Assurance Statement related to
GHG Inventory Fiscal Year 2015
Prepared for Accenture, LLP

Terms of Engagement
This Assurance Statement has been prepared for Accenture, LLP (Accenture).

Lloyd’s Register Quality Assurance, Inc. (LRQA) was commissioned by Accenture to assure its CO₂ emissions inventory for fiscal year 2015 (hereafter referred to as “the Report”).

The Report relates to Scope 1, Scope 2, and Scope 3 (taxis only) CO₂ emissions of Accenture in its offices worldwide.

Management Responsibility
Accenture’s management was responsible for preparing the Report and for maintaining effective internal controls over the data and information disclosed. LRQA’s responsibility was to carry out an assurance engagement on the Report in accordance with our contract with Accenture.

Ultimately, the Report has been approved by, and remains the responsibility of Accenture.

LRQA’s Approach
Our assurance has been conducted using the principles of ISO 14064–3:2006 Specification with guidance for validation and verification of greenhouse gas assertions to provide limited assurance that CO₂ data as presented in the Report have been prepared in accordance with the World Resources Institute/World Business Council for Sustainable Development (WRI/WBCSD) Greenhouse Gas (GHG) Protocol, Revised edition.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and included the following activities:

- Conducted phone interviews with the key personnel responsible for collecting, recording and reporting Accenture’s CO₂ data;
- Reviewed Accenture’s systems for collecting, recording and reporting data;
- Reviewed data sources, including raw data, internal reports and calculation data; and
- Reviewed information and data presented by Accenture in its final summary of emissions.

Level of Assurance and Materiality
The opinion expressed in this Assurance Statement has been formed on the basis of a limited level of assurance and at a materiality of the professional judgment of the verifier.

LRQA’s Opinion
Based on LRQA’s approach nothing has come to our attention that would cause us to believe that the total Scope 1, Scope 2 and Scope 3 CO₂ emissions disclosed in the Report, as summarized in Table 1 below, are not materially correct and have not been prepared in conformance with the WRI/WBCSD GHG Protocol, Revised edition.

Signed: Dated: 19th February, 2016

Marisol Bacong, Lead Verifier
On behalf of LRQA, Inc.
Houston, Texas
United States of America

LRQA Reference: RMA10190A
### Table 1. Summary of Accenture, CO₂ Report Fiscal Year 2015

<table>
<thead>
<tr>
<th>Scope of GHG emissions</th>
<th>Tonnes CO₂</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct GHG emissions (Scope 1)</td>
<td>26,290</td>
</tr>
<tr>
<td>Energy indirect GHG emissions – Location-based (Scope 2)</td>
<td>294,920</td>
</tr>
<tr>
<td>Energy indirect GHG emissions – Market-based (Scope 2)</td>
<td>237,239</td>
</tr>
<tr>
<td>Other indirect GHG emissions (Scope 3)</td>
<td>7,778</td>
</tr>
</tbody>
</table>

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Due to inherent limitations in any internal control, it is possible that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Further, the verification was not designed to detect all weakness or errors in internal controls so far as they relate to the requirements set out above as the verification has not been performed continuously throughout the period and the verification carried out on the relevant internal controls were on a test basis. Any projection of the evaluation of control to future periods is subject to the risk that the processes may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

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