

# World Economic Forum International Business Council (WEF IBC) Index

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

The WEF IBC introduced the SM in 2020, aiming to align mainstream reporting with sustainability indicators and help improve comparability and consistency. The SM initiative contributed to the development of the International Sustainability Standards Board (ISSB) Standards, which build on and consolidate the work of reporting initiatives

including Sustainability Accounting Standards Board (SASB), Task Force on Climate-related Financial Disclosures (TCFD) and SM.

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, 2025, 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 or 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 sustainability progress, plans and goals (including environmental 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. Please refer to Accenture's Form 10-K and quarterly 10-Qs for information deemed material for SEC reporting purposes. In addition, historical, current and forward-looking sustainability-related statements have been, and may in the future be, based on standards for measuring progress that are still dev

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, including information relating to the environmental benefits and quality of acquired or contracted carbon credits or renewable electricity.

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.

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

Published December 2025

Metric	Response
Principles of Governance	
Governing Purpose	
Setting Purpose  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.	Refer to "To our Shareholders - Creating 360° Value", "Overview and People in Item 1 –Business" of our 2025 Annual Report on Form 10-K, to "Our Company" in our 2025 Proxy Statement.  For more information on how we deliver 360° value to all of our stakeholders, refer to our 2025 360° Value Report.
Purpose-led Management  How the company's stated purpose is embedded in company strategies, policies and goals.	Refer to our response above, as well as our 2025 360° Value Report for our goals and progress.
Quality of Governing Body	
Governance Body Composition  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 underrepresented social groups; stakeholder representation.	Refer to "Proposal 1: Appointment of Directors" in our 2025 Proxy Statement.
Progress Against Strategic Milestones  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.	Refer to "Overview" in Item 7- Management's Discussion and Analysis of Financial Condition and Results of Operations in our 2025 Annual Report on Form 10-K, and "Our goals & progress" in Sustainability, our "Highlights" in Talent, and our "Reporting & Data – Performance data table" in our 2025 360° Value Report.

# Metric Response

#### Remuneration

- 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 performancebased 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.

Refer to "Executive Compensation" and "Director Compensation" in our 2025 Proxy Statement for our remuneration policies.

# **Stakeholder Engagement**

#### **Material Issues Impacting Stakeholders**

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. Refer to "Reporting & Data – Assessing our sustainability priorities" and "Reporting & Data - Our sustainability priorities" in our 2025 360° Value Report.

Metric	Response
Ethical Behavior	
<ol> <li>Anti-corruption</li> <li>Total percentage of governance body members, employees and business partners who have received training on the organization's anticorruption policies and procedures, broken down by region.</li> <li>a. Total number and nature of incidents of corruption confirmed during the current year, but related to previous years; and</li> <li>Total number and nature of incidents of corruption confirmed during the current year, related to this year.</li> <li>Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.</li> </ol>	<ul> <li>98% of our people, including our managing directors and 100% of our Global Management Committee, completed our required Ethics and Compliance training in fiscal 2025. There was no meaningful difference between Markets in these completion rates.</li> <li>Additionally, we had 99% completion rates for those required to take our course on anti- corruption.</li> <li>Refer to "Ethics &amp; governance - Ethics &amp; Compliance training" and "Supply chain - Our ethical procurement strategy" in our 2025 360° Value Report for more information on training, including contractors and suppliers.</li> <li>1. Refer to Note 15 - Commitments and Contingencies of our 2025 Annual Report on Form 10-K for material litigation and regulatory matters.</li> <li>2. Refer to our Code of Business Ethics and the Accenture Supplier Standards of Conduct. Additionally, refer to "Ethics &amp; governance", "Human rights" and "Supply chain" in our 2025 360° Value Report for more information on initiatives with our people and suppliers.</li> <li>3. Refer to our website for information on our full suite of Sustainability Services to advance our clients toward their sustainability goals .</li> </ul>
<ul> <li>Protected Ethics Advice and Reporting Mechanisms</li> <li>A description of internal and external mechanisms for:</li> <li>1. Seeking advice about ethical and lawful behavior and organizational integrity; and</li> <li>2. Reporting concerns about unethical or unlawful behavior and lack of organizational integrity.</li> </ul>	Refer to "Corporate Governance – Communicating with the Board" in our 2025 Proxy Statement, as well as our Code of Business Ethics - How to Raise Concerns.
Alignment of Strategy and Policies to Lobbying The significant issues that are the focus of the company's participation in public policy	Refer to "Corporate Governance - Political Contributions and Lobbying" in our 2025 Proxy Statement for information on our political contributions and lobbying 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.

Metric	Response
Monetary Losses from Unethical Behavior  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.	Refer to Note 15 – Commitments and Contingencies of our 2025 Annual Report on Form 10-K for material litigation and regulatory matters.

# **Risk and Opportunity Oversight**

# Integrating Risk and Opportunity into Business Process

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.

Refer to Item 1A – Risk Factors of our 2025 <u>Annual</u> Report on Form 10-K for our material risks

Refer to "Corporate Governance – Board Oversight" in our 2025 Proxy Statement for Board oversight over the strategy, operations and management.

