



# Environmental and Inclusion & Diversity Metrics

Independent Accountants' Review Report

2022

# Environmental and Inclusion & Diversity Metrics

Environmental Metrics for the fiscal year ended August 31, 2022  
Inclusion & Diversity Metrics as of and for the period ended December 1, 2022



**Accenture plc**

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# Purpose

Accenture's sustainability commitments in how we operate our own business, in addition to helping our clients, are an important part of our commitment to shared success. We believe that transparency builds trust with our clients and partners, helps attract top talent and earns our place as a respected member of our communities.

The purpose of this document is to report on and provide transparency into our 2022 calculation and methodologies for select Environmental metrics, as well as select Inclusion and Diversity metrics, both of which are subject to limited assurance by KPMG LLP (see Independent Accountants' Review Report at page 7). Additionally, this document provides brief commentary on our results relative to our Environmental and Inclusion & Diversity goals.

## Disclaimer and Forward-looking Statements

This report 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 of this report or 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 in this document may also address our corporate responsibility progress, plans, and goals (including environmental and inclusion & 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 plc'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.

Website references throughout this document are provided for convenience only, and the content on the referenced websites is not incorporated by reference into this document.

# Environmental Overview

We have a strong commitment to sustainability in the way we operate our business, and we hold ourselves accountable to clear and measurable objectives, including reaching net-zero emissions by the end of calendar 2025 and 100% renewable electricity by the end of calendar 2023.

For more than a decade, we have continually set challenging environmental goals for ourselves, innovating our approach to environmental sustainability and making strategic investments. In 2020, we signed the UN Global Compact's Business Ambition and joined leading companies in pledging to do our part to keep global warming below 1.5° Celsius, in alignment with the Paris Agreement and the criteria and recommendations of the Science Based Targets initiative (SBTi).

Building on our long-standing commitment to reduce our emissions – and reflecting our progress and increased ambitions – we are updating our current 2025 SBTi greenhouse gas (GHG) emissions reduction target with a new target aligned to 2030. This new target includes updating our base year from 2016 to 2019, which is presented as the base year in the Consolidated Statements of Environmental Metrics. This target has been submitted to SBTi for approval as of the date of this report.

The most significant aspects of our environmental footprint are the GHG emissions related to electricity used in our occupied office locations, as well as travel and purchased goods and services.

Our progress towards our key 2025 emission targets were as follows (emissions figures in metric tons carbon dioxide equivalent):

	Target	Fiscal Year			Base Year
		2022	2021 <sup>(4)</sup>	2020 <sup>(4)</sup>	2016
<b>Net zero residual emissions target by 2025<sup>(1)</sup></b>					
Net residual emissions	0	400,457	332,455	752,838	N/A
<b>Science-based emissions target by 2025<sup>(2)</sup></b>					
Scope 1 and 2 - Absolute reduction from 2016 baseline	(65)%	(91)%	(72)%	(39)%	290,252
Scope 1, 2 and 3 - Absolute reduction from 2016 baseline	(11)%	(68)%	(74)%	(40)%	1,257,635
Scope 1, 2 and 3 emissions per unit of revenue intensity - reduction from 2016 baseline	(40)%	(82)%	(82)%	(53)%	0.04
<b>100% renewable electricity by the end of 2023</b>					
Percentage of total electricity procured from renewable energy sources	100 %	97 %	53 %	30 %	N/A

	Target	As of December 1,		
		2022	2021	2020
<b>90% Key supplier engagement by the end of 2025<sup>(3)</sup></b>				
Percentage of key suppliers disclosing their environmental targets and actions to reduce their emissions				
Targets	90 %	68 %	58 %	57 %
Actions	90 %	75 %	60 %	57 %

- (1) To offset all residual emissions and achieve our net-zero target, we are investing in nature-based carbon removal solutions to directly remove carbon from the atmosphere. No offsets have been used to date.
- (2) Accenture's science-based target excludes the use of carbon offsets but includes the impact of renewable electricity procured through renewable energy sources.
- (3) Key suppliers are defined as vendors that represent a significant portion of our 2019 Scope 3 emissions.
- (4) Prior year net residual emissions and science-based emissions reductions have been revised to reflect the new methodology and conform to the current period, which reflects an updated methodology to calculate Scope 3 emissions. See "Note 4" to the Consolidated Statements of Environmental Metrics for further information.

