accenture

CDP Climate Response

2023

CO.1. Introduction

The digital revolution changed how people live and work; now, sustainability is proving equally transformative. Companies that focus on ESG issues performed better financially, generating up to 2.6 times more value for shareholders than their peers according to our 2022 research, Measuring sustainability—Creating value. And, in our latest United Nations Global Compact-Accenture CEO Study on Sustainability, CEOs say they see integrated sustainability as the foundation to protect against instability. Strategies and business models with sustainability at the core are not only a climate imperative, but also the foundation of security, growth, and resilience.

As a United Nations Global Compact (UNGC) signatory since 2008, we champion the Sustainable Development Goals with a focus on those that are most relevant for Accenture's operations. We galvanize and support our clients, ecosystem partners, suppliers and other stakeholders on their SDG journeys.

Sustainability is a priority in what we do for our clients and how we operate our own business. We continue to expand and evolve our portfolio of Sustainability Services to meet the changing needs of our clients and support the imperative to act on environmental, social and governance (ESG) issues.

As well as helping our clients to become more sustainable, we are working toward embedding sustainability into everything we do. Our ambitious environmental goals address climate, waste and water. Since beginning our environmental journey in 2007, we have continually set challenging goals in alignment with climate science, but we cannot do it alone. We are dedicated to enabling global cooperation among our people, our clients, our suppliers and our partners to achieve a low-carbon future.

In 2020, we signed the UNGC Business Ambition for 1.5° Pledge and joined leading companies in pledging to do our part to keep global warming below 1.5° Celsius, in alignment with the Paris Climate Agreement and the criteria and recommendations of the Science Based Targets Initiative (SBTi).

To meet our commitment to achieve net-zero emissions by the end of 2025, we are focusing first on actual reductions across our Scope 1, 2 and 3 emissions.

- In fiscal 2022, we achieved 68% reduction in total emissions from our 2016 baseline, surpassing our 2025 target to reduce absolute greenhouse gas (GHG) emissions by 11%, and Scope 1 and 2 GHG emissions reduced by 91%, surpassing our goal of a 65% absolute reduction against our 2016 baseline.
- We are committed to achieving 100% renewable electricity in our offices globally by the end of 2023. For fiscal 2022, we reported 97% renewable electricity. As a digital-first business, we use collaboration technology with agility and at scale to deliver for our clients. When travel is necessary, we continue to use technology to equip our people to make climate-smart travel decisions.
- Our goal is that 90% of our key suppliers (defined as vendors that represent a significant portion of our 2019 Scope 3 emissions) disclose their environmental targets and actions being taken to reduce emissions by the end of 2025. In fiscal 2022, 68% of our key suppliers have disclosed targets and 75% have disclosed actions to reduce their emissions.
- To address remaining emissions, we are investing in nature-based carbon-removal solutions. Over the next 20 years, this program is expected to physically remove millions of metric tons of carbon from the atmosphere.
- To move towards zero waste, we have committed to reuse or recycle 100% of our e-waste, such as computers and servers, as well as all our office furniture, by the end of 2025. We are also planning to mitigate the potential impacts of water risk by the end of 2025.

The 732,000 people of Accenture around the world are bringing our commitments to life across every part of our organization. Working with all our stakeholders, we are confident that the positive changes we are making today will make all the difference tomorrow.

To learn more about Accenture's environmental sustainability commitments, please visit our 360° Value Report 2022.

Manish Sharma
Chief Operating Officer

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C0.2. State the start and end date of the year for which you are reporting data and indicate whether you will be providing emissions data for past reporting years.

Start date	End date	Indicate if you are providing emissions data for past reporting years	Select the number of past reporting years you will be providing Scope 1 emissions data for	Select the number of past reporting years you will be providing Scope 2 emissions data for	Select the number of past reporting years you will be providing Scope 3 emissions data for*
01/09/2021	31/08/2022	Yes	1 year	1 year	3 years

C0.3 Select the countries/areas in which you operate

Countries			
Andorra	Finland	Luxembourg	Saudi Arabia
Argentina	France	Malaysia	Singapore
Australia	Germany	Mauritius	Slovakia
Austria	Greece	Mexico	South Africa
Belgium	Hong Kong, SAR, China	Morocco	Spain
Brazil	Hungary	Netherlands	Sweden
Bulgaria	India	New Zealand	Switzerland
Canada	Indonesia	Norway	Taiwan, China
Chile	Ireland	Peru	Thailand
China	Israel	Philippines	Turkey
Colombia	Italy	Poland	United Arab Emirates
Costa Rica	Japan	Portugal	United Kingdom of Great Britain and Northern Ireland
Czechia	Kazakhstan	Puerto Rico	United States of America
Denmark	Latvia	Romania	Viet Nam
Estonia	Lithuania	Russian Federation	

C0.4 Select the currency used for all financial information disclosed throughout your response

USD($)

C0.5 Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your consolidation approach to your Scope 1 and Scope 2 greenhouse gas inventory.

Operational control

C0.8 Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc)?

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, an ISIN code	IE00B4BNMY34

C1 Governance

Board Oversight

C1.1 Is there board-level oversight of climate-related issues within your organization?

Yes

C1.1a Identify the position(s) of the individuals (do not include names) on the board with responsibility for climate-related issues.

Position of Individual or committee	Responsibilities for climate-related issues
Board-level committee	Accountability starts with the Board, which provides governance and oversight over the strategy, operations and management of Accenture. Two board-level committees have responsibility for climate-related issues: The Nominating, Governance & Sustainability Committee oversees the Company's overall ESG performance, disclosure, strategies, goals and objectives and monitors evolving ESG risks and opportunities. Each committee meeting contains a governance review in which the committee is brought up to date on relevant developments, which may include investor and other stakeholder expectations on climate-related matters, SEC developments regarding climate change and sustainability matters and disclosures, among other items, all of which inform the Committee's views regarding Accenture's climate and sustainability positions. The Board plays a direct role in the Company's Enterprise Risk Management (ERM) program. Specifically, the Audit Committee, one of four Board-level committees, receives quarterly briefings on enterprise risk, which may include business continuity risk factors, among which are climate-

Position of Individual or committee	Responsibilities for climate-related issues
	related factors. The Audit Committee also oversees our approach to the quality of ESG-related data and controls, which includes our climate-related data. Other notable decisions/actions on climate in the last two reporting years: • In fiscal 2021 the Board (through the Compensation, Culture & People Committee) took a climate-relevant decision, which was to include implementation of a 360ºValue Meter, encompassing Sustainability, as one of the fundamental elements of the CEO and Company Objectives on which the CEO's performance was evaluated and compensation determined. • In fiscal 2021, the Board created an ad hoc committee consisting of our independent Lead Director and the chairs of each of the Board's four standing committees to assist with reviewing Accenture's ESG disclosures. • In fiscal 2022, the Board (through the Compensation, Culture & People Committee) took the decision to include sustainability as one of the fundamental elements of the annual objectives against which performance is evaluated for purposes of determining performance-based compensation of Accenture employees with management responsibility. • In fiscal 2022, the Board formally expanded the responsibilities of and renamed the Nominating, Governance & Sustainability Committee to reflect additional ESG oversight responsibilities appointed to the committee, as detailed above.

C1.1b Provide further details on the board's oversight of climate-related issues.

Frequency with which climate-related issues are a scheduled item	Governance mechanisms into which climate-related issues are integrated	Please explain
Scheduled—some meetings	• Reviewing and guiding strategy • Reviewing and guiding the risk management process • Monitoring progress towards corporate targets • Overseeing and guiding employee incentives	Responsibility for ESG matters starts at the top, with our Board actively overseeing our ESG strategies and progress in meeting our ESG-related commitments, and cascades throughout the business. The Nominating, Governance & Sustainability Committee (Committee) is responsible for overseeing our overall ESG performance, disclosure, strategies, goals and objectives, and monitoring evolving ESG risks and opportunities. The Committee receives periodic reports from management on key ESG matters, including our actions around being a responsible company and citizen, our progress in meeting our ESG-related commitments, and our integrated reporting, which demonstrates our commitment to transparency, and accountability of our goals and progress. Each Committee meeting contains a governance review in which the Committee is brought up to date on relevant developments, which may include investor and other stakeholder expectations on climate-related matters, SEC developments regarding climate change and sustainability matters and disclosures, and our environmental disclosures, among other items, all of which inform the Committee's views regarding Accenture's climate and sustainability positions. The Board, through the Committee, is responsible for ESG oversight. Our transition plan to achieve net-zero emissions by the end of 2025 focuses on carbon reduction across our Scope 1, 2 and 3 emissions. We are committed to achieving 100% renewable electricity in our offices globally by the end of 2023. We are moving

Frequency with which climate-related issues are a scheduled item	Governance mechanisms into which climate-related issues are integrated	Please explain
	• Monitoring the implementation of a transition plan	towards zero waste including reusing or recycling 100% of our e-waste by the end of 2025 and planning for water risk by the end of 2025. The full Board receives an annual review of the Enterprise Risk Management (ERM) program, which includes the annual risk assessment process and the Company's approach to sustainability. The Audit Committee receives quarterly briefings on our ERM program. The quarterly ERM briefing details our most critical set of risks for review. This process means we could escalate climate risks to the Board as frequently as necessary if climate-related risks (which are already formally included in the ERM process) were within the most critical set of risks escalated for review. The Audit Committee also oversees our approach to the quality of ESG-related data and controls. The Compensation, Culture & People Committee of the Board oversees the annual objectives against which performance is evaluated for purposes of determining performance-based compensation of Accenture employees with management responsibility. The objectives are set forth in the "shared success scorecard" which for fiscal 2022 included objectives in key categories including sustainability. Specifically, leaders were evaluated on their achievement of specific environmental goals based on the Company's broader goals of net-zero by the end of 2025 and 100% renewable electricity by the end of 2023.

C1.1d Does your organization have at least one board member with competence on climate related issues?

Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues
Yes	Since beginning our environmental journey, we have continually set bigger and bolder ambitions for ourselves with our path to net-zero by the end of 2025, moving to zero waste and plans for water risk, among other goals. Responsibility for our environmental matters starts at the top—with our Board and our Chair and CEO—and cascades throughout the business. Our Board, as an oversight body, provides valuable feedback and input into our climate-related strategies and initiatives. Our directors all bring to the table diverse areas of expertise and experience, and many have been involved one way or another in environmental and climate-related matters. Certain of our directors have overseen or participated in their own companies' climate change journeys. Others have gained climate or sustainability-related experience through various organizational memberships or other board positions. Our directors' collective knowledge in the area helps guide and inform discussions relating to environmental and climate-related matters. Regarding specific Board members' competence on climate related issues: • Our Chair and CEO has in-depth knowledge of sustainability issues relevant to the company and our clients and experience incorporating sustainability and other ESG initiatives into the company's and our clients' goals and objectives. • One Board member has sustainability experience gained during his tenure as the Chairman of the Board of Trustees of The Nature Conservancy in Colombia.

Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues
	• One other Board member has experience overseeing Wolters Kluwer's sustainability initiatives as its chief executive officer. • A further Board member co-leads ESG efforts at The Estee Lauder Companies Inc., where she serves as the chief financial officer.

Management Responsibility

C1.2 Provide the highest-level management position(s) or committee(s) with responsibility for climate-related issues.

Position or committee	Climate-related responsibilities of this position	Reporting Line	Frequency of reporting to the board on climate-related issues via this reporting line	Please explain
Chief Operating Officer (COO)	• Integrating climate-related issues into the strategy • Assessing climate-related risks and opportunities • Managing climate-related risks and opportunities • Providing climate-related employee incentives • Monitoring progress against climate-related corporate targets • Implementing a climate transition plan	CEO reporting line	Quarterly	**Rationale for assigning climate-related responsibilities to this position:** Our COO, who reports to our CEO, oversees the Company's Enterprise Risk Management (ERM) program. The Audit Committee, one of four Board-level committees, comprises four members of the Board and oversees Accenture's accounting, financial reporting processes and audits of financial statements and internal controls, including the Company's ERM program. The Audit Committee receives, at a minimum, quarterly briefings on our ERM program, which detail our most critical set of risks for review. This process means we could escalate climate risks to the Board as frequently as necessary—even to every Board meeting—if climate-related risks were within the most critical set of risks for review. More generally, Accenture's COO is accountable for the strategy to operationalize Accenture's path to net-zero (our transition plan), including our science-based GHG emissions reduction target (SBT) and net-zero goal. This includes our path to 100% renewable electricity by the end of 2023; our climate-related supplier engagement and the other operational levers that are critical to our ability to achieve our stated climate goals. As part of this accountability, direct reports of the COO and other employees have objectives assigned to them which align to our overall strategy and goals, e.g., to deliver on our renewable electricity goals. **Process by which position is informed of and monitors climate-related issues:** Accenture's Global Environment Director 1) meets monthly with our network of Environment Leads to discuss emerging issues, including risks, 2) meets at least quarterly with the ERM lead to discuss changing risk conditions across all time horizons, 3) drives an annual, operational environmental risk assessment with the Environment Leads as part of our ISO14001 certified Environment Management System, which factors in the time horizon of the risk. The Environment Leads use external and internal information to identify relevant risks and assess the nature of our risk exposure—e.g., financial, client delivery, legal. Results have been

Position or committee	Climate-related responsibilities of this position	Reporting Line	Frequency of reporting to the board on climate-related issues via this reporting line	Please explain
				shared annually with varying levels of Environment governance and escalated as needed to senior leadership. Further, Accenture maintains an ERM program, whereby the Company looks at risks across the company and prioritizes those for additional management and Board oversight. The Board of Directors validates this risk priority annually and receives quarterly briefings on changing risk conditions. Climate-related risks would be considered as part of that annual assessment and quarterly briefings, as needed, taking into account potential severity of impacts, likelihoods, and the effectiveness of management's risk mitigation. All members of the GMC have input into that annual assessment process and can escalate climate-related risks as appropriate.

Employee Incentives

C1.3 Do you provide incentives for the management of climate change issues, including the attainment of targets?

Provide incentives for the management of climate-related issues	Comment
Yes	A number of Accenture leaders and functions have critical roles to play in managing climate change issues. As such, a number of teams and individuals are incentivized to drive progress against climate change issues.

C1.3a Please provide further details on the incentives provided for the management of climate change issues.

Entitled to incentive	Types of incentive	Incentive(s)	Performance indicator(s)	Incentive plan this incentive is linked to	Further details of incentive(s)	Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan
Chief Operating Officer (COO)	Monetary reward	• Bonus - % of salary • Salary increase • Shares • Promotion	Achievement of climate transition plan KPI	Both Short-Term and Long-Term Incentive Plan	**Accenture's Chief Operating Officer (COO):** Accenture's COO is accountable for operationalizing Accenture's science-based GHG emissions reduction target and net-zero goal. Performance-based compensation is determined by evaluating performance against	The COO is incentivized to operationalize Accenture's science-based target and net-zero goal by the end of 2025 (a key transition plan KPI). This is important because it means a C-suite leader is accountable for our most tangible climate objectives

Entitled to incentive	Types of incentive	Incentive(s)	Performance indicator(s)	Incentive plan this incentive is linked to	Further details of incentive(s)	Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan
					annual objectives, which include financial performance objectives established by reference to our business plan, and non-financial objectives. In addition, employees may have additional objectives specific to their roles. Performance against these objectives serves as one of the components against which each employee's performance is considered. Accenture does not apply a formula or use a pre-determined weighting when comparing overall performance against the various objectives, and no single objective is material in determining individual performance and resulting pay decisions.	and is well positioned to influence the levers that help us achieve those goals.
Chief Procurement Officer (CPO)	Monetary reward	• Bonus - % of salary • Salary increase • Shares • Promotion	• Increased supplier compliance with a climate-related requirement • Increased engagement with suppliers on climate-related issues • Increased share of renewable energy in total	Both Short-Term and Long-Term Incentive Plan	**Accenture's Chief Procurement Officer (CPO):** In fiscal 2022, Accenture's CPO was accountable for three specific priorities that contribute to addressing our supply chain emissions and environmental performance: 1. **Environmental criteria included in purchases:** Our geographic Procurement teams include environmental, social and governance (ESG) performance of prospective suppliers as a weighted factor for purchasing decisions. This is re-enforced	Supply chain actions, requirements and accountability are a key part of Accenture's roadmap to net-zero, as we set out in our 360º Value Report 2022 among other documents. The CPO is therefore a key leader in delivering on the supply chain aspect of our roadmap, to 1) embed climate and other criteria into our procurement decisions; 2) help meet our supplier climate engagement goal of 90% of key suppliers disclosing their impacts and actions on climate and 3) to sponsor and enable acceleration of our progress on renewable

Entitled to incentive	Types of incentive	Incentive(s)	Performance indicator(s)	Incentive plan this incentive is linked to	Further details of incentive(s)	Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan
			energy consumption		through our implementation of the new Sustainable Procurement Hub operational in over 30 countries as of fiscal 2022. We continue to expect and support our Procurement teams to implement these factors and monitor their performance. 2. **Supply chain engagement**: As part of our goal to reach net-zero emissions by the end of 2025, we have set an ambitious target requiring 90% of our key suppliers—defined as vendors that represent a significant portion of our 2019 Scope 3 emissions—to disclose their impact and actions being taken to reduce emissions through channels like CDP. In fiscal 2022, 68% already disclosed targets and 75% disclosed actions, an increase on fiscal 2021. 3. **Procurement of renewable electricity**: Our renewable electricity initiative—part of our supply chain sustainability strategy—aims to reduce greenhouse gas (GHG) emissions, energy costs and our per-person carbon footprint. We have now	electricity. Tangible evidence of that acceleration is: in fiscal 2022, we sourced 97% of our electricity from renewable sources, up from 53% in fiscal 2021. This shows the progress we are making.

Entitled to incentive	Types of incentive	Incentive(s)	Performance indicator(s)	Incentive plan this incentive is linked to	Further details of incentive(s)	Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan
					committed to sourcing 100% renewable electricity in our locations by the end of 2023 and the CPO supports the execution of Accenture's renewable electricity strategy to meet this goal. Progress against these priorities and targets is one of multiple factors considered in the performance evaluation and performance pay of our Chief Procurement Officer. This indicator is directly linked to our efforts to address climate change because it supports Accenture to reduce GHG emissions within its supply chain.	
Chief Sustainability Officer (CSO)	Monetary reward	• Bonus - % of salary • Salary increase • Shares • Promotion	Achievement of climate transition plan KPI	• Both Short-Term and Long-Term Incentive Plan	**Accenture Chief Responsibility Officer and Global Sustainable Services Lead** is responsible for setting our environment strategy, which envelops our net-zero goal and SBT. The Chief Responsibility Officer's work spans ESG issues as they relate to our business, clients and ecosystem partners.	The CSO is incentivized to operationalize Accenture's science-based GHG emissions reduction target and net-zero goal. This is important because it means a C-suite leader is accountable for our most tangible climate objectives and is well positioned to influence the levers that help us achieve those goals.
Buyers / Purchasers	Monetary reward	• Bonus- % of salary • Salary increase	• Increased supplier compliance with	• Long-term incentive plan	**The Global Supplier Inclusion & Sustainability Lead** is accountable for advancing responsible buying within our global ecosystem of suppliers across all aspects of	Our Global Supplier Inclusion & Sustainability Lead is incentivized to drive up supplier engagement in CDP and other vehicles in service of Accenture's supplier

Entitled to incentive	Types of incentive	Incentive(s)	Performance indicator(s)	Incentive plan this incentive is linked to	Further details of incentive(s)	Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan
			a climate-related requirement • Increased engagement with suppliers on climate-related issues		environment, social and governance. The lead's remuneration is linked to performance against objectives, including a) level of supplier engagement and progress as measured through CDP and the rollout of the Sustainable Procurement Hub, b) ongoing leadership on environment strategy implementation of new projects and improvements to include environmental considerations or weighting when purchasing goods and services by local procurement teams. These indicators are directly linked to our efforts to address climate change because they support Accenture to reduce GHG emissions within its supply chain. The Global Supplier Inclusion & Sustainability Lead also reports directly to the CPO, demonstrating the importance attributed to sustainability in Accenture's supply chain. Key members of this team also have objectives lined to driving actions to support CO2 emissions reductions across Accenture's geographic procurement operations.	engagement goals, which contribute to our understanding of our value chain climate impacts, and our ability to require and support suppliers to improve their performance on climate and other ESG metrics. Therefore this individual's incentives directly contribute to Accenture's path to net-zero, because supplier engagement and procurement decisions are a vital component of that.

C2 Risks and Opportunities

Management processes

C2.1 Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?

Yes

C2.1a How does your organization define short-, medium- and long-term horizons?

Time horizon	From (years)	To (years)	Comment
Short-term	0	2	These time horizons are directly commensurate with the nature of Accenture's business. As noted in Accenture's 2022 Annual Report on Form 10-K "Developments in the industries we serve, which may be rapid, also could shift demand to new services and solutions." As our services rapidly rotate with the needs of our clients, as driven by technology and innovation, so too must the rest of the business; therefore, a short-term time horizon (0-2 years) is critical and highly relevant in a fast-paced, rapidly changing environment. This time horizon is consistent across all categories of risk, including climate-related risk.
Medium-term	2	5	Equally important is a slightly longer horizon. At 2-5 years, this allows us to look at the business from a slightly longer time dimension. Strategic planning, financial planning etc., all have a foot in the present/short term, but also have a foot in the future, allowing us to plan for the near-term future of our business. This time horizon is consistent across all categories of risk, including climate-related risk.
Long-term	5	10	The longer-term horizon (5-10 years) is much less certain for us. This is because we are a people-based, technology-driven company. Our aim is to provide the market innovative services that evolve with the ever-changing, disruptive world of technology. Disruption is less predictable, certainly in the long term. We are also not a company with material hard assets (e.g., real estate), and need to be agile to operate in this changing environment. That said, as needed we will take a longer-term view. This time horizon is consistent across all categories of risk, including climate-related risk.

C2.1b How does your organization define substantive financial or strategic impact on your business?

Accenture relies on input from a variety of qualitative and quantitative sources to evaluate, prioritize, and monitor climate-related risk. There is not a single definition of substantive financial or strategic impact across the entirety of our organization. For the purposes of climate-related risks, and therefore our CDP response, we define substantive financial or strategic impact based on the following qualifiers, which are indicative of significant impacts to our people and/or client delivery:

- Risks that have a high probability of affecting us as a company in the short-term (0-2 years) and medium-term (2-5 years), as per our stated time horizons AND
- Risks with the potential to significantly impact our office facilities, particularly in India and the Philippines where we have high volumes of client delivery. To date, our most significant disruption to facilities resulted in a $10m financial impact due to office damage and disruption of client service, OR
- Risks that impact 10% or more of our global workforce for an extended period of time, which acknowledges people concentrations in certain parts of the world, OR

- Results in significant reputational risk to our company

Accenture performs an environment and climate-related risk assessment annually, utilizing quantitative and qualitative inputs. The risk assessment considers time horizon, materiality and our ability to mitigate the risk, resulting in a risk priority that is reviewed and validated by senior leaders. This prioritization sets the stage for management actions, such as increasing our usage of renewable electricity in our offices, implementing programs for carbon reduction and nature-based carbon removal to achieve net-zero goals, implementing technology that provides better visibility to the data, or enhancing our business continuity planning to account for water risks. The prioritization may address risks that meet our climate-related definition for substantive financial or strategic impact, but also risks that may be less impactful and yet still important to our leadership. It may also prioritize areas we believe are evolving, e.g., we may anticipate changes to regulations and in response are taking action proactively to prepare for compliance.

The risk assessment and resulting prioritization of risks are an input into our Enterprise Risk Management program, in which a variety of strategic, operational, financial, and legal risks are considered and prioritized for senior leadership and Board oversight. Business Continuity is currently in that top risk listing, reflecting the potential impact that climate-driven acute weather events, and other business disruptions, can have on our business.

2.2 Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities

Value chain stage(s) covered	Risk management process	Frequency of assessment	Time horizon(s) covered	Description of process
• Direct operations • Upstream • Downstream	Integrated into multi-disciplinary company-wide risk management process	More than once a year	• Short-term • Medium-term • Long-term	(see below)

Description of process:

Risks:

Very frequently—sometimes daily—Environment Leads and the Environment Director monitor short-medium term changing conditions—e.g., weather events, commodity scarcity. The Environment Leads use external and internal information to identify relevant risks and assess the nature of our risk exposure—e.g., financial, client delivery, legal (covering operations, upstream and downstream). These risks are escalated through our Environment Leads, as well as our Geographic Services and Global Asset Protection functions to determine what actions, if any, are needed, e.g., we may choose to exit certain building locations, or build up our resilience through business continuity planning or technology redundancy.

