

accenture

World Economic Forum International Business Council Index

2023

World Economic Forum International Business Council (WEF IBC) Index

This index reflects our alignment with the Stakeholder Capitalism Metrics (the Metrics) published by the International Business Council of the World Economic Forum. Accenture signed the CEO “Letter of Commitment” in support of the Metrics.

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.

In this index, we either reference existing disclosures or respond directly. We provide disclosures against those metrics most relevant to our business. We currently do not report on all the Metrics, and in some instances, only partial information is available. We expect our disclosures to evolve over time.

All reported data is as of and for the fiscal year ended August 31, 2023, unless otherwise noted.

The information and opinions contained in this index speak only as of the date such information was originally prepared by Accenture, and we undertake no obligation to update them, notwithstanding any historical practice of doing so. This index represents our current policy and intent and is not intended to create legal rights or obligations. This index may contain or incorporate by reference public information not separately reviewed, approved, or endorsed by us and no representation, warranty, or undertaking is made by us as to the accuracy, reasonableness, or completeness of such information. Inclusion of information in this index is not an indication that the subject or information is material to our business or operating results or material to investors or that such information is required to be disclosed in our filings with the SEC. Materiality, as used on this index, is distinct from, and should not be confused with, such term as defined for SEC reporting purposes and the information included in, and any issues identified as material for purposes of, this index may not be considered material for SEC reporting purposes.

This site 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 they are made, and we undertake no obligation to update them, notwithstanding any historical practice of doing so. Forward-looking and other statements on this site may also address our corporate responsibility progress, plans and goals (including environmental and inclusion and 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’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.

| Metric | Response |
|--|---|
| Principles of Governance | |
| Governing Purpose | |
| <p>Setting Purpose</p> <p>The company’s stated purpose, as the expression of the means by which a business proposes solutions to economic, environmental and social issues. Corporate purpose should create value for all stakeholders, including shareholders.</p> | <p>Refer to "Our Strategy", "People" and "Environmental Sustainability" in Item 1 – Business of our 2023 Annual Report on Form 10-K and "Board Oversight – Oversight of ESG" and "Our People, Environment and Communities" in our 2023 Proxy Statement.</p> <p>For more information on how we deliver 360° Value to all of our stakeholders, refer to our 360° Value Report 2023.</p> |
| <p>Purpose-led Management</p> <p>How the company’s stated purpose is embedded in company strategies, policies and goals.</p> | <p>Refer to our response above, as well as our 360° Value Report 2023 for our priority goals and progress.</p> |
| Quality of Governing Body | |
| <p>Governance Body Composition</p> <p>Composition of the highest governance body and its committees by: competencies relating to economic, environmental and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual’s other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation.</p> | <p>Refer to "Corporate Governance - Director Independence" and "Proposal 1: Appointment of Directors" in our 2023 Proxy Statement.</p> |
| <p>Progress Against Strategic Milestones</p> <p>Disclosure of the material strategic economic, environmental and social milestones expected to be achieved in the following year, such milestones achieved from the previous year, and how those milestones are expected to or have contributed to long-term value.</p> | <p>Refer to "Our goals & progress" in Sustainability and Inclusion & Diversity as well as "Reporting & Data – Performance data table" in our 360° Value Report 2023.</p> |

| Metric | Response |
|--|---|
| <p>Remuneration</p> <ol style="list-style-type: none"> 1. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental and social topics, as connected to the company's stated purpose, strategy and long-term value. 2. Remuneration policies for the highest governance body and senior executives for the following types of remuneration: fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses and deferred or vested shares; sign-on bonuses or recruitment incentive payments; termination payments; clawbacks; retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives and all other employees. | <p>Refer to "Executive Compensation" and "Director Compensation" in our 2023 Proxy Statement for our remuneration policies.</p> |
| <p>Stakeholder Engagement</p> | |
| <p>Material Issues Impacting Stakeholders</p> <p>A list of the topics that are material to key stakeholders and the company, how the topics were identified and how the stakeholders were engaged.</p> | <p>Refer to "Reporting & Data – Assessing our ESG priorities" and "Reporting & Data - Our priority SDGs" in our 360° Value Report 2023.</p> |