For more information on our overall environmental sustainability strategy, goals, actions, performance, governance and material risks, please refer to our fiscal 2022 Form 10-K and Proxy, as well as our 360° Value Report on our website, and other environmental, social and governance disclosures included in the Task Force on Climate-Related Financial Disclosures (TCFD) index and our most recent CDP response.

# Inclusion & Diversity Overview

We are a talent and innovation led organization with approximately 742,000 people as of December 1, 2022. We treat inclusion and diversity like every other business priority—we set goals, share them publicly, collect data to continuously improve and hold our leaders accountable. We announce our goals because we believe transparency builds trust and holds us to a higher level of accountability.

Inclusion and diversity is embedded in everything we do—in the decisions we make and actions we take—and is a key enabler of our business results. We believe inclusion and diversity is essential for both accessing talent and unleashing innovation.

We are now 47% women, demonstrating continued progress on our goal of gender parity by 2025. And, we are currently 29% women managing directors, which is tracking well against our goal of 30% by 2025. We are also making progress against our total workforce 2025 race and ethnicity goals in the U.S., the U.K., and South Africa, which we announced in 2020.

Our progress towards our key inclusion & diversity goals were as follows:

Gender Equality	2025 Target	As of December 1,	
		2022	2021
<b>Employee Workforce</b>			
Women	50 %	47 %	46 %
Men	N/A	53 %	53 %
<b>Managing Directors</b>			
Women	30 %	29 %	27 %
Men	N/A	71 %	72 %

Race and Ethnicity	2025 Target	As of December 1,		At Goal
		2022	2021	Announcement Date
2020				
<b>U.S. Workforce</b>				
African American and Black	12.0 %	12.1 %	10.9 %	9.0 %
Hispanic American and Latinx	13.0 %	11.1 %	10.6 %	9.5 %
<b>U.S. Managing Directors</b>				
African American and Black	4.4 %	4.2 %	4.0 %	2.8 %
Hispanic American and Latinx	4.7 %	4.5 %	4.2 %	3.5 %
<b>U.K. Workforce</b>				
Black	7.0 %	5.1 %	4.1 %	4.0 %
<b>U.K. Managing Directors</b>				
Number of Black Managing Directors	16 or more	12	10	8
<b>South Africa Workforce</b>				
African Black	68.0 %	44.4 %	45.2 %	45.0 %
Coloured	10.0 %	9.8 %	7.5 %	6.0 %
<b>South African Managing Directors</b>				
African Black, Coloured and Indian	70.0 %	55.5 %	50.0 %	39.0 %

# Independent Accountants' Review Report

The Board of Directors and Management

Accenture plc:

We have reviewed the Consolidated Statement of Environmental Metrics and accompanying notes of Accenture plc for the year ended August 31, 2022 (the Consolidated Statement of Environmental Metrics) and the Consolidated Statement of Inclusion and Diversity Metrics and accompanying notes of Accenture plc as of and for the period ended December 1, 2022 (the Consolidated Statement of Inclusion and Diversity Metrics) (collectively, the Statements). Accenture plc's management is responsible for presenting the Statements in accordance with the criteria set forth in the respective Basis of Presentation note and other note disclosures for each statement. Our responsibility is to express conclusions on the Statements based on our reviews.

Our reviews were conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the reviews to obtain limited assurance about whether any material modifications should be made to the Statements in order for them to be in accordance with the criteria. The procedures performed in a review vary in nature and timing from and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the Statements are in accordance with the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagements, the level of assurance obtained in the reviews is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusions.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagements.

The procedures we performed were based on our professional judgment. Procedures performed over the Consolidated Statement of Environmental Metrics consisted primarily of inquiries of management to obtain an understanding of the methodology applied, evaluation of the entity's application of the stated methodology for deriving the greenhouse gas emissions and renewable electricity information, recalculations of a selection of greenhouse gas emissions and renewable electricity metrics, analytical procedures comparing changes in the metrics, and comparison of the disclosures to those required by the criteria. Procedures performed over the Consolidated Statement of Inclusion and Diversity Metrics consisted primarily of inquiries of management, recalculations of the inclusion and diversity metrics based on the criteria, inspection of a selection of employee files, and analytical procedures comparing changes in the metrics.

As described in the notes, environmental and inclusion and diversity data are subject to measurement uncertainties resulting from limitations inherent in the nature and methods used for determining such data. This includes limitations in the methodologies used to calculate energy and emissions information as well as the reliance on individuals to self-report inclusion and diversity information. The selection of different but acceptable measurement techniques for energy and emissions information could have resulted in materially different measurements. The precision of different measurement techniques may also vary.