Accenture's Global Environment Director 1) meets at least monthly with our network of Environment Leads to discuss emerging risks; 2) meets at least quarterly with the ERM lead to discuss changing risk conditions across all time horizons (including long-term risks); 3) drives an annual, operational environmental risk assessment with the Environment Leads, which factors in the time horizon of the risk. The results of this assessment have been shared annually with our environment governance groups and Accenture's COO as the individual accountable for delivering on Accenture's climate targets from within our Global Management Committee (GMC).

Where significant enough, these risks (upstream, operations and downstream) may also be escalated for consideration in the Company-wide ERM assessment. Accenture maintains an ERM program, whereby the Company looks at risks across the company and prioritizes those for additional management and Board oversight. Senior leadership validate this risk priority annually and brief the Board of Directors, who also receive subsequent quarterly briefings on changing risk conditions. Climate-related risks would be considered as part of that annual assessment and quarterly briefings, as needed, considering potential severity of impacts, likelihoods, and the effectiveness of management's risk mitigation. All members of the GMC have input into that annual assessment process and can escalate climate-related risks as appropriate.

Opportunities:

Upstream: Through our environment leads, we identify upstream opportunities—such as how to drive up our use of renewable electricity across our operations—through our Environment Director, Environment governance groups (e.g., our Environment Steering Committee), Chief Responsibility Officer and COO, and ultimately to our CEO where relevant. This process led to our CEO signing the UNGC Business Ambition for 1.5° Pledge and approving Accenture's net-zero goal.

Downstream: Within the company's most senior management group, our Global Management Committee (GMC), Accenture's Chief Responsibility Officer and Global Sustainable Services Lead is responsible for identifying opportunities to serve our clients (downstream) in new climate-related service opportunities. We define as substantive the opportunities that can provide the greatest number and highest-value client service opportunities. Priority client opportunity areas include 1) helping our clients with the transition to net-zero; 2) sustainable technologies/green IT.

We then actively innovate services in these areas and prioritize identifying client opportunities. We invested $1.1 billion in research and development in our assets, platforms and industry and functional solutions in fiscal 2022, including in high-priority sustainability services for clients in the short-medium term. To make this strategy real, Accenture then creates global and local strategic plans to focus efforts depending on the best revenue and client service opportunities.

Risks—mitigating, transferring etc: Through the risk processes we have already set out (ERM process and operational risk process) we identify the highest-priority risks and those we can influence most effectively, across all time horizons. We make decisions about how to respond to identified risks with visibility from the CEO and COO as outlined here. Generally, we look to mitigate and control our risk, e.g., leasing our real estate portfolio which allows us to be agile and adapt to changing conditions. We also have risk transfer strategies in place through insurance which would apply to business disruptions and other specific scenarios.

C2.2a Which risk types are considered in your organization's climate-related risk assessments?

Risk type	Relevance & Inclusion	Please explain
Current regulation	Relevant, always included	Accenture's Code of Business Ethics states that "we comply with all laws, whether local, national, or regional." Understanding what those laws are that we are subject to, and how we maintain compliance, is therefore important to us. Climate-related regulation is no exception. Therefore, we have a structure of geographic Environment Leads and Geographic Legal Leads who are responsible for monitoring local climate-related regulations to which we may be subject. We monitor our adherence to the current regulations across our geographies through our ISO14001-certified EMS.

Risk type	Relevance & Inclusion	Please explain
		To date, the climate-specific aspect of this risk has not been substantive for Accenture—we are a professional services company, we are not asset-intensive, and we are not operating in a carbon-intensive industry. Therefore, we are not subject to the same level or speed of regulatory change as companies in high-emitting sectors. Accenture is generally only required to report emissions/energy, both of which we already capture through our EMS and environment programs. As an example, we are reporting under the European Commission Energy Efficiency Directive (EED) in a number of European countries where Accenture operates, including Sweden, Denmark and Finland and under the UK Streamlined Energy and Carbon Reporting (SECR) regulations. We also complete a number of local external audits of key environmental metrics. We continue to prioritize understanding the regulatory landscape, meeting these requirements and maintaining compliance, but they are not substantive because (1) these are not applicable to use across the globe, but are country- or region-specific, (2) are not burdensome requirements on our organization—we already collect these metrics internally for environmental management purposes, and (3) the additional effort involved in disclosing them externally and/or undergoing any audit activity is met within existing job roles for the Environment Leads and Legal colleagues.
Emerging regulation	Relevant, always included	In order to comply with our Code of Business Ethics, which states that "we comply with all laws, whether local, national, or regional," we must have an eye on today (current regulation as mentioned above) and the future (emerging regulation). As it relates to climate-related regulation, we know this is an area that has become more active in recent years. As such, we have processes in place to enable our geographic Environment Leads and geographic Legal Leads to monitor the regulatory landscape to understand what may be coming down the pipeline. This is important as there may be effort needed to enable us to understand the requirements, have the right management and measurement processes in place, and demonstrate compliance accordingly. To date, this risk has not been substantive for Accenture—we are a professional services company, we are not asset-intensive, and we are not operating in a carbon-intensive industry. However, we are seeing a shift in this area for the following reasons: More regulations are emerging, including proposed climate disclosure regulations from the SEC, International Sustainability Standards Board (ISSB) and the EU's Corporate Sustainability Reporting Directive (CSRD). As more regulations emerge, complying with them may require new systems and data to monitor, report, and audit. For example, alignment of Accenture's revenue to the EU Taxonomy's technical screening criteria. Our global operations expose us to numerous and sometimes conflicting legal and regulatory requirements. As more regulations emerge, the likelihood of conflicts increases.
Technology	Relevant, always included	This risk is relevant Company-wide, but not substantive Company-wide because 1) we have very dispersed operations across cities, countries and regions; 2) we have built technology redundancy into our business continuity planning, e.g. to enable us to move client operations from one facility to another; and 3) we have completed our journey to move our applications the cloud, improving energy efficiency and reducing our localized technology risk. As an example of our technology risks: As noted in our 10-K, our alliance partner and vendor relationships have the potential to adversely affect our results of operations. These companies are often technology and software providers who are critical to the solutions and services we provide to our clients, such as cloud-related services that frequently support climate transition. While there are many dimensions that we highlight as to how these companies could adversely impact our operations, one key example of risk to us is whether these alliance partners and vendors are equally building resiliency into their business for business disruptions, such as those caused by acute extreme weather events. As an example, we are heavy users of collaboration tools, such as Microsoft Teams, and we utilize various cloud-based platforms in our service delivery for IT hosting.

Risk type	Relevance & Inclusion	Please explain
		If natural disasters or other physical risks caused disruptions that our suppliers were not prepared for, this could impact our ability to deliver our services to clients. Many Accenture people routinely work virtually with colleagues and clients. Any disruption to our collaboration tools would affect our ability to deliver to our clients. If those services were to experience an outage, this is a technology risk that might affect our ability to do our work and meet our commitments. As an additional technology risk, our Operations business depends on reliable energy sources for server temperature management. We run front-, middle- and back-office services on behalf of our clients through our Operations business. Therefore, extreme weather events might generate reduced revenue for Accenture from decreased production capacity. We manage this risk through our Procurement, Ecosystems, Business Continuity, and Geographic Services functions. Risks are further escalated into our Enterprise Risk program as appropriate.
Legal	Relevant, always included	With any risk assessment, it is critical to understand what legal risk may be relevant. We have already addressed current and emerging regulations and will further expand in this section on the litigation legal lens. Accenture considers any legal activity, including active or potential litigation, in consideration of risk. To date, we have not seen this risk materialize in any substantive way. Accenture is a professional services company, non-asset intensive, and not operating in a carbon-intensive industry. As an example of a relevant risk, we do have the potential for legal risk as it relates to our client contracts, for obligations to provide services and the legal recourse our clients might have, should we fail to meet the terms of our contracts. The most relevant example is for the continuity of our services in the event of extreme weather causing disruptions and failure to meet client obligations. For example, our client contracts, which would vary by client, could include terms and conditions requiring recourse if service level agreements are not met, or other productivity metrics are not met. This has historically not been a significant issue as it is important that our client contracts reflect the reality of the risk and we have the right understanding with clients as to our recovery responsibilities so as not to take on undue legal risk. We speak on this topic in depth in our risk responses—the risk is primarily financial and delivery, though it is important the legal approach is coordinated.
Market	Relevant, always included	As a professional services company, understanding market expectations is critical to our success and our ability to protect shareholder value. At a macro level, we do not operate in a high-emission industry. As such, we are less affected by market shifts in sentiments (i.e., negative attention to carbon-intensive companies) or commodity price shifts/shortages. However, we may be indirectly affected if an industry as a whole is impacted, such as if investment spending in technology declines due to rising commodity prices. At an operational level, we strive to be a responsible business. We have put stipulations into our procurement practices, such as procurement checklists that have climate-related selection criteria, or requirements for ISO certification. We need to understand the market expectations of our clients and partners and be prepared to evolve as appropriate. By way of example, several years ago it became clear, particularly in Europe, that clients were likely to require ISO 14001-certified EMS from their suppliers. Initially, this was particularly the case with certain clients in Spain, leading to one of our first ISO 14001 certifications in a Madrid location in response to a key client that indicated ISO 14001 was a priority in their Requests for Proposals. If we were unable to achieve that global ISO 14001 certification, there was potential it could impact our ability to win contracts, and increasingly so as clients began to integrate this requirement into their procurement processes more generally. As a result, Accenture established its global EMS and underwent ISO14001 audits in more than 70 locations, with maintenance audits continuing since that time. We also continue to gauge market reactions through our Investor Relations team. These engagement activities produce valuable feedback that is communicated to and considered by the Board to inform our decisions and strategy, as appropriate.

Risk type	Relevance & Inclusion	Please explain
Reputation	Relevant, always included	Reputation risk is the culmination of several different categories of risk, as detailed in Accenture's 10-K. Specific to ESG, we have made public our commitments to various initiatives, including our goals for sustainability. Therefore, in the context of climate risk, failing to achieve those public commitments and targets could present brand and reputation risk to Accenture. It is something that is highly relevant and substantive to Accenture as we look to demonstrate that we are a responsible business, trusted advisor, technology leader, and profitable business. It can further affect our ability to attract top talent, establish trust with clients and continue to sell work. In short, it matters. As an example of a relevant risk, as we say in our fiscal 2022 10-K, "our brand and reputation are also associated with our public commitments to various corporate environmental, social and governance (ESG) initiatives, including our goals for sustainability (e.g., our goal to achieve net-zero emissions by the end of 2025) and inclusion and diversity. Our disclosures on these matters and any failure or perceived failure to achieve or accurately report on our commitments, could harm our reputation and adversely affect our client relationships or our recruitment and retention efforts, as well as expose us to potential legal liability."
Acute physical	Relevant, always included	Acute physical risks, which are driven by extreme weather events, exist primarily because we have large concentrations of people and infrastructure located in 200 cities. We have based large portions of our delivery capability in India and the Philippines. Concentrating our global delivery capability in these locations presents a number of operational risks, many of which are beyond our control. While not the only driver of disruption, extreme weather events have the potential to disrupt delivery operations by impacting our people and our locations. For example, if an extreme weather event were to affect a large facility (in some sites in India we have several thousand employees), this might affect our ability to keep client systems online, while we transferred this activity to another delivery center to provide back-up. And if back-up generators were also to be affected by e.g., flooding, this might also further impact our ability to keep systems online. Natural disasters could impair the ability of our people to safely travel to and work in our facilities or at home, and disrupt our ability to perform work through our delivery centers. This would include earthquakes, severe drought, flooding, hurricanes and other natural disasters, some of which India and the Philippines have experienced and may experience again. Accenture Operations and Accenture Technology run functions on behalf of clients in multiple locations, for example in India and the Philippines. Given our Operations and Technology teams run front, middle and back office functions for our clients, they are more susceptible to impact if there is business disruption. If our workforce were disrupted, this might affect our ability to maintain business continuity for the services we run for our clients, and in turn expose us to potential legal risk with regard to delivering on contractual obligations for our clients. We might also incur health and safety risks for our employees if they had to e.g., work remotely in an extreme weather event. We assess our risk on a location by location basis. For example, we are using the World Resources Institute Aqueduct tool to analyze our locations in terms of levels of water stress, identify operational risks and implement mitigation strategies that inform our real estate approach.
Chronic physical	Relevant, always included	As a company with operations in 200 cities, it is important to understand chronic trends that may impact our locations over time, especially those locations where we may be more heavily concentrated. The largest number of those people are located in our delivery centers around the world, with India and the Philippines having the highest volume of people, respectively. Concentrating our global delivery capability in these locations presents a number of operational risks but also affords us a certain amount of resilience in our model. As a result, Accenture is intentional in terms of our real estate planning to try and mitigate this risk from the onset and establish business continuity processes in the event of an incident. Accenture takes specific steps to make our infrastructure resilient. Specifically,

Risk type	Relevance & Inclusion	Please explain
		this includes (1) attention to building resilience, e.g., leasing in buildings with the most up to date earthquake codes, being mindful of technology placement (e.g., not putting backup generators below ground where they might be affected by flooding) and redundancy needs, and physical location within a city. Second (2), while we have geographic concentrations in India and the Philippines, we actively disperse our operations across cities, and also within each metro area. We also recognize that conditions change over time and therefore will monitor rising sea levels or energy and water scarcity, but these have not substantively impacted us to date.

Risk disclosure

C2.3 Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.3a Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Identifier	Where in the value chain does the risk occur?	Risk type Select from:	Primary climate-related risk driver	Primary potential financial impact	Company-specific description	Time horizon:	Likelihood
Risk1	Direct operations	Acute physical	Cyclone, hurricane, typhoon	see Risk1 below	see Risk1 below	Short-term	Likely

Identifier	Magnitude of impact	Are you able to provide a financial impact figure?	Potential financial impact figure (US$)	Explanation of financial impact figure	Cost of response to risk (US$)	Description of response and explanation of cost calculation
Risk1	Low	Yes, an estimated range	10000000 - 40000000	see Risk1 below	0	see Risk1 below

- **Risk1: Primary Potential Financial Impact**: Decreased revenues due to reduced production capacity.
- **Risk1: Company Specific Description**: *Business Disruption to our Workforce*: Accenture has approximately 732,000 people, with offices and operations in 200 cities around the world. Significant numbers of our people are located in our delivery centers around the world, with India and the Philippines having the highest volume of people, respectively. For example, we have more than 300,000 people in India alone, more than one-third of our global workforce. We can have several thousand people based at an individual facility. Concentrating our global delivery capability in these locations presents a number of operational risks, many of which are beyond our control. For example, extreme weather events (including typhoons, cyclones or monsoons) may increase in frequency and severity as a result of climate change. Any such event could impair the power infrastructure that enables our people to work remotely, as well as the ability of our people to safely travel to and work in our facilities. Accenture Operations and Accenture Technology run back-office and/or IT functions on behalf of clients in multiple locations, for example in India and the Philippines, and which are more susceptible to impact if there is business disruption. If our workforce were disrupted, this might affect our ability to maintain business

continuity for the services we run for our clients, and in turn expose us to decreased revenue and/or potential legal risk with regard to delivering on contractual obligations for our clients.

While it is important to note that we do not tend to own our real estate, i.e., our facilities, the physical damage to facilities is a real risk in the event of an acute extreme weather event such as a cyclone or a typhoon. As noted in our 10-K, this risk is likely to be higher in India and the Philippines where we have higher concentrations of people, and therefore larger/more facilities. If we were to experience physical damage to our facilities, causing a power outage, in India we depend on back-up generators, which can be located below grade (below ground level) and therefore may be an additional risk to business continuity. We identified a particular Indian facility as at risk for the back-up generator staying online, as it was situated below grade (below ground level). We proactively managed that risk by moving the back-up generator above ground level, as a way of protecting business continuity if we were to experience an extreme weather event.

- **Risk1: Explanation of Financial Impact:**
  Accenture's financial impact estimate range is based on our 10-year history of events and trends and the concentrations of people and delivery we have. Accenture has not yet had a business disruption caused by acute or chronic weather events, or related supply chain disruptions, that has needed disclosure in our 10-Q or 10-K financial disclosures. As we are a geographically diverse company, operating across the globe, we are subject to these types of occurrences.

  The $10m-$40m figure is constructed using assumptions around a loss of productivity to our people/inability to bill, property damage, professional fees incurred to assist with clean-up or other post-event activities, and additional expenses driven by our response to the disruption such as hotel, transportation, and per diem costs should we assist in short-term relocation of our people. Thus far our damage incurred has been in the very low millions, with just one sustained event that resulted in slightly higher damage of approximately US$10 million, the majority of which was recovered via insurance. This aligns with the lower end of our cost assessment.

  As noted in our 10-K, we have concentrations of people in India and the Philippines where a sustained, high-impact event could cause a higher magnitude disruption and financial impact due to disruption to our people, infrastructure, or supply chain. For example, if an extreme weather event in a location where we have a large concentration of people impaired the ability of our people to get to our facilities, or the availability of power when working from home, this might affect the safety of our people and impair our ability to deliver on our contractual commitments to clients. Therefore, we provide $40m as the higher end of this range, informed by additional scenarios modeled for an extreme weather event in a city where we have high concentrations of people/operations.

- **Risk1: Description of response and explanation of cost calculation:**
  1) Client Business Continuity Planning: We discuss with our clients whether we need redundant business processes or systems e.g., in other geographic locations. Our account teams develop and proactively test plans to enable us to execute on client obligations in the event of a disruption. 2) Global Business Continuity: We work with client account and internal teams to standardize plans and approach, vendor management, technology and people planning—e.g., network and electricity redundancies. 3) Crisis Management: We run large-scale scenario tests related to business disruptions caused by technology outages, storms, etc. 4) Insurance: We further insure Accenture against negative financial impact by transferring risk. The cost of responding to this risk is US$0 because business continuity and disaster recovery planning is something we do beyond climate-related risk and our process encompasses the many other drivers of disruptions—e.g., pandemics, international hostilities, terrorist activities.

  Case study: This example demonstrates mitigation actions with respect to this acute physical risk. **Situation:** We test our business continuity preparedness to validate

our readiness and identify opportunities to improve procedures, for example in India and Philippines where extreme weather events have occurred before and may occur again. **Task:** Accenture conducts ongoing exercises of its business continuity program, as part of which we identify scenario tests based on prevalent risks and business disruptions. Due to COVID-19, Accenture now delivers its services with a higher degree of remote working and reduced reliance on Accenture offices, which in turn has influenced our business resilience and testing programs. **Action:** We conduct quarterly tests in India and the Philippines to validate our crisis processes and test a sample of client business continuity plans. In fiscal 2022 simulations included: a) India: natural disaster and heavy rainfall scenarios leading to flooding and power failure) across 4 cities, involving 120+ project teams and 600+ people. b) Philippines: typhoon scenario focused on remote workers, testing the flexibility of home working to maintain critical services and involved 70+ project teams and 700+ people. **Results:** Remote working proved to be flexible enough to handle the simulated typhoon and maintain critical services. This result helped us fine-tune our business continuity and crisis management procedures, thereby improving our business resilience.

Opportunity Disclosure

C2.4 Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.4a Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

Identifier	Where in the value chain does the opp occur?	Opp type	Primary climate-related opportunity driver	Primary potential financial impact	Company-specific description	Time horizon:	Likelihood
Opp1	Downstream	Products and Services	Development and/or expansion of low emission goods and services	Increased revenues resulting from increased demand for products and services	[see Opp1 below]	Medium-term	Virtually certain

Identifier	Magnitude of impact	Are you able to provide a potential financial impact figure?	Potential financial impact figure	Explanation of financial impact figure	Cost to realize opportunity	Strategy to realize opportunity and explanation of cost calculation	
Opp1	Medium	Yes single figure	80000000000	[see Opp1 below]	1100000000	[see Opp1 below]	

- **Opp1- company-specific description:**
  We have said publicly that we believe sustainability is one of five forces of change that will shape businesses in the next decade, and net-zero transitions is a key part of that journey. This opportunity is a cross-industry extension of the decarbonization work we have done over recent years primarily with utilities, energy and resources companies. We are now helping clients plan, deliver and accelerate net-zero transformation across sectors, through services including: scaling low-carbon and

renewable energy generation, self-consumption, and procurement; building the supporting grids, networks, and energy infrastructure; developing low-carbon industrial clusters; setting science-based targets and implementing decarbonization roadmaps; designing and deploying new business models e.g., e-mobility, certified low-carbon products and services.

This opportunity is substantive because 1) decarbonization is a C-suite priority for most industries and 2) the scope of the services we can provide is broad, across transforming and optimizing entire business models and value chains, rewiring the full operating model across people, business processes and systems, through to product design and customer engagement. We can capitalize on the full breadth of the opportunity because of 1) Our ability to draw on our full organization, e.g., Accenture Strategy & Consulting, our Industry X practice, Accenture Technology, Accenture Song; and 2) Sustainability partnerships with SAP, Salesforce and Microsoft, among multiple other ecosystem partners, with whom we are co-creating offerings and assets to accelerate and scale our clients' sustainability and innovation agendas.

The opportunity is global, medium term (2-5 years), already occurring and increasing, with particular focus in North America, South America, South and East Asia, and Europe in fiscal 2022. In these locations, real-world examples include: Manufacturing—we are helping Kubota, a leading agricultural equipment company, reduce CO2 emissions and introduce circular water and waste solutions; Energy—we helped a Latin American energy company identify significant cost savings through a targeted roadmap to improve energy efficiency by 30% and CO2 emissions by 10% by 2030; Industrial—we are helping a multinational steel manufacturing company implement its decarbonization initiative in its plants in Europe and Canada by the end of 2025. Our activities include creating new capabilities, processes and operating roadmaps.

- **Opp1- explanation of financial impact figure:**
  There are many factors that may affect the scope and size of the opportunity. Overall, our best estimate of the total addressable market opportunity in the medium-term (2-5 years) remains US$80 billion—due to COVID-19 recovery and ongoing macroeconomic turbulence, we assume ramp-up of spend will be skewed towards 2030. Here is our rationale:
  1. UN Climate Action says US$90 trillion needs to be spent on infrastructure because of net-zero transitions by 2030. We assume the vast majority of this necessary spend has not been spent since that number was first estimated, which is now larger than when first estimated due to factors such as inflation. Going forward, we estimate this spend will create a reasonable upper bound of around $10 trillion a year in net-zero transition spend to 2030.
  2. Third party research commissioned by Accenture indicates the Total Addressable Market for professional services and technology offerings to be $1.5 trillion over the medium term (2-5 years per our CDP time horizons). As a proportion of total GDP of the world at around $96 trillion (https://data.worldbank.org/indicator/NY.GDP.MKTP.CD) that would imply that the total relevant global professional services spend as a proportion of GDP is around 1.6%.
  3. Therefore, that 1.6% of incremental spend multiplied by the $10 trillion likely annual spend means $160bn per year allocated to professional services aligned with net-zero transitions to 2030 if we assume that countries and companies globally do indeed quickly transition to the required spend.
  4. However, we believe that, conservatively, countries and companies will take time to ramp up their spending to reach the $10 trillion necessary. Assuming that countries may only reach the $10 trillion target in 2030 itself, conservatively, and assuming a conservative 15% growth in that spending from 2025 to reach $10

trillion, we see the spend on net-zero transitions being closer to $5 trillion in 2025. Assuming that the professional services share of that new spend and increase in GDP is, as above, 1.6%, then the total addressable market is estimated to be around $80 billion in 2025 (medium-term, per our CDP time horizons, at 2-5 years).

- **Opp1- strategy to realize opportunity and explanation of cost calculation:**
  We are 1) Developing specialized assets such as our eMobility Platform, Energy Efficiency Analytics Tool, myNav, to model the sustainability impact of cloud migration scenarios. 2) Making strategic acquisitions, e.g., Carbon Intelligence, which helps companies set SBTi-approved targets; 3) Bringing industry players together to innovate e.g., through our COP27 Virtual Event Series 3) Creating insights with partners, such as the World Economic Forum (WEF), on industrial clusters.