| Metric | Response |
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| Ethical Behavior | |
| <p>Anti-corruption</p> <ol style="list-style-type: none"> 1. Total percentage of governance body members, employees and business partners who have received training on the organization’s anti- corruption policies and procedures, broken down by region. 2. <ol style="list-style-type: none"> a. Total number and nature of incidents of corruption confirmed during the current year, but related to previous years; and b. Total number and nature of incidents of corruption confirmed during the current year, related to this year. 3. Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption. | <ol style="list-style-type: none"> 1. 99% of our people, including our managing directors and Global Management Committee, completed our required Ethics and Compliance training in fiscal 2023. There was no meaningful difference between Markets in these completion rates. Additionally, we had 99% completion rates for those required to take our course on anti-corruption. Refer to “Ethics & governance – Ethics & Compliance training” and “Supply chain - Our ethical procurement strategy” in our 360° Value Report 2023 for more information on training, including contractors and suppliers. 2. Refer to Note 15 – Commitments and Contingencies of our 2023 Annual Report on Form 10-K for material litigation and regulatory matters. 3. Refer to our Code of Business Ethics and the Accenture Supplier Standards of Conduct. Additionally, refer to “Ethics & governance”, “Human rights” and “Supply chain” in our 360° Value Report 2023 for more information on initiatives with our people and suppliers. |
| <p>Protected Ethics Advice and Reporting Mechanisms</p> <p>A description of internal and external mechanisms for:</p> <ol style="list-style-type: none"> 1. Seeking advice about ethical and lawful behavior and organizational integrity; and 2. Reporting concerns about unethical or unlawful behavior and lack of organizational integrity. | <p>Refer to “Corporate Governance – Communicating with the Board” in our 2023 Proxy Statement, as well as our Code of Business Ethics - How to Raise Concerns.</p> |
| <p>Alignment of Strategy and Policies to Lobbying</p> <p>The significant issues that are the focus of the company’s participation in public policy development and lobbying; the company’s strategy relevant to these areas of focus; and any differences between its lobbying positions and its purpose, stated policies, goals or other public positions.</p> | <p>Refer to “Corporate Governance - Political Contributions and Lobbying” in our 2023 Proxy Statement for information on our political contributions and lobbying policy.</p> |

| Metric | Response |
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| <p>Monetary Losses from Unethical Behavior</p> <p>Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice or violations of other related industry laws or regulations.</p> | <p>Refer to Note 15 – Commitments and Contingencies of our 2023 Annual Report on Form 10-K for material litigation and regulatory matters.</p> |
| <p>Risk and Opportunity Oversight</p> | |
| <p>Integrating Risk and Opportunity into Business Process</p> <p>Company risk factor and opportunity disclosures that clearly identify the principal material risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks and opportunities have moved over time and the response to those changes. These opportunities and risks should integrate material economic, environmental and social issues, including climate change and data stewardship.</p> | <p>Refer to Item 1A – Risk Factors of our 2023 Annual Report on Form 10-K for our material risks, including our environment, social and governance risks.</p> <p>Refer to “Corporate Governance – Board Oversight” in our 2023 Proxy Statement for Board oversight of ESG and People and Culture, including strategy and monitoring evolving risks.</p> <p>Refer to “Our Strategy” in Item 1 – Business of our 2023 Annual Report on Form 10-K for our growth strategy to deliver 360° value to our clients, people, shareholders, partners and communities, and how we consider Sustainability as one of the five key forces of change.</p> <p>Refer to “Sustainability Services” in our 360° Value Report 2023 for information on our full suite of Sustainability Services to advance our clients toward their sustainability goals.</p> |
| <p>Planet</p> | |
| <p>Climate Change</p> | |
| <p>Greenhouse Gas (GHG) Emissions</p> <p>For all relevant greenhouse gases (e.g., carbon dioxide, methane, nitrous oxide, F-gases, etc.), report in metric tonnes of carbon dioxide equivalent (tCO2e) GHG Protocol Scope 1 and Scope 2 emissions. Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.</p> | <p>Refer to “Reporting & Data - Performance data table” in our 360° Value Report 2023 for our Scope 1, 2 and 3 carbon emissions.</p> <p>Refer to the Independent Accountants’ Review report for more information on our greenhouse gas emissions.</p> |