Our reviews were limited to the Consolidated Statement of Environmental Metrics for the year ended August 31, 2022 and the Consolidated Statement of Inclusion and Diversity Metrics as of and for the period ended December 1, 2022. The Statements include other information and metrics from previous periods that were presented to provide comparative information that were not subject to our review procedures. The Statements also include goals and targets that were not subject to our review procedures. Accordingly, we do not express an opinion, conclusion, or any other form of assurance on such information or metrics.

Based on our reviews, we are not aware of any material modifications that should be made to the Consolidated Statement of Environmental Metrics for the year ended August 31, 2022 or to the Consolidated Statement of Inclusion and Diversity Metrics as of and for the period ended December 1, 2022 in order for them to be fairly stated.

/s/ KPMG LLP

Chicago, IL  
December 13, 2022



**Consolidated Statements of Environmental Metrics**  
**For the fiscal years ended August 31, 2022, 2021, 2020 and 2019**

	Fiscal Year			
	2022 (reviewed)	2021 <sup>(1)</sup>	2020 <sup>(1)</sup>	2019 <sup>(1)(2)</sup>
<b>Carbon Emissions by Scope</b>				
Scope 1	17,804	9,250	13,945	19,922
Scope 2 (market-based method, Note 3)	8,356	70,659	162,983	226,013
<b>Total Scope 1 and 2 Carbon Emissions</b>	<b>26,160</b>	<b>79,909</b>	<b>176,928</b>	<b>245,935</b>
Scope 3 - Category 1, 6, 7 (Note 4)	374,297	252,546	575,910	940,421
<b>Scope 1, 2 and 3 Reported Carbon Emissions</b>	<b>400,457</b>	<b>332,455</b>	<b>752,838</b>	<b>1,186,356</b>
<b>Office Energy by Source (MWh)</b>				
Non-Renewable Electricity	9,020	132,311	272,485	N/A
Renewable Electricity	297,224	147,260	115,149	N/A
Natural Gas	21,726	16,854	14,171	N/A
Diesel	2,415	2,994	4,130	N/A
<b>Office Energy</b>	<b>330,385</b>	<b>299,419</b>	<b>405,935</b>	<b>N/A</b>
<b>Percentage of electricity procured from renewable energy sources (Note 3)</b>	97 %	53 %	30 %	N/A

The accompanying notes are an integral part of these statements.

- (1) The fiscal year 2021, 2020, and 2019 information was not subject to KPMG LLP's limited assurance engagement and, accordingly, KPMG LLP does not express a conclusion or any form of assurance on such information.
- (2) See Note 5 to the Consolidated Statements of Environmental Metrics for a discussion of our new science-based target and 2019 base year.

# Notes to Consolidated Statements of Environmental Metrics

## 1. Summary of Business and Significant Accounting Policies

### Description of Business

Accenture plc is a global professional services company, providing a broad range of services and solutions across Strategy & Consulting, Technology, Operations, Industry X and Song. We serve clients in three geographic markets: North America, Europe and Growth Markets (Asia Pacific, Latin America, Africa and the Middle East). We combine our strength in technology with industry experience, functional expertise and global delivery capability to help our clients build their digital core, optimize their operations and accelerate revenue growth—creating tangible value at speed and scale.

In this report, we use the terms “Accenture”, “we” and “our” to refer to Accenture plc and its subsidiaries.

### Basis of Presentation

Carbon Emissions in the Consolidated Statements of Environmental Metrics have been prepared in accordance with the Greenhouse Gas (“GHG”) Protocol<sup>1</sup>. The percentage of global electricity procured from renewable sources is calculated by dividing total renewable electricity procured from renewable energy sources in accordance with the RE100 Technical Criteria (October 2022) by total electricity usage. GHG emissions amounts are presented in metric tons of carbon dioxide equivalents (mTCO<sub>2e</sub>).

In fiscal 2022, we revised our methodology for calculating upstream Scope 3 emissions from Purchased Goods & Services (PG&S) due to increased availability of supplier emissions data. As such, we revised our previously reported fiscal 2021, fiscal 2020 and fiscal 2019 Scope 3 emissions to reflect the new methodology. Refer to Note 4 for further information.

