



German Supply Chain Due Diligence Act (LkSG) Policy Statement

December 2024

Content

Accenture's business 2

Our commitment to human rights and environmental issues 3

Our human rights governance 4

Our approach to due diligence

Risk analysis 4

Complaints mechanism 8

Documentation and reporting 9

Accenture's business

Accenture is a leading global professional services company that helps the world's leading organizations build their digital core, optimize their operations, accelerate revenue growth and enhance services—creating tangible value at speed and scale. We are a talent- and innovation-led company with approximately 774,000 people serving clients in more than 120 countries. Technology is at the core of change today, and we are one of the world's leaders in helping drive that change, with strong ecosystem relationships. We combine our strength in technology and leadership in cloud, data and AI with unmatched industry experience, functional expertise and global delivery capability. Our broad range of services, solutions and assets across Strategy & Consulting, Technology, Operations, Industry X and Song, together with our culture of shared success and commitment to creating 360° value, enable us to help our clients reinvent and build trusted, lasting relationships. We measure our success by the 360° value we create for our clients, each other, our shareholders, partners and communities.

In Germany, Accenture operates through Accenture Holding B.V. & Co. KG and all its subsidiaries, ("Accenture Germany"). Accenture Germany has its head office in Kronberg and employs over 17,000 people.

Our commitment to human rights and environmental issues

Accenture has been a signatory to the United Nations Global Compact (UNGC) since 2008. We support and respect internationally recognized human rights and are committed to environmental sustainability in how we operate our business.

As stated in our [Code of Business Ethics \(COBE\)](#), we seek to align to the [UN Guiding Principles on Business and Human Rights](#). We therefore focus our efforts on those areas that are most relevant to our business and operations in terms of potential human rights impacts.

We also recognize that our clients and other stakeholders increasingly seek visibility into our human rights and environmental practices and policies. We continue to review our human rights and environmental efforts, as well as best practices in the marketplace, to understand how we can further strengthen our commitments.

We also adhere to relevant international instruments and documents, including the [International Labour Organization's \(ILO\) Declaration on Fundamental Principles and Rights at Work](#), in addition to the UN Guiding Principles.

Reducing our environmental impact is built into our Code of Business Ethics and our core values, specifically Stewardship. These inform our [Environmental Responsibility Policy](#), which was established in 2007 and is reviewed annually.

We also began to measure and disclose our environmental impact in 2007, and we continue to hold ourselves accountable to clear, measurable goals that are aligned with climate science. Our environment goals span three areas:

- Climate change mitigation – reducing our carbon emissions including through nature-based carbon removal programs
- Climate change adaptation – planning for water risk
- Moving toward zero waste

Human rights across our business and supply chain

Because of the global scale and diversity of our business, we focus our supply chain due diligence efforts on areas that align with our human rights priorities; areas where we can appropriately make the most impact; and areas of heightened concern or in higher-risk geographies.

We recognize the importance of assessing potential risks to rightsholders. We continually review, adapt and incorporate human rights due diligence across our enterprise risk management systems and legal compliance processes, in addition to across our supply chain.

Supplier Standards of Conduct

Our relationships with our suppliers help us embed and amplify our human rights commitments. Published in 20 languages (including German), our [Supplier Standards of Conduct \(SSoC\)](#) sets out the standards and practices that Accenture suppliers are required to uphold in respect of human rights and reflects our core values, our ethical principles and our commitment to human rights, and supplements our COBE. In turn, Accenture expects our suppliers to apply our SSoC to their own suppliers, thereby continuing to scale the impact of our ethical procurement strategy.

Our human rights governance

We recognize that support and respect for human rights are an integral part of our sustainability commitments. Our global ESG steering committee, which is comprised of leaders across Accenture, has responsibility across all operational sustainability topics, including human rights governance.

This committee is chaired by our Senior Managing Director and Executive Director – Corporate Services & Sustainability and Business Operations.

