

Strong results reflect broad-based growth ahead of the market, led by digital-, cloud- and security-related services

## TOTAL NET REVENUES



# \$8.9B

↑ increase of 7% in local currency and 5% in USD

## GEOGRAPHIC REGIONS

Net Revenues and Growth in Local Currency



North America

↑ **3%**  
\$4.1B

Europe

↑ **9%**  
\$3.0B

Growth Markets

↑ **13%**  
\$1.7B

## OPERATING GROUPS

Net Revenues and Growth in Local Currency



Communications, Media & Technology

↑ **4%**  
\$1.8B

Financial Services

↑ **6%**  
\$1.9B

Health & Public Service

↑ **2%**  
\$1.6B

Products

↑ **15%**  
\$2.4B

Resources

↑ **4%**  
\$1.2B

## EPS

↑ **\$1.52** 8% increase on an adjusted basis\*

\* After adjusting Q3 FY17 GAAP EPS of \$1.05 to exclude pension settlement charge of \$0.47 per share



## RETURNING CASH TO SHAREHOLDERS



Strong free cash flow

↑ **\$2.7B**  
Year-to-date FY17

Share repurchases

↑ **\$2.0B**  
Year-to-date FY17

Semi-annual cash dividend paid May 2017

↑ **\$1.21**  
per share

increase of \$0.11 per share or 10% over our semi-annual dividend paid in May 2016

## OPERATING MARGIN

↑ **15.5%** unchanged from Q3 FY16 on an adjusted basis\*

\* After adjusting Q3 FY17 GAAP operating margin of 9.8% to exclude impact of pension settlement charge (570 basis points)



## BUSINESS DIMENSIONS

Revenue Growth in Local Currency



Strategy/ Consulting

low single-digit growth

Application Services

high single-digit growth

Operations

double-digit growth

"THE NEW" – DIGITAL, CLOUD, SECURITY SERVICES



Approximately

↑ **50%**

of revenues strong double-digit growth

## NEW BOOKINGS



↑ **\$9.8B**

strong new bookings



Strong performance year-to-date reflects the diversity of our business and continued rotation to “the New”

## TOTAL NET REVENUES



# \$25.7B

⬆️ **increase of 7% in local currency** and 5% in USD

## GEOGRAPHIC REGIONS

Net Revenues and Growth in Local Currency



North America

**4%**  
\$12.1B

Europe

**8%**  
\$8.8B

Growth Markets

**11%**  
\$4.8B

## OPERATING GROUPS

Net Revenues and Growth in Local Currency



Communications, Media & Technology



\$5.1B

Financial Services



\$5.4B

Health & Public Service



\$4.6B

Products



\$7.0B

Resources



\$3.6B

## EPS

**\$4.43** ⬆️ **10% increase** on an adjusted basis\*



\* After adjusting Q3 YTD FY17 GAAP EPS of \$3.96 to exclude pension settlement charge of \$0.47 per share; and after adjusting Q3 YTD FY16 GAAP EPS of \$4.77 to exclude gain on the sale of Navitaire of \$0.74 per share

## RETURNING CASH TO SHAREHOLDERS



Strong free cash flow

**\$2.7B**

Share repurchases

**\$2.0B**

Cash dividends paid

**\$2.42**  
per share

10% increase over the prior year; semi-annual dividends of \$1.21 per share paid in Nov. 2016 and May 2017

## OPERATING MARGIN

**15.0%** ⬆️ **20bps increase** from Q3 YTD FY16 on an adjusted basis\*



\* After adjusting Q3 YTD FY17 GAAP operating margin of 13.0% to exclude impact of pension settlement charge (200 basis points)

## BUSINESS DIMENSIONS

Revenue Growth in Local Currency



Strategy/ Consulting

low single-digit growth

Application Services

mid-single-digit growth

Operations

double-digit growth

**“THE NEW” – DIGITAL, CLOUD, SECURITY SERVICES**



Approximately

**50%**

of revenues  
**strong double-digit growth**

## NEW BOOKINGS



**\$27.3B**



**strong new bookings**



## NET REVENUES TREND

Q3 FY17

Quarter Ending Net Revenue from November 30, 2015 to May 31, 2017

(in millions of U.S. dollars)