All references to years, unless otherwise noted, refer to our fiscal year, which ends on August 31. For example, a reference to “fiscal 2022” means the 12-month period ended on August 31, 2022.

### Use of Estimates

The preparation of the Consolidated Statements of Environmental Metrics and accompanying notes requires management to make estimates and assumptions that affect amounts reported. We base these estimates, including methodologies to calculate GHG emissions, on available information and various other assumptions that it believes to be reasonable. We continually review emissions methodologies and best practices. Methodologies for reporting environmental metrics may be updated and previously reported metrics may be adjusted to reflect improvement in availability and quality of third-party data, changing assumptions, changes in the nature and scope of our operations and other circumstances.

Environmental and energy use data used in the preparation of the Consolidated Statements of Environmental Metrics are subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. Scope 3 emissions rely on the quality and accuracy of information provided by suppliers. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary. Third-party data (such as electricity and factors from third party websites) have been obtained from sources believed to be reliable, but the suitability of the design and effectiveness of the third-party systems and associated controls over the accuracy and completeness of the data has not been independently assessed. Consumption data is based on raw data when available; when unavailable, we estimate consumption based on actual annual utilities costs and average consumption of comparable facilities.

<sup>1</sup>References in this document to the GHG Protocol refer collectively to the GHG Protocol: A Corporate Accounting and Reporting Standard Revised Edition and the GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard.

## 2. Organizational and Operational Boundaries

This report includes emissions data for Accenture plc, an Irish company, and our controlled subsidiary companies. Accenture plc is an Irish public limited company, which operates its business through its subsidiaries. We apply the operational control approach to consolidate GHG emissions, which means we account for GHG emissions from operations over which Accenture has authority to introduce and implement operating policies. We do not account for GHG emissions from operations in which we own an interest but have no operational control.

Scope 1, 2 and 3 emissions from acquisitions made by Accenture are included upon integration with the business, generally within a year of the acquisition date.

## 3. Scope 1 and 2 Emissions Factors and Reporting

### Scope 1

Scope 1 GHG emissions represent direct emissions from the combustion of fuel from sources owned or controlled by Accenture, and include:

- Emissions from mobile combustion in vehicles owned or controlled by Accenture, and leased air travel;
- Emissions from stationary combustion in equipment owned or controlled by Accenture, such as backup generators;
- Fugitive emissions from releases due to equipment leaks/usage, such as refrigerants and fire extinguishers.

The following table includes a summary of Scope 1 GHG emissions:

	2022	2021	2020
<b>Carbon Emissions (mCO2)</b>			
Leased Cars	11,804	8,060	12,579
Other	6,000	1,190	1,366
<b>Total Scope 1 Carbon Emissions</b>	<b>17,804</b>	<b>9,250</b>	<b>13,945</b>

The factors used to convert our Scope 1 sources of emissions are as follows:

Emissions Source Type	Emission Factor Source
Mobile Combustion – Leased Cars	For leased cars, we use factors from GHG Protocol Cross-sector tools (2017) to convert consumption into emissions. Where applicable, we use GlobalPetrolPrices.com to estimate fuel consumed based on spend.
<b>Other</b>	
Mobile Combustion – Leased Air Travel	For leased air travel, we use emissions data provided directly by the airline, which is based on fuel consumption and US Energy Information Administration (EIA) factors.
Stationary Combustion – Diesel Fuel	For diesel fuel related to office generators, we use the GHG Protocol Cross-sector tools (2017).
Fugitive Emissions	For fugitive emissions, we use conversion factors consistent with the IPCC Fifth Assessment Report.

### Scope 2

Scope 2 GHG emissions represent indirect emissions from generation of purchased electricity and heat consumed by Accenture and are disclosed in the Consolidated Statements of Environmental Metrics using the market-based methodology (MBM) in accordance with the updated GHG Protocol Scope 2 guidance. MBM includes the impact of renewable electricity contracts and residual mix factors, regardless of the location of energy generation. We disclose Scope 2 emissions using the MBM as it represents our selected method for emission reduction goals (i.e., net zero emissions and SBTi targets).