| Metric | Response |
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| <p>TCFD Implementation</p> <p>Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050.</p> | <p>Refer to our 2023 TCFD Index.</p> <p>Refer to “Environmental Sustainability” in Item 1 – Business of our 2023 Annual Report on Form 10-K and “Environment – Our external commitments” in our 360° Value Report 2023 for our commitments and goals aligned to the Paris Climate Agreement.</p> |
| <p>Paris-aligned GHG Emissions Targets</p> <p>Define and report progress against time-bound science-based GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C. This should include defining a date before 2050 by which you will achieve net-zero greenhouse gas emissions, and interim reduction targets based on the methodologies provided by the Science Based Targets initiative, if applicable.</p> | <p>Refer to “Sustainability - Our goals & progress” in our 360° Value Report 2023 for progress against our science-based GHG emissions target aligned to 2025. In October 2023, we received approval from SBTi for a new, near-term science-based target aligned to 2030, which we will begin reporting against next year.</p> <p>Refer to the Independent Accountants’ Review report for more information on our greenhouse gas emissions.</p> |
| <p>Nature Loss</p> | |
| <p>Land Use and Ecological Sensitivity</p> <p>Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).</p> | <p>We recognize the importance of nature and biodiversity restoration and remain committed to managing our impact. Our location footprint is largely leased office space in urban areas, where our direct impact on nature is low.</p> |
| <p>Freshwater Availability</p> | |
| <p>Water Consumption and Withdrawal in Water-Stressed Areas</p> <p>Report for operations where material: megalitres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool. Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.</p> | <p>Refer to “Reporting & Data - Performance data table” in our 360° Value Report 2023 for our water consumption (which is not significantly different from water withdrawn) and percentage of water consumption in water-stressed regions.</p> |

| Metric | Response |
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| Solid Waste | |
| <p>Single-use plastics</p> <p>Report wherever material along the value chain: estimated metric tonnes of single-use plastic consumed.</p> <p>Disclose the most significant applications of single-use plastic identified, the quantification approach used and the definition of single-use plastic adopted.</p> | <p>Refer to “Environment – Move toward zero waste” in our 360° Value Report 2023 for how we have eliminated single-use plastics in our office locations.</p> |
| People | |
| Dignity and Equality | |
| <p>Diversity and Inclusion (%)</p> <p>Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g., ethnicity).</p> | <p>Refer to “Inclusion & Diversity - Our goals & progress” and “Reporting & Data – Performance data table” in our 360° Value Report 2023 for our gender, race & ethnicity metrics, goals and progress.</p> <p>Refer to the Independent Accountants’ Review report for more information.</p> |
| <p>Pay Equality (%)</p> <p>Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.</p> | <p>Refer to “Our People, Environment and Communities – Our People” in our 2023 Proxy Statement for the results of our most recent pay equity review.</p> |
| <p>Wage Level (%)</p> <ol style="list-style-type: none"> Ratios of standard entry level wage by gender compared to local minimum wage. Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO. | <ol style="list-style-type: none"> Refer to “Talent – Equal pay for equal work” in our 360° Value Report 2023 for information on our review process to help ensure we pay 100% of our people a living wage or more, which is above the legally required minimum wage in those countries. Refer to “Executive Compensation – Pay Ratio” in our 2023 Proxy Statement. |
| <p>Living Wage (%)</p> <p>Current wages against the living wage for employees and contractors in states and localities where the company is operating.</p> | <p>Refer to our response above.</p> |

