

ACCENTURE PLC
RETURN METRICS TREND
(in millions of U.S. dollars)
(Unaudited)

	Twelve Months Ended							
	8/31/12	11/30/12	2/28/13	5/31/13	8/31/13	11/30/13	2/28/14	5/31/14
Return on Invested Capital	62%	62%	62%	67%	71%	67%	56%	54%
Return on Equity	63%	62%	62%	67%	71%	67%	56%	54%
Return on Assets	17%	18%	21%	22%	21%	21%	20%	19%

ACCENTURE PLC
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
For the Twelve Months Ended May 31, 2014
(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 5/31/14	^{1/}	Comments
Net Income Attributable to Accenture plc	\$2,911		
Noncontrolling interests	232		
Provision related to income taxes	1,031		
Non-operating (income) expense	30		This represents the sum of the following line items on the Consolidated Income Statements: Interest income, Interest expense, and Other income/expense, net.
Operating Income	\$4,205		
Annual Effective Tax Rate	23.1%		The tax rate represents a weighted average of the FY13 full year tax rate of 18.1% and the YTD FY14 Q3 tax rate of 24.7%
Tax Adjusted Operating Income	\$3,235		
Divided by Average Capital:			
Capital at May 31, 2014			
Noncontrolling interests	542		
Total Accenture plc shareholders' equity	5,604		
Short-term bank borrowings, Long-term debt	27		
	\$6,172		
Capital at May 31, 2013			
Noncontrolling interests	485		
Total Accenture plc shareholders' equity	5,325		
Short-term bank borrowings, Long-term debt	0		
	\$5,810		
Average Capital	\$5,991		
Return on Invested Capital	54%		

^{1/} May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON EQUITY (ROE)
For the Twelve Months Ended May 31, 2014
(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	
	5/31/14	^{1/}
Net Income Attributable to Accenture plc	\$2,911	
Noncontrolling interests	232	
Provision related to income taxes	1,031	
Income Before Income Taxes	\$4,175	
Annual Effective Tax Rate	23.1%	The tax rate represents a weighted average of the FY13 full year tax rate of 18.1% and the YTD FY14 Q3 tax rate of 24.7%
Tax Adjusted Income Before Income Taxes	\$3,211	
Divided by Average Equity and Noncontrolling Interests:		
Noncontrolling interests at May 31, 2014	542	
Total Accenture plc shareholders' equity at May 31, 2014	5,604	
	\$6,145	
Noncontrolling interests at May 31, 2013	485	
Total Accenture plc shareholders' equity at May 31, 2013	5,325	
	\$5,810	
Average Equity and Noncontrolling Interests	\$5,978	
Return on Equity	54%	

1/ May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON ASSETS (ROA)
For the Twelve Months Ended May 31, 2014
(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.

	<u>Twelve Months Ended</u> <u>5/31/14</u> ^{1/}	
Net Income Attributable to Accenture plc	\$2,911	
Noncontrolling interests	232	
Provision related to income taxes	1,031	
Income Before Income Taxes	\$4,175	
Annual Effective Tax Rate	23.1%	The tax rate represents a weighted average of the FY13 full year tax rate of 18.1% and the YTD FY14 Q3 tax rate of 24.7%
Tax Adjusted Income Before Income Taxes	\$3,211	
Divided by Average Assets:		
Total Assets at May 31, 2014	17,002	
Total Assets at May 31, 2013	16,524	
Average Assets	\$16,763	
Return on Assets	19%	

^{1/} May not total due to rounding

**ACCENTURE PLC
HEADCOUNT**

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

	As of:							
	8/31/12	11/30/12	2/28/13	5/31/13	8/31/13	11/30/13	2/28/14	5/31/14
Billable	240,957	243,097	245,067	249,711	258,700	264,577	272,341	276,963
Enterprise	15,981	15,879	16,067	15,943	16,184	16,460	16,499	16,566
Total Accenture Employees	256,938	258,976	261,134	265,654	274,884	281,037	288,840	293,529
<i>Memo:</i>								
<i>Accenture's Global Delivery Network</i>	162,292	166,594	169,936	174,360	182,189	185,837	191,843	194,592