A summary of Scope 2 GHG emissions under the MBM is as follows:

<b>Carbon Emissions (mTCO<sub>2</sub>e)</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Office Electricity	3,572	66,811	159,522
Other	4,784	3,848	3,461
<b>Total Scope 2 Carbon Emissions - MBM</b>	<b>8,356</b>	<b>70,659</b>	<b>162,983</b>

Scope 2 emissions using the location-based approach (LBM) are quantified using the average energy generation emissions factors based on the location of energy generation. A reconciliation of Scope 2 emissions - LBM to Scope 2 emissions – MBM is as follows:

<b>Carbon Emissions (mTCO<sub>2</sub>e)</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Scope 2 Carbon Emissions - LBM	164,660	155,779	228,373
Impacts of renewable electricity contracts	(156,325)	(86,257)	(67,591)
Impact of residual mix factors	21	1,137	2,201
<b>Scope 2 Carbon Emissions - MBM</b>	<b>8,356</b>	<b>70,659</b>	<b>162,983</b>

Scope 2 emissions are calculated using actual or estimated energy consumption and the factors described below. For locations where actual energy consumption data is not available, we estimate consumption using average consumption intensity for comparable facilities in the same city, state, country or region, as available.

<b>Emissions Source Type</b>	<b>Emission Factor Source</b>
Electricity - MBM	GHG Protocol aligned emissions factors from International Energy Agency (IEA) and US Environmental Protection Agency (EPA) Emissions & Generation Resource Integrated Database (eGRID) (2020)
	Association of Issuing Bodies (AIB) European Residual Mix factors (2021)
Electricity - LBM	GHG Protocol aligned emissions factors from IEA and eGRID (2020)
Heat (Diesel and Natural Gas)	GHG Protocol Cross-sector Tools (2017)

## Renewable Electricity

We have increased renewable electricity in our offices and locations as part of our participation in RE100, a global corporate renewable energy initiative bringing together businesses committed to 100% renewable electricity. Because we do not own our office buildings and procure most of our energy from the grid, we increase our renewable electricity by purchasing renewable electricity contracts to match our electricity usage, including directly with local electricity producers (Power Purchase Agreements) or with electricity retailers (Verified Green Tariffs) when possible; otherwise, through renewable electricity certificates (RECs) unbundled or separated from the electricity supply source (energy attribute certificates).

All renewable electricity contracts meet GHG Protocol Scope 2 Quality Criteria requirements, and include a mix of wind and solar as the primary energy generation technology. We do not consider electricity produced from hydro power as a renewable energy resource.

At the end of fiscal 2022, Accenture's sources of renewable electricity included unbundled RECs (60%), PPAs (20%) and green tariffs (20%), and our mix of renewable electricity reached 97%.

## 4. Scope 3 Emissions Factors and Reporting

Scope 3 GHG emissions represent indirect, upstream emissions from purchased goods and services, business travel and employee commuting that are calculated with reference to the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

- Category 1: Purchased Goods and Services – Primarily subcontractor services and technology costs (e.g., software licensing, hardware, cloud computing costs).
- Category 6: Business Travel – Employee business travel including air travel, car rentals, personal car travel, hotels, rail, taxi, limousine and car sharing.
- Category 7: Employee commuting – Local transport and telecommuting.

In fiscal 2022, we revised our methodology for calculating upstream emissions from Purchased Goods & Services from a spend-based approach to a hybrid approach. This change reflects improvements in the availability and quality of third-party data, including emissions data obtained directly from our suppliers and industry-average emissions factors. Prior periods were revised to reflect this new methodology and conform to the current period.

In fiscal 2022, we also revised our methodology for calculating hotel emissions, which is included in “Other Business Travel”. Hotel emissions are now calculated based on the number of hotel nights occupied versus a spend-based approach. This change reflects improvements in the availability of emissions per occupied night by our suppliers. Prior periods were not revised for this change as data for these periods is not available.

The following table includes Scope 3 GHG emissions based on the relevant categories in the GHG Protocol Scope 3 guidance that are reported for each of the fiscal years presented (in metric tons CO<sub>2</sub>e):

	2022	2021 (revised)	2020 (revised)
<b>Carbon Emissions (mCO<sub>2</sub>)</b>			
Air Travel	80,846	16,496	175,552
Other Business Travel	48,558	37,096	163,907
<b>Total Business Travel</b>	<b>129,404</b>	<b>53,592</b>	<b>339,459</b>
Employee Commuting	26,055	16,771	27,740
Purchased Goods and Services	218,838	182,183	208,711
<b>Scope 3 Reported Carbon Emissions</b>	<b>374,297</b>	<b>252,546</b>	<b>575,910</b>