  In fiscal 2022, we spent US$1.1 billion on R&D. We cannot ringfence R&D for net-zero transitions because our offerings are integrated across a range of sectors; however, sustainability is one of the five key forces of change we identified that the companies that will lead in the next decade need to harness. As such, our R&D strategies include a sustainability component, e.g., the Accenture Sustainability Studio, where our people devise and prototype digital solutions for business value and sustainable impact.

  Case study:
  Situation: This example demonstrates increased demand for products and services supporting net zero transitions, per the opportunity we are describing here. A growth markets petrochemical company produces commodity products for the plastics industry. Recognizing the net-zero imperative, the client has set a net-zero goal by 2050, and an interim GHG emissions reduction goal. **Task:** With historical reliance on fossil fuels, decarbonization is urgent and challenging. The client needed an enterprise-wide, clear, achievable decarbonization roadmap. **Action:** Accenture helped the client 1) Engage stakeholders at the company's six major industrial complexes (accounting for >90% of the client's scope 1 and 2 emissions); 2) Host ideation workshops with engineers and industry experts; 3) Create scenario plans and 18 decarbonization pathways for the six major complexes. We also delivered a Roadmap Prioritization Tool, to help the client visualize and optimize the cost of any project per metric ton of emissions reduced. **Timescale**: delivered over several months in fiscal 2022. **Result:** The client approved >160 decarbonization initiatives and prioritized nearly half. One example is using renewable steam energy from plant biomass to help power a particular industrial complex, potentially reducing emissions by about 50% (an estimated 150,000 metric tons of CO2) annually. The client estimates that by 2030, priority projects could reduce carbon emissions at the company's six major complexes by nearly 30%.

C3 Business Strategy

C3.1 Does your organization's strategy include a climate transition plan that aligns with a 1.5°C world?

Transition Plan	Publicly available transition plan	Mechanism by which feedback is collected from shareholders on your transition plan	Description of feedback mechanism	Frequency of feedback collection	Attach any relevant documents which detail your transition plan
Yes, we have a transition plan which aligns	Yes	We have a different feedback mechanism in place	At the start of fiscal 2021, Accenture announced our goal to achieve net-zero GHG emissions by the end of 2025. We have been very open and transparent with our shareholders in our Climate Transition Plan, our 2022 Proxy Statement, on our website, and	Annually	• Climate Transition Plan

Transition Plan	Publicly available transition plan	Mechanism by which feedback is collected from shareholders on your transition plan	Description of feedback mechanism	Frequency of feedback collection	Attach any relevant documents which detail your transition plan
with a 1.5°C world			through our 360° Value Reporting Experience, on how we intend to achieve this goal. See our Climate Transition Plan for detail of our key targets, how we plan to achieve them, and information specific to the CDP Transition Plan Checklist indicators; our fiscal 2022 Proxy Statement, page 17 (page 37 pdf numbering) detailing our plan for "Net-Zero Emissions by the end of 2025" and our pathway and strategy for achieving this transition. Also see our 360° Value Report 2022 pages 10 and 11, entitled "Path to Net-Zero" (page 10) and "Achieve net-zero emissions by 2025" (page 11). These documents set out our transition plan, step by step. We also maintain an ongoing dialogue with our shareholders around topics that are top of mind for them. We conduct a consistent, proactive outreach effort with the governance teams of our shareholders. Throughout the year, members of our Investor Relations team and leaders of our business engage with our shareholders to seek their input and feedback, to remain well informed regarding their perspectives and to help increase their understanding of our business. Through this engagement, we leverage the discussions to cover topics of interest to our shareholders, including climate-related matters. In our fiscal 2022 Proxy, we explain on page 13 (page 33 pdf numbering) that shareholder outreach topics included 'Our environmental goals'. In our Climate Transition Plan, we invite feedback from shareholders and stakeholders by email to ESG_Operations@accenture.com		• Accenture-2022-proxy-statement-filed-12-13-22.pdf • 360° Value Report 2022

C3.2 Does your organization use climate-related scenario analysis to inform your business strategy?

Yes, qualitative and quantitative

C3.2a Provide details of your organization's use of climate-related scenario analysis.

Climate-related scenarios	Scenario analysis coverage	Temperature alignment of scenario	Parameters, assumptions analytical choices
RCP 8.5	Company-wide	NA	Accenture operates across 200+ cities. Given the geographic breadth of our operations, Accenture is actively modeling the potential climate change impact on water using the World Resources Institute (WRI) Aqueduct Tools. We are identifying locations with elevated levels of water stress risk, drought and extreme weather in the current WRI model/tools, i.e., in the near-term. For those locations we have identified as prone to elevated water risk, we have already begun to develop water resiliency action plans (WRAPs). In addition to developing water resiliency plans, we measure and report the total percentage of water consumed in regions with high or extremely high baseline water stress. In fiscal 2022, 37% of our company's total water consumption occurred in high or extremely high baseline water-stressed regions. The impacts on business continuity strategy will be informed as these WRAPs mature and we innovate new methods to drive business resilience in locations of elevated climate risk. Longer term, we are also evaluating water stress risk using WRI's tools, incorporating an RCP 8.5 scenario and a 2030 timeline (our CDP long-term time horizon of 5-10 years), which may generate additional locations we consider at risk of water stress. We anticipate adapting WRAPs for the additional locations we expect to identify as prone to water stress through using RCP 8.5 in the coming fiscal years.
Bespoke transition scenario	Company-wide	1.5ºC	Our climate transition scenarios relate to the emerging/likely increased regulatory requirements related to climate disclosure, including proposed climate disclosure regulations from the SEC, International Sustainability Standards Board and the EU Corporate Sustainability Reporting Directive (CSRD). Under CSRD, in-scope companies would be required to report under the proposed European Sustainability Reporting Standards (ESRS), including ESRS E1, *Climate Change*, which is in line with the Paris Agreement and compatible with limiting global warming to 1.5°C. As regulations continue to emerge, complying with them may require new systems, data and audit arrangements for monitoring and reporting. For example, CSRD and the SEC indicate requirements to disclose audited climate data in mainstream filings. To honor these requirements and align reporting for fiscal year climate data with fiscal year financial data, we may have to continue to accelerate our emissions and other sustainability reporting. To do that, we have made investments in cloud-based data lake capabilities to streamline collection and calculation of travel emissions data, and we are installing smart meters in locations around the world to enable and support an efficient energy gathering process. The time horizons we are considering are primarily short- and medium-term time horizons per our stated CDP time horizons because some regulatory change is already happening at a country/regional level; meanwhile e.g., CSRD will align with Accenture's medium-term time horizon (2-5 years, from fiscal 2022, our reporting year for this CDP response).

C3.2b Provide details of the focal questions your organization seeks to address by using climate-related scenario analysis, and summarize the results with respect to these questions.

Focal questions	Results of the climate-related scenario analysis with respect to the focal questions
• How much of our real estate portfolio is in risk-zones considering climate related water risks? • What are the best resilience strategies to employ in order to mitigate risks given the different climate scenarios? • Are mitigation approaches within our capacity to employ alone, or will we need to engage others?	To promote business continuity and resilience due to climate change-related risks, we are planning to mitigate the potential impacts of water risk by the end of 2025. To safeguard our people and operations, we are developing plans to reduce the impact of flooding, drought and water scarcity on our business and our people in high-risk areas. In addition to developing water resiliency plans, we measure and report water use in these locations. Related to these questions: • The key result of our physical scenario analysis is that we identified 37% of our company's total water consumption as occurring in high or extremely high baseline water-stressed regions in fiscal 2022. This analysis is important because it will help inform our business resilience and business continuity planning for the future, in terms of the locations where we operate and our business resilience plans. Specific decisions we have taken as a result of this analysis are: 1. For locations we have already identified as at risk for water stress (already at risk, therefore aligned to short-term CDP stated time horizon of 0-2 years) we have actively begun to develop water resiliency action plans (WRAPs). 2. For locations which are likely to experience water stress if we apply RCP 8.5 out to 2030 (CDP time horizons 5-10 years), we expect to adapt WRAPs for these additional locations in the coming fiscal years. The impacts on business continuity strategy will be informed as these WRAPs mature and we innovate new methods to drive business resilience in locations of elevated climate risk. 3. We have decided to report our analysis, specifically the 37% of water consumption occurring in high or extremely high baseline water-stressed regions in fiscal 2022, in order to be transparent with our stakeholders about our business continuity strategy, and how we are addressing business resilience as we plan ahead. • Other key decisions we have taken are to use our analysis to inform business resilience planning at higher risk locations. For example, in January 2022, Super Typhoon Odette struck the Philippines—and was likely more severe as a result of climate change. Our Philippines operations had already developed resiliency plans. Our operations in Cebu were most directly impacted, and our plans were quickly activated by our leadership. The WRAP for the Philippines will serve as a model for other locations at high risk of extreme weather events.

C3.3 Describe where and how climate-related risks and opportunities have influenced your strategy.

Business area	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Yes	As part of the climate transition, Accenture clients need to reduce their GHG emissions. This need is creating direct, short-medium opportunities (0-5 years) for Accenture to provide services that are inherently low-carbon and/or help

Business area	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
		our clients avoid emissions. The most relevant example of that is cloud-related services, which have significant carbon abatement potential for clients. In fiscal 2022, cloud-related services accounted for approximately US$26 billion* in revenues. Secondly, we have also developed more industry-specific or company-specific solutions and services that directly help clients reduce exposure to operational risks of climate change, e.g., by reducing their energy usage and thereby reducing 1) their risk of carbon regulation and 2) volatility of energy pricing affecting operations. In terms of our most substantial business decisions, we have made the strategic decision to 1) articulate sustainability as one of the five forces of change we believe must be harnessed by businesses, and which in turn will drive our growth (see our Fiscal 2022 Annual Report), and 2) as a result, continue expanding our suite of sustainability services for our clients. They include areas such as net-zero industry transitions, responsible value chains, sustainable technologies, ESG measurement, consumer experiences, developing sustainable organizations, leadership and learning. Many of these innovations are linked to cloud-related services. Accenture has created Cloud First and has committed to invest $3 billion over three years. In terms of making this a reality for our clients, for example we launched MyNav to enable sustainable migration to the cloud. *Accenture discloses information about its Services and Strategic Priorities to provide additional insights into the company's business. Revenues for Services and Strategic Priorities are approximate and may be modified to reflect periodic changes in definitions. Judgment is required to allocate revenues for client arrangements with multiple offerings into individual Services. Revenues for Strategic Priorities overlap so revenues for the same client arrangement may be included in multiple Strategic Priorities.
Supply chain and/or value chain	Yes	Supply chain climate-related risks and opportunities have influenced our business strategy by changing our procurement strategies, policies and targets, particularly renewable electricity. This is happening in the short-medium-term (<5 years). In this context, the most substantial business decision we have taken: Situation: As part of the path to net-zero, Accenture has committed to powering our location with 100% renewable electricity by the end of 2023. Task: Determine how best to accelerate our progress to meet our goal. Action: We analyzed how to drive progress. We looked in depth at our renewable electricity procurement approaches, to test what level of acceleration would be possible in terms of supply, and in what locations. Result: It became clear that the most effective way for us to accelerate progress would be to commit to a bold renewable electricity goal. Therefore, in 2019, we committed to procuring 100% renewable electricity across our global facilities by the end of 2023. We made important decisions in service of this goal in fiscal 2022: we focused on accelerating our action and ambition on purchasing renewable electricity, achieving 97% renewable electricity for fiscal 2022, a significant increase from 53% renewable electricity in fiscal 2021. We are also subject to supply chain risks for our premises, such as energy continuity and water availability. Monitoring these risks is one key input to our facilities strategy—specifically the decisions we may make to exit certain locations or build up resilience by occupying multiple buildings in the same city, state or region (e.g., in India we have facilities in multiple cities). Climate-related supply chain risks affect our business strategy to the extent that they influence our decisions on building leases. But our exposure to these risks remains low, because we lease almost all of our facilities, and we therefore build up resilience across our global operations. Nevertheless, we are proactively analyzing our water

Business area	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
		risk using the WRI Aqueduct Tool and have set a goal to plan for water risk by the end of 2025. In addition to developing water resiliency plans, we measure and report water use in these locations.
Investment in R&D	Yes	We are continuing to make significant investments in R&D and innovation to anticipate changing client requirements and position us to respond effectively. The time horizon is short-term and medium-term (0-2 or 2-5 years based on our definitions of time horizons). Overall, in fiscal 2022, we invested US$1.1 billion in R&D and now have a global portfolio of more than 8300 patents and pending patent applications. These investments help us further enhance our differentiation and competitiveness in the marketplace. Our investments include innovations and R&D efforts to extend our capabilities across service offerings, including cloud services, which we consider to be low-carbon services. We also design and develop services and solutions to help clients reduce their GHG emissions. Significant risks or opportunities identified through our normal processes will affect our R&D focus areas and investments in R&D, as well as acquisitions. The most substantive decisions we have made are: in fiscal 2022, we continued to invest in growing cloud services as part of our business strategy, which accounted for approximately US$26 billion* in revenue, up from around US$18 billion in fiscal 2021. We also made acquisitions to strengthen our cloud capabilities. *Accenture discloses information about its Services and Strategic Priorities to provide additional insights into the company's business. Revenues for Services and Strategic Priorities are approximate and may be modified to reflect periodic changes in definitions. Judgment is required to allocate revenues for client arrangements with multiple offerings into individual Services. Revenues for Strategic Priorities overlap so revenues for the same client arrangement may be included in multiple Strategic Priorities.
Operations	Yes	Climate change risks and opportunities are affecting our operations in the short-term to medium term (0-2 or 2-5 years as per our stated time horizons). Particularly, climate change risks have prompted us to 1) set a science-based target to reduce our GHG emissions, plus a net-zero goal and 2) review our real estate and workforce decisions. **Working toward our science-based target:** Our target aims to reduce our absolute greenhouse gas emissions by 11% against our 2016 baseline by 2025, including a commitment to reduce scope 1 and 2 emissions by 65%, and a 40% per unit of revenue intensity reduction for scope 1, 2 and 3 emissions over the same time period. In fiscal 2022, our total emissions reduced by 68% from our 2016 baseline; our Scope 1 and 2 GHG emissions reduced by 91%; our total emissions per unit of revenue reduced by 82%. Accenture has completed its journey to the cloud, shifting toward virtual servers, phasing out custom apps in favor of more efficient platforms and migrating from workstations to laptops at Accenture Technology Centers. These actions have simultaneously enhanced processing and storage practices and minimized our environmental impact through more-efficient work methods. **Real estate strategy and workforce planning:** We consider acute physical risks associated with climate change to be substantive for Accenture, strategically and operationally. We have a global real estate strategy, which is informed by climate-related issues in a number of ways, with key decisions being for example, 1) we pay attention to building resiliency, e.g., leasing in buildings with the most up to date earthquake codes, being mindful of technology placement

Business area	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
		and redundancy needs; 2) while we have geographic concentrations in India and the Philippines, we disperse our operations across cities within those locations, and also within each metro area. This provides contingency and redundancy to accommodate issues that may arise.

C3.4 Describe where and how climate-related risks and opportunities have influenced your financial planning.

Financial planning elements that have been influenced	Description of influence
Revenues	Climate-related opportunities influence our revenue forecast (short-term as per our stated time horizons) to the extent that we consider our cloud-based services as inherently low-carbon and/or avoiding emissions. Note that due to the fast-moving nature of our business and the industries we serve, we believe long-term risk horizons are less relevant in the context of the commercial services we provide to our clients. We have elevated cloud-related services within our business strategy as one of our key company-wide commercial priorities, and an enabler for our clients to harness the five forces of change we identify in our Fiscal 2022 Annual Report: total enterprise reinvention, talent, sustainability, the metaverse continuum and the ongoing technology revolution. In fiscal 2022, we continued to invest in growing cloud-related services as part of our business strategy, which accounted for approximately US$26 billion* in revenue, up from approximately US$18 billion in fiscal 2021. We have also taken a strategic decision to be cloud-first in the way we operate, communicate and work across our global network and have completed our journey to move applications to the cloud. This is influencing our revenues because: the need for climate-related mitigation is emerging as a key business driver for a number of our clients, and therefore is also one driver for our clients to buy cloud-related services from us and may be factor in our increasing revenue from cloud services. We consider extreme weather events in our financial planning with reference to our fiscal 2022 10-K stated risk: "Natural disasters, volcanic eruptions, sea level rise, floods, droughts and water scarcity, heatwaves, wildfires and the storms, occurrences of which may increase in frequency and severity as a result of climate change" (short-term and medium-term as per our stated time horizons). Therefore, climate resilience is one aspect of that approach. However, with reference to the financial impacts we provide in C2.3a, this is not substantive enough for us to change our revenue forecast, based on expectation of acute weather events or business disruption. While we acknowledge in our 10-K that reduced revenue could be an outcome of a high impact event, we take steps to mitigate our risk to the extent possible. When we set up client engagements, we work with critical partners and vendors so that appropriate terms and conditions are in place related to resilience, to discuss how we are proactively planning for potential disruptions, to build in redundancy where needed, and generally to discuss management of these risks. For example, we undertake Client Account Business Continuity Planning. This includes discussing with our clients the services we provide for them and whether we need redundant business processes or systems employed in other geographic locations, recovery timelines, etc. For example, this may mean having teams in multiple countries, with teams cross-trained to allow for one team to pick up key roles in the event of a disruption. Our account teams are responsible for developing and proactively testing plans to enable us to execute on what was agreed to with the client in the event of a disruption. As a result, while we consider this risk to be likely to occur, the individual magnitude of impact of a single event is low at the company-wide level.

Financial planning elements that have been influenced	Description of influence
	*Accenture discloses information about its Services and Strategic Priorities to provide additional insights into the company's business. Revenues for Services and Strategic Priorities are approximate and may be modified to reflect periodic changes in definitions. Judgment is required to allocate revenues for client arrangements with multiple offerings into individual services. Revenues for Strategic Priorities overlap so revenues for the same client arrangement may be included in multiple Strategic Priorities.

C3.5 In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

Yes, we identify alignment with our climate transition plan

C3.5a Quantify the percentage share of your spending/revenue that is aligned with your organization's climate transition.

Financial metric	Type of alignment being reported for this financial metric	Amount of selected financial metric that is aligned in the reporting year (USD)	Percentage share of selected financial metric in the reporting year (%)	Percentage share of selected financial metric planned to align in 2025 (%)	Percentage share of selected financial metric planned to align in 2030 (%)	Describe the methodology used to identify spending/revenue that is aligned with a 1.5° world
Revenue	Alignment with our climate transition plan	26,000,000,000	42			We consider our cloud-based services inherently low-carbon, as migrating workloads from on-premise to less carbon-intensive cloud-based solutions is known to deliver GHG emissions reductions. For example, Accenture research ("The Green Behind the Cloud") suggests companies with average on-premise to cloud migrations can drive 60%+ energy reduction and carbon emission reduction of 80%+. Our fiscal 2022 revenue from cloud services was approximately $26B*, up from $18B in fiscal 2021. We provide our business outlook on quarterly earnings calls for the current fiscal year. We do not provide business outlook beyond the current fiscal year, including revenue forecasts for 2025 and 2030. *Accenture discloses information about its Services and Strategic Priorities to provide additional insights into the company's business.

Financial metric	Type of alignment being reported for this financial metric	Amount of selected financial metric that is aligned in the reporting year (USD)	Percentage share of selected financial metric in the reporting year (%)	Percentage share of selected financial metric planned to align in 2025 (%)	Percentage share of selected financial metric planned to align in 2030 (%)	Describe the methodology used to identify spending/revenue that is aligned with a 1.5º world
						Revenues for Services and Strategic Priorities are approximate and may be modified to reflect periodic changes in definitions. Judgment is required to allocate revenues for client arrangements with multiple offerings into individual Services. Revenues for Strategic Priorities overlap so revenues for the same client arrangement may be included in multiple Strategic Priorities.

C4 Targets and performance

C4.1 Did you have an emissions target that was active in the reporting year?

Absolute target

C4.1a Provide details of your absolute emissions target(s) and progress made against those targets.

Target reference number	Is this a science-based target?	Target ambition	Year target was set	Target coverage	Scope (s)	Scope 2 accounting method	Scope 3 category(ies)	Base year	Base year Scope 1 emissions covered by target (metric tons CO2e)	Base year Scope 2 emissions covered by target (metric tons CO2e)
Abs1	Yes, and this target has been approved by the Science Based Targets initiative	1.5-aligned	2016	Company-wide	Scope 1 Scope 2 Scope 3	Market-based	• Category 1: Purchased goods and services • Category 6: Business Travel	2016	27203	263050

Target reference number	Is this a science-based target?	Target ambition	Year target was set	Target coverage	Scope (s)	Scope 2 accounting method	Scope 3 category(ies)	Base year	Base year Scope 1 emissions covered by target (metric tons CO2e)	Base year Scope 2 emissions covered by target (metric tons CO2e)
							• Category 7: Employee Commuting			

Base year scope 3 category [...] covered by target (metric tons co2e) [*one column for each scope 3 category]			Base year total scope 3 emissions covered by target (metric tons co2e)	Total base year emissions covered by target in all selected scopes (metric tons co2e)	Base year scope 1 emissions covered by target as % of total base year emissions in scope 1	Base year scope 2 emissions covered by target as % of total base year emissions in scope 2	Base year scope 3, category [...] emissions covered by target as % of total base year emissions in scope 3, category [...] (metric tons co2e)* one column for each scope 3 category		
Scope 3 category 1: purchased goods & services	Scope 3 category 6: business travel	Scope 3 category 7: employee commuting					Scope 3 category 1: purchased goods & services	Scope 3 category 6: business travel	Scope 3 category 7: employee commuting
460542	506841	0	967383	1257636	100	100	100	100	100

Target year	Targeted reduction from base year (%)	Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [AUTOCALCULATED]	Scope 1 emissions in reporting year covered by target (metric tons CO2e)	Scope 2 emissions in reporting year covered by target (metric tons CO2e)	Scope 3, Category [...] emissions in reporting year covered by target (metric tons CO2e) [one column for each scope 3 category]		
					Scope 3 Category 1: Purchased Goods and & Services	Scope 3 Category 6: Business Travel	Scope 3 Category 7: Employee Commuting
2025	11		17804	8356	218838	129404	26055

Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)	Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)	Does this target cover any land-related emissions?	% of target achieved relative to base year [AUTOCALCULATED]	Target status in reporting year	Please explain target coverage and identify any exclusions	List the emission reduction initiatives which contributed most to achieving this target
374297	400457	No, it does not cover any land-related emissions (e.g., non-FLAG SBT)		Achieved	By 2025, we aim to reduce our absolute greenhouse gas emissions by 11%, our scope 1 and 2 greenhouse gas emissions by 65% and scope 1, 2 and 3 emissions per unit of revenue intensity by 40%. This target relates to company-wide scope 1+2 (market-based) + scope 3 (upstream) emissions and therefore has no exclusions.	We are focusing on actual reductions across our Scope 1, 2 and 3 emissions. • We plan to meet our office energy needs with 100% renewable electricity by the end of 2023 and achieved 97% renewable electricity through fiscal 2022. Even as we purchase more renewable electricity, we continue to drive energy efficiency. In fiscal 2022, we expanded our use of smart meters, which allow us to collect energy data at the source and quickly upload to our global environmental reporting system to inform our energy management decisions. We are one of the largest enterprise users of Microsoft Teams in the world. Our increased reliance on digital collaboration and ability to meet client needs without travel has led to more cost-efficient client delivery and reduced carbon emissions. • We are also working with suppliers to understand our carbon footprint per trip (flight, hotel room, car rental) and ways to further decarbonize business travel. We equip our people to make climate smart travel decisions. Our aviation carbon calculator highlights actual emissions differences between flights to inform booking decisions. • We are working with our suppliers to reduce our Scope 3 emissions. Our goal is that 90%

Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)	Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)	Does this target cover any land-related emissions?	% of target achieved relative to base year [AUTOCALCULATED]	Target status in reporting year	Please explain target coverage and identify any exclusions	List the emission reduction initiatives which contributed most to achieving this target
						of our key suppliers, defined as vendors that represent a significant portion of our 2019 Scope 3 emissions, disclose their environmental targets and actions being taken to reduce emissions by 2025. We are making progress—68% of our key suppliers have disclosed targets and 75% have disclosed actions to reduce their emissions. • Our progress against our science-based target as of the end of fiscal 2022: – Total emissions decreased by 68% from our baseline – Scope 1 and 2 reduced by 91% – Total emissions per unit of revenue reduced by 82%

C4.2 Did you have any other climate-related targets that were active in the reporting year?