Refer to "To our Shareholders - Creating 360° Value" and "Overview in Item 1 – Business" of our 2025 Annual Report on Form 10-K for more information on our strategy.

Refer to our <u>website</u> for information on our portfolio of Sustainability Services.

# **Planet**

# **Climate Change**

#### Greenhouse Gas (GHG) Emissions

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.

Refer to "Reporting & Data - Performance data table" in our 2025 360° Value Report for our Scope 1, 2 and 3 carbon emissions.

Select environmental metrics for fiscal 2025 have been reviewed by an independent third-party accountant. Refer to the Independent Accountants' Review Report within the 2025 Environmental Metrics report for more information.

#### Metric

#### **TCFD** Implementation

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.

### Response

Refer to our 2025 TCFD Index.

Refer to "Sustainability - Our goals and progress" and "Reporting & Data - Performance data table" in our 2025 360° Value Report for our environmental targets and goals.

### Paris-aligned GHG Emissions Targets

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 preindustrial 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.

In 2018, we established a SBTi 2025 near-term emissions reduction target, which we have surpassed. We continue to work toward our SBTi-approved netzero greenhouse gas (GHG) emissions targets, including near-term 2030 and long-term 2040 reduction targets, which are aligned with SBTi's Corporate Net-Zero Standard.

Refer to "Sustainability - Our goals & progress" and "Reporting & Data - Performance data table" in our 2025 360° Value Report for progress on our environmental targets and goals.

Select environmental metrics for fiscal 2025 have been reviewed by an independent third-party accountant. Refer to the Independent Accountants' Review Report within the 2025 Environmental Metrics report for more information.

#### **Nature Loss**

#### Land Use and Ecological Sensitivity

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). 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.

# Freshwater Availability

# Water Consumption and Withdrawal in Water- Stressed Areas

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.

Refer to "Reporting & Data - Performance data table" in our 2025 360° Value Report for total water consumption (which is not significantly different from water withdrawn) and for water consumption in water stressed regions.

Metric	Response
Solid Waste	
Single-use plastics  Report wherever material along the value chain: estimated metric tonnes of single-use plastic consumed.  Disclose the most significant applications of single- use plastic identified, the quantification approach used and the definition of single-use plastic adopted.	Refer to "Environment – Moving toward zero waste" in our 2025 360° Value Report for how we have eliminated single-use plastics in our facilities.
People	
Dignity and Equality	
Diversity and Inclusion (%)  Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g., ethnicity).	To drive reinvention, innovation must be at the forefront, which requires us to attract, develop and inspire top talent. At Accenture, we are committed to equal opportunity, a workplace free from bias and providing all of our people with the opportunity to thrive and unlock their full potential. Consistent with our Core Value of "Respect for the Individual," we treat each other, and those we interact with, respectfully. We provide our people with a robust catalog of learning opportunities to build greater understanding and help foster an inclusive workplace. We build teams that embrace differences because we believe that different perspectives can create better, more innovative solutions for our clients. Refer to the "Talent" section in our 2025 360° Value Report.
Pay Equality (%) 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.	Refer to "Talent – Commitment to pay equity" in our 2025 360° Value Report.
<ol> <li>Wage Level (%)</li> <li>Ratios of standard entry level wage by gender compared to local minimum wage.</li> <li>Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.</li> </ol>	Refer to "Talent – Commitment to pay equity" in our 2025 360° Value Report for information on our review process to help ensure we pay 100% of our people the appropriate living wage or more, which is above the legally required minimum wage in those countries.  1. Refer to "Executive Compensation – Pay Ratio" in our 2025 Proxy Statement.
Living Wage (%)	Refer to our response above.

Current wages against the living wage for employees and contractors in states and localities where the company is operating.

# Metric Response

# Risk for Incidents of Child, Forced or Compulsory Labor

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.

Refer to "Human Rights – Human rights across our business and our supply chain" in our 2025 360° Value Report 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.

# Health and Well-Being

#### Health and Safety (%)

- The number and rate of fatalities as a result of work-related injury; high-consequence workrelated injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked.
- An explanation of how the organization facilitates workers' access to nonoccupational medical and healthcare services, and the scope of access provided for employees and workers.

The number of fatalities is very low based on the nature of Accenture's business.

1. Refer to "Talent – Unlock people's potential" in our 2025 360° Value Report for a comprehensive range of benefits offered to our people.

### Skills for the Future

#### Training Provided (#, \$)

- 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).
- Average training and development expenditure per full time employee (total cost of training provided to employees divided by the number of employees).

In fiscal 2025, our people participated in approximately 47 million hours of training. Average training hours per employee were approximately 62 for fiscal 2025.

Refer to "People" in Item 1 – Business in our 2025 <u>Annual Report on Form 10-K</u> as well as "Talent" section in our 2025 <u>360° Value Report</u> for our total investment in learning and professional development and total training hours during 2025.