<b>Emissions Type</b>	<b>Emission Factor Source</b>	<b>Emissions Calculation Methodology</b>
<b>Category 1: Purchased Goods &amp; Services</b>	Supplier-reported emissions data via CDP Supply Chain  CDP Sectoral Average Median Intensity Factors	We apply a hybrid method, as follows: <ul style="list-style-type: none"> <li>• Allocated emissions is requested from CDP Supply Chain and included in our inventory if internally-developed validation criteria is met.</li> <li>• Where allocated emissions are not available or do not meet our validation criteria, we use supplier emissions and revenue data obtained via CDP Supply Chain, subject to certain validation criteria. In this case, a spend-based approach is applied using internal expense data.</li> <li>• We apply a spend-based approach to remaining suppliers using CDP Sectoral Average median intensity factors and internal expense data.</li> </ul>
<b>Category 6: Business Travel (Air)</b>	Distance-based emission factors provided by airlines	A distance-based method (per passenger) is applied to source data obtained from our third-party travel agency and emission factors provided by airlines.
<b>Category 6: Business Travel (Rental Car)</b>	Spend-based emission factors from rental car agencies	A spend-based method is applied using data from our time and expense reporting tool and emission factors provided by rental car agencies factors.
<b>Category 6: Business Travel (Taxi)</b>	Price of Travel website  Greenhouse Gas Protocol Cross-sector Tools (2017)	We use publicly available city taxi fares to estimate distance traveled based on spend from our time and expense reporting tool. GHG Protocol Cross-sector Tools factors are used to convert distance to emissions.
<b>Category 6: Business Travel (Personal Car)</b>	Greenhouse Gas Protocol Cross-sector Tools (2017)	We apply a distance-based method using data from our time and expense reporting tool and factors from GHG Protocol Cross-sector Tools.
<b>Category 6: Business Travel (Rail)</b>	Greenhouse Gas Protocol Cross-sector Tools (2017)  Operator-Specific rail booking data	We apply a distance-based method using GHG Protocol Cross-sector Tools.  Country-specific rail distance may also be obtained from our primary travel booking agency, or rail operator-specific booking data, where available.
<b>Category 6: Business Travel (Hotel)</b>	Hotel-calculated emissions per occupied night	We apply emissions factors provided by hotels to hotel nights occupied from our time and expense reporting tool.
<b>Category 7: Employee Telecommuting</b>	Greenhouse Gas Protocol Cross-sector tools  GHG Protocol aligned emissions factors from IEA (2020, released in 2022)	We apply factors by engine type to locally reported fuel consumption for local transport.  Where telecommute expenses for electricity usage are reimbursed, we apply a spend-based method using data from our time and expense reporting tool and IEA factors.

## 5. Base Year

We currently have a near-term 2025 target validated and approved by the Science Based Targets initiative. We are setting a new science-based target aligned to 2030, with a base year of 2019. This new target has been submitted to the Science Based Targets initiative and is pending approval as of the date of this report.

The base year for the new target is fiscal 2019. Per the GHG Protocol, the emissions base year is subject to recalculation should a material change in total base year emissions be identified due to factors including but not limited to inorganic growth and a change in methodology. We apply a 2% significance threshold to base year recalculations. In fiscal 2022, we revised our methodology for calculating upstream Scope 3 emissions from Purchased Goods & Services due to increased availability of supplier emissions data. Based on the impact of this change, and incorporating cumulative inorganic growth from 2019 to 2022 into the 2019 base year in accordance with the Science Based Targets initiative guidance, previously reported fiscal 2019 emissions have been recalculated to reflect these changes. The following is a summary of revised 2019 emissions:

	Previously Reported 2019	Change in PG&S Methodology	Inorganic Growth Adjustment	Revised 2019
<b>Carbon Emissions by Scope (mCO2e)</b>				
Scope 1	18,923	—	999	19,922
Scope 2 (market-based method)	214,680	—	11,333	226,013
Scope 3 - Category 1, 6, 7	932,653	(39,388)	47,156	940,421
<b>Scope 1, 2 and 3 Reported Carbon Emissions</b>	<b>1,166,256</b>	<b>(39,388)</b>	<b>59,488</b>	<b>1,186,356</b>

## Consolidated Statements of Inclusion & Diversity Metrics

### As of and for the periods ended December 1, 2022 and 2021

Workforce	As of December 1,	
	2022 (reviewed)	2021 <sup>(1)</sup>
Global Headcount (rounded)	742,000	676,000