(Unaudited)

| Operating Group             | FY2016         |             |                |             |                |             |                |             |                 |             | FY2017         |             |                |             |                |             |
|-----------------------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|-----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
|                             | Q1             | % of Total  | Q2             | % of Total  | Q3             | % of Total  | Q4             | % of Total  | Full Year       | % of Total  | Q1             | % of Total  | Q2             | % of Total  | Q3             | % of Total  |
| Comm. Media & Tech          | \$1,605        | 20%         | \$1,607        | 20%         | \$1,708        | 20%         | \$1,697        | 20%         | \$6,616         | 20%         | \$1,686        | 20%         | \$1,621        | 20%         | \$1,755        | 20%         |
| Financial Services          | 1,745          | 22%         | 1,685          | 21%         | 1,805          | 21%         | 1,796          | 21%         | 7,031           | 21%         | 1,810          | 21%         | 1,770          | 21%         | 1,865          | 21%         |
| Health & Public Service     | 1,424          | 18%         | 1,482          | 19%         | 1,539          | 18%         | 1,541          | 18%         | 5,987           | 18%         | 1,501          | 18%         | 1,512          | 18%         | 1,554          | 18%         |
| Products                    | 1,990          | 25%         | 1,995          | 25%         | 2,158          | 26%         | 2,252          | 27%         | 8,395           | 26%         | 2,320          | 27%         | 2,265          | 27%         | 2,429          | 27%         |
| Resources                   | 1,245          | 15%         | 1,174          | 15%         | 1,221          | 15%         | 1,199          | 14%         | 4,839           | 15%         | 1,195          | 14%         | 1,145          | 14%         | 1,246          | 14%         |
| Other                       | 4              | n/m         | 3              | n/m         | 4              | n/m         | 4              | n/m         | 15              | n/m         | 4              | n/m         | 6              | n/m         | 18             | n/m         |
| <b>Total <sup>(1)</sup></b> | <b>\$8,013</b> | <b>100%</b> | <b>\$7,946</b> | <b>100%</b> | <b>\$8,435</b> | <b>100%</b> | <b>\$8,489</b> | <b>100%</b> | <b>\$32,883</b> | <b>100%</b> | <b>\$8,516</b> | <b>100%</b> | <b>\$8,318</b> | <b>100%</b> | <b>\$8,867</b> | <b>100%</b> |

  

| Geographic Region           | FY2016         |             |                |             |                |             |                |             |                 |             | FY2017         |             |                |             |                |             |
|-----------------------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|-----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
|                             | Q1             | % of Total  | Q2             | % of Total  | Q3             | % of Total  | Q4             | % of Total  | Full Year       | % of Total  | Q1             | % of Total  | Q2             | % of Total  | Q3             | % of Total  |
| North America               | \$3,763        | 47%         | \$3,791        | 48%         | \$4,017        | 48%         | \$4,082        | 48%         | \$15,653        | 48%         | \$3,981        | 47%         | \$3,956        | 48%         | \$4,123        | 47%         |
| Europe                      | 2,885          | 36%         | 2,785          | 35%         | 2,946          | 35%         | 2,833          | 33%         | 11,448          | 35%         | 2,942          | 34%         | 2,827          | 34%         | 3,043          | 34%         |
| Growth Markets              | 1,365          | 17%         | 1,370          | 17%         | 1,472          | 17%         | 1,574          | 19%         | 5,781           | 17%         | 1,593          | 19%         | 1,535          | 18%         | 1,701          | 19%         |
| <b>Total <sup>(1)</sup></b> | <b>\$8,013</b> | <b>100%</b> | <b>\$7,946</b> | <b>100%</b> | <b>\$8,435</b> | <b>100%</b> | <b>\$8,489</b> | <b>100%</b> | <b>\$32,883</b> | <b>100%</b> | <b>\$8,516</b> | <b>100%</b> | <b>\$8,318</b> | <b>100%</b> | <b>\$8,867</b> | <b>100%</b> |