# Metric Response

#### Number of unfilled skilled positions (#, %)

- 1. Number of unfilled skilled positions (#).
- 2. Percentage of unfilled skilled positions for which the company will hire unskilled candidates and train them (%).

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.

Since 2016 we have hired, trained, coached and provided career opportunities for untapped talent through our Apprenticeship Program in the United States and Canada, where apprenticeship hires made up 20% of our entry-level hiring in 2025. Refer to "Talent - Apprenticeships open vibrant career pathways" in our 2025 360° Value Report for more information and examples of how we support the workforce through apprenticeships and other roles at Accenture.

# **Prosperity**

# **Employment and Wealth Generation**

#### **Absolute Number and Rate of Employment**

- 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.
- 1. Our ability to lead with skills—matching the right people with the right projects at the right time—is essential to delivering results. As a talent-and innovation-led organization, we anticipate our talent needs through skills data and signals from the market, allowing us to proactively identify the skills we need today and tomorrow. Refer to "Talent Access Talent" in our 2025 360° Value Report for information on new employee hires.
- 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 2025 <u>Annual Report on Form</u> 10-K for information on attrition.

#### **Economic Contribution**

- 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:
  - a. Revenues
  - b. Operating costs
  - c. Employee wages and benefits
  - d. Payments to providers of capital
  - e. Payments to government
  - f. Community investment
- Financial assistance received from the government: total monetary value of financial assistance received by the organization from any government during the reporting period.

Refer to "Consolidated Financial Statements and Notes" in our 2025 Annual Report on Form 10-K.

Refer to Total Tax Paid metric below.

Refer to the "Reporting & Data - Performance data table" in our 2025 360° Value Report for our community investment.

 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 We invest in our communities to help them thrive, and Significant indirect economic impacts we continue making substantial impacts in the places 1. Examples of significant identified indirect around the world where we work and live. We do this economic impacts of the organization, by collaborating with our clients, ecosystem and including positive and negative impacts. nonprofit partners as well as empowering our people 2. Significance of the indirect economic to make a difference. impacts in the context of external For more information on the impacts we are making benchmarks and stakeholder priorities (e.g. in our communities including through our Learning national and international standards, to Earning initiative, refer to "Community impact" in protocols, policy agendas). our 2025 360° Value Report. Refer to Consolidated Cash Flows Statements in our **Financial Investment Contribution** 2025 Annual Report on Form 10-K. 1. Total capital expenditures (CapEx) minus 1. Refer to Consolidated Shareholders' Equity depreciation, supported by narrative to Statements in our 2025 Annual Report on Form describe the company's investment strategy. <u>10-K</u>. 2. Share buybacks plus dividend payments, For more information on our capital returned to supported by narrative to describe the shareholders and investment strategy, refer to "Liquidity company's strategy for returns of capital to shareholders. and Capital Resources" in Item 7 - Management's Discussion and Analysis of Financial Condition and Results of Operations of our 2025 Annual Report on Form 10-K.

### **Innovation of Better Products and Services**

#### Total R&D Expenses (\$)

Total costs related to research and development.

Refer to Note 1 – Summary of Significant Accounting Policies in our 2025 <u>Annual Report on Form 10-K</u>.

#### **Vitality Index**

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.

Our purpose is to deliver on the promise of technology and human ingenuity. Our strategy—to be the reinvention partner of choice for our clients and the most Al-enabled, client-focused, great place to work for our Reinventors—continues to guide every decision and investment.

Accenture is a leading solutions and global professional services company that helps enterprises reinvent by building their digital core and unleashing the power of Al to create value at speed across the enterprise, bringing together our people, proprietary assets and platforms, and deep ecosystem relationships.

Refer to "To our Shareholders", "Overview, People, Ecosystem Partners Relationships, Innovation and Intellectual Property, and Assets and Platforms" in Item 1 – Business in our 2025 <u>Annual Report on Form 10-K</u> for how we innovate.

Refer to our <u>Q4 FY25 Earnings Presentation</u> for additional highlights.

Metric	Response
Social Value Generated (%)  Percentage of revenue from products and services designed to deliver specific social benefits or to address specific sustainability challenges.	Our purpose is to deliver on the promise of technology and human ingenuity, and we measure our success by the 360° value we create for all our stakeholders.  Refer to Shareholder letter, "Overview and People" in Item 1 – Business in our 2025 Annual Report on Form 10-K and to our 2025 360° Value Report on how we deliver 360 value to our stakeholders.  Refer to our website for information on our portfolio of Sustainability Services.
Community and Contal Vitality	

# **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 (in billions of U.S. dollars)	2025
Employer-paid Payroll Taxes	\$ 3.9
Corporate Income Taxes	\$ 2.5
Non-creditable VAT and Others Sales Taxes	\$ 0.3
Property Taxes	\$ 0.0
Other Taxes that Constitute Costs to the Company	\$ 0.0
Total	\$ 6.7

# Metric Response

# **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 2025 (in billions of U.S. dollars)	
Employee-related Taxes	\$ 8.7
VAT and Other Sales Taxes	\$ 4.8
Other Taxes Collected and Remitted	\$ 0.3
Total	\$13.8