In Germany, the Board of Directors of Accenture Germany has responsibility for ESG matters and as part of our human rights and supply chain due diligence and monitoring strategy in Germany, they have appointed a Human Rights Officer:

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In addition, Accenture Germany has established a multidisciplinary LkSG working group, which includes a designated lead and representatives from our business, Legal and Procurement.

The Human Rights Officer has responsibility for overseeing the LkSG-related risk management, where the LkSG working group is responsible for the implementation of our LkSG processes, drawing on the support and expertise of relevant corporate functions such as Legal, Human Resources, and Procurement. In addition, we are engaging with the German works council as necessary.

The Board of Directors of Accenture Germany is informed regularly, at least once a year, about the work of the Human Rights Officer and the LkSG working group.

Our approach to due diligence

Risk analysis

The German Supply Chain Due Diligence Act (the “Act”) promotes corporate transparency and accountability in German businesses and their supply chains to ensure respect for human rights and the environment. This process involves identifying, analyzing, and mitigating potential human rights and environment-related risks associated with Accenture Germany’s business activities – within our own operations and our supply chains.

On an annual basis and, if necessary, on an ad hoc basis, we assess the human rights and environment-related risks in our own operations and our supply chain in line with the requirements of the Act.

Our risk analysis is carried out in two steps in accordance with the requirements of the Act and the German Federal Office for Economic Affairs and Export Control (BAFA):

- Firstly, we carry out a risk analysis combining geographic and sectoral data to identify potential higher risk areas of our business and supply chain (“abstract risk analysis”).
- We then layer this information with internal data to evaluate the specific areas and levels of risk in our business and supply chain (“concrete risk analysis”). Should a specific risk be identified through this process, further action is undertaken.

Risk analyses conducted to date on our own operations and supply chain have established that the overall human rights and environmental risks are low. There are some areas where the abstract risk analysis indicates a higher level of risk across the professional services industry but when taken in conjunction with the mitigation activities undertaken by Accenture, remain relatively low within our business and our supply chain. We describe these risks and the further measures taken in this regard below.

We will continue to review how we can improve and evolve in response to changing circumstances and the evolution of our business, including our German Supply Chain Act due diligence program.

Human rights risk analysis in our own operations in Germany

The abstract risk analysis of the professional services industry in Germany has shown that while the overall human rights risk is low, there is a higher level of risk around long working hours leading to emotional and mental health challenges for workers. However, because of the preventative measures that we take in our business (as detailed below), we do not believe that this is a significant risk for Accenture in Germany.

Mitigation activities in our own operations

Our people and teams have embraced omni-connected ways of working. As most of our employees in Germany are doing project-based work, the workload may vary according to milestones and deliveries in the project.

In this context and because the health, safety and well-being of our people is our top priority, we implemented several preventive measures aimed at supporting and maintaining the mental health and well-being of our employees:

- Accenture Germany has a thorough process to follow up on use of overtime. If overtime still accumulates, HR supports the development of overtime reduction plans and other appropriate measures.
- Accenture Germany has a well-established system for well-being support available for our employees which includes regular stress management trainings as well as our Employee Assistance Program (EAP) that provides easy and efficient access to professional help, such as psychological counseling, and other well-being initiatives targeted to ensure all our people are feeling healthy and well.
- We have an ongoing focus on building a culture where people feel connected and have a sense of belonging and we have established guiding principles for how to balance flexibility and in-person time to achieve this.

In addition to the local actions above, Accenture has a strong global focus on emotional health and well-being:

- We strive to create an environment and provide the tools, programs and practices for the emotional health and well-being of our people
- Our corporate partnership with Thrive Global, a behavior change platform offering science-based solutions to lower stress and enhance well-being and productivity, has enabled us to deliver customized programs to help our people achieve a sense of belonging and purpose.

- Through our Mental Health Ally network, approximately 23,000 of our people are equipped to help colleagues facing emotional health challenges find the support they may need. We offer training to help our people understand the signs that a colleague needs help, how to have a conversation about emotional health, and the steps they can take to support someone in need.
- Additionally, we provide all our people with a single online source for our global emotional health and well-being offerings including Thrive Global, Calm, Wysa, RethinkCare, Mental Health Ally network and our Employee Assistance Program (EAP).