- Target(s) to increase low-carbon energy consumption or production
- Net-zero target(s)
- Other climate-related target

C4.2a Provide details of your target(s) to increase low-carbon energy consumption or production.

Target reference number	Year target was set	Target coverage	Target type: energy carrier	Target type: activity	Target type: energy source	Base year	Consumption or production of selected energy carrier in base year (MWh)	% share of low-carbon or renewable energy in base year	Target year	% share of low-carbon or renewable energy in target year	% share of low-carbon or renewable energy in reporting year
Low 1	2019	Company-wide	Electricity	Consumption	Renewable energy source(s) only	2019	121101	26	2023	100	97

% of target achieved relative to base year [AUTOCALCULATED]	Target status in reporting year	Is this target part of an emissions target? Ref: absolute target ID	Is this target part of an overarching initiative?	Please explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year
	Underway	Abs1	RE100	In fiscal 2019, Accenture committed to procuring 100% of office electricity from renewable sources by the end of 2023. This is under the auspices of RE100. We are executing an ambitious sourcing strategy to support our progress against this goal. There are no exclusions: this target is company-wide and covers all leased offices, including where the landlord procures energy. In fiscal 2022, we	We are executing an ambitious sourcing strategy to support our progress. We are engaging market-based renewable electricity purchase opportunities in line with the guidelines set by RE100. In locations where Accenture owns electricity procurement decisions, we can move fast to make changes. In locations where energy is purchased on our behalf, we are collaborating with building management and others to improve our renewable electricity mix. We have a strategy in place for renewable electricity sourcing that looks to maximize the additionality impact we can have in the countries we operate in, given the challenges we face. Accenture leases all of our corporate real estate so on-site renewable electricity generation is generally not an option for us given that we may be minority tenants, have relatively short-term lease agreements and the rooftop and surrounding areas are often not appropriate for renewable generation. Our renewable electricity strategy therefore prioritizes off-site grid-connected PPAs where possible, followed by green electricity tariffs and then asset-linked and recently generated energy attribute certificates (EACs). The pursuit of grid-connected PPAs and green electricity tariffs requires either that Accenture has secured the right to source our own electricity through negotiations with the landlord or has actively influenced the landlord to source renewable electricity and secured the right to

% of target achieved relative to base year [AUTOCALCULATED]	Target status in reporting year	Is this target part of an emissions target? Ref: absolute target ID	Is this target part of an overarching initiative?	Please explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year
				procured 97% of our office electricity from renewable sources, a significant increase from fiscal 2021 (53%).	exclusively claim the volume of renewable electricity consumed by our office space. In summary, we are increasing our share of renewables by: Prioritizing Accenture markets with higher consumption of electricity as areas where we could have the greatest additionality impact (e.g., PPAs). Prioritizing markets where Accenture operates and where the maturity of renewable electricity instruments is greater so that we can directly (or via the landlord) purchase green electricity tariffs where PPAs are not yet feasible for us. We use off-site grid-connected PPAs where possible, followed by green electricity tariffs and then asset-linked and recently generated energy attribute certificates (EACs) where this is not possible. In fiscal 2022, we achieved 97% renewable office electricity, up from 53% in fiscal 2021. This shows a significant acceleration in our renewable electricity procurement.

C4.2b Provide details of any other climate-related targets, including methane reduction targets.

Target reference number	Year target was set	Target coverage	Target type: absolute or intensity	Target type: category	Metric (target numerator if reporting an intensity target)	Target denominator (intensity targets only)	Base year	Figure or % in base year	Target year	Figure or percentage in target year	Figure or percentage in reporting year	% of target achieved in reporting year [AUTCALCULATED]	Target status in reporting year	Is this target part of an emissions target?	Is this target part of an overarching initiative?	Please explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year
Oth 1	2020	Company-wide	Intensity	Engagement with suppliers	Percentage of suppliers (by emissions) setting emissions reduction targets	Other: Number of Accenture key suppliers selected for engagement through CDP Supply Chain, and other sources	2020	57	2025	90	68	AUTO	Underway	No	No	Having achieved a previous goal early, in fiscal 2020 (with measurement also starting from fiscal 2020), we set a new goal. By 2025 we will require 90% of our key suppliers to disclose their climate-related targets. Key suppliers are defined as vendors that represent a significant portion of our 2019 Scope 3 emissions.	As part of our goal to reach net-zero by 2025, we set an ambitious target requiring 90% of our key suppliers* to disclose their environmental targets to reduce emissions by 2025. *Key suppliers are defined as vendors that represent a significant portion of our 2019 Scope 3 emissions. In fiscal 2022, 68% of key suppliers disclosed their targets, up from 57% in fiscal 2021.
Oth 2	2020	Company-wide	Intensity	Engagement with suppliers	Other: Percentage of key suppliers disclosing the emissions reduction actions they are taking	Other: Number of Accenture key suppliers selected for engagement through CDP Supply Chain and other sources	2020	57	2025	90	75	AUTO	Underway	No	No	Having achieved a previous goal early, in fiscal 2020 (with measurement also starting from fiscal 2020), we set a new goal. By 2025 we will require 90% of	As part of our goal to reach net-zero by 2025, we set an ambitious target requiring 90% of our key suppliers* to disclose the actions they are taking n to

Target reference number	Year target was set	Target coverage	Target type: absolute or intensity	Target type: category	Metric (target numerator if reporting an intensity target)	Target denominator (intensity targets only)	Base year	Figure or % in base year	Target year	Figure or percentage in target year	Figure or percentage in reporting year	% of target achieved in reporting year [AUTCALCULATED]	Target status in reporting year	Is this target part of an emissions target?	Is this target part of an overarching initiative?	Please explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year
																our key suppliers to disclose their climate-related targets. Key suppliers are defined as vendors that represent a significant portion of our 2019 Scope 3 emissions.	reduce emissions by 2025. *Key suppliers are defined as vendors that represent a significant portion of our 2019 Scope 3 emissions. In fiscal 2022, 75% of key suppliers disclosed the actions they are taking, up from 57% in fiscal 2021.
Oth 3	2021	Company-wide	Intensity	Waste management	Other: percentage of e-waste reused or recycled	Other: Total e-waste in metric tons	2021	99	2025	100	99	AUTO	Underway	No	No	This target relates to all e-waste, such as computers and servers, company-wide. There are no significant exclusions. Our goal is to reuse or recycle 100% of our e-waste by 2025. We already reuse or recycle well over 99% of our laptops and workstation e-waste as shown in our 360 Value Report Fiscal 2022.	While our most significant aspects of environmental impact relate to climate change, we are also waste conscious. To address e-waste, we are working with our global IT asset disposition partners to implement an asset reuse program and to manage our ongoing box program to facilitate remote disposal of

Target reference number	Year target was set	Target coverage	Target type: absolute or intensity	Target type: category	Metric (target numerator if reporting an intensity target)	Target denominator (intensity targets only)	Base year	Figure or % in base year	Target year	Figure or percentage in target year	Figure or percentage in reporting year	% of target achieved in reporting year [AUTCALCULATED]	Target status in reporting year	Is this target part of an emissions target?	Is this target part of an overarching initiative?	Please explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year
																	personal computers globally. The data allows us to further manage our e-waste by spotting trends on specific product lines or locations, as well as determining efficacy of a particular local waste management policy. In fiscal 2022, we were already reusing or recycling well over 99% of our laptops and workstations e-waste, with less than one ton (from a total of 512 tons) ending up in landfill.

C4.2c Provide details of your net-zero target(s).

Target reference number	Target coverage	Absolute/intensity emission target(s) linked to this net-zero target	Target year for achieving net-zero	Is this a science-based target?	Please explain target coverage and identify any exclusions	Do you intend to neutralise any unabated emissions with permanent carbon removals at the target year?	Planned milestones and/or near-term investments for neutralization at target year
NZ1	Company-wide	Abs1	2025	No, but we are reporting another target that is science-based	This net-zero goal is company-wide and relates to Accenture's total reported GHG emissions (i.e., all emissions within our reporting boundary). To achieve it, we will first focus on actual reductions in our GHG emissions through Accenture's science-based target (Abs1). To address remaining emissions, we will invest in proprietary, nature-based carbon removal solutions, such as large-scale tree planting, that will directly remove carbon emissions from the atmosphere.	Yes	Our projects will broadly align with our geographic footprint, and will reforest land, rebuild biodiversity, make agriculture more sustainable, help create green jobs and allow natural ecosystems to rebound and thrive—all while removing CO2 from the atmosphere. Over the next 20 years, this program is expected to physically remove millions of metric tons of carbon from the atmosphere. All our nature-based carbon removal projects will support and respect the universal principles of the UNGC in the relevant areas of human rights, labor, environment, anticorruption and the UN SDGs. Our projects will be registered under the Sustainable Development Verified Impact Standard where technically feasible, verifying SDG outcomes along with the carbon removals.

Emission reduction initiatives

C4.3 Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Yes

C4.3a Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

Stage of development	Number of initiatives	Total estimated CO2e savings (metric tons CO2e) only for rows marked *
Under Investigation	0	0
To be implemented*	0	0
Implementation Commenced*	0	0
Implemented*	2	53065
Not to be implemented	0	0

C4.3b Provide details on the initiatives implemented in the reporting year in the table below.

Initiative category	Initiative type	Estimated annual CO2e savings (metric tons CO2e)	Scope(s) or Scope 3 category(ies) where emissions savings occur	Voluntary/Mandatory	Annual monetary savings (USD, no decimals)	Investment required (USD, no decimals)	Payback period	Estimated lifetime of the initiative	Comment
Low carbon Energy Consumption	Other; please specify: offsite renewable purchases	51417	Scope 2 (market-based)	Voluntary	0	0	<1 year	<1 year	In fiscal 2022, we expanded the use of renewables, reaching 97% renewable electricity. This was especially driven by our additional renewable power purchases across 30 countries in fiscal 2022. Because of these purchases in fiscal 2022, 51,417 tons of carbon emissions were not emitted because of the use of renewable kwh in locations that had no renewable electricity in fiscal 2021, i.e., these renewables were additional/over and above preexisting purchases/business as usual.

Initiative category	Initiative type	Estimated annual CO2e savings (metric tons CO2e)	Scope(s) or Scope 3 category(ies) where emissions savings occur	Voluntary/Mandatory	Annual monetary savings (USD, no decimals)	Investment required (USD, no decimals)	Payback period	Estimated lifetime of the initiative	Comment
Transportation	Car Fleet Vehicle Efficiency	1648	Scope 1	Voluntary	0	0	<1 year	3-5 years	In fiscal 2022, we scaled up the use of electric cars in our fleet starting with three countries, Belgium, Netherlands and the UK, an increase of 122% in electric cars from fiscal 2021 in these countries. This expansion meant that in fiscal 2022, an estimated 1648 tons of carbon were abated due to these electric cars.

C4.3c What methods do you use to drive investment in emissions reduction activities?

Method	Comment
Internal finance mechanisms	Through our energy management and travel management programs, we can generate operational savings in many cases, while also reducing carbon emissions. Generating cost savings from these initiatives means that a) we can prove their short-term value in cost and carbon terms and b) we can access budget for ongoing investment where required.
Other	**Other: Dedicated budget for EMS**: Accenture holds global ISO 14001 certification, with more than 70 key sites in scope in fiscal 2022. Certification is renewed annually, requiring investment and employee involvement to not only sustain the EMS but also to demonstrate continuous improvement. We dedicate budget towards tailoring our EMS to each of those sites, undertaking training and awareness activities, and undergoing internal and external audit for ISO 14001 compliance. Over recent years, Accenture clients have increasingly requested or required ISO 14001 certification when considering suppliers for contracts—and our global ISO 14001 certification is tangible evidence of our commitment to being an environmentally responsible partner. Therefore, there is a clear business case for Accenture to invest funds in ISO 14001 maintenance and add new sites where relevant. Our EMS activities also help us measure and manage energy usage, generating operational savings and encouraging behavior change. Additionally, Global ISO 14001 certification sites serve as an incubator for innovations that we can expand to other Accenture locations worldwide.
Dedicated budget for low carbon product R&D	Accenture invests in products and services to support our clients and deliver 360º value. We identified five key forces of change that companies that will lead in the next decade need to harness, including sustainability. We are investing and co-creating with clients and partners to lead in helping our clients thrive across these forces. In fiscal 2022, we invested US$1.1 billion overall in our assets, platforms, and industry and functional solutions.

Method	Comment
	Ways in which we make this operationally real: Accenture Innovation Centers deliver sustainability innovation for our clients by building and scaling solutions across technologies and industries: • The Dock, our Innovation Center in Dublin, helps business leaders redefine value for their organizations, make strategic decisions based on ESG metrics, and pioneer new opportunities while helping to promote their sustainability agenda to employees, clients and the market. • The Seed, our Innovation and Sustainability Lab in Costa Rica, designs transformative change through immersive experiences and pioneering practices. • The Accenture Global Sustainability Innovation Network, a community spanning more than 20 countries, works to accelerate and build sustainability into innovative products and services through co-creation and sharing sessions, prototyping and implementation initiatives, industry-focused demonstrations and more • The Accenture Sustainability Studio, an accelerator program where our people devise and prototype digital solutions that deliver business value and sustainable impact. The focus is on developing cost-effective prototypes for clients to test and prove viability before scaling and rolling them out. Accenture Innovation Centers help clients quickly see the value of, and inform decisions about, the right digital solutions for their business, stakeholders and the environment.
Employee engagement	Accenture people are increasingly a) looking to Accenture for strong evidence of environmental responsibility and b) wanting to get involved in reducing Accenture's carbon emissions. We can demonstrate to our leaders that by engaging our people actively in our environment programs, we a) help meet their expectations of Accenture, which may help us recruit and retain the best people and b) channel their enthusiasm to deliver real results against our environmental goals—for example, to help reduce energy usage in our facilities—while c) also helping reduce environmental impacts at our clients' premises and when delivering client projects. For example, in fiscal 2022, we continued our Sustainability Innovation Challenge to harness and inspire the collective intelligence of our innovators worldwide to design solutions for some of the world's greatest environmental and social issues. Challenge areas include: the Future of Food, Energy, Climate Action Education, Sustainable Consumers, Sustainable Software, Net-Positive Water and Climate-Resilient Communities. More than 1,400 ideas were submitted by 2,500 of our people. Participants commit to a six-month program to build sustainability skills and pressure-test their ideas through rapid prototyping, life-centered design, 360° value, storytelling and building for scale. They receive support to advance their innovations, including mentoring from founders of Accenture acquisitions and investments, our Social Innovators Accelerator coaches and sustainability leaders from our clients and partners—including startups, NGOs and nonprofits, and academia. A panel of jurors featuring leaders from across Accenture and our clients select the winning innovations with the most potential for implementation and impact.

C4.5 Do you classify any of your existing goods and/or services as low-carbon products?

Yes

C4.5a Provide details of your products and/or services that you classify as low-carbon products.

Level of aggregation	Taxonomy used to classify product(s) as low-carbon	Type of product or service	Description of products or services	Have you estimated the avoided emissions of this low-carbon product(s) or service?	Methodology used to calculate avoided emissions	Lifecycle stage(s) covered for the low-carbon product(s) or service(s)
Product or service	Other: proprietary analysis of carbon reducing effects of migrating workloads from on-premise to less carbon-intensive models	Other, please specify: migrating client workloads from on-premise to less carbon-intensive cloud solutions	We consider cloud-related services inherently low-carbon, as migrating workloads from on-premise to less carbon-intensive cloud-based solutions is known to deliver GHG emissions reductions.	Yes	Evaluating the carbon-reducing impacts of ICT	Use stage

Functional unit used	Reference product/service or baseline scenario used	Lifecycle stage(s)	Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service of baseline scenario	Explain your calculation of avoided	Revenues generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year
Single workload migrated (as a subset of an application migrated)	Our baseline is the estimated average CO2 impact of a workload on-premise.	Use stage	2.54	Our estimated avoided emissions of 2.54 metric tons CO2e represents the differences between the estimated carbon emissions of an on-premise workload and that of a workload running on Microsoft Azure	42

C5 Emissions Methodology

C5.1 Is this your first year of reporting emissions data to CDP?

No

C5.1a Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

No

C5.1b Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary and/or reporting year definition change(s)?
Yes, a change in methodology	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.

C5.1c Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in C5.1a and/or C5.1b?

Base year recalculation	Base year emissions recalculation policy, including significance threshold	Past years' recalculation
No, because the impacted did not meet our significance threshold	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. We apply a 2% significance threshold to base-year recalculations. Fiscal 2019, 2020 and 2021 were revised to reflect this new methodology and conform to fiscal 2022. The base year, fiscal 2016, was not revised as improved third-party data sources were not available for this period.	Yes

Base year emissions

C5.2 Provide your base year and base year emissions.

	Base year start	Base year end	Base year emissions	Comment
Scope 1	01/09/2015	31/08/2016	27203	Accenture's fiscal 2016 base year aligns to our science-based target baseline. Accenture's fiscal 2016 Scope 1 GHG emissions resulted from: 1) leased car usage by our employees; and 2) diesel fuel usage in locations where we have operational control of generators. All Scope 1 emissions at that time were calculated by applying average energy generation emissions factors at a location level to energy usage activity data.
Scope 2 (location-based)	01/09/2015	31/08/2016	313141	Accenture's fiscal 2016 base year aligns to our science-based target baseline. Accenture calculates and reports both market-based and location-based Scope 2 figures in our CDP response.
Scope 2 (market-based)	01/09/2015	31/08/2016	263050	Accenture's fiscal 2016 base year aligns to our science-based target baseline. Accenture calculates and reports both market-based and location-based Scope 2 figures in our CDP response.
Scope 3 category 1: Purchased goods and services	01/09/2015	31/08/2016	460542	As part of Accenture's science-based emissions target, from fiscal 2016 onwards we started to measure Scope 3 emissions resulting from procurement of other purchased goods and services as part of our total emissions inventory.
Scope 3 category 2: Capital goods				
Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)				
Scope 3 category 4: Upstream transportation and distribution				
Scope 3 category 5: Waste generated in operations				
Scope 3 category 6: Business travel	01/09/2015	31/08/2016	506841	Accenture's fiscal 2016 baseline Scope 3 emissions for business travel included 373,316 tons of CO2 from Air Travel and 133,525 tons of CO2 from Other Business Travel.

	Base year start	Base year end	Base year emissions	Comment
Scope 3 category 7: Employee commuting	01/09/2015	31/08/2016	0	Beginning in fiscal 2022, we updated our presentation to separately disclose Scope 3 Employee Commuting, where possible. Based on available data in fiscal 2016, where employee commuting was reimbursed by Accenture, emissions remain included in Scope 3 Business Travel.
Scope 3 category 8: Upstream leased assets				
Scope 3 category 9: Downstream transportation and distribution				
Scope 3 category 10: Processing of sold products				
Scope 3 category 11: Use of sold products				
Scope 3 category 12: End of life treatment of sold products				
Scope 3 category 13: Downstream leased assets				
Scope 3 category 14: Franchises				
Scope 3 category 15: Investments				
Scope 3: Other (upstream)				
Scope 3: Other (downstream)				

Emissions methodology

C5.3 Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

C6 Emissions Data

Scope 1 emissions reporting

C6.1 What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Year	Gross global Scope 1 emissions (metric tons CO2e)	Start date	End date	Comment
Reporting year	17804	01/09/2021	31/08/2022	Accenture's fiscal 2022 Scope 1 GHG emissions resulted from: 1) leased car usage by our employees 2) Scope 1 Air Travel,3) diesel fuel usage in locations where we have operational control of generators, 4) Fugitive Emissions.
Past Year 1	19922	01/09/2018	31/08/2019	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 submission. Previously reported fiscal 2019 emissions are recalculated based on the impact of the methodology change (see C5.1b), and incorporating cumulative inorganic growth from 2019 to 2022 into the 2019 base year in accordance with the Science Based Targets initiative guidance.

Scope 2 emissions reporting

C6.2 Describe your organization's approach to reporting Scope 2 emissions.

Scope 2 location-based	Scope 2 market-based	Comment
We are reporting a Scope 2, location-based figure	We are reporting a Scope 2, market-based figure	Accenture calculates and reports both market-based and location-based Scope 2 emissions figures in our CDP response.

Scope 2 emissions data

C6.3 What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Year	Scope 2, location-based (metric tons CO2e)	Scope 2 market based (metric tons CO2e)	Start date	End date	Comment
Reporting year	164660	8356	01/09/2021	31/08/2022	Accenture's reported market-based Scope 2 emissions for fiscal 2022 are lower than our location-based Scope 2 emissions due to renewable electricity purchases. CO2 emissions related to Scope 2 office electricity reflect a market-based accounting approach as defined by the GHG Protocol Scope 2 guidance. In line with the guidance, fiscal 2022 office electricity market-based emissions factor in renewable electricity impacts, as well as 21 tons of residual non-renewable emissions in Europe. We are committed to pursuing a renewable electricity strategy. In fiscal 2022, 97% of our office electricity was from renewable sources.
Past Year 1	292822	226013	01/09/2018	31/08/2019	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 submission. Previously reported fiscal 2019 emissions are recalculated based on the impact of the methodology change (see C5.1b) and incorporating cumulative inorganic growth from 2019 to 2022 into the 2019 base year in accordance with the Science Based Targets initiative guidance.

Exclusions

C6.4 Are there any sources (e.g., facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

No

Scope 3 emissions data

C6.5 Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Scope 3 category	Evaluation status	Emissions in reporting year (metric tons CO2e)	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Please explain
Purchased goods and services	Relevant, calculated	218838	Hybrid method	45	We apply a hybrid method, as follows: • Allocated emissions is requested from CDP Supply Chain and included in our inventory if internally-developed validation criteria is met. • 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. • We apply a spend-based approach to remaining suppliers using CDP Sectoral Average median intensity factors and internal expense data.
Capital goods	Not relevant, explanation provided				Calculated in PG&S for fiscal 2022.
Fuel and energy-related activities (not included in Scope 1 or 2)	Not relevant, explanation provided				Fuel and energy-related activities (not included in Scope 1 or 2) is not one of the most important Scope 3 categories for our business for fiscal 2022. Upstream emissions of purchased fuels is relevant to our leased cars which are ~3% of our emissions.
Upstream transportation and distribution	Not relevant, explanation provided				Calculated in PG&S for fiscal 2022.
Waste generated in operations	Not relevant, explanation provided				Calculated in PG&S for fiscal 2022.
Business travel	Relevant, calculated	129404	Hybrid method Spend-	62	Scope 3 air travel: 80,846 metric tons: A distance-based method (per passenger) is applied to source data obtained from our third-party travel agency and emission factors provided by airlines. Scope 3 business travel by rail, taxi, car, and hotel and scope 3 electricity: 48,558 metric tons

Scope 3 category	Evaluation status	Emissions in reporting year (metric tons CO2e)	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Please explain
			based method		Hotel: We apply emissions factors provided by hotels to hotel nights occupied from our time and expense reporting tool. Taxi: 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. Rail travel: 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. Car personal: We apply a distance-based method using data from our time and expense reporting tool and factors from GHG Protocol Cross-sector Tools. Car rental: We receive reports from our main rental car suppliers to create spend-based emissions factor. Where unavailable, we estimate car rental travel using car rental cost from our time and expense system and apply emissions factor. Scope 3 Electricity: For off-site reimbursed electric car charging, we use expense support from our time and expense system and then convert to carbon emissions using emission factors from IEA for each country where applicable.
Employee commuting	Relevant, calculated	26055	Spend-based method	84	Beginning in fiscal 2022, we updated our presentation to separately disclose Scope 3 Employee Commuting, where possible. In some instances where the nature of reimbursed travel is not known, emissions remain included in Scope 3 Business Travel. 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.
Upstream leased assets	Not relevant, explanation provided				Accenture leases almost all its office facilities. We report emissions associated with energy usage in those facilities under Scope 1 and 2 emissions.

