Assurance Statement related to 
CO₂ Inventory Fiscal Year 2016 
prepared for Accenture, LLP

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

Lloyd’s Register Quality Assurance Ltd. (LRQA) was commissioned by Accenture to assure its CO₂ Emissions Inventory for the fiscal year 2016 (hereafter referred to as “the Report”).

The Report relates to Scope 1, Scope 2, and Scope 3 (personal cars 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 verification has been conducted in accordance with 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 taking into account the Word 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 covered 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 & 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 that the Report has not been prepared taking into account the WRI/WBCSD GHG Protocol, revised edition, except for the following qualification:

- The contractual instrument for purchased renewable power corresponding to two months of data at one facility was not available for verification. This lack of documentation was not material.
**LRQA's Recommendations**

Accenture should consider including a clear definition of the different measurement methods for each metric entered in Enablon to enhance consistency throughout the different reporting sites.

Signed

Dated: 01 February, 2017

Natali P. Ganfer

Natali Ganfer,
Lead Verifier
On behalf of LRQA, Inc.
Houston, Texas
United States of America

LRQA reference number: RMA10232A

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### Table 1. Summary of Accenture CO₂ Emissions Inventory FY2016

<table>
<thead>
<tr>
<th>Scope of GHG emissions</th>
<th>Tonnes CO₂e</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct GHG emissions (Scope 1)</td>
<td>27,203</td>
</tr>
<tr>
<td>Energy indirect GHG emissions (Scope 2) – Location-based</td>
<td>313,141</td>
</tr>
<tr>
<td>Energy indirect GHG emissions (Scope 2) – Market-based</td>
<td>263,050</td>
</tr>
<tr>
<td>Other indirect GHG emissions (Scope 3)</td>
<td>33,141</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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