

ACCENTURE PLC
RETURN METRICS TREND

Q2 FY15

Quarter Ending Return Metrics from May 31, 2013 to February 28, 2015
(Unaudited)

	Twelve Months Ended							
	<u>5/31/13</u>	<u>8/31/13</u>	<u>11/30/13</u>	<u>2/28/14</u>	<u>5/31/14</u>	<u>8/31/14</u>	<u>11/30/14</u>	<u>2/28/15</u>
Return on Invested Capital	67%	71%	67%	56%	54%	54%	57%	53%
Return on Equity	67%	71%	67%	56%	54%	54%	57%	54%
Return on Assets	22%	21%	21%	20%	19%	18%	19%	20%

ACCENTURE PLC
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)

Q2 FY15
For the Twelve Months Ended February 28, 2015
(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 2/28/15	Comments
Net Income Attributable to Accenture plc	\$3,041	
Noncontrolling interests	237	
Provision related to income taxes	1,184	
Non-operating (income) expense	6	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	\$4,467	
Annual Effective Tax Rate	25.8%	The tax rate represents a weighted average of the FY14 full year tax rate of 26.1% and the FY15 Q2 YTD tax rate of 25.6%
Tax Adjusted Operating Income	\$3,313	
Divided by Average Capital:		
Capital at February 28, 2015		
Noncontrolling interests	559	
Total Accenture plc shareholders' equity	5,991	
Short-term bank borrowings, Long-term debt	27	
	\$6,577	
Capital at February 28, 2014		
Noncontrolling interests	5,272	
Total Accenture plc shareholders' equity	514	
Short-term bank borrowings, Long-term debt	26	
	\$5,813	
Average Capital	\$6,195	
Return on Invested Capital	53%	

1/ May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON EQUITY (ROE)
Q2 FY15
For the Twelve Months Ended February 28, 2015
(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.

	<u>Twelve Months Ended</u> <u>2/28/15</u> ^{1/}	
Net Income Attributable to Accenture plc	\$3,041	
Noncontrolling interests	237	
Provision related to income taxes	1,184	
Income Before Income Taxes	\$4,461	
Annual Effective Tax Rate	25.8%	The tax rate represents a weighted average of the FY14 full year tax rate of 26.1% and the FY15 Q2 YTD tax rate of 25.6%
Tax Adjusted Income Before Income Taxes	\$3,309	
<i>Divided by Average Equity and Noncontrolling Interests:</i>		
Noncontrolling interests at February 28, 2015	559	
Total Accenture plc shareholders' equity at February 28, 2015	5,991	
	\$6,550	
Noncontrolling interests at February 28, 2014	514	
Total Accenture plc shareholders' equity at February 28, 2014	5,272	
	\$5,787	
Average Equity and Noncontrolling Interests	\$6,168	
Return on Equity	54%	

1/ May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON ASSETS (ROA)
Q2 FY15
For the Twelve Months Ended February 28, 2015
(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		2/28/15	
		^{1/}		
Net Income Attributable to Accenture plc			\$3,041	
Noncontrolling interests			237	
Provision related to income taxes			1,184	
Income Before Income Taxes			\$4,461	
Annual Effective Tax Rate		25.8%		The tax rate represents a weighted average of the FY14 full year tax rate of 26.1% and the FY15 Q2 YTD tax rate of 25.6%
Tax Adjusted Income Before Income Taxes			\$3,309	
Divided by Average Assets:				
Total Assets at February 28, 2015			16,992	
Total Assets at February 28, 2014			16,357	
Average Assets			\$16,674	
Return on Assets			20%	

^{1/} May not total due to rounding

**ACCENTURE PLC
HEADCOUNT TREND**

Q2 FY15

Quarter Ending Headcount from November 30, 2013 to February 28, 2015

	As of:					
	<u>11/30/13</u>	<u>2/28/14</u>	<u>5/31/14</u>	<u>8/31/14</u>	<u>11/30/14</u>	<u>2/28/15</u>
Billable	259,078	266,729	271,284	283,249	295,908	300,246
Non-Billable ⁽¹⁾	21,959	22,111	22,245	22,633	22,792	23,032
Total Accenture Employees	<u>281,037</u>	<u>288,840</u>	<u>293,529</u>	<u>305,882</u>	<u>318,700</u>	<u>323,278</u>
<i>Memo:</i>						
<i>Accenture's Global Delivery Network</i>	<i>185,837</i>	<i>191,843</i>	<i>194,592</i>	<i>205,236</i>	<i>218,188</i>	<i>225,878 ⁽²⁾</i>

Notes:

(1) Beginning in fiscal year 2015 we realigned a small number of employees (approximately 2%) to non-billable from billable based on their activities and have restated fiscal year 2014 to reflect this change.