Scope 3 category	Evaluation status	Emissions in reporting year (metric tons CO2e)	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Please explain
Downstream transportation and distribution	Not relevant, explanation provided				Downstream transportation and distribution is not one of the most important Scope 3 categories for our business for fiscal 2022. While Accenture is primarily a services business, we do manufacture or have manufactured on our behalf a limited number of hardware products. Relevant for Industry X. Less than a half of a percent of Accenture's fiscal 2022 revenues were derived from the manufacture and sale of hardware by our Industry X business.
Processing of sold products	Not relevant, explanation provided				Processing of sold products is not one of the most important Scope 3 categories for our business for fiscal 2022. While Accenture is primarily a services business, we do manufacture or have manufactured on our behalf a limited number of hardware products. Relevant for Industry X. Less than a half of a percent of Accenture's fiscal 2022 revenues were derived from the manufacture and sale of hardware by our Industry X business.
Use of sold products	Not relevant, explanation provided				Use of sold products is not one of the most important Scope 3 categories for our business for fiscal 2022. While Accenture is primarily a services business, we do manufacture or have manufactured on our behalf a limited number of hardware products. Relevant for Industry X. Less than a half of a percent of Accenture's fiscal 2022 revenues were derived from the manufacture and sale of hardware by our Industry X business.
End of life treatment of sold products	Not relevant, explanation provided				End of life treatment of sold products is not one of the most important Scope 3 categories for our business for fiscal 2022. While Accenture is primarily a services business, we do manufacture or have manufactured on our behalf a limited number of hardware products. Relevant for Industry X. Less than a half of a percent of Accenture's fiscal 2022 revenues were derived from the manufacture and sale of hardware by our Industry X business.
Downstream leased assets	Not relevant, explanation provided				Downstream leased assets is not one of the most important Scope 3 categories for our business for fiscal 2022. Accenture does not lease assets to other organizations in a material way and therefore this is not in our operational boundary for GHG emissions measurement.

Scope 3 category	Evaluation status	Emissions in reporting year (metric tons CO2e)	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Please explain
Franchises	Not relevant, explanation provided				Accenture is a global professional services company with leading capabilities in digital, cloud and security. As such, Accenture does not have a franchise structure.
Investments	Not relevant, explanation provided				Investments is not one of the most important Scope 3 categories for our business for fiscal 2022. 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. Additional, investments represent less than 1% of total assets as of August 31, 2022.

C6.5a Disclose or restate your Scope 3 emissions data for previous years.

Year	Start date	End date	Scope 3: Purchased goods and services (metric tons CO2e)	Scope 3: Business Travel (metric tons CO2e)	Scope 3: Employee Commuting (metric tons CO2e)	Comment
Past year 1	01/09/2020	31/08/2021	182183	53592	16771	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. Fiscal 2021 was revised to reflect this new methodology and conform to fiscal 2022.
Past year 2	01/09/2019	31/08/2020	208711	339459	27740	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. Fiscal 2020 was revised to reflect this new methodology and conform to fiscal 2022.

Year	Start date	End date	Scope 3: Purchased goods and services (metric tons CO2e)	Scope 3: Business Travel (metric tons CO2e)	Scope 3: Employee Commuting (metric tons CO2e)	Comment
Past year 3	01/09/2018	31/08/2019	210738	680958	48725	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. 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 submission. Fiscal 2019 emissions are recalculated based on the impact of the methodology change, to incorporate cumulative inorganic growth from 2019 to 2022 into the 2019 base year in accordance with the Science Based Targets initiative guidance, and to conform to fiscal 2022 presentation.

Biogenic carbon data

C6.7 Are carbon dioxide emissions from biogenic carbon relevant to your organization?

No

Emissions intensities

C6.10 Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Intensity figure	Metric numerator (gross global combined scope 1 and 2 emissions)	Metric denominator	Metric denominator: Unit total	Scope 2 figure used	% change from previous year	Direction of change	Reasons for change	Please explain
0.000000425	26160	Unit total revenue US$	61594305000	Market-based	73	Decrease	Change in renewable	Accenture's Scope 1 and 2 emissions per US$ revenue decreased by approximately 73% from fiscal 2021 to fiscal 2022. Emissions reduction

Intensity figure	Metric numerator (gross global combined scope 1 and 2 emissions)	Metric denominator	Metric denominator: Unit total	Scope 2 figure used	% change from previous year	Direction of change	Reasons for change	Please explain
							energy consumption	initiatives were a key reason for this change, as reported in C4.3a and C4.3b. In particular, we worked to expand our renewable electricity purchasing, resulting in 97% of our electricity being sourced from renewables in fiscal 2022, up from 53% in fiscal 2021. We explain this initiative in detail in C4.3b. While we returned to office in fiscal 2022 and saw an associated increase in electricity usage from fiscal 2021, we continued to deliver a gross increase in renewable electricity, demonstrating the clear impact of the program. We continued to push forward with our renewables purchasing in pursuit of our environmental goals and this is reflected in our scope 1 and 2 emissions/unit revenue reported here.

C7 Emissions breakdown

Scope 1 breakdown: GHGs

C7.1 Does your organization break down its Scope 1 emissions by greenhouse gas type?

No

C7.2 Break down your total gross global Scope 1 emissions by country/area/region.

Country/area/region	Scope 1 emissions (metric tons CO2e)
North America	2554
Europe	10171
Rest of World	5079

C7.3 Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

By activity

7.3c Break down your total gross global Scope 1 emissions by business activity.

Activity	Scope 1 emissions (metric tons CO2e)
Fuel combustion (diesel-where we have operational control of generators)	208
Scope 1 car travel	11804
Scope 1 air travel	2500
Fugitive emissions	3292

C7.5 Break down your total gross global Scope 2 emissions by country/area/region.

Country/area/region	Scope 2 location-based (metric tons CO2e)	Scope 2 market-based (metric tons CO2e)
North America	18615	486
Europe	20956	5266
Rest of World	125089	2604

C7.6 Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

By activity

C7.6c Break down your total gross global Scope 2 emissions by business activity.

Activity	Scope 2 location-based (metric tons CO2e)	Scope 2 market-based (metric tons CO2e)
Office electricity usage	159876	3572
Office natural gas usage	4388	4388
Office diesel usage (where we do not have operational control of back-up generators)	396	396

C7.7 Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

No

C7.9 How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Decreased

C7.9a Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Reason	Change in emissions (metric tons CO2e)	Direction of change in emissions	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	63239	Decrease	95	In fiscal 2022, total Scope 1 and 2 emissions were 26,160 metric tons, a dramatic 67% decrease from 79,909 metric tons in fiscal 2021 (79,909-26,160=53,749 reduction and 53,749/79,909=67%). This was primarily due to increased renewable energy purchases (detail below), with some reduction in use of diesel generators (described in item 2), as well as some increased emissions related to post-pandemic managed return (described in item 3). In fiscal 2022, our total office energy-related GHG emissions were 3,572 metric tons of CO2, a dramatic reduction compared to our fiscal 2021 energy-related emissions of 66,811 metric tons of CO2. This equates to a reduction of 63,239 tons in office energy-related emissions. (66,811 - 3,572 = 63,239), a 95% decrease (63,239/66,811) in total carbon emissions. In fiscal 2022, we executed our strategy to ramp up our renewable electricity purchases. The percentage of our electricity from renewable sources increased from 53% in fiscal 2021 to 97% in fiscal 2022.
Other emissions reduction activities	145	Decrease	19	In fiscal 2022, total Scope 1 and 2 emissions were 26,160 metric tons, a dramatic 67% decrease from 79,909 metric tons in fiscal 2021 (79,909-26,160=53,749 reduction and 53,749/79,909=67%). This was primarily due to increased renewable energy purchases (described in item 1), with some reduction in use of diesel generators (detail below), as well as some increased emissions related to post-pandemic managed return (described in item 3). In fiscal 2022, our GHG emissions from use of Diesel in our offices (both Scope 1 and 2) reduced from 750 metric tons in fiscal 2021 to 605 metric tons in fiscal 2022, and reduction of 19% (705-605=145 and 145/750=19%). This decrease occurred at the same time as post-pandemic managed return.

Reason	Change in emissions (metric tons CO2e)	Direction of change in emissions	Emissions value (percentage)	Please explain calculation
Change in physical operating conditions	9635	Increase	78	In fiscal 2022, total Scope 1 and 2 emissions were 26,160 metric tons, a dramatic 67% decrease from 79,909 metric tons in fiscal 2021 (79,909-26,160=53,749 reduction and 53,749/79,909=67%). This was primarily due to increased renewable energy purchases (described in item 1), with some reduction in use of diesel generators (described in item 2), as well as some increased emissions related to post-pandemic managed return (detail below). In fiscal 2021, in response to the pandemic conditions, we continued to deliver for our clients at scale around the world but did so while implementing new processes and delivery methods that reduced the need for our people to travel. In fiscal 2022, there was a small increase in Scope 1 travel emissions and other Scope 2 office-related emissions related due to post-pandemic managed return.
Divestment	n/a			
Acquisitions	n/a			
Mergers	n/a			
Change in output	n/a			
Change in methodology	n/a			
Change in boundary	n/a			
Unidentified	n/a			

C7.9b Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Market-based

C8 Energy

C8.1 What percentage of your total operational spend in the reporting year was on energy?

More than 0% but less than or equal to 5%

C8.2 Select which energy-related activities your organization has undertaken.

Activity	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Y
Consumption of purchased or acquired electricity	Y
Consumption of purchased or acquired heat	Y
Consumption of purchased or acquired steam	N
Consumption of purchased or acquired cooling	N
Generation of electricity, heat, steam or cooling	N

C8.2a Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Activity	Heating Value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable + non-renewable MWh)
Consumption of fuel (excluding feedstocks)	HHV	0	831	831
Consumption of purchased or acquired electricity	N/A	297224	10604	307829
Consumption of purchased or acquired heat	N/A	0	21726	21726
Consumption of purchased or acquired steam	N/A	0	0	0
Consumption of purchased or acquired cooling	N/A	0	0	0
Consumption of self-generated non-fuel renewable energy	N/A	0	N/A	0
Total energy consumption	**N/A**	**297224**	**33161**	**330386**

C8.2b Select the applications of your organization's consumption of fuel.

Fuel application	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Y
Consumption of fuel for the generation of heat	N

Fuel application	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of steam	N
Consumption of fuel for the generation of cooling	N
Consumption of fuel for co-generation or tri-generation	N

C8.2c State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Fuels (excluding feedstocks)	Heating value	Total fuel MWh consumed by the organization	MWh fuel consumed for self-generation of electricity	MWh consumed for self-generation of heat	MWh consumed for self-generation of steam	MWh consumed for self-generation of cooling	MWh consumed for self-cogeneration or self-trigeneration	Comment
Sustainable biomass	HHV	0	0	0	0	0	0	
Other biomass	HHV	0	0	0	0	0	0	
Other renewable fuels (e.g., renewable hydrogen)	HHV	0	0	0	0	0	0	
Coal	HHV	0	0	0	0	0	0	
Oil	HHV	831	831	0	0	0	0	Total Electricity from Diesel with operational control [MWh] converted with GHGP Cross Sector Tools Stationary Combustion tab, Table 1. "CO2 emission factors by Fuel" Gas/Diesel oil, liquid basis 2.676492 kg/litre
Gas	HHV	0	0	0	0	0	0	
Other non-renewable fuels (e.g., non-renewable hydrogen)	HHV	0	0	0	0	0	0	

Fuels (excluding feedstocks)	Heating value	Total fuel MWh consumed by the organization	MWh fuel consumed for self-generation of electricity	MWh consumed for self-generation of heat	MWh consumed for self-generation of steam	MWh consumed for self-generation of cooling	MWh consumed for self-cogeneration or self-trigeneration	Comment
Total fuel	HHV	831	831	0	0	0	0	

C8.2g Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.

Country/area	Consumption of purchased electricity (MWh)	Consumption of self-generated electricity (MWh)	Is this electricity consumption excluded from your RE100 commitment?	Consumption of purchased heat, steam and cooling (MWh)	Consumption of self-generated heat, steam and cooling (MWh)	Total non-fuel energy consumption (MWh) AUTOCALCULATED
Andorra	8	-	No	-	0	8
Argentina	2,754	-	No	-	0	2754
Australia	1,692	-	No	11	0	1703
Austria	290	-	No	-	0	290
Belgium	387	-	No	96	0	484
Brazil	4,922	-	No	-	0	4922
Bulgaria	644	-	No	-	0	644
Canada	4,169	-	No	1,391	0	5560
Chile	305	-	No	-	0	305
Hong Kong, SAR, China	305	-	No	-	0	305
China	10,785	-	No	-	0	10785
Taiwan, China	5	-	No	-	0	5
Colombia	192	-	No	-	0	192
Costa Rica	802	-	No	-	0	802
Czechia	493	-	No	-	0	493
Denmark	621	-	No	-	0	621

Country/area	Consumption of purchased electricity (MWh)	Consumption of self-generated electricity (MWh)	Is this electricity consumption excluded from your RE100 commitment?	Consumption of purchased heat, steam and cooling (MWh)	Consumption of self-generated heat, steam and cooling (MWh)	Total non-fuel energy consumption (MWh) AUTOCALCULATED
Estonia	7	-	No	-	0	7
Finland	447	-	No	-	0	447
France	3,640	-	No	85	0	3725
Germany	7,317	-	No	4,769	0	12086
Greece	419	-	No	-	0	419
Hungary	124	-	No	254	0	378
India	119,695	-	No	-	0	119695
Indonesia	160	-	No	-	0	160
Ireland	4,136	-	No	3,023	0	7158
Israel	203	-	No	-	0	203
Italy	17,811	-	No	3,686	0	21497
Japan	4,890	-	No	-	0	4890
Kazakhstan	46	-	No	-	0	46
Latvia	500	-	No	-	0	500
Lithuania	12	-	No	-	0	12
Luxembourg	93	-	No	29	0	122
Malaysia	2,831	-	No	-	0	2831
Mauritius	2,507	-	No	-	0	2507
Mexico	761	-	No	-	0	761
Morocco	34	-	No	-	0	34
Netherlands	1,361	-	No	1,257	0	2619
New Zealand	253	-	No	-	0	253

Country/area	Consumption of purchased electricity (MWh)	Consumption of self-generated electricity (MWh)	Is this electricity consumption excluded from your RE100 commitment?	Consumption of purchased heat, steam and cooling (MWh)	Consumption of self-generated heat, steam and cooling (MWh)	Total non-fuel energy consumption (MWh) AUTOCALCULATED
Norway	844	-	No	-	0	844
Peru	5	-	No	-	0	5
Philippines	34,442	-	No	-	0	34442
Poland	1,326	-	No	-	0	1326
Portugal	1,448	-	No	-	0	1448
Puerto Rico	2	-	No	-	0	2
Romania	1,077	-	No	1,596	0	2673
Russian Federation	191	-	No	-	0	191
Saudi Arabia	495	-	No	-	0	495
Singapore	795	-	No	-	0	795
Slovakia	362	-	No	-	0	362
South Africa	817	-	No	-	0	817
Spain	6,314	-	No	-	0	6314
Sweden	469	-	No	-	0	469
Switzerland	346	-	No	36	0	382
Thailand	430	-	No	-	0	430
Turkey	109	-	No	45	0	154
United Arab Emirates	1,124	-	No	-	0	1124
United Kingdom of Great Britain and Northern Ireland	6,970	-	No	4,430	0	11400
United States of America	54,632	-	No	1,018	0	55650

Country/area	Consumption of purchased electricity (MWh)	Consumption of self-generated electricity (MWh)	Is this electricity consumption excluded from your RE100 commitment?	Consumption of purchased heat, steam and cooling (MWh)	Consumption of self-generated heat, steam and cooling (MWh)	Total non-fuel energy consumption (MWh) AUTOCALCULATED
Viet Nam	10	-	No	-	0	10

C8.2h Provide details of your organization's renewable electricity purchases in the reporting year by country/area.

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
Andorra	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	8	GO	Spain	Yes	1999	2022	2021	No additional voluntary label		
Argentina	Physical power purchase agreement (physical PPA) with a grid-connected generator	Wind	197	I-REC	Argentina	Yes	2021	2021	2021	No additional voluntary label		
Argentina	Physical power purchase agreement (physical PPA) with a grid-connected generator	Wind	1,165	I-REC	Argentina	Yes	2021	2022	2021	No additional voluntary label		
Argentina	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	417	I-REC	Argentina	Yes	2021	2022	2021	No additional voluntary label		
Australia	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	80	Australian LGC	Australia	Yes	2006	2022	2022	Other, please specify	GreenPower	Renewable mix: wind, small scale hydro. Multiple generation assets commissioned on 2006;2015
Australia	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	1,226	Australian LGC	Australia	Yes	2009	2021	2021	Other, please specify	GreenPower	Renewable mix: solar, wind. Multiple generation assets commissioned between 2009-2021
Australia	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	66	Australian LGC	Australia	Yes	2009	2021	2022	Other, please specify	GreenPower	Renewable mix: solar, wind. Multiple generation assets commissioned between 2009-2021

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
Australia	Unbundled procurement of Energy Attribute Certificates (EACs)	Solar	114	Australian LGC	Australia	Yes	2021	2021	2021	No additional voluntary label		
Australia	Unbundled procurement of Energy Attribute Certificates (EACs)	Solar	207	Australian LGC	Australia	Yes	2021	2022	2021	No additional voluntary label		
Austria	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	6	GO	Austria	No	Unknown	2021	2019	No additional voluntary label		Renewable mix: hydro, followed by wind, solar and biomass. There are no automated cancellation statements available in Austria and no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Austria	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	15	GO	Austria	No	Unknown	2021	2021	No additional voluntary label		Renewable mix: hydro, followed by wind, solar and biomass. There are no automated cancellation statements available in Austria and no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Austria	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	45	GO	Austria	No	Unknown	2022	2020	Other, please specify	UZ46	Renewable mix: mostly solar, wind. UZ46 certified renewable product from solar PV sources (except for OeMAG portion). The OeMAG portion is allocated by law to every energy supplier in Austria by law, and in this case it represent less than 5%. The OeMAG portion is renewable (mostly wind) and accepted by the regulations for UZ46 certified power delivery. UZ46 is the highest ecological standard in Austria for renewable power, ensuring the power comes from new generation assets (less than 15 years) that do not lead to a deterioration in the ecological status of the environment they operate in. We are actively engaging with suppliers for commissioning dates to be disclosed.

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
Austria	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	164	GO	Austria	No	Unknown	2022	2022	Other, please specify	UZ46	Renewable mix: mostly solar, wind. UZ46 certified renewable product from solar PV sources (except for OeMAG portion). The OeMAG portion is allocated by law to every energy supplier in Austria by law, and in this case it represent less than 5%. The OeMAG portion is renewable (mostly wind) and accepted by the regulations for UZ46 certified power delivery. UZ46 is the highest ecological standard in Austria for renewable power, ensuring the power comes from new generation assets (less than 15years) that do not lead to a deterioration in the ecological status of the environment they operate in. We are actively engaging with suppliers for commissioning dates to be disclosed.
Austria	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	60	GO	Germany	Yes	2020	2022	2021	No additional voluntary label		
Belgium	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	307	GO	Norway	No	Unknown	2022	2020	No additional voluntary label		Renewable mix: hydro, wind. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Belgium	Retail supply contract with an electricity supplier (retail green electricity)	Wind	37	GO	Belgium	No	Unknown	2021	2022	No additional voluntary label		There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Brazil	Unbundled procurement of Energy Attribute Certificates (EACs)	Solar	4,922	I-REC	Brazil	Yes	2018	2021	2021	No additional voluntary label		
Canada	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	4,169	US-REC	Canada	Yes	2016	2022	2021	Green-e		
HongKong SAR, China	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	305	I-REC	China	Yes	2015	2021	2020	No additional voluntary label		

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
China	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	2,630	I-REC	China	Yes	2008	2021	2020	No additional voluntary label		
China	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	7,489	I-REC	China	Yes	2009	2021	2020	No additional voluntary label		
China	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	243	I-REC	China	Yes	2012	2021	2020	No additional voluntary label		
China	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	424	I-REC	China	Yes	2015	2021	2020	No additional voluntary label		
Costa Rica	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	800	I-REC	Costa Rica	Yes	2015	2022	2021	No additional voluntary label		
Czechia	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	493	GO	Finland	Yes	2015	2022	2021	No additional voluntary label		
Denmark	Retail supply contract with an electricity supplier (retail green electricity)	Wind	108	GO	Denmark	No	Unknown	2021	2020	No additional voluntary label		EACs countries of origin: Europe AIB (selected Denmark in column 7 due to technical restrictions to select multiple countries, or Europe AIB). There is currently no local mandatory requirement for commissioning dates to be disclosed, however we are actively engaging with suppliers for this information to be available
Denmark	Retail supply contract with an electricity supplier (retail green electricity)	Wind	491	GO	Denmark	Yes	2017	2021	2020	No additional voluntary label		
Denmark	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	23	GO	France	Yes	2015	2021	2021	No additional voluntary label		
Estonia	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	7	GO	France	Yes	2015	2021	2021	No additional voluntary label		

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
Finland	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	64	GO	Sweden	Yes	1927	2021	2022	No additional voluntary label		EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1927, and the youngest in 1995. We are actively engaging with suppliers to investigate alternative green tariffs products.
Finland	Retail supply contract with an electricity supplier (retail green electricity)	Large hydropower (>25 MW)	33	GO	Norway	Yes	1959	2020	2021	No additional voluntary label		EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1959, and the youngest in 2015. We are actively engaging with suppliers to investigate alternative green tariffs products.
Finland	Retail supply contract with an electricity supplier (retail green electricity)	Large hydropower (>25 MW)	113	GO	Sweden	Yes	1956	2021	2021	No additional voluntary label		We are actively engaging with suppliers to investigate alternative green tariffs products.
Finland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	207	GO	Greece	No	Unknown	2021	2022	No additional voluntary label		Renewable mix: hydro, wind, solar, biomass. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Finland	Retail supply contract with an electricity supplier (retail green electricity)	Small hydropower (<25 MW)	27	GO	Sweden	Yes	1927	2021	2021	No additional voluntary label		EACs originating from multiple generation projects from Sweden and Finland, where the oldest project in the supply pool was commissioned in 1927, and the youngest in 2012. We are actively engaging with suppliers to investigate alternative green tariffs products.
Finland	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	3	GO	France	Yes	2015	2021	2021	No additional voluntary label		

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase- Other please specify	Comment for CDP disclosure
France	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	2,684	GO	France	No	Unknown	2021	2020	No additional voluntary label		Renewable mix: hydro, wind, solar. EACs originating from multiple generation projects, located mostly in France (but also in other AIB countries). Majority of supply agreements start date is 2020-2021. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Germany	Project-specific contract with an electricity supplier	Wind	1,947	GO	Spain	Yes	2020	2022	2022	No additional voluntary label		
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	1	GO	Germany	No	Unknown	2021	2015	Other, please specify	TÜV Rheinland	There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	38	GO	Germany	No	Unknown	2021	2020	Other, please specify	RenewableP lus- TÜV Rheinland	There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	3	GO	Germany	No	Unknown	2021	2021	Other, please specify	TÜV NORD	Country of Origin: Germany, Norway. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	1	GO	Norway	No	Unknown	2021	2017	Other, please specify	RenewableP lus- TÜV Rheinland	There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase- Other please specify	Comment for CDP disclosure
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	30	GO	Norway	No	Unknown	2021	2020	TÜV SÜD		There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	1	GO	Norway	No	Unknown	2022	2012	Other, please specify	TÜV NORD	Countries of origin: mostly Norway, but also Denmark and Sweden. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	11	GO	Norway	Yes	1938	2022	2020	Other, please specify	TÜV NORD	EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1938, and the youngest in 2001. We are actively engaging with suppliers to investigate alternative green tariffs products.
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Large hydropower (>25 MW)	1,017	GO	France	Yes	1948	2021	2020	No additional voluntary label		We are actively engaging with suppliers to investigate alternative green tariffs products.
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Large hydropower (>25 MW)	120	GO	France	Yes	1965	2022	2020	TÜV SÜD		We are actively engaging with suppliers to investigate alternative green tariffs products.
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Large hydropower (>25 MW)	2,193	GO	Norway	Yes	1949	2022	2022	Other, please specify	RenewableP lus- TÜV Rheinland	EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1949, and the youngest in 2005. We are actively engaging with suppliers to investigate alternative green tariffs products.
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Large hydropower (>25 MW)	798	GO	Norway	Yes	1968	2021	2020	No additional voluntary label		EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1968. We have actively engaged with suppliers and switched to a project-specific contract

