



# Sustainability Accounting Standards Board Index

2024

# Sustainability Accounting Standards Board (SASB) Index

This index reflects our alignment with the “Software & IT Services” industry standard from the SASB framework. Accountability and transparency are priorities for Accenture and are part of the foundation on which we build trust with our clients, people, shareholders, partners and communities. We provide disclosures against those metrics most relevant to our business.

In this index, we either reference existing disclosures or respond directly. We currently do not report all metrics, and in some instances, only partial information is available. We will continue to evaluate developments and evolve our disclosures.

All reported data is as of and for the fiscal year ended August 31, 2024, unless otherwise noted.

This index 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 are difficult to predict, which could cause actual results to differ materially from those expressed or implied, including changes in clients' levels of business activity, regulatory legislative developments, changes in global economic conditions, and updates to our business strategy. For a more detailed discussion of these and other 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 index 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 and diversity matters), and unless specifically indicated otherwise, the inclusion of such statements is not an indication that these contents are necessarily material to Accenture, our investors, or other stakeholders or required to be disclosed in Accenture’s filings, in each case, under U.S. securities or any other laws or requirements that may be applicable to Accenture. In addition, historical, current and forward-looking environmental and social-related statements have been, and may in the future be, based on standards for measuring progress that are still developing; historical or current goals, commitments, or estimates; 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.

Third-party data have been obtained from sources believed to be reliable, but the suitability of the design and effectiveness of the third-party systems and associated controls over the accuracy and completeness of the data has not been independently assessed.

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.

Some imagery in this document has been generated using artificial intelligence technology.

Code	Metric	Response
<b>Environmental Footprint of Hardware Infrastructure</b>		
TC-SI-130a.1	1. Total energy consumed 2. Percentage grid electricity 3. Percentage renewable	<p>Refer to “Reporting &amp; Data - Performance data table” in our <a href="#">360° Value Report</a> 2024 for our total energy consumption, including the percentage of electricity from renewable sources.</p> <p>We procure most of our energy from the grid. Refer to “Environment – Carbon reduction” in our <a href="#">360° Value Report</a> 2024.</p> <p>Refer to the Independent Accountant's Review Report within the <a href="#">Environmental and Inclusion &amp; Diversity Metrics report</a> for further information on assurance of certain environmental metrics.</p>
TC-SI-130a.2	1. Total water withdrawn 2. Total water consumed Percentage of each in regions with High or Extremely High Baseline Water Stress	<p>Refer to “Reporting &amp; Data - Performance data table” in our <a href="#">360° Value Report</a> 2024 for our total water consumption (which is not significantly different from water withdrawn) and for water consumption in water stressed regions.</p>
TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	<p>Accenture’s global IT organization takes a cloud-first and sustainability-focused approach to the way we operate, develop new applications, and innovate to run our business.</p> <p>Refer to “Environment – Green IT” in our <a href="#">360° Value Report</a> 2024.</p>

Code	Metric	Response
<b>Data Privacy &amp; Freedom of Expression</b>		
TCSI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	Refer to our <a href="#">Privacy Statement</a> and <a href="#">Binding Corporate Rules</a> . Additionally, refer to “Ethics & governance” in our <a href="#">360° Value Report</a> 2024.
TC-SI-220a.2	Number of users whose information is used for secondary purposes	Accenture does not process personal data for secondary purposes, except in very limited circumstances permitted by law and in compliance with applicable data privacy requirements. In particular, and as published within our <a href="#">Binding Corporate Rules</a> , Accenture is committed to providing information to individuals where their personal data is going to be used for a new purpose prior to the commencement of such processing.
TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	Refer to Note 15 – “Commitments and Contingencies” of our 2024 <a href="#">Annual Report on Form 10-K</a> for material litigation and regulatory matters.
TC-SI-220a.4	1.Number of law enforcement requests for user information 2. Number of users whose information was requested 3. Percentage resulting in disclosure	Accenture, like all companies, is required by law to provide user information to governmental agencies by complying with valid judicial requests, subpoenas or other legal requirements. Every request Accenture receives is carefully reviewed to ensure the governmental agency is entitled to the data they seek. Refer to our <a href="#">Privacy Statement</a> and <a href="#">Binding Corporate Rules</a> for more information.
TC-SI-220a.5	List of countries where core products or services are subject to government- required monitoring, blocking, content filtering, or censoring	We are not aware of targeted measures that apply to Accenture as a data processor when we provide services to clients.