Gender Equality	As of December 1,	
	2022 (reviewed)	2021 <sup>(1)</sup>
<b>Employee Workforce</b>		
Women	47 %	46 %
Men	53 %	53 %
<b>Executives</b>		
Women	32 %	32 %
Men	68 %	68 %
<b>Managing Directors</b>		
Women	29 %	27 %
Men	71 %	72 %

New Hires	For the period ended December 1,	
	2022 (reviewed)	2021 <sup>(1)</sup>
Women	50 %	47 %
Men	50 %	52 %

Race and Ethnicity	As of December 1,		At Goal
	2022 (reviewed)	2021 <sup>(1)</sup>	Announcement Date
<b>U.S. Workforce</b>			2020 <sup>(1)</sup>
African American and Black	12.1 %	10.9 %	9.0 %
Hispanic American and Latinx	11.1 %	10.6 %	9.5 %
<b>U.S. Managing Directors</b>			
African American and Black	4.2 %	4.0 %	2.8 %
Hispanic American and Latinx	4.5 %	4.2 %	3.5 %
<b>U.K. Workforce</b>			
Black	5.1 %	4.1 %	4.0 %
<b>U.K. Managing Directors</b>			
Number of Black Managing Directors	12	10	8
<b>South Africa Workforce</b>			
African Black	44.4 %	45.2 %	45.0 %
Coloured	9.8 %	7.5 %	6.0 %
<b>South African Managing Directors</b>			
African Black, Coloured and Indian	55.5 %	50.0 %	39.0 %

The accompanying notes are an integral part of these statements.

(1) The 2021 and 2020 information was not subject to KPMG LLP's limited assurance engagement and, accordingly, KPMG LLP does not express a conclusion or any form of assurance on such information.



# Notes to Consolidated Statements of Inclusion & Diversity Metrics

## 1. Summary of Business and Significant Policies

### Description of Business

Accenture plc is a global professional services company, providing a broad range of services and solutions across Strategy & Consulting, Technology, Operations, Industry X and Song. We serve clients in three geographic markets: North America, Europe and Growth Markets (Asia Pacific, Latin America, Africa and the Middle East). We combine our strength in technology with industry experience, functional expertise and global delivery capability to help our clients build their digital core, optimize their operations and accelerate revenue growth—creating tangible value at speed and scale.

### Basis of Presentation

Gender equality metrics reflect our workforce as of December 1. Race and ethnicity metrics for 2020 are reflective as of the goal announcement date – for the U.S., September 1, 2020, and for the U.K. and South Africa, October 1, 2020.

Gender metrics reflect people who have self-identified as binary in our enterprise management system. Less than one thousand people have identified as non-binary or have not self-identified.

Race and ethnicity metrics only include employees who have self-reported in our enterprise management system. Race and ethnicity metrics are calculated by dividing only the number of employees that have self-reported by the racial and ethnic categories presented by the total number of the country's workforce less the workforce exclusions described below. Not all employees have self-reported.

New Hires reflect employees hired during the twelve months ended December 1, 2022, and the eleven months ended December 1, 2021. In 2020, we reported new hires for the period ended December 31.

### Employees

Our global workforce includes all full-time and part-time employees of Accenture plc and consolidated subsidiaries. Contractors and inactive employees (defined as those on unpaid leave) are excluded.

Gender Equality and Race and Ethnicity metrics exclude certain subsidiaries, including Avanade (a joint venture between Accenture and Microsoft that is majority-owned by Accenture) and recent acquisitions. Inactive employees are included in the metrics.

"Executives" include managers, senior managers, associate directors, managing directors, senior managing directors and members of our Global Management Committee. "Managing Directors" include managing directors, senior managing directors and members of our Global Management Committee.

For the U.K. race and ethnicity metrics, "Black" includes Black/Black British colleagues who have self-identified as being of African and Caribbean heritage or with dual heritage of White and Black African or White and Black Caribbean. For South Africa metrics, "Coloured" is a multiracial ethnic group native to Southern Africa who have ancestry from more than one of the various populations inhabiting the region, including Khoisan, Bantu, Afrikaner, Whites, Austronesian, East Asian or South Asian.

The U.S. race and ethnicity metrics are presented as African American and Black, Hispanic American and Latinx.

### Measurement Uncertainty

Inclusion and diversity information is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data, such as the reliance on individuals to self-report their information.