



# **Task Force on Climate-related Financial Disclosures Index**

2024

# Task Force on Climate-related Financial Disclosures (TCFD) Index

This index reflects our alignment with the recommendations of the Task Force on Climate-related Financial Disclosures, which from 2024 is monitored by the International Sustainability Standards Board (ISSB). We support the ISSB's goal to enable consistent, comparable climate-related disclosures at a global level.

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.

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.

Recommended Disclosure	Response
<b>Governance</b>	
a) Describe the board's oversight of climate- related risks and opportunities	<p>At Accenture, responsibility for environmental, social and governance (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.</p> <p>As part of this, we have implemented a clear and comprehensive governance structure designed to help us achieve our goals and reflect our objectives throughout the organization while guiding our strategic approach. The Nominating, Governance &amp; Sustainability Committee is responsible for overseeing our overall ESG performance, disclosure, strategies, goals and objectives and monitoring evolving ESG risks. In addition, our Audit Committee oversees our approach to the quality of ESG-related data and controls.</p> <p>Refer to "Corporate Governance - Oversight of ESG", as well as "Oversight of Risk", in our 2024 <a href="#">Proxy Statement</a> for more information on oversight of environmental, social and governance (ESG) strategy and risk by the Board and its committees, including Accenture's enterprise risk management program (ERM) which includes consideration of ESG risks.</p> <p>Refer to "Board Oversight" in "Section 4.2 and 4.3 Governance" of our 2024 <a href="#">CDP Response</a> for information on board oversight of climate-related issues.</p>
b) Describe management's role in assessing and managing climate- related risks and opportunities	<p>Refer to "Corporate Governance – Oversight of ESG" in our 2024 <a href="#">Proxy Statement</a> and our <a href="#">ESG leadership &amp; governance website</a> for information on our global management committee's (GMC) role in sponsoring our responsible company strategies, in addition to the role of our ESG executive committee and ESG steering committee.</p> <p>Refer to "Section 2.2 Identification, assessment and management of dependencies, impact, risks and opportunities" of our 2024 <a href="#">CDP Response</a> for our processes to identify, assess and respond to climate-related risks and opportunities and for additional information on management's roles in managing climate-related risks and opportunities.</p> <p>Refer to our <a href="#">ISO® 14001 certification</a> on our environment management system, which demonstrates our commitment to running our business responsibly and sustainably and to integrating environmental practices into our operations.</p>

Recommended Disclosure	Response
<b>Strategy</b>	
a) Describe the climate- related risks and opportunities the organization has identified over the short, medium, and long term	<p>Refer to "Section 2. Identification, assessment and management of dependencies, impact, risks and opportunities" of our 2024 <a href="#">CDP Response</a>, for climate-related risks identified over the short, medium and long-term, including but not limited to acute and chronic physical risks.</p> <p>Refer to Item 1A – Risk Factors of our 2024 <a href="#">Annual Report on Form 10-K</a> for our material risks, including our environment, social and governance risks.</p>
b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning	<p>Refer to our 2024 <a href="#">CDP Response</a> "Section 3. Disclosure of risks and opportunities", and "Section 5.3 Business Strategy" for how climate-related risks and opportunities" influenced our business, strategy and financial planning.</p> <p>Refer to “Environmental Sustainability” in Item 1 – Business in our 2024 <a href="#">Annual Report on Form 10-K</a>, as well as “Sustainability - Environment” in our <a href="#">360° Value Report</a> 2024 for information on our environmental goals and actions including our 2025 carbon removal goal, and our SBTi-approved net-zero targets aligned with our UNGC Business Ambition pledge to keep global warming below 1.5° Celsius.</p> <p>Refer to “Our Strategy” in Item 1 – Business of our 2024 <a href="#">Annual Report on Form 10-K</a> for our growth strategy to deliver 360° value to our clients, people, shareholders, partners and communities.</p> <p>Additionally, refer to Sustainability Services on our <a href="#">website</a> for how we help our clients become more sustainable and competitive.</p>
c) Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2 degree C or lower scenario	<p>Refer to "Section 5.1 and 5.2 Business Strategy" in our 2024 <a href="#">CDP Response</a> for information on our how we use climate-related scenario analysis to inform our business strategy around physical water risk and our transition to 100% renewable electricity.</p> <p>Refer to “Environment - Climate change adaptation: planning for water risk” section of our <a href="#">360° Value Report</a> 2024 and our <a href="#">Business Continuity Case Study</a> for information on our business resilience strategy in the event of disruption.</p>