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Large hydropower (>25 MW)	9	GO	Norway	Yes	1968	2021	2021	No additional voluntary label		EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1968. We have actively engaged with suppliers and switched to a project-specific contract
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Large hydropower (>25 MW)	108	GO	Norway	Yes	1990	2021	2020	No additional voluntary label		We have actively engaged with suppliers and switched to a project-specific contract
Germany	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	249	GO	Norway	Yes	1908	2021	2020	Other, please specify	TÜV NORD	Renewable mix: hydro, solar. Country of origin: Norway , Spain and Italy .EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1908, and the youngest in 2019. We have actively engaged with supplier and changed product.
Germany	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	747	GO	Germany	Yes	2020	2022	2021	No additional voluntary label		
Greece	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	419	GO	Finland	Yes	2017	2022	2021	No additional voluntary label		
Hungary	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	124	GO	Finland	Yes	2017	2022	2021	No additional voluntary label		
India	Physical power purchase agreement (physical PPA) with a grid-connected generator	Small hydropower (<25 MW)	5,282	Contract	India	Yes	2007	2021	2013	No additional voluntary label		
India	Physical power purchase agreement (physical PPA) with a grid-connected generator	Solar	4,630	Contract	India	Yes	2018	2021	2017	No additional voluntary label		
India	Physical power purchase agreement (physical PPA) with a grid-connected generator	Solar	4,386	Contract	India	Yes	2018	2021	2018	No additional voluntary label		

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
India	Physical power purchase agreement (physical PPA) with a grid-connected generator	Solar	1,690	Contract	India	Yes	2018	2021	2019	No additional voluntary label		
India	Physical power purchase agreement (physical PPA) with a grid-connected generator	Wind	7,593	Contract	India	Yes	2008	2021	2019	No additional voluntary label		Multiple generation assets commissioned 2008;2009
India	Physical power purchase agreement (physical PPA) with a grid-connected generator	Wind	3,191	Contract	India	Yes	2012	2021	2020	No additional voluntary label		
India	Physical power purchase agreement (physical PPA) with a grid-connected generator	Wind	16,950	Contract	India	Yes	2013	2021	2014	No additional voluntary label		
India	Physical power purchase agreement (physical PPA) with a grid-connected generator	Wind	440	Contract	India	Yes	2013	2021	2022	No additional voluntary label		
India	Physical power purchase agreement (physical PPA) with a grid-connected generator	Wind	2,829	Contract	India	Yes	2016	2021	2014	No additional voluntary label		
India	Physical power purchase agreement (physical PPA) with a grid-connected generator	Wind	4,453	Contract	India	Yes	2018	2021	2016	No additional voluntary label		
India	Physical power purchase agreement (physical PPA) with a grid-connected generator	Wind	3,732	Contract	India	Yes	2020	2021	2021	No additional voluntary label		

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
India	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	4,230	Contract	India	No	Unknown	2022	2021	No additional voluntary label		Renewable mix: solar; non-solar (biomass, wind, small hydro) .There is no mandatory requirement from Maharashtra Electricity Regulatory Commission (MERC) for commissioning dates of the generation assets to be made available publicly. We are actively engaging with suppliers for this information to be made available and to investigate alternative green tariffs products.
India	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	4,624	Contract	India	Yes	2011	2022	2021	No additional voluntary label		Renewable mix: wind, solar
India	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	8,615	I-REC	India	Yes	2003	2022	2021	No additional voluntary label		
India	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	6,233	I-REC	India	Yes	2006	2022	2021	No additional voluntary label		
India	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	11,045	I-REC	India	Yes	2007	2022	2021	No additional voluntary label		
India	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	5,207	I-REC	India	Yes	2008	2022	2021	No additional voluntary label		
India	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	4,215	I-REC	India	Yes	2009	2022	2021	No additional voluntary label		
India	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	4,902	I-REC	India	Yes	2010	2022	2021	No additional voluntary label		
India	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	119	I-REC	India	Yes	2011	2022	2021	No additional voluntary label		
India	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	2,586	I-REC	India	Yes	2012	2022	2021	No additional voluntary label		

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
India	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	2,548	I-REC	India	Yes	2004	2022	2021	No additional voluntary label		
India	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	8,172	I-REC	India	Yes	2005	2022	2021	No additional voluntary label		
Indonesia	Unbundled procurement of Energy Attribute Certificates (EACs)	Geothermal	160	I-REC	Indonesia	Yes	1997	2022	2021	No additional voluntary label		Long term EAC contract in place
Ireland	Retail supply contract with an electricity supplier (retail green electricity)	Wind	624	GO	France	Yes	2008	2022	2022	No additional voluntary label		We are actively engaging with suppliers to investigate alternative green tariffs products.
Ireland	Retail supply contract with an electricity supplier (retail green electricity)	Wind	3,407	GO	Ireland	Yes	2003	2022	2020	No additional voluntary label		We have actively engaged with supplier to improve the green tariffs delivered
Ireland	Retail supply contract with an electricity supplier (retail green electricity)	Wind	67	GO	Ireland	Yes	2003	2022	2021	No additional voluntary label		We have actively engaged with supplier to improve the green tariffs delivered
Ireland	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	38	GO	France	Yes	2011	2021	2021	No additional voluntary label		
Israel	Unbundled procurement of Energy Attribute Certificates (EACs)	Solar	203	I-REC	Israel	Yes	2018	2022	2021	No additional voluntary label		
Italy	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	120	GO	France	No	Unknown	2022	2021	No additional voluntary label		Renewable mix: wind, biomass, solar. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
Italy	Retail supply contract with an electricity supplier (retail green electricity)	Wind	2,335	GO	Italy	Yes	2011	2021	2020	No additional voluntary label		
Italy	Retail supply contract with an electricity supplier (retail green electricity)	Wind	1,268	GO	Italy	Yes	2011	2021	2021	No additional voluntary label		
Italy	Retail supply contract with an electricity supplier (retail green electricity)	Wind	3,864	GO	Italy	Yes	2011	2022	2020	No additional voluntary label		Multiple generation assets commissioned between 2011-2014
Italy	Retail supply contract with an electricity supplier (retail green electricity)	Wind	4,020	GO	Italy	Yes	2011	2022	2021	No additional voluntary label		Multiple generation assets commissioned between 2011-2014
Italy	Retail supply contract with an electricity supplier (retail green electricity)	Wind	1,941	GO	Italy	Yes	2011	2022	2022	No additional voluntary label		Multiple generation assets commissioned between 2011-2014
Italy	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	4,264	GO	Finland	Yes	2017	2022	2021	No additional voluntary label		
Japan	Unbundled procurement of Energy Attribute Certificates (EACs)	Solar	4,890	J-Credit	Japan	Yes	2010	Before 2020	2021	No additional voluntary label		J-credits certified for period and Nov 2017- Sept 2018, auctioned in 2021 to cover for Sept21- Aug22, with cancellation in 2022
Latvia	Retail supply contract with an electricity supplier (retail green electricity)	Wind	353	GO	Italy	Yes	2004	2021	2021	No additional voluntary label		Multiple generation assets commissioned between 2004-2019; multiple countries of origin: mainly Italy (however Portugal Estonia, France as well)
Latvia	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	86	GO	France	Yes	2015	2021	2021	No additional voluntary label		
Latvia	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	60	GO	Sweden	Yes	2011	2020	2021	No additional voluntary label		

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase- Other please specify	Comment for CDP disclosure
Lithuania	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	12	GO	Lithuania	Yes	1960	2021	2021	No additional voluntary label		Renewable mix: wind, hydro, solar, biomass. Multiple generation assets commissioned between 1960 to 2020- we are actively investigating alternative green tariffs products.
Luxembourg	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	66	GO	France	Yes	1980	2022	2021	No additional voluntary label		We are actively engaging with suppliers to investigate alternative green tariffs products.
Luxembourg	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	23	GO	Luxembourg	No	Unknown	2021	2018	Other, please specify	TÜV Rheinland	Renewable mix: hydro, wind, solar, biomass. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Malaysia	Unbundled procurement of Energy Attribute Certificates (EACs)	Solar	2,831	TIGR	Malaysia	Yes	2014	2022	2021	No additional voluntary label		Multiple generation assets commissioned between 2014-2020
Mauritius	Unbundled procurement of Energy Attribute Certificates (EACs)	Sustainable Biomass	2,507	I-REC	Mauritius	Yes	1998	2021	2021	No additional voluntary label		Certified biomass under Bonsucro EU (formerly Better Sugar Cane Initiative BSI). Long term EAC contract in place
Mexico	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	761	I-REC	Mexico	Yes	2017	2022	2021	No additional voluntary label		
Norway	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	23	GO	Norway	Yes	1908	2021	2021	No additional voluntary label		EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1908, and the youngest in 2021. We are actively engaging with suppliers to investigate alternative green tariffs products.
Norway	Retail supply contract with an electricity supplier (retail green electricity)	Large hydropower (>25 MW)	609	GO	Norway	No	Unknown	2022	2021	No additional voluntary label		There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Norway	Retail supply contract with an electricity supplier (retail green electricity)	Small hydropower (<25 MW)	6	GO	Norway	Yes	2012	2021	2021	No additional voluntary label		

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
Norway	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	206	GO	France	Yes	2015	2021	2021	No additional voluntary label		
Philippines	Unbundled procurement of Energy Attribute Certificates (EACs)	Geothermal	34,442	I-REC	Philippines	Yes	1979	2021	2020	No additional voluntary label		Majority of EACs were generated in 2021, however 2022 vintage also included. Long term EAC contract in place
Poland	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	1,326	GO	Poland	Yes	2012	2022	2021	No additional voluntary label		
Portugal	Retail supply contract with an electricity supplier (retail green electricity)	Large hydropower (>25 MW)	669	GO	Portugal	Yes	1943	2021	2020	No additional voluntary label		EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1943, and the youngest in 2019. We are actively engaging with suppliers to investigate alternative green tariffs products.
Portugal	Retail supply contract with an electricity supplier (retail green electricity)	Large hydropower (>25 MW)	313	GO	Portugal	Yes	1943	2022	2020	No additional voluntary label		EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1943, and the youngest in 2019. We are actively engaging with suppliers to investigate alternative green tariffs products.
Portugal	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	463	GO	Portugal	Yes	1956	2021	2020	No additional voluntary label		Renewable mix: wind, hydro. EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1956, and the youngest in 2021. We are actively engaging with suppliers to investigate alternative green tariffs products.
Portugal	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	3	GO	Spain	Yes	2011	2022	2021	No additional voluntary label		
Puerto Rico	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	2	US-REC	United States of America	Yes	2021	2022	2021	Green-e		
Singapore	Unbundled procurement of Energy Attribute Certificates (EACs)	Solar	400	TIGR	Singapore	Yes	2014	2021	2021	No additional voluntary label		Multiple generation assets commissioned between 2014-2020

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
Singapore	Unbundled procurement of Energy Attribute Certificates (EACs)	Solar	395	TIGR	Singapore	Yes	2014	2022	2021	No additional voluntary label		Multiple generation assets commissioned between 2014-2020
Slovakia	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	334	GO	Slovakia	No	Unknown	2021	2020	No additional voluntary label		Renewable mix: mostly hydro. We are actively engaging with suppliers for this information to be made available and to investigate alternative green tariffs products.
Slovakia	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	28	GO	Finland	Yes	2017	2022	2021	No additional voluntary label		
Spain	Physical power purchase agreement (physical PPA) with a grid-connected generator	Solar	249	GO	Spain	Yes	2020	2022	2019	No additional voluntary label		
Spain	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	171	GO	Spain	Yes	1956	2021	2020	No additional voluntary label		Renewable mix: wind; hydro. EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1956, and the youngest in 2012. We are actively engaging with suppliers to investigate alternative green tariffs products.
Spain	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	91	GO	Spain	Yes	1963	2021	2021	No additional voluntary label		Renewable mix: hydro, wind. EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1963, and the youngest in 2005. We are actively engaging with suppliers to investigate alternative green tariffs products.
Spain	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	135	GO	Spain	No	Unknown	2022	2022	No additional voluntary label		Renewable mix: wind, solar, biomass. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
Spain	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	482	GO	Spain	Yes	1949	2022	2020	No additional voluntary label		Renewable mix: wind, hydro, solar. EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1949, and the youngest in 2019. We are actively engaging with suppliers to investigate alternative green tariffs products.
Spain	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	2,452	GO	Spain	Yes	1998	2022	2021	No additional voluntary label		Renewable mix: mostly wind (small allocation of solar, hydro, biomass). Multiple generation assets commissioned between 1998 to 2020. We have actively engaged with supplier and switched product
Spain	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	463	GO	Spain	Yes	1998	2022	2022	No additional voluntary label		Renewable mix: mostly wind (small allocation of solar, hydro, biomass). Multiple generation assets commissioned between 1998 to 2020. We have actively engaged with supplier and switched product
Spain	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	1,246	GO	Spain	Yes	1960	2021	2021	No additional voluntary label		Renewable mix: wind; hydro. Multiple generation assets commissioned between 1960-2020. We have actively engaged with supplier and switched to a better product
Spain	Retail supply contract with an electricity supplier (retail green electricity)	Solar	23	GO	Spain	Yes	2008	2021	2018	No additional voluntary label		
Spain	Retail supply contract with an electricity supplier (retail green electricity)	Wind	65	GO	Portugal	Yes	2006	2022	2022	No additional voluntary label		
Spain	Retail supply contract with an electricity supplier (retail green electricity)	Wind	218	GO	Spain	No	Unknown	2022	2021	No additional voluntary label		There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Spain	Retail supply contract with an electricity supplier (retail green electricity)	Wind	17	GO	Spain	Yes	2009	2021	2021	No additional voluntary label		

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
Spain	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	703	GO	Spain	Yes	2011	2022	2021	No additional voluntary label		
Sweden	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	24	GO	Norway	No	Unknown	2022	2020	No additional voluntary label		There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products.
Sweden	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	364	GO	Sweden	Yes	1936	2022	2020	No additional voluntary label		Renewable mix: hydro, wind, solar. EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1936- we are actively engaging with suppliers to investigate alternative green tariffs products.
Sweden	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	81	GO	France	Yes	2015	2021	2021	No additional voluntary label		
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	30	GO	Switzerland	No	Unknown	2021	2018	No additional voluntary label		There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products. Regulated market for consumers supplies smaller than 100 MWh
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	10	GO	Switzerland	No	Unknown	2021	2020	No additional voluntary label		There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products. Regulated market for consumers supplies smaller than 100 MWh
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	9	GO	Switzerland	No	Unknown	2022	2020	No additional voluntary label		There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products. Regulated market for consumers supplies smaller than 100 MWh

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Hydropower (capacity unknown)	14	GO	Norway	Yes	1910	2022	2020	No additional voluntary label		EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1910, and the youngest in 2012. Countries of origin: France, Italy, Norway and Portugal. We are actively engaging with suppliers to investigate alternative green tariffs products. Regulated market for consumers supplies smaller than 100 MWh
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	9	GO	Switzerland	No	Unknown	2021	2021	No additional voluntary label		Renewable mix: hydro, wind, solar. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products. Regulated market for consumers supplies smaller than 100 MWh
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	157	GO	Switzerland	Yes	1933	2022	2009	Other, please specify	Naturemade Star	Renewable mix: hydro, wind, biomass. EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1933, and the youngest in 2013. We are actively engaging with suppliers to investigate alternative green tariffs products.
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	29	GO	Switzerland	Yes	1933	2022	2018	No additional voluntary label		Renewable mix: hydro, wind, solar, biomass. EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1933, and the youngest in 2021. We are actively engaging with suppliers to investigate alternative green tariffs products.
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	33	GO	Switzerland	No	Unknown	2022	2018	TÜV SÜD		Renewable mix: hydro, wind, solar. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products. Regulated market for consumers supplies smaller than 100 MWh

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	1	GO	Switzerland	No	Unknown	2022	2019	No additional voluntary label		Renewable mix: hydro, wind, solar, biomass. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products. Regulated market for consumers supplies smaller than 100 MWh
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	6	GO	Switzerland	Yes	1933	2022	2020	No additional voluntary label		Renewable mix: hydro, wind, solar, biomass. EACs originating from multiple generation projects, where the oldest project in the supply pool was commissioned in 1933, and the youngest in 2021. We are actively engaging with suppliers to investigate alternative green tariffs products.
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	-	GO	Switzerland	No	Unknown	2022	2021	TÜV SÜD		Renewable mix: hydro, wind, solar. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products. Regulated market for consumers supplies smaller than 100 MWh
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	8	GO	Switzerland	No	Unknown	2022	2022	TÜV SÜD		Renewable mix: hydro, wind, solar. There is no mandatory requirement for commissioning dates to be disclosed by suppliers, however we are actively engaging with suppliers for this information to be disclosed for our reporting and to investigate alternative green tariffs products. Regulated market for consumers supplies smaller than 100 MWh
Switzerland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	17	GO	Switzerland	Yes	1998	2022	2022	Other, please specify	Naturemade Star	Renewable mix: solar, hydro. EACs originating from multiple generation projects commissioned on 1998 and 2021. We are actively engaging with suppliers to investigate alternative green tariffs products.
Switzerland	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	21	GO	Germany	Yes	2020	2022	2021	No additional voluntary label		
Thailand	Unbundled procurement of Energy Attribute Certificates (EACs)	Solar	430	I-REC	Thailand	Yes	2013	2022	2021	No additional voluntary label		

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase- Other please specify	Comment for CDP disclosure
Turkey	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	109	I-REC	Turkey	Yes	2019	2022	2021	No additional voluntary label		
United Kingdom of Great Britain and Northern Ireland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	33	REGO	United Kingdom of Great Britain and Northern Ireland	No	Unknown	2021	2017	No additional voluntary label		Renewable mix: wind; biomass. No visibility on commissioning date. We have actively engaged with suppliers and switched to a transparent product
United Kingdom of Great Britain and Northern Ireland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	2,743	REGO	United Kingdom of Great Britain and Northern Ireland	Yes	2013	2021	2021	No additional voluntary label		Renewable mix: wind; solar. EACs originating from multiple generation assets commissioned between 2013-2017
United Kingdom of Great Britain and Northern Ireland	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	2	REGO	United Kingdom of Great Britain and Northern Ireland	Yes	2013	2021	2022	No additional voluntary label		Renewable mix: wind; solar. EACs originating from multiple generation assets commissioned between 2013-2017
United Kingdom of Great Britain and Northern Ireland	Retail supply contract with an electricity supplier (retail green electricity)	Wind	2,200	REGO	United Kingdom of Great Britain and Northern Ireland	Yes	2015	2021	2020	No additional voluntary label		Multiple generation assets commissioned between 2015- 2019
United Kingdom of Great Britain and Northern Ireland	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	1,992	REGO	United Kingdom of Great Britain and Northern Ireland	Yes	2012	2022	2021	No additional voluntary label		Multiple generation assets commissioned between 2012- 2018
United States of America	Retail supply contract with an electricity supplier (retail green electricity)	Renewable electricity mix, please	130	US-REC	United States of America	Yes	2016	2022	2021	Green-e		Renewable mix: wind and solar. Multiple generation assets commissioned in 2016 and 2020
United States of America	Retail supply contract with an electricity supplier (retail green electricity)	Wind	3,080	US-REC	United States of America	Yes	2008	2022	2020	Green-e		
United States of America	Retail supply contract with an electricity supplier (retail green electricity)	Wind	7,022	US-REC	United States of America	Yes	2020	2022	2021	No additional voluntary label		Green tariff meeting Green-e's requirement- but not certified

Country/area of consumption of purchased renewable electricity	Sourcing method CDP2023	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation	Vintage of the renewable energy/attribute (i.e. year of generation	Supply arrangement start year	Brand, label, or certification of the renewable electricity purchase	Brand, label, or certification of the renewable electricity purchase-Other please specify	Comment for CDP disclosure
United States of America	Unbundled procurement of Energy Attribute Certificates (EACs)	Wind	44,399	US-REC	United States of America	Yes	2021	2022	2021	Green-e		

C8.2i Provide details of your organization's low-carbon heat, steam, and cooling purchases in the reporting year by country/area.

None (no purchases of low-carbon heat, steam, or cooling)

C8.2j Provide details of your organization's renewable electricity generation by country/area in the reporting year.

NA

C8.2k Describe how your organization's renewable electricity sourcing strategy directly or indirectly contributes to bringing new capacity into the grid in the countries/areas in which you operate.

We have increased renewable electricity in our offices and locations as part of our participation in RE100. We have a strategy in place for renewable electricity sourcing that looks to maximize the additionality impact we can have in the countries we operate in, given the challenges we face. As we do not own our office buildings and procure most of our energy from the grid, on-site renewable electricity generation is generally not an option for us given that we may be minority tenants, have relatively short-term lease agreements and the rooftop and surrounding areas are often not appropriate for renewable generation.

Our renewable electricity strategy therefore prioritizes off-site grid-connected PPAs where possible, followed by green electricity tariffs and then asset-linked and recently generated energy attribute certificates (EACs) where available. The pursuit of grid-connected PPAs and green electricity tariffs requires either that Accenture has secured the right to source our own electricity through negotiations with the landlord or has actively influenced the landlord to source renewable electricity and secured the right to exclusively claim the volume of renewable electricity consumed by our office space.

In circumstances where i) Accenture is operating in a market that does not allow us to source PPAs or green electricity tariffs ii) where PPAs and green electricity tariffs are unavailable iii) where landlords have refused to allow Accenture to source directly or be influenced to source renewable electricity iv) where other parties are making

claims on the renewable electricity consumed by Accenture's office space, we will pursue asset-linked energy attribute certificates (EACs) from electricity that is as close to our reporting period as possible, where available.

Claiming renewable electricity inherently within a country's grid-mix is not part of Accenture's renewable electricity strategy.

C8.2L In the reporting year, has your organization faced any challenges to sourcing renewable electricity?

Challenges to sourcing renewable electricity	Challenges faced by your organisation which were not country-specific
Yes, not specific to a country/area	Accenture leases its corporate real estate making on-site renewable electricity generation largely unfeasible and requiring negotiations to secure the right to source electricity directly or to actively negotiate with our landlords to pursue renewable electricity. In addition, although we operate a number of offices in different countries our consumption of electricity is relatively low compared to companies in, for example, manufacturing. Despite these challenges we work hard to ensure that our renewable electricity purchases lead directly to funding new renewable assets and also send a market signal to push for more renewables. In our fiscal 2022, we are proud to have secured renewable electricity from active physical PPAs in India, Argentina and Spain and have a further project-specific contract with an electricity supplier in Germany covering a number of our offices. Where we cannot access these more direct options, we will push for verified retail green electricity and then asset-linked energy attribute certificates, where available, and will actively push our suppliers for newer generation assets and sources in line with RE100 requirements.

C9 Additional Metrics

C9.1 Provide any additional climate-related metrics relevant to your business.

Description	Metric value	Metric numerator	Metric denominator (intensity metric only)	% change from previous year	Direction of change	Please explain
Energy usage	98	kWh	Square meter	5	Increase	Our Electricity Efficiency (kWh/square meter) increased slightly from 93 in fiscal 2021 to 98 kWh/m2 in fiscal 2022, representing a 5% increase in energy intensity per square meter. This is mainly due to increased activities in our offices related to post-pandemic managed return when compared with fiscal 2021.

C10 Verification

C10.1 Indicate the verification/assurance status that applies to your reported emissions.

Scope	Verification/assurance status
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	Third-party verification or assurance process in place

C10.1a Provide further details of the verification/assurance undertaken for your Scope 1 emissions and attach the relevant statements.

Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/Section reference	Relevant standard	Proportion of reported emissions verified (%)
Annual process	Complete	Limited assurance	Accenture-Environmental-and-Inclusion-Diversity-Metrics.pdf	Page no.s as per document: Pg 8 shows Scope 1 emissions (17,804 metric tons, 100% of fiscal 2022 reported Scope 1). Pg 7 shows: standard (attestation standards established by the American Institute of Certified Public Accountants (i.e., AT-C Section 105 and AT-C Section 210)); limited assurance; Independent Accountants' Review Report ("we are not aware of any material modifications that should be made to the Consolidated Statement of Environmental Metrics...for them to be fairly stated").	Attestation standards established by AICPA (AT105)	100

C10.1b Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Scope	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/Section reference	Relevant standard	Proportion of reported emissions verified (%)
Scope 2 location-based	Annual process	Complete	Limited assurance	Accenture-Environmental-and-Inclusion-Diversity-Metrics.pdf	All page numbers as per document: Page 11 specifies Scope 2 emissions (164,660 metric tons, 100% of Scope 2 location-based emissions (LBM)). Page 7 shows: standard (American Institute of Certified Public Accountants (i.e., AT-C Section 105 and AT-C Section 210)); limited assurance; Independent Accountants' Review Report ("we are not aware of any material modifications that should be made to the Consolidated Statement of Environmental Metrics...for them to be fairly stated").	Attestation standards established by AICPA (AT105)	100
Scope 2 market-based	Annual process	Complete	Limited assurance	Accenture-Environmental-and-Inclusion-Diversity-Metrics.pdf	All page numbers as per document: Page 8, 11 specifies Scope 2 market-based emissions (8,356 metric tons, 100% of Scope 2 market-based emissions). Page 7 shows: standard (American Institute of Certified Public Accountants (i.e., AT-C Section 105 and AT-C Section 210)); limited assurance; Independent Accountants' Review Report ("we are not aware of any material modifications that should be made to the Consolidated Statement of Environmental Metrics...for them to be fairly stated").	Attestation standards established by AICPA (AT105)	100

C10.1c Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Scope (select all that apply)	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the document	Page/Section reference	Relevant standard	Proportion of emissions verified (%)
Scope 3: Purchased Goods & Services	Annual process	Complete	Limited assurance	Accenture-Environmental-and-Inclusion-Diversity-Metrics.pdf	Page no.s per document: Pg 8 shows Scope 3 Cat 1 (PG&S) reviewed. Pg 12 shows Scope 3 Cat 1 as 218,838 metric tons (100% of this category of reported emissions). Pg 7: standard (American Institute of Certified Public Accountants (i.e., AT-C Section 105 and AT-C Section 210)); limited assurance; Independent Accountants' Review Report ("we are not aware of any material modifications that should be made to the Consolidated	Attestation standards established by AICPA (AT105)	100

Scope (select all that apply)	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the document	Page/Section reference	Relevant standard	Proportion of emissions verified (%)
					Statement of Environmental Metrics…for them to be fairly stated").		
Scope 3: Business travel	Annual process	Complete	Limited assurance	Accenture-Environmental-and-Inclusion-Diversity-Metrics.pdf	Page no.s per document: Pg 8 shows Scope 3 Cat 6 (Bus Travel) reviewed. Pg 12 shows Scope 3 Cat 6 as 129,404 metric tons (100% of this category of reported emissions). Pg 7: standard (American Institute of Certified Public Accountants (i.e., AT-C Section 105 and AT-C Section 210)); limited assurance; Independent Accountants' Review Report ("we are not aware of any material modifications that should be made to the Consolidated Statement of Environmental Metrics…for them to be fairly stated").	Attestation standards established by AICPA (AT105)	100
Scope 3: Employee Commuting	Annual process	Complete	Limited assurance	Accenture-Environmental-and-Inclusion-Diversity-Metricst.pdf	Page no.s per document Pg 8 shows Scope 3 Cat 7 (Commuting) reviewed. Pg 12 shows Scope 3 Cat 7 as 26,055 metric tons (100% of this category of reported emissions). Pg 7: standard (American Institute of Certified Public Accountants (i.e., AT-C Section 105 and AT-C Section 210)); limited assurance; Independent Accountants' Review Report ("we are not aware of any material modifications that should be made to the Consolidated Statement of Environmental Metrics…for them to be fairly stated").	Attestation standards established by AICPA (AT105)	100

C10.2 Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?

Yes

C10.2a Which data points within your CDP disclosure have been verified, and which verification standards were used?

Disclosure module verification relates to	Data verified	Verification standard	Please explain
C8. Energy	Renewable energy products	Attestation standards established by AICPA (AT105)	"Accenture-Environmental-and-Inclusion-Diversity-Metrics.pdf" shows fiscal 2022 renewable energy purchases on (pg no.s per document) pages 8 ("percentage of total electricity procured from renewable energy sources") and page 11 ("Renewable Electricity") as well as additional information (also page11) about Accenture's sources of renewable electricity broken down by unbundled RECs, PPAs and green tariffs.
C8. Energy	Energy consumption	Attestation standards established by AICPA (AT105)	"Accenture-Environmental-and-Inclusion-Diversity-Metrics.pdf" page 8 (pg no. per document) shows 'Office Energy by Source" broken down by non-renewable electricity, renewable electricity, natural gas, diesel.

C11 Carbon pricing

C11.1 Are any of your operations or activities regulated by a carbon pricing system (i.e., ETS, Cap & Trade or Carbon Tax)?

No, and we do not anticipate being regulated in the next three years

C11.2 Has your organization canceled any project-based carbon credits within the reporting year?

Yes

C11.2a Provide details of the project-based carbon credits canceled by your organization in the reporting year

Project type	Type of mitigation activity	Project description	Credits cancelled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation? Select from	Vintage of credits at cancellation
Afforestation	Carbon removal	Afforestation and reforestation of degraded lands within the Mississippi Alluvial Valley	2500	Voluntary offsetting	Yes	2019

Were these credits issued to or purchased by your organization?	Credits issued by which carbon-crediting program	Method(s) the program uses to assess additionality for this project	Approach(es) by which the selected program requires the project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Comment
Purchased	ACR (American Carbon Registry)	• Consideration of legal requirements • Investment analysis • Barrier analysis • Market penetration assessment	Other, please specify: Reversal: Monitoring and compensation (project uses a buffer pool)	Activity-shifting	If sampling uncertainty exceeds a level (±10% of the mean estimated carbon stock), the project must deduct from the mean estimated carbon sequestered when calculating the number of offsets generated in order to be conservative.	We canceled an immaterial amount of carbon credits to voluntarily offset certain emissions in fiscal 2022. However, these canceled credits (representing only 0.6% of our total reported emissions) were not applied to offset any of our total fiscal 2022 reported emissions of 400,457 metric tons.

C11.3 Does your organization use an internal price on carbon?

Yes

C11.3a Provide details of how your organization uses an internal price on carbon.

Type of internal carbon continue price	How the price is determined	Objectives for implementing an internal price on carbon	Scope(s) covered	Pricing approach used-spatial variance	Pricing approach used-temporal variance	Indicate how you expect the price to change over time
Internal fee	• Price/cost of voluntary carbon offset credits • Benchmarking against peers	• Change internal behavior • Drive low-carbon investment • Reduce supply chain emissions	Scope 3 (upstream)	Uniform	Evolutionary	To date, we have used a uniform price of $30 per metric ton of CO2, but we continue to review this against market expectations and peer activity.

Actual price used-MINIMUM (currency/metric ton)	Actual price used-MAXIMUM (currency/metric ton)	Business decision-making processes this internal carbon price is applied to	Mandatory enforcement of this internal carbon price within these business decision-making processes	Explain how this internal carbon price has contributed to the implementation of your organization's climate commitments and/or climate transition plan
$30	$30	• Operations • Value chain engagement	Yes, for all decision-making processes	*[See below]*

Explain how this internal carbon price has contributed to the implementation of your organization's climate commitments and/or climate transition plan:

Accenture has implemented an internal carbon price on air travel-related CO2 emissions, hotel stays and business-related ground travel excluding rail, to disincentivize carbon-intensive behavior where feasible. The internal fee (charge) is currently $30 per metric ton of CO2, though we consider it evolutionary to the extent that we will continue to review the price based on market and peer developments and good practice. The price is currently uniform across locations.

Having an internal price on carbon shines a light on our business travel activities and associated scope 3 emissions, generating awareness and supporting behavior change. For example, we use an aviation carbon calculator to highlight actual emissions differences between flights to inform booking decisions. The impact we intend to generate is: 1) use this charge to move some air travel to other modes of transport (e.g., to rail in some locations); 2) create a funding source for other investments e.g., subsidizing electric cars, investing in employee engagement opportunities, energy efficiency measures for our offices such as smart meters, sustainable office fit-out activities and so on. The broader outcomes we are trying to generate are 1) change employee behavior where feasible and 2) cut our air travel emissions; 3) engage with our suppliers on supply chain emissions.

Having initially piloted this internal carbon price in locations including ASG, Nordic and UK/Ireland, the price has now been implemented across our global operations and was in effect globally in fiscal 2022, our CDP reporting year. This carbon price may be a factor (among other factors) in our business travel trends over time. Our business travel-related reported CO2 emissions for fiscal 2022 are less than half pre-pandemic levels (fiscal 2022: 129,404 metric tons CO2 for business travel, compared to fiscal 2020: 339,459 metric tons CO2 reported, both sourced from Accenture's fiscal 2022 360 Value Report).

C12 Engagement

C12.1 Do you engage with your value chain on climate-related issues?

- Yes, our suppliers
- Yes, our customers

C12.1a Provide details of your climate-related supplier engagement strategy

Type of engagement	Details of engagement	% of suppliers by number	% total procurement spend (direct and indirect)	% supplier-related scope 3 emissions as reported in C6.5	Rationale for the coverage of your engagement	Impact of engagement, including measures of success
Engagement & incentivization (changing supplier behavior)	Run an engagement campaign to educate suppliers about climate change	23	55	61	This answer is based on three high-impact channels we use to engage and incentivize change among our suppliers. We think in aggregate they are high impact because they account for 55% of our procurement-driven spend and 61% of our supplier-related scope 3 emissions for fiscal 2022. Here are the channels: 1) More than 200 suppliers we asked to respond to CDP Supply Chain in 2022. We explicitly targeted them as important in terms of carbon in our supply chain. 2) The suppliers we onboarded through the Sustainable Procurement Hub in fiscal 2022, featuring new requirements and engagement methods including more than 3000 completed Sustainability Assessments and 3) the suppliers we onboarded and explicitly asked to accept our new Supplier Standards of Conduct in fiscal 2022, or to make an equivalent commitment which draw heavily on the UNGC 10 principles, including environmental stewardship. We added these groups together (without double counting) as the highest impact supplier group in	Impact: We engage with and educate suppliers to set emissions reduction targets, disclose progress and meet our expectations on climate performance through the three high-impact channels we articulate in column 6. Of those, CDP is a particularly key tool for us to track how our suppliers are doing on GHG emissions targets and actions. We combine suppliers' key CDP metrics with other factors that are important to Accenture to create sustainability dashboards to be used in supplier management discussions. We are now increasingly explicitly requiring our suppliers to set science-based and other relevant carbon reduction targets. Leveraging these three key channels means we can target suppliers and incentivize their climate action. **Measures of success:** CDP Supply Chain response rates: We have set an ambitious target requiring 90% of our key suppliers—defined as vendors that represent a significant portion of our 2019 Scope 3 emissions to disclose their impact and actions being taken to reduce emissions through channels like CDP. This creates impact because it requires our very significant suppliers to commit to climate action. In fiscal 2022, 68% of suppliers disclosed their targets, and 75% disclosed the actions they are taking, which we consider success because we are more than halfway towards our 2025 goal, i.e., our progress is faster than a linear progression to this date. This is our threshold for success, i.e.,

Type of engagement	Details of engagement	% of suppliers by number	% total procurement spend (direct and indirect)	% supplier-related scope 3 emissions as reported in C6.5	Rationale for the coverage of your engagement	Impact of engagement, including measures of success
					terms of our ability to engage and incentivize change that directly affects our scope 3 emissions. Our overall goal is to use these supplier advocacy opportunities to educate, engage and drive climate action among our suppliers, which in turn reduces our scope 3 emissions.	faster progress on performance than elapsed time on this metric. Sustainable Procurement Hub Sustainability Assessment completion—this technology platform due for rollout globally by the end of 2023, will enhance or provide greater transparency from our direct and indirect suppliers about their own human rights policies, due diligence, and practices at the point at which Accenture makes buyer selection decisions, onboarding or ad hoc ESG assessments. As of fiscal 2022 this platform has been implemented successfully for over 30 countries and 3,000 suppliers have completed a sustainability assessment. We view the number of suppliers completing sustainability assessments as a measure of success.

C12.1b Give details of your climate-related engagement strategy with your customers.

Type of engagement	Details of engagement	% customers by number	% customer-related scope 3 emissions as reported in C6.5	Please explain the rationale for selecting this group of customers and scope of engagement	Impact of engagement, including measures of success
Education/information sharing	Share information about your products and relevant certification schemes (i.e., Energy STAR)	50	50	This answer relates to fiscal 2022. It combines 1) clients who requested Accenture's response to CDP Supply Chain in 2022; 2) clients who requested Accenture's participation in EcoVadis in 2022; 3) clients who were explicitly engaged and informed about Accenture's 360º value approach in fiscal 2022, which has a clear climate component; 4) an additional small number clients who were directly engaged on climate, and who do not fall into any of the three preceding groups.	CDP Supply Chain, EcoVadis and our intentional 360º client engagement (plus a small number of additional direct engagement opportunities) give Accenture structured mechanisms for engaging with some of our most important clients to a) share information about Accenture's GHG emissions reduction programs; b) offer ways to collaborate at the project level with those clients to find ways to reduce our environmental impacts when delivering

Type of engagement	Details of engagement	% customers by number	% customer-related scope 3 emissions as reported in C6.5	Please explain the rationale for selecting this group of customers and scope of engagement	Impact of engagement, including measures of success
				The rationale for selecting these groups is: a) these emissions are Accenture emissions within our scope 3 reporting boundary, and therefore they relate to question 6.5 as requested, b) these clients are some of Accenture's largest and most engaged in terms of spend and longevity of relationship with Accenture, accounting for 50% of our clients by revenue as the most representative measure of our high-impact engagement with our most significant clients c) the work we have done over recent years to improve our ability to link air travel emissions with particular clients means we can now provide client-specific scope 3 emissions numbers more accurately and use them as a basis for dialogue with our clients around how to collaborate and reduce impacts further. In terms of the scope of our engagement with these clients, we use the CDP Supply Chain as a platform to offer further collaboration with our clients on, e.g., how to jointly use technology to reduce our need for physical travel; how to implement joint facilities-based education campaigns for Accenture and client personnel. As part of our CDP Supply Chain response, where feasible we offer a named contact for our clients to work with at the project level to collaborate on GHG emissions reduction initiatives.	projects for them and c) enable us to discuss services and solutions for our clients that may abate carbon emissions. The best example of that is cloud-related services, which accounted for approximately $26 billion* in revenue in fiscal 2022 [*See further information section for context regarding this number]. Overall, the impact we are having is: we can work with clients to reduce e.g., our air travel when working with them, and drive up use of collaboration technologies instead. We can also use this as a conversation-starter for wider engagement, e.g., we invitee many clients to our virtual supplier summit, where we discuss sustainability strategies and collaboration opportunities. Measures of success include 1) our ability to maintain reduced per-employee travel as operating conditions change emerging from COVID-19: Our business travel-related reported CO2 emissions for fiscal 2022 are less than half pre-pandemic levels (fiscal 2022: 129,404 metric tons CO2 for business travel, compared to fiscal 2020: 339,459 metric tons CO2 reported, both sourced from Accenture's fiscal 2022 360 Value Report). As we look ahead, we want to continue to evaluate our travel activities and seek additional ways to decarbonize. 2) The number of clients wishing to engage with us via CDP, EcoVadis and 360⁰ value as a proxy for engagement/interest. This is increasing year on year. We consider the growth in our CDP supply chain requesting clients as

Type of engagement	Details of engagement	% customers by number	% customer-related scope 3 emissions as reported in C6.5	Please explain the rationale for selecting this group of customers and scope of engagement	Impact of engagement, including measures of success
					measure of success—typically 10 more clients ask us each year. In fiscal 2022 we also more than doubled the number of clients we engage with on 360º value. We also consider this a measure of success.

C12.2 Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?

Yes, climate-related requirements are included in our supplier contracts

C12.2a Provide details of the climate-related requirements that suppliers have to meet as part of your organization's purchasing process and the compliance mechanisms in place.

Climate-related requirement	Description of this climate-related requirement	% suppliers by procurement spend that have to comply with this climate-related requirement	% suppliers by procurement spend in compliance with this climate-related requirement	Mechanisms for monitoring compliance with this climate-related requirement	Response to supplier non-compliance with this climate-related requirement
Complying with regulatory requirements	We require our suppliers to adhere to our Supplier Standards of Conduct (SSoC) or make an equivalent commitment. We communicate the Standards through mechanisms including contractual terms and conditions, the Supplier's Guide to Doing Business with Accenture, our purchase order process. We reiterate our commitment to our Standards through communication to 100% of suppliers in our supplier management program.* We have invested in further strengthening our governance framework (for suppliers who agree to an equivalent) in line with our new Sustainable Procurement Hub operating model. As part of our	100	99	• Certification • Supplier self-assessment • First-party verification • Grievance mechanism/Whistleblowing hotline • Supplier scorecard or rating	Retain and engage

Climate-related requirement	Description of this climate-related requirement	% suppliers by procurement spend that have to comply with this climate-related requirement	% suppliers by procurement spend in compliance with this climate-related requirement	Mechanisms for monitoring compliance with this climate-related requirement	Response to supplier non-compliance with this climate-related requirement
	SSoC we require our suppliers to comply with all applicable environmental laws and regulations and consider additional environmental management of their most significant environmental aspects. This should include carbon reduction targets. We are planning to roll out our Sustainable Procurement Hub globally by the end of 2023. This platform provides greater transparency from our direct suppliers about their environmental (and ESG) policies, due diligence, and practices at the point at which Accenture makes supplier decisions, onboarding or ad hoc ESG assessments. As part of the Assessment, we explicitly ask suppliers to accept our SSoC—aligned to the 10 principles of UNGC—achieving >99% acceptance in fiscal 2022. *Our supplier management program includes third-party suppliers with whom Accenture has a direct and enduring contractual relationship.				
Setting a science-based emissions reduction target	This row is based on Accenture's Sustainable Procurement Hub rollout and the suppliers so far in scope for the Hub in fiscal 2022. We are asking our key suppliers* to set emissions reduction targets including science-based emissions reduction targets, or other relevant emissions reduction targets, depending on factors including their size and maturity. This relates to our public goal: that 90% of our key suppliers* disclose their environmental targets and actions to reduce emissions by 2025. In fiscal 2022 68% of our key suppliers have disclosed targets.	42	39	• Certification • Supplier self-assessment • First-party verification • Grievance mechanism/Whistleblowing hotline • Supplier scorecard or rating	Retain and engage

Climate-related requirement	Description of this climate-related requirement	% suppliers by procurement spend that have to comply with this climate-related requirement	% suppliers by procurement spend in compliance with this climate-related requirement	Mechanisms for monitoring compliance with this climate-related requirement	Response to supplier non-compliance with this climate-related requirement
	We continue to invest in technologies and processes to enhance the visibility of the ESG performance of our suppliers. We are proud of our Sustainable Procurement Hub, which we are rolling out globally. As of fiscal 2022 we had implemented the Sustainable Procurement Hub in over 30 countries, where we have onboarded and performed more than 3000 Sustainability Assessments. This technology platform provides greater transparency from our direct suppliers about their environmental policies, due diligence and practices at the point at which Accenture makes buyer selection decisions, onboarding or ad hoc ESG assessments. As part of the ESG Assessment suppliers are explicitly asked to accept our SSoC, which draw heavily on the UNGC 10 principles, including environmental stewardship. *Key suppliers are defined as vendors that represent a significant portion of our 2019 Scope 3 emissions.				

Public policy engagement

C12.3 Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

Direct or indirect engagement that could influence policy, law, or regulation that may impact the climate	Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?	Attach commitment or position statement	Describe the process(es) your organization has in place to ensure that your external engagement activities are consistent with your climate commitments and/or climate transition plan
Yes, our membership of/engagement with trade associations could influence policy, law, or regulation that may impact the climate Yes, we fund organizations or individuals whose activities could influence policy, law, or regulation that may impact the climate	Yes	• Business_Ambition_1.5_Accenture.pdf • Alliance of Climate CEO leadersJune2021.pdf • Climate Transition Plan	Accenture has governance processes to drive a common approach to climate change and environmental strategies across the organization, including external climate-relevant engagement that might influence policy. How our governance processes work: Accountability for sustainability outcomes at Accenture starts at the top with our Board, which includes our CEO, and cascades through our business. Below that sits the Global Management Committee (GMC), our most senior management group. These senior leaders engage regularly on these topics and are responsible for making final decisions on strategies, goals and policies recommended by our management bodies. Individual members of our GMC sponsor our corporate citizenship and environmental strategies. Among the GMC, Accenture's Chief Responsibility Officer and Global Sustainability Services Lead oversees the integration of sustainability and responsibility for all stakeholders into our client services as well as our operations. How those processes drive consistency of activities that might influence policy with our overall climate change strategy: Our Chief Responsibility Officer and Global Sustainability Services Lead is responsible for setting our environment and climate strategy, which envelops our net-zero goal and SBT, how we support our clients on sustainability outcomes, as well as how we engage externally with thought leadership and action e.g., SDG Ambition, and the United Nations Climate Change Conference. It is because of this very explicit connection across our operations, client services, wider presence in terms of perspectives and insights that all sit under our Chief Responsibility Officer, that we are able to maintain a coordinated view across all our business concerns.

Direct or indirect engagement that could influence policy, law, or regulation that may impact the climate	Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?	Attach commitment or position statement	Describe the process(es) your organization has in place to ensure that your external engagement activities are consistent with your climate commitments and/or climate transition plan
			More generally, transparency and accountability are embedded into Accenture's public policy, political spending and lobbying actions (www.accenture.com/us-en/about/governance/political-contributions-policy). All political, lobbying and civic activity by the company and its employees must comply with applicable law and Accenture's code of Business Ethics.

