

ACCENTURE PLC
RECONCILIATION OF FREE CASH FLOW TO NET INCOME RATIO
For the Twelve Months Ended August 31, 2012 to 2015
(in millions of U.S. dollars)
(Unaudited)

Purpose

Free cash flow is defined as operating cash flow net of property and equipment additions. Accenture's management believes that this information provides meaningful additional information regarding the company's cash flow generation.

	Twelve Months Ended August 31,			
	2012	2013	2014	2015
Reported View:				
Operating Cash Flow	\$4,257	\$3,303	\$3,486	\$4,092
Property and Equipment Additions	(\$372)	(\$370)	(\$322)	(\$395)
Free Cash Flow	\$3,885	\$2,934	\$3,164	\$3,697
Net Income - GAAP	\$2,825	\$3,555	\$3,176	\$3,274
Free Cash Flow to Net Income - GAAP	1.4	0.8	1.0	1.1
Adjusted View:				
U.S. Defined Benefit Pension		350		
Free Cash Flow - Adjusted	\$3,885	\$3,284	\$3,164	\$3,697
Restructuring Charge - After Tax				
Reorganization Release		(274)		
U.S. Federal Tax Release		(243)		
U.S. Defined Benefit Pension Settlement - After Tax				39
Net Income - Adjusted	\$2,825	\$3,038	\$3,176	\$3,313
Free Cash Flow - Adjusted to Net Income - Adjusted	1.4	1.1	1.0	1.1

May not total due to rounding

Note:

For fiscal 2016, the company expects operating cash flow to be in the range of \$4.1 billion to \$4.4 billion; property and equipment additions to be \$500 million; and free cash flow to be in the range of \$3.6 billion to \$3.9 billion.

ACCENTURE PLC
REVENUES BY BUSINESS DIMENSION (APPROXIMATE)

FY14

Fiscal Year 2014 Ending Net Revenue on August 31, 2014

(in billions of U.S. dollars)

(Unaudited)

FY14 Revenues (Approximate)				
Business Dimension	Presented at 2014 Investor & Analyst Conference	% of Total	FY14 Rebaselined	% of Total
Strategy	\$11	37%	\$9	30%
Consulting	\$13	43%	\$15	50%
Application Services	\$6	20%	\$6	20%
Operations	\$6	20%	\$6	20%
Total	\$30	100%	\$30	100%
<i>Memo</i>				
<i>Digital-Related Services</i>	\$5	17%	\$5	17%

Note:

Accenture discloses information about its business dimensions to provide additional transparency into the company's business. The business dimensions' revenues are approximate. The company may change the business dimensions periodically to reflect the way the company manages the business. For FY14, the company has realigned certain activities among the business dimensions, which were originally presented at its 2014 Investor & Analyst Day.