Additional risk analysis in our own operations in Germany

Although our abstract analysis did not indicate any other risk with regard to occupational health and safety, in fiscal year 2024 we conducted an additional concrete risk analysis. During this we identified areas for improvement in our occupational health and safety trainings and we are currently implementing these changes.

Human rights risk analysis of our own operations beyond Germany

Our approach is consistent around the world. Collaboration across our one global network is fundamental to how we drive innovation and deliver value for our clients responsibly. As part of this collaboration, Accenture Germany receives services from other companies within the Accenture global group.

All Accenture group companies adhere to our core values, our Code of Business Ethics (COBE) and our global policies. We regularly conduct due diligence assessments on human rights and environment-related risks with a risk-based approach and we remain committed to take appropriate action if we identify concerns. The global activities set out above are implemented company-wide across the world and are supplemented by location-specific measures where a specific need has been identified.

Environmental risk in our own operations

Accenture in Germany is primarily a professional services firm. The risk analysis of our operations from an environmental point of view shows that the abstract and concrete risks are both low. Accenture complies with all environmental laws applicable to our business operations.

Risk analysis in our supply chain

Because of the global scale and diversity of our business, we prioritize our supply chain due diligence efforts by focusing on areas where we can appropriately make the most impact; and areas of heightened concern or in higher-risk geographies. We recognize the importance of assessing potential risks to rightsholders. We continually review, adapt and incorporate human rights due diligence across our enterprise risk management systems and legal compliance processes, including compliance with the Act, in addition to across our supply chain.

We assess our overall human rights risk profile in relation to suppliers annually by referencing several factors, including the geographic location and industry of our suppliers. The country-level risk data we leverage further allows us to assess the potential for specific human rights and environment-related risks on a by country basis, allowing us to develop fit-for-purpose supply chain due diligence and mitigation and remediation measures. Given the nature of our business and supply chains, and the risk assessments we have undertaken to date, we believe the risk of human rights and labor rights abuses, as well as environment-related risks in our supply chains is low.

The Sustainable Procurement Hub (the Hub) allows us to assess and track performance in environmental sustainability, human rights, supplier inclusion and diversity, and ethics and compliance for suppliers we engage through the Hub. We have also implemented operating model and change management initiatives to support the Hub within our procurement processes. The Hub is now live in more than 50 countries (including Germany) and continues to be advanced with new features and enhancements. In fiscal 2024, we began using generative AI to drive efficiency in reviewing our suppliers' supplier standards documents. It is also a vital part of our compliance with supply chain due diligence requirements, including the Act.

Accenture evaluates its suppliers and supply chain risks annually through a Sustainability Assessment (which forms part of our Sustainable Procurement Hub) and streamlines the process of collecting environmental, social and governance data (including in relation to human rights), while improving user experience. It centralizes data in a single location, enabling responsible buying while driving transparency. Globally, in fiscal 2024, we conducted approximately 6,000 sustainability assessments to better understand our suppliers' ESG performance. Further, the Sustainability Assessment allows us to identify which human rights and environmental issues are most likely to appear in our supply chain and proactively prioritize and address them.

Separately, we work with a specialist global firm to provide both a risk level and a continuous monitoring service that provides insight into our suppliers to assess them against six key indices: child labor, decent wages, forced labor, migrant workers, modern slavery, and trafficking in persons. If there was a credible report of supplier engagement in modern slavery, Accenture would be notified.

Preventive measures in our supply chain

We continue to provide training on human rights to our global Accenture Procurement team. The training covers our people in local Procurement teams, along with key members of our global Procurement teams responsible for sourcing and contracting with Accenture suppliers.

In our drive for responsible buying excellence, we work continuously through relevant networks with our industry peers and clients to adopt sustainable practices and are continually improving our supplier and contractor management processes. We encourage a responsible buying culture by advocating for supply chains that are more sustainable and inclusive, both inside and outside our company.