(2) February 28, 2015 headcount reflects the reclassification of approximately 3,300 personnel from non-GDN to GDN. Prior periods have not been restated.

ACCENTURE PLC
SHARES OUTSTANDING AND MARKET CAPITALIZATION
Q2 FY15
February 28, 2015
(shares in millions and market capitalization in millions of U.S. dollars)

	As of February 28, 2015	Comments
Accenture plc Class A shares	795.2	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(168.8)	From Accenture plc statement of shareholders' equity.
Accenture SCA Class I shares	35.7	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.2	
Total Shares Outstanding at 2/28/2015	663.3	Of these shares, approximately 7% 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 93% as our public float.
Share price - as of February 27, 2015 close	\$90.03	
Market Capitalization at 2/28/2015	\$59,716.9	

**ACCENTURE PLC
NET REVENUES TREND**

Q2 FY15

Quarter Ending Net Revenue from November 30, 2013 to February 28, 2015

(in millions of U.S. dollars)

(Unaudited)

Operating Group	FY2014										FY2015			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Comm. Media & Tech	\$1,411	19%	\$1,409	20%	\$1,525	20%	\$1,579	20%	\$5,924	20%	\$1,581	20%	\$1,517	20%
Financial Services	1,598	22%	1,564	22%	1,677	21%	1,673	21%	6,511	22%	1,716	22%	1,590	21%
Health & Public Service	1,230	17%	1,184	17%	1,314	17%	1,294	17%	5,022	17%	1,368	17%	1,320	18%
Products	1,801	24%	1,746	24%	1,915	25%	1,934	25%	7,395	24%	1,930	25%	1,851	25%
Resources	1,315	18%	1,225	17%	1,302	17%	1,294	17%	5,135	17%	1,295	16%	1,212	16%
Other	4	n/m	4	n/m	4	n/m	4	n/m	15	n/m	4	n/m	4	n/m
Total ⁽¹⁾	\$7,359	100%	\$7,131	100%	\$7,736	100%	\$7,777	100%	\$30,002	100%	\$7,896	100%	\$7,493	100%

Geographic Region	FY2014										FY2015			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
North America	\$3,093	42%	\$3,031	43%	\$3,286	43%	\$3,387	44%	\$12,797	43%	\$3,438	43%	\$3,412	46%
Europe	2,762	38%	2,717	38%	2,953	38%	2,823	36%	11,255	37%	2,905	37%	2,660	35%
Growth Markets	1,505	20%	1,383	19%	1,496	19%	1,567	20%	5,951	20%	1,552	20%	1,422	19%
Total ⁽¹⁾	\$7,359	100%	\$7,131	100%	\$7,736	100%	\$7,777	100%	\$30,002	100%	\$7,896	100%	\$7,493	100%

Type of Work	FY2014										FY2015			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Consulting	\$3,938	54%	\$3,697	52%	\$4,086	53%	\$4,017	52%	\$15,738	52%	\$4,093	52%	\$3,839	51%
Outsourcing	3,421	46%	3,434	48%	3,649	47%	3,761	48%	14,265	48%	3,803	48%	3,654	49%
Total ⁽¹⁾	\$7,359	100%	\$7,131	100%	\$7,736	100%	\$7,777	100%	\$30,002	100%	\$7,896	100%	\$7,493	100%

Notes:

(1) May not total due to rounding.

Beginning in fiscal 2015, the company is reporting its geographic regions as follows:

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

Previously, the company's three geographic regions were the Americas; EMEA (Europe, the Middle East and Africa); and Asia Pacific

Fiscal 2014 net revenues by quarter aligned with these revised geographic regions are in schedule above.

**ACCENTURE PLC
NEW BOOKINGS TREND**

Q2 FY15

Quarter Ending New Bookings from November 30, 2013 to February 28, 2015

(in billions of U.S. dollars)

(Unaudited)

Type of Work	FY2014										FY2015			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Consulting	\$4.28	49%	\$4.61	46%	\$4.31	49%	\$3.95	47%	\$17.15	48%	\$3.86	50%	\$4.25	45%
Outsourcing	4.40	51%	5.49	54%	4.46	51%	4.38	53%	18.73	52%	3.80	50%	5.11	55%
Total	\$8.68	100%	\$10.10	100%	\$8.77	100%	\$8.33	100%	\$35.88	100%	\$7.66	100%	\$9.36	100%