

Accenture Operational Metrics & Reconciliation of Non-GAAP Financial Measures

Third Quarter Fiscal 2015
6/25/2015

ACCENTURE PLC
RETURN METRICS TREND

Q3 FY15

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

	Twelve Months Ended							
	<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>	<u>5/31/15</u>
Return on Invested Capital	71%	67%	56%	54%	54%	57%	53%	52%
Return on Equity	71%	67%	56%	54%	54%	57%	54%	52%
Return on Assets	21%	21%	20%	19%	18%	19%	20%	19%

ACCENTURE PLC
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
Q3 FY15
For the Twelve Months Ended May 31, 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 5/31/15	Comments
Net Income Attributable to Accenture plc	\$3,017	
Noncontrolling interests	229	
Provision related to income taxes	1,171	
Non-operating (income) expense	4	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	\$4,422	
Annual Effective Tax Rate	25.5%	The tax rate represents a weighted average of the FY14 full year tax rate of 26.1% and the FY15 Q3 YTD tax rate of 25.3%
Tax Adjusted Operating Income	\$3,293	
Divided by Average Capital:		
Capital at May 31, 2015		
Noncontrolling interests	555	
Total Accenture plc shareholders' equity	5,911	
Short-term bank borrowings, Long-term debt	27	
	\$6,493	
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	
Average Capital	\$6,333	
Return on Invested Capital	52%	

1/ May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON EQUITY (ROE)
Q3 FY15
For the Twelve Months Ended May 31, 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.

	Twelve Months Ended 5/31/15	^{1/}	Comments
Net Income Attributable to Accenture plc	\$3,017		
Noncontrolling interests	229		
Provision related to income taxes	1,171		
Income Before Income Taxes	\$4,417		
Annual Effective Tax Rate	25.5%		The tax rate represents a weighted average of the FY14 full year tax rate of 26.1% and the FY15 Q3 YTD tax rate of 25.3%
Tax Adjusted Income Before Income Taxes	\$3,290		
<i>Divided by Average Equity and Noncontrolling Interests:</i>			
Noncontrolling interests at May 31, 2015	555		
Total Accenture plc shareholders' equity at May 31, 2015	5,911		
	\$6,466		
Noncontrolling interests at May 31, 2014	542		
Total Accenture plc shareholders' equity at May 31, 2014	5,604		
	\$6,145		
Average Equity and Noncontrolling Interests	\$6,306		
Return on Equity	52%		

^{1/} May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON ASSETS (ROA)
Q3 FY15
For the Twelve Months Ended May 31, 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 5/31/15	^{1/}	Comments
Net Income Attributable to Accenture plc	\$3,017		
Noncontrolling interests	229		
Provision related to income taxes	1,171		
Income Before Income Taxes	\$4,417		
Annual Effective Tax Rate	25.5%		The tax rate represents a weighted average of the FY14 full year tax rate of 26.1% and the FY15 Q3 YTD tax rate of 25.3%
Tax Adjusted Income Before Income Taxes	\$3,290		
Divided by Average Assets:			
Total Assets at May 31, 2015	17,309		
Total Assets at May 31, 2014	17,002		
Average Assets	\$17,156		
Return on Assets	19%		

^{1/} May not total due to rounding

**ACCENTURE PLC
HEADCOUNT TREND**

Q3 FY15

Quarter Ending Headcount from November 30, 2013 to May 31, 2015

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

	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>	<u>5/31/15</u>
Billable	259,078	266,729	271,284	283,249	295,908	300,246	312,414
Non-Billable	21,959	22,111	22,245	22,633	22,792	23,032	23,678
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>	<u>336,092</u>
<i>Memo:</i>							
<i>Accenture's Global Delivery Network</i>	185,837	191,843	194,592	205,236	218,188	225,878	237,149

Note:

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

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
Q3 FY15
May 31, 2015
(shares in millions and market capitalization in millions of U.S. dollars)

	As of May 31, 2015	Comments
Accenture plc Class A shares	797.4	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(173.1)	From Accenture plc statement of shareholders' equity.
Accenture SCA Class I shares	34.8	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.2	
Total Shares Outstanding at 5/31/2015	660.3	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 May 29, 2015 close	\$96.04	
Market Capitalization at 5/31/2015	\$63,415.2	

**ACCENTURE PLC
NET REVENUES TREND**

Q3 FY15

Quarter Ending Net Revenue from November 30, 2013 to May 31, 2015

(in millions of U.S. dollars)

(Unaudited)

Operating Group	FY2014											FY2015					
	% of Total	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	23%	\$1,411	19%	\$1,409	20%	\$1,525	20%	\$1,579	20%	\$5,924	20%	\$1,581	20%	\$1,517	20%	\$1,613	21%
Financial Services	22%	1,598	22%	1,564	22%	1,677	21%	1,673	21%	6,511	22%	1,716	22%	1,590	21%	1,638	21%
Health & Public Service	14%	1,230	17%	1,184	17%	1,314	17%	1,294	17%	5,022	17%	1,368	17%	1,320	18%	1,384	18%
Products	24%	1,801	24%	1,746	24%	1,915	25%	1,934	25%	7,395	24%	1,930	25%	1,851	25%	1,883	24%
Resources	17%	1,315	18%	1,225	17%	1,302	17%	1,294	17%	5,135	17%	1,295	16%	1,212	16%	1,248	16%
Other	n/m	4	n/m	4	n/m	4	n/m	4	n/m	15	n/m	4	n/m	4	n/m	4	n/m
Total ⁽¹⁾	100%	\$7,359	100%	\$7,131	100%	\$7,736	100%	\$7,777	100%	\$30,002	100%	\$7,896	100%	\$7,493	100%	\$7,770	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	Q3	% 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%	\$3,644	47%
Europe	2,762	38%	2,717	38%	2,953	38%	2,823	36%	11,255	37%	2,905	37%	2,660	35%	2,653	34%
Growth Markets	1,505	20%	1,383	19%	1,496	19%	1,567	20%	5,951	20%	1,552	20%	1,422	19%	1,473	19%
Total ⁽¹⁾	\$7,359	100%	\$7,131	100%	\$7,736	100%	\$7,777	100%	\$30,002	100%	\$7,896	100%	\$7,493	100%	\$7,770	100%

Type of Work	FY2014											FY2015					
	% of Total	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	60%	\$3,938	54%	\$3,697	52%	\$4,086	53%	\$4,017	52%	\$15,738	52%	\$4,093	52%	\$3,839	51%	\$4,112	53%
Outsourcing	40%	3,421	46%	3,434	48%	3,649	47%	3,761	48%	14,265	48%	3,803	48%	3,654	49%	3,658	47%
Total ⁽¹⁾	100%	\$7,359	100%	\$7,131	100%	\$7,736	100%	\$7,777	100%	\$30,002	100%	\$7,896	100%	\$7,493	100%	\$7,770	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**

Q3 FY15

Quarter Ending New Bookings from November 30, 2013 to May 31, 2015

(in billions of U.S. dollars)

(Unaudited)

Type of Work	% of Total	FY2014										FY2015					
		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	58%	\$4.28	49%	\$4.61	46%	\$4.31	49%	\$3.95	47%	\$17.15	48%	\$3.86	50%	\$4.25	45%	\$4.51	53%
Outsourcing	42%	4.40	51%	5.49	54%	4.46	51%	4.38	53%	18.73	52%	3.80	50%	5.11	55%	4.02	47%
Total	100%	\$8.68	100%	\$10.10	100%	\$8.77	100%	\$8.33	100%	\$35.88	100%	\$7.66	100%	\$9.36	100%	\$8.53	100%