| Metric | Response |
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| <p>Risk for Incidents of Child, Forced or Compulsory Labor</p> <p>An explanation of the operations and suppliers considered to have significant risk for incidents of child labor, forced or compulsory labor. Such risks could emerge in relation to type of operation (such as manufacturing plant) and type of supplier; and countries or geographic areas with operations and suppliers considered at risk.</p> | <p>Refer to “Human Rights – Human rights and our supply chain” in our 360° Value Report 2023 for information on our commitment to and policies for human rights in our operations and with our supply chains, including how we assess our risks.</p> <p>Refer to “Sustainability Services – Sustainable Value Chain” in our 360° Value Report 2023 for how we enable our clients to build trusted value chains and responsible sourcing and operations.</p> |
| <p>Health and Well-Being</p> | |
| <p>Health and Safety (%)</p> <ol style="list-style-type: none"> 1. The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked. 2. An explanation of how the organization facilitates workers’ access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers. | <ol style="list-style-type: none"> 1. The number of fatalities is very low based on the nature of Accenture’s business. 2. Refer to “Talent – Unlock people's potential” in our 360° Value Report 2023 for a comprehensive range of benefits offered to our people. |
| <p>Skills for the Future</p> | |
| <p>Training Provided (#, \$)</p> <ol style="list-style-type: none"> 1. Average hours of training per person that the organization’s employees have undertaken during the reporting period, by gender and employee category (total number of hours of training provided to employees divided by the number of employees). 2. Average training and development expenditure per full time employee (total cost of training provided to employees divided by the number of employees). | <p>Refer to “People” in Item 1 – Business in our 2023 Annual Report on Form 10-K for our total investment in continuous learning and development opportunities during 2023 and “Reporting & Data - Performance data table” in our 360° Value Report 2023 for average training hours per person.</p> |

| Metric | Response |
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| <p>Number of unfilled skilled positions (#, %)</p> <ol style="list-style-type: none"> 1. Number of unfilled skilled positions (#). 2. Percentage of unfilled skilled positions for which the company will hire unskilled candidates and train them (%). | <p>We are investing in our communities to reach and empower previously untapped pools of talent. To do so, we partner with governments, nonprofits, community colleges and others to educate, train and support the workforce through apprenticeships and other roles at Accenture.</p> <p>In fiscal 2023, through our North America Apprenticeship Program, we exceeded our goal for apprenticeship hires to make up 20% of our entry-level hires in North America. Refer to “Talent - Apprenticeships open vibrant career pathways” in our 360° Value Report 2023 for more information and examples of how we support the workforce through apprenticeships and other roles at Accenture.</p> |

Prosperity

Employment and Wealth Generation

| | |
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| <p>Absolute Number and Rate of Employment</p> <ol style="list-style-type: none"> 1. Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region. 2. Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region. | <ol style="list-style-type: none"> 1. Refer to “Reporting & Data - Performance data table” in our 360° Value Report 2023 for our workforce and percent of new hires by gender. 2. Refer to “People” in Item 1 – Business and “Overview” in Item 7 – Management’s Discussion and Analysis of Financial Condition and Results of Operations in our 2023 Annual Report on Form 10-K for information on attrition. |
| <p>Economic Contribution</p> <ol style="list-style-type: none"> 1. Direct economic value generated and distributed (EVG&D), on an accruals basis, covering the basic components for the organization’s global operations, ideally split out by: <ol style="list-style-type: none"> a. Revenues b. Operating costs c. Employee wages and benefits d. Payments to providers of capital e. Payments to government f. Community investment 2. Financial assistance received from the government: total monetary value of financial assistance received by the organization from any government during the reporting period. | <ol style="list-style-type: none"> 1. Refer to “Consolidated Financial Statements and Notes” in our 2023 Annual Report on Form 10-K. Refer to Total Tax Paid metric below. Refer to the “Reporting & Data - Performance data table” in our 360° Value Report 2023 for our community investment . 2. From time to time, Accenture will receive financial assistance from governments in the form of non-income tax credits or grants. These amounts are not considered material to the operations or financial results of the Company. |

