evaluation of the management approach	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022.
418-1: Substantiated complaints regarding breaches of customer privacy and losses of customer data	Refer to Note 15 – Commitments and Contingencies of our 2022 Annual Report on Form 10-K for material litigation and regulatory matters.

Disclosure	Response
GRI 419: Socioeconomic Compliance (Accenture ESG Priorities: ESG Governance; Responsible Buying (incl. Supplier Diversity))	
103-1: Explanation of the material topic and its Boundary	Refer to “Sustainability – Ethics & governance” , “Sustainability – Supply chain” and “Reporting & Data – Assessing our ESG priority issues” in our 360° Value Report 2022.
103-2: The management approach and its components	<p>Refer to “Corporate Governance – Oversight of ESG” in our 2022 Proxy Statement for information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees.</p> <p>Refer to our ESG leadership & governance website for information on our global management committee’s (GMC) role in sponsoring our responsible company strategies, as well as the role of our chief responsibility officer and global sustainability services lead.</p> <p>Refer to “Sustainability – Ethics & governance” and “Sustainability – Supply chain” in our 360° Value Report 2022.</p> <p>Refer to our Code of Business Ethics on our website.</p>
103-3: Evaluation of the management approach	Refer to “Sustainability – Ethics & governance” in our 360° Value Report 2022 for information including external performance rankings.
419-1: Non-compliance with laws and regulations in the social and economic area	Refer to Note 15 – Commitments and Contingencies of our 2022 Annual Report on Form 10-K for material litigation and regulatory matters.