Code	Metric	Response
<b>Data Security</b>		
TC-SI-230a.1	1. Number of data breaches 2. Percentage involving personally identifiable information 3. Number of users affected	Refer to Note 15 – "Commitments and Contingencies" of our 2024 <a href="#">Annual Report on Form 10-K</a> for material litigation and regulatory matters.
TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Refer to "Ethics & governance" in our <a href="#">360° Value Report</a> 2024.  Refer to "Board Oversight - Oversight of Risk" in our 2024 <a href="#">Proxy Statement</a> for Board oversight of cybersecurity and data privacy risks.  Refer to "Cybersecurity" in Item 1 C in our 2024 <a href="#">Annual Report on Form 10-K</a> for context on cybersecurity risk management and strategy and cybersecurity governance.
<b>Recruiting &amp; Managing a Global, Diverse &amp; Skilled Workforce</b>		
TC-SI-330a.1	Percentage of employees that are: 1. Foreign nationals 2. Located offshore	Refer to "People" in Item 1 - Business of our 2024 <a href="#">Annual Report on Form 10-K</a> for context on our operations and our people.
TC-SI-330a.2	Employee engagement as a percentage	Refer to "People" in Item 1 – Business of our 2024 <a href="#">Annual Report on Form 10-K</a> for a description of how we engage with our people on an ongoing basis across various channels, including surveys and forums.
TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for: 1. Management 2. Technical staff 3. All other employees	Refer to "People" in Item 1 - Business of our 2024 <a href="#">Annual Report on Form 10-K</a> , as well as "Inclusion and Diversity - Our goals & progress" in our <a href="#">360° Value Report</a> 2024.  Refer to the Independent Accountants' Review Report within the <a href="#">Environmental and Inclusion &amp; Diversity Metrics report</a> for further information on assurance of certain inclusion & diversity metrics.
<b>Intellectual Property Protection &amp; Competitive Behavior</b>		
TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Refer to Note 15 – "Commitments and Contingencies" of our 2024 <a href="#">Annual Report on Form 10-K</a> for material litigation and regulatory matters.

Code	Metric	Response
<b>Managing Systemic Risks from Technology Disruptions</b>		
TC-SI-550a.1	1. Number of performance issues 2. Number of service disruptions 3. Total customer downtime	<p>Performance issues or client service disruptions material to our operations or financial results, if any, are disclosed in our 2024 <a href="#">Annual Report on Form 10-K</a>.</p> <p>Refer to “Business Risks” in Item 1A – Risk Factors of our 2024 <a href="#">Annual Report on Form 10-K</a> for additional information on data security incidents and risks.</p>
TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	<p>Refer to “Environment - Planning for water risk” in the <a href="#">360° Value Report</a> 2024 and our <a href="#">Business Continuity Case Study</a> for our approach to business continuity and managing disruptions.</p> <p>Refer to “Business Risks” and “Operational Risks” in Item 1A – Risk Factors of our 2024 <a href="#">Annual Report on Form 10-K</a> for additional information on business continuity risks.</p>
<b>Activity Metrics</b>		
TC-SI-000.A	1. Number of licenses or subscriptions 2. Percentage cloud-based	<p>Accenture’s global IT organization takes a cloud-first and sustainability-focused approach to the way we operate, develop new applications, and innovate to run our business. With our journey to cloud complete, we continue to focus on new, more sustainable capabilities from our technology providers while further embedding Green IT practices into our operations.</p> <p>Refer to “Environment – Green IT” in our <a href="#">360° Value Report</a> 2024 for more information.</p>
TC-SI-000.B	1. Data processing capacity 2. Percentage outsourced	<p>This data is not tracked centrally based on the nature of Accenture’s business and client service arrangements. Under our cloud-first approach to the way we operate our business, we are able to take advantage of just-in-time computing and optimize our direct compute needs.</p>
TC-SI-000.C	1. Amount of data storage 2. Percentage outsourced	<p>This data is not tracked centrally based on the nature of Accenture’s arrangements with vendors and clients. Under our cloud-first approach to the way we operate our business, we are able to take advantage of just-in-time computing and optimize our direct compute needs.</p>