To further advance awareness of the positive impact procurement has on sustainability, we have joined forces with the Sustainable Procurement Pledge (SPP), a global nonprofit community of procurement professionals that aims to embed sustainability in their daily activities. SPP empowers and equips members with access to the right knowledge, tools and behavior. Accenture is supporting these efforts and participating in SPP's leadership and advisory panels.

Complaints mechanism

We encourage our people, suppliers and subcontractors to raise ethical and legal concerns, including potential human rights and environmental issues, and we provide a range of secure channels for them to do so confidentially, and, where allowed by law, anonymously. And we have zero tolerance for retaliation.

As set out in our [Policy on Raising Legal and Ethical Concerns and Prohibiting Retaliation](#) (which we have made publicly available in an effort to increase transparency), we offer our people many ways to raise a concern – through our leaders, through any of our people in Human Resources or Legal, and anonymously through our [Accenture Business Ethics Helpline](#) – and once they do, we make it clear what to expect. Likewise, we provide a mechanism to enable our suppliers' employees to speak up about legal or ethical concerns. Employees of Accenture suppliers may report legal and ethical concerns (anonymously, where allowed by local law) through the Accenture Business Ethics Helpline.

We take all concerns raised seriously, including allegations of retaliation and confirm the receipt of concern within 5 business days to the reporting person. We investigate 100% of concerns reported to HR, Legal or the Accenture Business Ethics Helpline, and seek to confirm the facts in a professional, methodical, thoughtful and balanced manner. Upon completing our investigation, we determine appropriate outcomes and endeavor to apply them fairly and consistently on a global basis – regardless of seniority, position or contribution to Accenture. Whether internal or external, we treat all concerns seriously and in strict confidence. We protect anyone who raises, in good faith, a concern about a human rights issue or who assists us, or a law enforcement authority, by providing information to address such a concern.

Greater transparency – from what happens after a concern is raised to the resulting outcomes – is an important element for speaking up. We promote greater transparency through our [Business Ethics Helpline](#) site, where our people, suppliers and other third-parties can find out:

- How to raise a concern.
- How to find support once they raise a concern.
- How the investigation process works.
- How we protect reporting parties.
- How we have zero tolerance for any form of retaliation against anyone who raises a concern.

Anyone with an ethical, human rights or environmental concern about Accenture's supply chains or organization can contact the helpline by phone or online:

- Callers from Germany should use 0800 1822587 and callers in other countries can find the relevant number [here](#). The phone line is available 24 hours a day, seven days a week.
- Online inquiries can be submitted to the [Accenture Business Ethics Helpline](#) website.
- All queries are handled by an independent team confidentially and, where allowed by law, anonymously.

Documentation and reporting

Accountability and transparency are priorities for Accenture and part of the foundation on which we build trust with our clients, people, shareholders, partners and communities.

As we in Accenture Germany continue our commitment to transparency and accountability, we will continue to fulfill our duties related to the Act and keep all documentation available for at least seven years.

Annual reporting on such commitments will occur in line with statutory requirements and will be shared with the BAFA and on our [website](#).



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About Accenture

Accenture is a leading global professional services company that helps the world's leading organizations build their digital core, optimize their operations, accelerate revenue growth and enhance services—creating tangible value at speed and scale. We are a talent- and innovation-led company with approximately 774,000 people serving clients in more than 120 countries. Technology is at the core of change today, and we are one of the world's leaders in helping drive that change, with strong ecosystem relationships. We combine our strength in technology and leadership in cloud, data and AI with unmatched industry experience, functional expertise and global delivery capability. Our broad range of services, solutions and assets across Strategy & Consulting, Technology, Operations, Industry X and Song, together with our culture of shared success and commitment to creating 360° value, enable us to help our clients reinvent and build trusted, lasting relationships. We measure our success by the 360° value we create for our clients, each other, our shareholders, partners and communities.

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