C12.3b Provide details of the trade associations your organization is a member of, or engages with, which are likely to take a position on any policy, law or regulation that may impact the climate

Trade association	Is your organization's position on climate change policy consistent with theirs?	Has your organization attempted to influence their position in the reporting year?	Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position	Funding figure your organization provided to this trade association in the reporting year, (USD)	Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
American Chamber of Commerce Germany	Consistent	No, we did not attempt to influence their position	AmCham Germany's Position on climate change can be found at https://www.amcham.de/about-us. Relevant references include: https://www.amcham.de/news-details/climate-protection-as-a-global-task https://www.amcham.de/news-details/transatlantic-talks-event-the-biden-administrations-and-germanys-green-economy-plans		Yes, we have evaluated, and it is aligned
American Chemistry Council (ACC)	Consistent	No, we did not attempt to influence their position	ACC position on climate change can be found here:		Yes, we have evaluated, and it is aligned

Trade association	Is your organization's position on climate change policy consistent with theirs?	Has your organization attempted to influence their position in the reporting year?	Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position	Funding figure your organization provided to this trade association in the reporting year, (USD)	Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
			https://www.americanchemistry.com/chemistry-in-america/chemistry-sustainability/climate.		
American Gas Association	Mixed	No, we did not attempt to influence their position	See AGA's position on climate here: https://www.aga.org/natural-gas/environment/climate-change-commitment/		Yes, we have evaluated, and it is aligned
American Wind Energy Association (AWEA)	Consistent	No, we did not attempt to influence their position	Now the American Clean Power Association, the ACP's climate position can be found here: https://cleanpower.org/policy/		Yes, we have evaluated, and it is aligned
Business Council of Australia	Consistent	No, we did not attempt to influence their position	Business Council of Australia position on climate change can be found here https://www.bca.com.au/our_work		Yes, we have evaluated, and it is aligned
BusinessEurope	Mixed	No, we did not attempt to influence their position	BusinessEurope position on climate change can be found here: https://www.businesseurope.eu/policies/energy-and-environment/climate-change#:~:text=The%20EU's%20ambitious%20climate%20targets,low%2Dcarbon%20modes%20of%20transport		Yes, we have evaluated, and it is aligned
Business Roundtable	Mixed	No, we did not attempt to influence their position	BRT position on climate change can be found here: https://www.businessroundtable.org/climate		Yes, we have evaluated, and it is aligned

Trade association	Is your organization's position on climate change policy consistent with theirs?	Has your organization attempted to influence their position in the reporting year?	Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position	Funding figure your organization provided to this trade association in the reporting year, (USD)	Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Confederation of British Industry (CBI)	Consistent	No, we did not attempt to influence their position	CBI position on climate change can be found here: https://www.cbi.org.uk/our-campaigns/race-to-zero-delivering-the-uk-s-sustainable-future/		Yes, we have evaluated, and it is aligned
Confederation of Indian Industries (CII)	Consistent	No, we did not attempt to influence their position	CII position on climate change can be found here: https://www.cii.in/sectors.aspx?enc=prvePUj2bdMtgTmvPwvisYH+5EnGjyGXO9hLECvTuNtI5sIDkU3GehZCDzrCfdL4		Yes, we have evaluated, and it is aligned
Consumer Goods Forum (CGF)	Consistent	No, we did not attempt to influence their position	CGF position on climate change can be found here: https://www.theconsumergoodsforum.com/what-we-do/address-challenges/		Yes, we have evaluated, and it is aligned
Edison Electric Institute (EII)	Consistent	No, we did not attempt to influence their position	EEI position on climate change can be found here: https://www.eei.org/issues-and-policy/Environment		Yes, we have evaluated, and it is aligned
Eurelectric	Consistent	No, we did not attempt to influence their position	Eurelectric position on climate change can be found here: https://www.eurelectric.org/policy-areas/decarbonisation/#:~:text=Eurelectric%20supports%20efforts%20to%20move,in%20a%20cost%2Deffective%20manner		Yes, we have evaluated, and it is aligned
Information Technology Industry Council	Mixed	No, we did not attempt to influence their position	ITI's position on climate change can be found here: https://www.itic.org/policy/environment-sustainability/climate-change		Yes, we have evaluated, and it is aligned

Trade association	Is your organization's position on climate change policy consistent with theirs?	Has your organization attempted to influence their position in the reporting year?	Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position	Funding figure your organization provided to this trade association in the reporting year, (USD)	Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
International Air Transport Association (IATA)	Consistent	No, we did not attempt to influence their position	IATA's position on climate change can be found here: https://www.iata.org/en/programs/environment/flynetzero/		Yes, we have evaluated, and it is aligned
Japan Business Federation (Keidanren)	Consistent	No, we did not attempt to influence their position	Keidanren's position on climate change can be found here: https://www.keidanren.or.jp/en/profile/Keidanren_Annual_Report2021.pdf https://www.keidanren.or.jp/en/profile/Keidanren_Annual_Report2022.pdf		Yes, we have evaluated, and it is aligned
Metro Atlanta Chamber of Commerce	Consistent	No, we did not attempt to influence their position	MAC's position can be found here: https://www.metroatlantachamber.com/about-the-chamber/public-policy/		Yes, we have evaluated, and it is aligned
National Association of Manufacturers	Consistent	No, we did not attempt to influence their position	NAM's position on climate change can be found here: https://www.nam.org/wp-content/uploads/2020/04/Energy-and-Environment-Policies.pdf		Yes, we have evaluated, and it is aligned
Retail Industry Leaders Association (RILA)	Consistent	No, we did not attempt to influence their position	RILA's position on climate change can be found here: https://www.rila.org/retail-works-for-all-of-us/ensuring-a-safe-sustainable-future/climate-and-sustainability		Yes, we have evaluated, and it is aligned

Trade association	Is your organization's position on climate change policy consistent with theirs?	Has your organization attempted to influence their position in the reporting year?	Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position	Funding figure your organization provided to this trade association in the reporting year, (USD)	Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Solar Energy Industries Association (SEIA)	Consistent	No, we did not attempt to influence their position	SEIA's position on climate change can be found here: https://www.seia.org/initiatives/climate-equity		Yes, we have evaluated, and it is aligned
US Chamber of Commerce	Mixed	No, we did not attempt to influence their position	US Chamber of Commerce position can be found here: https://www.uschamber.com/climate-change		Yes, we have evaluated, and it is aligned

C12.3c Provide details of the funding you provided to other organizations in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.

Type of organization or individual	State the organization to which you provided funding	Funding figure your organization provided to this organization in the reporting year (currency as selected in C0.4)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the climate	Have you evaluated whether this funding is aligned with the goals of the Paris Agreement?
International Governmental Organization (IGO)	United Nations Global Compact	30,000	At a minimum, we provide US$30,000 funding to the United Nations (UN) Global Compact, in line with our required annual financial contribution. We have a broad and longstanding relationship with the UN Global Compact. We support joint programs with the UN Global Compact to aid in mobilizing their members to advance the UN Sustainable Development Goals (SDGs), among them SDG 13 (climate action). UN Global Compact members could be engaged in two principal ways through our support. The first is through SDG Ambition, a global accelerator program that enables companies to set ambitious goals and leverage technology systems to advance work on the SDGs. Successful progress includes setting science-based targets around climate change, which may influence private sector lobbying and interactions with policymakers. This program has cumulatively engaged over 1000 companies globally since its inception.	Yes, we have evaluated, and it is aligned

Type of organization or individual	State the organization to which you provided funding	Funding figure your organization provided to this organization in the reporting year (currency as selected in C0.4)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the climate	Have you evaluated whether this funding is aligned with the goals of the Paris Agreement?
			The second way is through the UN Global Compact-Accenture CEO Study. In 2022 we ran the research program to inform our 12th joint Study, entitled "Reimagining the Agenda—Unlocking the Global Pathways to Resilience, Growth, and Sustainability for 2030." This research engaged a record 2,600+ CEOs across 128 countries and 18 industries. The Studies are featured and discussed at events such as World Economic Forum annual meetings at Davos, COP26 and the UN General Assembly. Our support of the UN Global Compact emphasizes the activation of the private sector to advance the SDGs and climate action. However, given the strong role of government in advancing GHG emissions reduction in partnership with the private sector, our efforts do have the potential to positively influence policy action. As a special initiative of the UN Secretary-General, work with the United Nations Global Compact is aligned to the UN-driven Paris Climate Agreement.	
Non-Governmental Organization	World Economic Forum	72000	We collaborate with the World Economic Forum (WEF) on thought leadership, events, programs and initiatives to address climate and net-zero challenges at scale, including: 1) The Circulars Accelerator, a partnership with WEF, Anglo American, Ecolab and AWS that pairs global organizations with disruptors seeking to scale circularity; 2) Net-Zero Carbon Cities program, a cross-sector collaboration seeking to advance clean electrification and circularity in cities across the globe; 3) Transitioning Industrial Clusters towards Net-Zero in partnership with WEF and EPRI to accelerate the transformation of industrial clusters to reduce emissions, create jobs, and improve the economic competitiveness of industrial areas. These initiatives may influence city, state or broader policies or approaches to accelerating the move to net-zero in industry, for example. Additionally, as a signatory of the World Economic Forum's Clean Skies for Tomorrow sustainable aviation fuel (SAF) pledge, which includes an aviation industry goal of flying on 10% SAF by 2030, we are committed to purchasing SAF with our partners and only doing	Yes, we have evaluated, and it is aligned

Type of organization or individual	State the organization to which you provided funding	Funding figure your organization provided to this organization in the reporting year (currency as selected in C0.4)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the climate	Have you evaluated whether this funding is aligned with the goals of the Paris Agreement?
			so from socially and ethically beneficial sources. This action may influence GHG emissions-related policies or approaches for aviation. Finally, our CEO is a member of The Alliance of CEO Climate Leaders, a CEO-led community open to all companies worldwide that want to make clear commitments and work to transition to net-zero. Members believe the private sector has a responsibility to actively engage in global efforts to reduce greenhouse gas emissions and to help lead the global transition to a low-carbon, climate-resilient economy. In 2022, The Alliance of CEO Climate Leaders shared an open letter for world leaders at COP27, outlining the actions they believe governments and businesses need to take to unlock the potential of the private sector and to move towards a path that limits global warming to 1.5 degrees Celsius. We provide our membership fee in an estimated USD (our reporting currency for CDP) conversion from its original Swiss Francs amount (CHF 64,620.00) This is the funding figure we are able to provide.	

Communications

C12.4 Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Publication	Status	Attach the Document	Page/section reference	Content elements	Comment
In mainstream reports	Complete	Accenture-2022-proxy-statement-filed-12-13-22.pdf	All page nos. per pdf navigation bar: • Governance: Pg 22, 26-27, 30 on ESG oversight, including Nominating, Governance & Sustainability Committee. • Strategy: Pg 36-37 environment strategy, the	• Governance • Strategy • Risks & Opportunities • Emissions figures • Emissions targets	Particularly of note: Page 9 shows the five forces we believe will shape business, including sustainability, which brings climate-related client services opportunities. Page 12 among other places describes our 360º value approach, and our progress against our renewables goal for fiscal year 2022 (97% against a goal of 100% by the end of 2023).

Publication	Status	Attach the Document	Page/section reference	Content elements	Comment
			steps we are taking on the path to net-zero. • Risks & Opps: Pg 9 sustainability opportunities; pg 25-26 ESG risk oversight; pg 37 planning for water risk. • Emissions targets, Emissions figures: Pg 36-37 net-zero target, renewables target and progress, supplier-related target.		Page 22, 26-27, 30 provides an overview of climate-relevant governance, including the role of the Nominating, Governance & Sustainability Committee to oversee the Company's overall ESG performance, disclosure, strategies, goals and objectives and monitor evolving ESG risks and opportunities. Throughout our proxy, we describe Accenture's Enterprise Risk Management (ERM) program, including on pages 25-26 where we explicitly discuss monitoring of emerging ESG risks. We also discuss planning for water risk explicitly on page 37. Page 36-37 show in detail our climate-related targets, our strategy to meet them, and our progress in fiscal 2022. This includes a clear articulation of our path to net-zero by the end of 2025.
In mainstream reports	Complete	Accenture-Fiscal-2022-Annual-Report.pdf	All page nos. as per pdf navigation bar: • Strategy: Pg 12, 22 on our 360º strategy; net-zero goal and progress. Pg 29 'Environmental Sustainability' for detailed strategy. • Risks and opps: Pg 41 we discuss risks "which may increase in frequency and severity as a result of climate change". Pg 22 re sustainability opportunities. Pg 30 on planning for water risk. • Emissions targets and figures: Pg 29	• Strategy • Risks & Opportunities • Emissions figures • Emissions targets	In our fiscal 2022 annual report, we set out detail our climate and broader environmental strategy on page 29 (pdf navigation bar numbering) under 'Environmental Sustainability'. This section lays out our path to net-zero by the end of 2025 and our key goals and progress as of fiscal 2022. It also sets out our commitments across e-waste, office furniture and plastics and our water resiliency approach. We also explain Accenture's 360º value approach throughout our annual report. In terms of client service opportunities, on page 8 (pdf numbering) we talk about the five forces of change we believe companies will need to harness over the next decade, including sustainability. We set out how we believe helping clients navigate these forces will create opportunities for Accenture.

Publication	Status	Attach the Document	Page/section reference	Content elements	Comment
			'Environmental Sustainability' for our detailed targets, progress and path to net-zero.		Our Form 10-K sets out relevant climate-related risks. In it on page 41 (again per pdf navigation bar numbering) we describe "natural disasters, volcanic eruptions, sea level rise, floods, droughts and water scarcity, heat waves, wildfires and storms, occurrences of which may increase in frequency and severity as a result of climate change."
In voluntary communications	Complete	Accenture-Task-Force-Climate-Related-Financial-Disclosures-Index.pdf	All page nos. are as shown in the pdf navigation bar: • Governance: page 3 • Strategy: page 4 • Risks: page 5 • Opportunities: page 4 • Metrics and targets: page 5-6	• Governance • Strategy • Risks & Opportunities • Emissions figures • Emission targets	In fiscal 2022, Accenture continued to publish a TCFD index, building on our alignment to TCFD through our CDP climate responses over a number of years.
In voluntary sustainability report	Complete	360-Value-Report-2022.pdf	All page nos. are as shown in the pdf navigation bar: • Strategy: pages 10-13 for our environmental strategy and approach. • Risks: pg 13 on planning for water risk. • Emissions figures: page 94 for all detailed emissions figures. • Emissions targets: page 6, 10 set out our key emissions-related goals and progress.	• Strategy • Risks & Opportunities • Emissions figures • Emissions targets • Other metrics	In our 2022 360º Value Report, we set out in detail our climate strategy, our goals, our progress and the programs we are implementing toward our target of achieving net-zero by 2025. We also describe and provide updates against our broader environmental goals, e.g., waste. We report very detailed climate and broader ESG metrics in our 'Reporting & Data' section, to inform our stakeholders on how we are progressing.

Publication	Status	Attach the Document	Page/section reference	Content elements	Comment
			• Other metrics: page 6 renewable electricity goal and progress; page 94 for detail on renewables, waste, and water metrics.		

Industry collaboration

C12.5 Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.

Environmental collaborative framework, initiative and/or commitment	Describe your organization's role within each framework, initiative and/or commitment
• Business Ambition for 1.5C • European Climate Pact • Race to Zero Campaign • RE100 • Task Force on Nature-related Financial Disclosures (TNFD) • The Climate Pledge • UN Global Compact • We Mean Business • World Business Council for Sustainable Development (WBSCD) • Other: Alliance to End Plastic Waste • Other: Get Nature Positive • Other: MIT Climate and Sustainability Consortium	• Business Ambition for 1.5C: In 2020, Accenture signed the UNGC Business Ambition for 1.5° Pledge and joined leading companies in pledging to do our part to keep global warming below 1.5° Celsius. • European Climate Pact: Through our CDP response in 2022, Accenture approved the sharing of our data with, and thereby committed to support, the EU climate pact. • Race to Zero Campaign: Accenture PLC is a member of the Race to Zero Campaign through SBTI • RE100: We are committed to achieving 100% renewable electricity in our offices globally by the end of 2023 under the auspices of RE100. • Task Force on Nature-related Financial Disclosures (TNFD): Accenture is a member of the Taskforce on Nature-related Financial Disclosures Forum • The Climate Pledge: Accenture is a signatory to The Climate Pledge. • UN Global Compact: Accenture has been a signatory to the United Nations Global Compact (UNGC) since 2008, supporting its efforts to advance sustainability, equality and human rights. We champion the UN Sustainable Development Goals (SDGs). We also partner in other ways, including through the UNGC–Accenture CEO Study on Sustainability and the SDG Ambition program. • We Mean Business: Accenture has committed to We Mean Business, and is taking action on coalition partners' initiatives, including 1) SBTi (we have an SBTi-approved near-term GHG emissions reduction target) and 2) RE100 (we have set a goal to power our facilities with 100% renewable electricity by the end of 2023, under the auspices of RE100).

Environmental collaborative framework, initiative and/or commitment	Describe your organization's role within each framework, initiative and/or commitment
• Other: Sustainable Procurement Pledge • Other: Terra Carta Seal • Other: WEF Alliance of CEO Climate Leaders • Other: WEF Clean Skies for Tomorrow	• World Business Council for Sustainable Development (WBSCD): Accenture is a long-standing partner of World Business Council for Sustainable Development (WBCSD), including providing important input to WBCSD business strategy and participating in programs such as circular cars, net-zero retail and the decarbonization of transportation. • Other: Alliance to End Plastic Waste: Accenture is a supporter of the Alliance to End Plastic Waste • Other: Get Nature Positive (https://getnaturepositive.com/): In a collaboration between Accenture, the U.K. Department for Environment, Food and Rural Affairs and the Council for Sustainable Business (CSB), we launched the Get Nature Positive (GNP) handbook, which aims to support businesses on their journey to protecting, restoring and sustainably using nature, and to position nature-positive actions as key to reaching net-zero targets. • Other: MIT Climate and Sustainability Consortium: Our continued participation as a member of the MIT Climate and Sustainability Consortium has given us the opportunity to partner with other sustainability leaders to accelerate large-scale, real-world implementation of solutions to address the threat of climate change. • Other: Sustainable Procurement Pledge: To further advance awareness of the positive impact procurement has on sustainability, Accenture has joined forces with The Sustainable Procurement Pledge (SPP). The SPP is a global, non-profit community of procurement professionals that aims to embed sustainability in their daily activities. SPP empowers and equips procurement professionals with access to the right knowledge, tools and behavior. Accenture is supporting these efforts and participating in the leadership and advisory panels • Other: Terra Carta Seal: Accenture is a Terra Carta Seal recipient • Other: WEF Alliance of CEO Climate Leaders: Our CEO is a member of The Alliance of CEO Climate Leaders, a CEO-led community open to all companies worldwide that want to make clear commitments and work to transition to net-zero. In 2022, The Alliance of CEO Climate Leaders shared an open letter for world leaders at COP27, outlining the actions they believe governments and businesses need to take to unlock the potential of the private sector and to move towards a path that limits global warming to 1.5 degrees Celsius. • Other: WEF Clean Skies for Tomorrow: As a signatory of the World Economic Forum's Clean Skies for Tomorrow sustainable aviation fuel (SAF) pledge, which includes an aviation industry goal of flying on 10% SAF by 2030, we are committed to purchasing SAF with our partners and only doing so from socially and ethically beneficial sources.

C15 Biodiversity

C15.1 Is there board-level oversight and/or executive management-level responsibility for biodiversity-related matters within your organization?

Board-level oversight and/or executive management-level responsibility for biodiversity-related issues	Description of oversight and objectives relating to biodiversity
Yes, executive management-level responsibility	On behalf of the Chair and CEO and the General Management Committee: • "Nature & Biodiversity" is one of Accenture's priority ESG issues as per our 360º Value Report 2022. Our Chief Responsibility Officer and Global Sustainability Services Lead is responsible for setting our environment strategy. The Chief Responsibility Officer's role spans ESG issues as they relate to our business, clients and ecosystem partners. • Although our direct impact on nature is low, due to our location footprint being comprised largely of leased office space in urban areas, other examples of our commitment to nature and biodiversity include: – We are taking action through our nature-based carbon removal projects. – We are a member of the Taskforce on Nature-related Financial Disclosures Forum, and are engaged with Get Nature Positive, Terra Carta and Business for Nature. – We have conducted a pilot of TNFD's framework for part of our Europe-based operations. – We are also identifying programs that offer co-benefits for ecosystems and our environment. In our collaboration with the U.K. Council for Sustainable Business, we developed the Get Nature Positive handbook for business, which includes case studies and practical actions businesses can start taking today.

C15.2 Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?

Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity	Initiatives endorsed
Yes, we have endorsed initiatives only	Other, please specify: Terra Carta (www.sustainable-markets.org/terra-carta) In our collaboration with the U.K. Council for Sustainable Business, we developed the Get Nature Positive handbook (https://getnaturepositive.com/) for business.

C15.3 Does your organization assess the impacts and dependencies of its value chain on biodiversity?

Type of assessment	Indicate whether your organization undertakes this type of assessment	Value chain stage(s) covered	Tools and methods to assess impacts and/or dependencies on biodiversity	Please explain how the tools and methods are implemented and provide an indication of the associated outcome(s)
Impacts on biodiversity	Yes	• Direct operations • Upstream	• IBAT • ENCORE Tool • Bioscope	We have conducted a pilot of TNFD's framework for part of our Europe-based operations. We applied TNFD's LEAP framework to conduct a nature-risk assessment. As part of this pilot activity, we used IBAT, ENCORE Tool and Bioscope.
Dependencies on biodiversity	No, and we don't plan to in the next two years	NA		

C15.4 Does your organization have activities located in or near to biodiversity-sensitive areas in the reporting year?

Yes

C15.4a Provide details of your organization's activities in the reporting year located in or near to biodiversity-sensitive areas.

Classification of biodiversity-sensitive area	Country/area	Name of biodiversity-sensitive area	Proximity
Key Biodiversity Area (KBAs)		We are evaluating our (leased) real estate portfolio to understand the proximity of our locations to KBAs	Up to 5km

Briefly describe your organization's activities in the reporting year located in or near to the selected area	Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity	Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented*
We are leasing office locations to undertake professional services work.	Not assessed	Although our direct impact on nature is low, due to our location footprint being comprised largely of leased office space in urban areas, we are taking action for nature through our goals on climate, waste and water, including supporting biodiversity through initiatives such as our nature-based carbon removals, as well as engaging our people to act for nature and biodiversity through our Eco Action initiative.

C15.5 What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

Have you taken any actions in the reporting year to progress your biodiversity-related commitments?
No and we do not plan to undertake any biodiversity-related actions

C15.6 Does your organization use biodiversity indicators to monitor performance across its activities?

No

C15.7 Have you published information about your organization's response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Report Type	Content elements	Attach the document and indicate where in the document the relevant biodiversity information is located
In mainstream financial reports	Content of biodiversity-related policies or commitments	In the Accenture-Fiscal-2022-Annual-Report.pdf, pg 29 per pdf numbering we discuss our investments in nature-based carbon removal offsets.
In mainstream financial reports	Content of biodiversity-related policies or commitments	In the Accenture-2022-proxy-statement-filed-12-13-22.pdf, pg 37 per the pdf numbers, we discuss our path to net-zero, including "investing in nature-based carbon removal solutions to directly remove carbon from the atmosphere".
In voluntary sustainability report or other voluntary communications	Content of biodiversity-related policies or commitments	In the Accenture 360-Value-Report-2022.pdf pg 13 we say: "We are…supporting biodiversity through initiatives such as our nature-based carbon removals". We also identify "Nature & Biodiversity" as one of our ESG priorities (pg 88).

C16 Sign-off

C16.1 Provide details for the person that has signed off (approved) your CDP climate change response.

	Corresponding job category
Chief Operating Officer	Chief Operating Officer (COO)

Further information

- **(C5.1a)** Acquisitions are part of Accenture's business as usual approach to expanding services and solution offerings. In fiscal 2022 acquisitions were immaterial.

- **(C7.2, C7.5)** Accenture's fiscal 2022 financial disclosures are broken down by three regions: North America, Europe, Growth Markets. We aligned both our financial and GHG emissions reporting for fiscal 2022 in our 360ºValue Report 2022 (https://www.accenture.com/us-en/about/company/integrated-reporting) to provide the most helpful information to our investors and other stakeholders. CDP's published regions directionally, but do not entirely, correspond with Accenture's regional definitions, so in an attempt to provide investors and others the most useful data possible within CDP's parameters, we are reporting our fiscal 2022 Scope 1 and 2 emissions combining our current reporting regions (North America, Europe and "Rest of world").
- **(C3.3, 4.5a, C, C12.1b and other instances)***Accenture discloses information about its Services and Strategic Priorities to provide additional insights into the company's business. Revenues for Services and Strategic Priorities are approximate and may be modified to reflect periodic changes in definitions. Judgment is required to allocate revenues for client arrangements with multiple offerings into individual Services. Revenues for Strategic Priorities overlap so revenues for the same client arrangement may be included in multiple Strategic Priorities.
- **(C8.2j):** Accenture is unable to provide this information because we have no "self-generation from facilities owned by the company" in fiscal 2022. We lease almost all our facilities. If self-generation were occurring at a very small number of these leased sites, any electricity we might purchase would be from the landlord, which is effectively the same as buying from a utility supplier but for the mode of generation and proximity to the site.
- **(C12.3b)** Given Accenture's membership of a significant number of trade associations globally, we have made a good faith effort to report our membership of associations that meet at least one of four criteria:

  1. Association is on CDP's 2023 sample trade associations list (provided in the CDP guidance for C12.3b)
  2. Association has board-level participation from a member of the Accenture executive leadership team (www.accenture.com/us-en/about/leadership/leadership-index)
  3. Association receives dues from Accenture over a certain USD threshold as part of our current membership
  4. Association has been leveraged by Accenture's Government Relations team to actively engage on a climate policy issue

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The company participates in trade associations for three primary reasons. In order of involvement: 1) business development; 2) professional development of our people; and/or 3) public policy. In most cases, policy priorities of the associations, which may or may not align with those of Accenture, can be found on their respective websites. Note that we have made a good faith effort to provide the positions of relevant associations using publicly available sources but cannot verify and accept no accountability for the accuracy or completeness of publicly available information on third party climate-related positions.

Note on metrics: Some metrics have been rounded to whole numbers for entry into CDP's system. Due to this rounding, some automatic sums may generate rounding variances when compared to other Accenture public documents.

Disclaimer:

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.

All amounts throughout this report are stated in U.S. dollars, except where noted.