  

| Type of Work                | FY2016         |             |                |             |                |             |                |             |                 |             | FY2017         |             |                |             |                |             |
|-----------------------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|-----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
|                             | Q1             | % of Total  | Q2             | % of Total  | Q3             | % of Total  | Q4             | % of Total  | Full Year       | % of Total  | Q1             | % of Total  | Q2             | % of Total  | Q3             | % of Total  |
| Consulting                  | \$4,346        | 54%         | \$4,293        | 54%         | \$4,621        | 55%         | \$4,608        | 54%         | \$17,868        | 54%         | \$4,593        | 54%         | \$4,406        | 53%         | \$4,820        | 54%         |
| Outsourcing                 | 3,667          | 46%         | 3,653          | 46%         | 3,813          | 45%         | 3,882          | 46%         | 15,015          | 46%         | 3,922          | 46%         | 3,912          | 47%         | 4,047          | 46%         |
| <b>Total <sup>(1)</sup></b> | <b>\$8,013</b> | <b>100%</b> | <b>\$7,946</b> | <b>100%</b> | <b>\$8,435</b> | <b>100%</b> | <b>\$8,489</b> | <b>100%</b> | <b>\$32,883</b> | <b>100%</b> | <b>\$8,516</b> | <b>100%</b> | <b>\$8,318</b> | <b>100%</b> | <b>\$8,867</b> | <b>100%</b> |

Notes:

(1) May not total due to rounding

The company's geographic regions are as follows:

•**North America:** The United States and Canada •**Europe** •**Growth Markets:** Asia Pacific, Latin America, Africa, the Middle East, Russia and Turkey



**NEW BOOKINGS TREND**

Q3 FY17

Quarter Ending New Bookings from November 30, 2015 to May 31, 2017

(in billions of U.S. dollars)

(Unaudited)

| Type of Work | FY2016        |             |               |             |               |             |               |             |                |             | FY2017        |             |               |             |               |             |
|--------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|----------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|
|              | Q1            | % of Total  | Q2            | % of Total  | Q3            | % of Total  | Q4            | % of Total  | Full Year      | % of Total  | Q1            | % of Total  | Q2            | % of Total  | Q3            | % of Total  |
| Consulting   | \$4.42        | 57%         | \$5.01        | 52%         | \$4.93        | 54%         | \$4.81        | 53%         | \$19.16        | 54%         | \$4.88        | 59%         | \$4.63        | 50%         | \$5.19        | 53%         |
| Outsourcing  | 3.32          | 43%         | 4.54          | 48%         | 4.19          | 46%         | 4.18          | 47%         | 16.23          | 46%         | 3.44          | 41%         | 4.56          | 50%         | 4.58          | 47%         |
| <b>Total</b> | <b>\$7.74</b> | <b>100%</b> | <b>\$9.55</b> | <b>100%</b> | <b>\$9.12</b> | <b>100%</b> | <b>\$8.99</b> | <b>100%</b> | <b>\$35.39</b> | <b>100%</b> | <b>\$8.32</b> | <b>100%</b> | <b>\$9.19</b> | <b>100%</b> | <b>\$9.77</b> | <b>100%</b> |



## PEOPLE METRICS

Q3 FY17

Quarter Ending Return Metrics from August 31, 2015 to May 31, 2017

Headcount represents the total number of Accenture employees at the quarter ended dates below.

|  | <u>8/31/15</u>        | <u>11/30/15</u>       | <u>2/29/16</u>        | <u>5/31/16</u>        | <u>8/31/16</u>        | <u>11/30/16</u>       | <u>2/28/17</u>        | <u>5/31/17</u>        |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Billable                                   | 334,074               | 347,268               | 347,074               | 349,615               | 357,516               | 367,305               | 373,845               | 383,793               |
| Non-Billable                               | 24,424                | 25,239                | 25,505                | 25,875                | 26,219                | 26,778                | 27,112                | 27,628                |
| <b>Total Accenture Employees</b>           | <b><u>358,498</u></b> | <b><u>372,507</u></b> | <b><u>372,579</u></b> | <b><u>375,490</u></b> | <b><u>383,735</u></b> | <b><u>394,083</u></b> | <b><u>400,957</u></b> | <b><u>411,421</u></b> |
| <i>Memo:</i>                               |                       |                       |                       |                       |                       |                       |                       |                       |
| <i>Accenture's Global Delivery Network</i> | 256,846               | 270,271               | 272,745               | 276,363               | 285,240               | 295,381               | 301,623               | 307,855               |
| <i>Accenture's Utilization</i>             | 90%                   | 90%                   | 90%                   | 91%                   | 92%                   | 92%                   | 91%                   | 91%                   |
| <i>Accenture's Attrition</i>               | 14%                   | 13%                   | 13%                   | 15%                   | 16%                   | 12%                   | 12%                   | 15%                   |

### Notes:

Beginning in fiscal year 2015 Accenture realigned a small number of employees (approximately 2%) to non-billable from billable based on their activities.