ACCENTURE PLC
SHARES OUTSTANDING AND MARKET CAPITALIZATION
As of May 31, 2014
(shares in millions and market capitalization in millions of U.S. dollars)

	As of May 31, 2014	Comments
Accenture plc Class A shares	783.4	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(152.0)	From Accenture plc statement of shareholders' equity.
Accenture SCA Class I shares	38.2	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.3	
Total Shares Outstanding at 5/31/2014	670.9	Of these shares, approximately 8% 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 92% as our public float.
Share price - as of May 30, 2014 close	\$81.45	
Market Capitalization at 5/31/2014	\$54,644.8	

Accenture
Net Revenue Summary
\$\$ millions

Operating Group	FY2013										FY2014					
	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	\$1,459	20%	\$1,411	20%	\$1,426	20%	\$1,390	20%	\$5,686	20%	\$1,411	19%	\$1,409	20%	\$1,525	20%
Financial Services	1,563	22%	1,509	21%	1,574	22%	1,519	21%	6,166	21%	1,598	22%	1,564	22%	1,677	21%
Health & Public Service	1,175	16%	1,193	17%	1,191	16%	1,181	17%	4,739	17%	1,230	17%	1,184	17%	1,314	17%
Products	1,699	24%	1,681	24%	1,725	24%	1,703	24%	6,807	24%	1,801	24%	1,746	24%	1,915	25%
Resources	1,321	18%	1,252	18%	1,279	18%	1,291	18%	5,143	18%	1,315	18%	1,225	17%	1,302	17%
Other	4	n/m	12	n/m	3	n/m	3	n/m	22	n/m	4	n/m	4	n/m	4	0%
Total ⁽¹⁾	\$7,220	100%	\$7,058	100%	\$7,198	100%	\$7,087	100%	\$28,563	100%	\$7,359	100%	\$7,131	100%	\$7,736	100%

Geographic Region	FY2013										FY2014					
	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
Americas	\$3,333	46%	\$3,280	46%	\$3,444	48%	\$3,461	49%	\$13,519	47%	\$3,434	47%	\$3,362	47%	\$3,637	47%
EMEA	2,825	39%	2,800	40%	2,778	39%	2,644	37%	11,047	39%	2,922	40%	2,861	40%	3,130	40%
Asia Pacific	1,062	15%	978	14%	975	13%	982	14%	3,997	14%	1,003	13%	908	13%	969	13%
Total ⁽¹⁾	\$7,220	100%	\$7,058	100%	\$7,198	100%	\$7,087	100%	\$28,563	100%	\$7,359	100%	\$7,131	100%	\$7,736	100%

Type of Work	FY2013										FY2014					
	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	\$3,961	55%	\$3,753	53%	\$3,867	54%	\$3,803	54%	\$15,383	54%	\$3,938	54%	\$3,697	52%	\$4,086	53%
Outsourcing	3,259	45%	3,305	47%	3,331	46%	3,284	46%	13,179	46%	3,421	46%	3,434	48%	3,649	47%
Total ⁽¹⁾	\$7,220	100%	\$7,058	100%	\$7,198	100%	\$7,087	100%	\$28,563	100%	\$7,359	100%	\$7,131	100%	\$7,736	100%

Note:
(1) May not total due to rounding.

Accenture
 New Bookings Summary
 \$\$ millions

Type of Work	FY2013										FY2014					
	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	\$4.17	56%	\$4.40	48%	\$3.85	46%	\$3.84	46%	\$16.25	49%	\$4.28	49%	\$4.61	46%	\$4.31	49%
Outsourcing	3.30	44%	4.72	52%	4.44	54%	4.56	54%	17.03	51%	4.40	51%	5.49	54%	4.46	51%
Total	\$7.47	100%	\$9.12	100%	\$8.29	100%	\$8.40	100%	\$33.28	100%	\$8.68	100%	\$10.10	100%	\$8.77	100%