| Metric | Response |
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| <p>Significant indirect economic impacts</p> <ol style="list-style-type: none"> 1. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. 2. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities (e.g. national and international standards, protocols, policy agendas). | <p>As a company of 733,000 people serving clients in more than 120 countries, Accenture is uniquely positioned to help drive positive change in communities around the world.</p> <p>Collaboration with our clients, ecosystem partners, nonprofit partners and others is at the heart of how we deliver this impact and accelerate our collective progress. In fiscal 2023, programs supported by Skills to Succeed reported that approximately 4.3 million people worldwide were equipped with skills toward employment or entrepreneurship. For more information on the impacts we are making in our communities, refer to “Sustainability - Community impact” in our 360° Value Report 2023.</p> |
| <p>Financial Investment Contribution</p> <ol style="list-style-type: none"> 1. Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company’s investment strategy. 2. Share buybacks plus dividend payments, supported by narrative to describe the company’s strategy for returns of capital to shareholders. | <ol style="list-style-type: none"> 1. Refer to Consolidated Cash Flows Statements in our 2023 Annual Report on Form 10-K. 2. Refer to Consolidated Shareholders’ Equity Statements in our 2023 Annual Report on Form 10-K. <p>For more information on our capital returned to shareholders and investment strategy, refer to “Liquidity and Capital Resources” in Item 7 - Management’s Discussion and Analysis of Financial Condition and Results of Operations of our 2023 Annual Report on Form 10-K.</p> |
| <p>Innovation of Better Products and Services</p> | |
| <p>Total R&D Expenses (\$)</p> <p>Total costs related to research and development.</p> | <p>Refer to Note 1 – Summary of Significant Accounting Policies in our 2023 Annual Report on Form 10-K.</p> |
| <p>Vitality Index</p> <p>Percentage of gross revenue from product lines added in last three (or five) years calculated as the sales from products that have been launched in the past three (or five) years divided by total sales, supported by narrative that describes how the company innovates to address specific sustainability challenges.</p> | <p>Our purpose is to deliver on the promise of technology and human ingenuity. Our strategy is to deliver 360° value for all our stakeholders by helping them continuously reinvent.</p> <p>Refer to "Our Strategy", "People" and "Innovation and Intellectual Property" in Item 1 – Business in our 2023 Annual Report on Form 10-K for how we innovate.</p> <p>Refer to our Q4 FY23 Infographic for highlights of our strategic priorities' fiscal 2023 revenues.</p> |

| Metric | Response |
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| <p>Social Value Generated (%)</p> <p>Percentage of revenue from products and services designed to deliver specific social benefits or to address specific sustainability challenges.</p> | <p>Our cloud-based services include migrating workloads from on-premise to less carbon-intensive cloud-based solutions, which can deliver GHG emissions reductions (see Cloud Computing Sustainability and The Green Cloud).</p> <p>Cloud is a Strategic Growth Priority for Accenture. Refer to our 2023 Q4 FY23 Infographic for our fiscal 2023 Cloud revenue.</p> <p>Refer to “Sustainability Services” in our 360° Value Report 2023 and our website for information on our suite of Sustainability Services to help our clients become sustainable businesses and how we deliver 360° Value for our clients.</p> |

Community and Social Vitality

Total Tax Paid

The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.

The following table reflects the approximate amount of each significant category of tax borne by Accenture globally.

Global Tax Borne in Fiscal 2023 (in billions of U.S. dollars)

| | |
|--|---------------|
| Employer-paid Payroll Taxes | \$ 3.9 |
| Corporate Income Taxes | \$ 2.3 |
| Non-creditable VAT and Others Sales Taxes | \$ 0.2 |
| Property Taxes | \$ 0.0 |
| Other Taxes that Constitute Costs to the Company | \$ 0.0 |
| Total | \$ 6.4 |

Additional Tax Remitted

The total additional global tax collected by the company on behalf of other taxpayers including VAT and employee-related taxes that are remitted by the company on behalf of customers or employees, by category of taxes.

The following table reflects the approximate amount of each significant category of tax collected by Accenture globally.

Global Tax Collected in Fiscal 2023 (in billions of U.S. dollars)

| | |
|------------------------------------|----------------|
| Employee-related Taxes | \$ 9.1 |
| VAT and Other Sales Taxes | \$ 4.5 |
| Other Taxes Collected and Remitted | \$ 0.2 |
| Total | \$ 13.8 |