## RETURN METRICS TREND

Q3 FY17

Quarter Ending Return Metrics from August 31, 2015 to May 31, 2017

(Unaudited)

|                            | Twelve Months Ended |          |         |         |         |          |         | 5/31/17 |
|----------------------------|---------------------|----------|---------|---------|---------|----------|---------|---------|
|                            | 8/31/15             | 11/30/15 | 2/29/16 | 5/31/16 | 8/31/16 | 11/30/16 | 2/28/17 |         |
| Return on Invested Capital | 51%                 | 53%      | 50%     | 51%     | 50%     | 53%      | 49%     | 43%     |
| Return on Equity           | 51%                 | 53%      | 56%     | 57%     | 59%     | 62%      | 51%     | 46%     |
| Return on Assets           | 18%                 | 18%      | 22%     | 22%     | 22%     | 23%      | 21%     | 19%     |

Note: February 2016 through November 2016 results include the gain on the sale of Navitaire  
August 2016 through May 2017 results include the gain on the sale of Duck Creek



## RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)

Q3 FY17

For the Twelve Months Ended May 31, 2017

(in millions of U.S. dollars)

(Unaudited)

### Purpose

ROIC represents Return on Invested Capital and is equal to the tax adjusted operating income divided by total average capital, as outlined below. Accenture believes reporting ROIC provides investors with greater visibility of how effectively Accenture uses the capital invested in its operations. ROIC is not a measure of financial performance under generally accepted accounting principles and should not be considered in isolation or as an alternative to net income as an indicator of company performance, or as an alternative to cash flows from operating activities as a measure of liquidity.

|   | Twelve Months Ended<br>5/31/17 <sup>(1)</sup> | Comments   |  |
|---|---|--|--|
| <b>Net Income Attributable to Accenture plc</b> | <b>\$3,582</b>                                |  |  |
| Noncontrolling interests                        | 201   |  |  |
| Provision related to income taxes               | 1,000   |  |  |
| Non-operating (income) expense                  | (252)   | This represents the sum of the following line items on the Consolidated Income Statements: Interest income, Interest expense, Other income/expense, net, and gain on sale of businesses. |  |
| <b>Operating Income</b>                         | <b>\$4,531</b>                                |  |  |
| Annual Effective Tax Rate                       | 20.8%   |  | The tax rate represents a weighted average of the FY16 full year tax rate of 22.4% and FY17 Q3 YTD tax rate of 20.2% |
| <b>Tax Adjusted Operating Income</b>            | <b>\$3,590</b>                                |  |  |
| <i>Divided by Average Capital:</i>              |   |  |  |
| <b>Capital at May 31, 2017</b>                  |   |  |  |
| Noncontrolling interests                        | 709   |  |  |
| Total Accenture plc shareholders' equity        | 8,167   |  |  |
| Short-term bank borrowings, Long-term debt      | 28  |  |  |
|   | <b>\$8,904</b>                                |  |  |
| <b>Capital at May 31, 2016</b>                  |   |  |  |
| Noncontrolling interests                        | 579   |  |  |
| Total Accenture plc shareholders' equity        | 7,127   |  |  |
| Short-term bank borrowings, Long-term debt      | 29  |  |  |
|   | <b>\$7,735</b>                                |  |  |
| <b>Average Capital</b>                          | <b>\$8,320</b>                                |  |  |
| <b>Return on Invested Capital</b>               | <b>43%</b>                                    |  |  |

(1) May not total due to rounding

Note: Results include the gain on the sale of Duck Creek



## RECONCILIATION OF RETURN ON EQUITY (ROE)

Q3 FY17

For the Twelve Months Ended May 31, 2017

(in millions of U.S. dollars)

(Unaudited)

### Purpose

ROE represents Return on Equity and is equal to the tax adjusted income before income taxes divided by average equity plus noncontrolling interests, as outlined below. Accenture believes reporting Return on Equity provides investors with a measure of the level of earnings generated in relation to total shareholders' equity plus noncontrolling interests. ROE is not a measure of financial performance under generally accepted accounting principles and should not be considered in isolation or as an alternative to net income as an indicator of company performance, or as an alternative to cash flows from operating activities as a measure of liquidity.