Recommended Disclosure	Response
<b>Risk Management</b>	
a) Describe the organization's processes for identifying and assessing climate- related risks	Refer to "Section 2. Identification, assessment and management of dependencies, impact, risks and opportunities" of our 2024 <a href="#">CDP Response</a> for our processes to identify, assess and respond to climate-related risks.
b) Describe the organization's processes for managing climate-related risks	As described in "Section 2. Identification, assessment and management of dependencies, impact, risks and opportunities" of our 2024 <a href="#">CDP Response</a> , cross-functional team of subject matter experts provide inputs on relevant risks and assess the nature of risk exposure, identify emerging risks and conduct operational environmental risk assessment. We maintain an Enterprise Risk Management (ERM) program, whereby the Company looks at these risks and prioritizes significant ones for additional management and Board oversight. Refer to "Corporate Governance - Oversight of Risk" in our 2024 <a href="#">Proxy Statement</a> for more information on our ERM program.
c) Describe how processes for identifying, assessing, and managing climate- related risks are integrated into the organization's overall risk management	Refer to the above for information on how climate-related risks are considered as part of our ERM program. Also refer to disclosures under "Governance" within this document for information on Board oversight and GMC management of our risks, as well as our <a href="#">ISO® 14001 certification</a> .
<b>Metrics and Targets</b>	
a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Our metrics aligned with the TCFD's Cross-Industry Climate-Related Metric Categories are addressed below. Refer to "Metrics and Targets (c)" for other relevant climate-related metrics, including those related to our environmental commitments and goals.
Greenhouse Gas (GHG) Emissions Absolute Scope 1, Scope 2, and Scope 3; emissions intensity	Refer to "Metrics and Targets (b)".
Climate-related Opportunities Proportion of revenue, assets, or other business activities aligned with climate-related opportunities	As described in "Section 3.6 Disclosure of risks and opportunities" of our 2024 <a href="#">CDP Response</a> , we consider our cloud-based services as inherently low-carbon and helping our clients to reduce their emissions.  Refer to our <a href="#">Q4 FY24 Infographic</a> for our FY24 Cloud revenues.  Refer to Sustainability Services on our <a href="#">website</a> for information on and examples of our Sustainability Services, including our cloud capabilities.

Recommended Disclosure	Response
Remuneration Proportion of executive management remuneration linked to climate considerations	<p>Refer to “Executive Compensation - Compensation Practices” in our 2024 <a href="#">Proxy Statement</a> for design and description of the Company’s compensation programs.</p> <p>Refer to “Executive Compensation-Process for Determining Executive Compensation” in our 2024 <a href="#">Proxy Statement</a> for information on how executive performance-based compensation is determined, including the shared success scorecard which aligns to our fundamental and strategic priorities.</p> <p>In addition, certain leaders are evaluated against progress on climate-related issues as part of their individual performance objectives:</p> <ul style="list-style-type: none"> <li>• Chief Operating Officer (COO): Accenture's COO is accountable for operationalizing Accenture climate transition KPIs, including progress against our SBTi-approved net-zero targets, our 2025 carbon removal goal, and our 100% renewable electricity goal across our facilities (a goal we achieved and plan to maintain).</li> <li>• Chief Procurement Officer (CPO): Accenture's CPO is accountable for specific priorities that contribute to addressing our supply chain emissions and environmental performance, including: <ul style="list-style-type: none"> <li>• Environmental criteria included purchases</li> <li>• Supply chain engagement</li> <li>• Procurement of renewable electricity.</li> </ul> </li> </ul>
b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks	<p>Refer to “Reporting &amp; Data - Performance data table” in our <a href="#">360° Value Report</a> 2024 for our Scope 1, 2 and 3 carbon emissions calculated in line with the GHG Protocol methodology.</p> <p>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 environmental metrics.</p>
c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	<p>Refer to “Our sustainability goals &amp; progress” and “Reporting &amp; Data - Performance data table” in our <a href="#">360° Value Report</a> 2024 for progress on our environmental targets and goals, including our 2025 carbon removal goal and our SBTi-approved net-zero targets. Refer to “Sustainability - Environment” in our <a href="#">360° Value Report</a> 2024 for more information on these commitments.</p>