|  | Twelve Months Ended<br>5/31/17 <sup>(1)</sup> | Comments   |
|--|---|--|
| <b>Net Income Attributable to Accenture plc</b>                | <b>\$3,582</b>                                |  |
| Noncontrolling interests                                       | 201   |  |
| Provision related to income taxes                              | 1,000   |  |
| <b>Income Before Income Taxes</b>                              | <b>\$4,783</b>                                |  |
| Annual Effective Tax Rate                                      | 20.8%   | The tax rate represents a weighted average of the FY16 full year tax rate of 22.4% and FY17 Q3 YTD tax rate of 20.2% |
| <b>Tax Adjusted Income Before Income Taxes</b>                 | <b>\$3,790</b>                                |  |
| <b>Divided by Average Equity and Noncontrolling Interests:</b> |   |  |
| Noncontrolling interests at May 31, 2017                       | 709   |  |
| Total Accenture plc shareholders' equity at May 31, 2017       | 8,167   |  |
|  | <b>\$8,877</b>                                |  |
| Noncontrolling interests at May 31, 2016                       | 579   |  |
| Total Accenture plc shareholders' equity at May 31, 2016       | 7,127   |  |
|  | <b>\$7,707</b>                                |  |
| <b>Average Equity and Noncontrolling Interests</b>             | <b>\$8,292</b>                                |  |
| <b>Return on Equity</b>  | <b>46%</b>                                    |  |

(1) May not total due to rounding

Note: Results include the gain on the sale of Duck Creek





## RECONCILIATION OF RETURN ON ASSETS (ROA)

Q3 FY17

For the Twelve Months Ended May 31, 2017

(in millions of U.S. dollars)

(Unaudited)

### Purpose

ROA represents Return on Assets and is equal to the tax adjusted income before income taxes divided by average assets, as outlined below. Accenture believes reporting Return on Assets provides investors with a measure of the level of earnings generated in relation to total assets. ROA is not a measure of financial performance under generally accepted accounting principles and should not be considered in isolation or as an alternative to net income as an indicator of company performance, or as an alternative to cash flows from operating activities as a measure of liquidity.

|   | Twelve Months Ended    |  |
|---|------------------------|--|
|   | 5/31/17 <sup>(1)</sup> | Comments   |
| <b>Net Income Attributable to Accenture plc</b> | <b>\$3,582</b>         |  |
| Noncontrolling interests                        | 201                    |  |
| Provision related to income taxes               | 1,000                  |  |
| <b>Income Before Income Taxes</b>               | <b>\$4,783</b>         |  |
| Annual Effective Tax Rate                       | 20.8%                  | The tax rate represents a weighted average of the FY16 full year tax rate of 22.4% and FY17 Q3 YTD tax rate of 20.2% |
| <b>Tax Adjusted Income Before Income Taxes</b>  | <b>\$3,790</b>         |  |
| <b>Divided by Average Assets:</b>               |                        |  |
| Total Assets at May 31, 2017                    | 21,136                 |  |
| Total Assets at May 31, 2016                    | 19,191                 |  |
| <b>Average Assets</b>                           | <b>\$20,163</b>        |  |
| <b>Return on Assets</b>                         | <b>19%</b>             |  |

(1) May not total due to rounding

Note: Results include the gain on the sale of Duck Creek



## SHARES OUTSTANDING AND MARKET CAPITALIZATION

Q3 FY17

As of May 31, 2017

(shares in millions and market capitalization in millions of U.S. dollars)

|  | <b>As of<br/>May 31, 2017</b> | <b>Comments</b>  |
|--|-------------------------------|--|
| Accenture plc Class A shares                 | 663.9                         | From Accenture plc statement of shareholders' equity.  |
| Accenture plc Class A treasury shares        | (46.0)                        | From Accenture plc statement of shareholders' equity.  |
| Accenture Holdings plc ordinary shares       | 26.8                          | From Accenture Holdings plc statement of shareholders' equity.   |
| Accenture Canada Holdings, Inc. shares       | 1.0                           |  |
| <b>Total Shares Outstanding at 5/31/2017</b> | <b>645.7</b>                  | Of these shares, approximately 6% are Founder shares issued in connection with Accenture's incorporation that are still held by active and former senior executives of Accenture. Accenture refers to the remaining 94% as our public float. |
| Share price - as of May 31, 2017 close       | \$124.47                      |  |
| <b>Market Capitalization at 5/31/2017</b>    | <b>\$80,367</b>               |  |

Notes:

(1) May not total due to rounding