

ACCENTURE PLC
RETURN METRICS TREND

Q1 FY16

Quarter Ending Return Metrics from February 28, 2014 to November 30, 2015
(Unaudited)

	Twelve Months Ended							
	<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>	<u>8/31/15</u>	<u>11/30/15</u>
Return on Invested Capital	56%	54%	54%	57%	53%	52%	51%	53%
Return on Equity	56%	54%	54%	57%	54%	52%	51%	53%
Return on Assets	20%	19%	18%	19%	20%	19%	18%	18%

ACCENTURE PLC
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
Q1 FY16
For the Twelve Months Ended Nov 30, 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	
	11/30/15	Comments
Net Income Attributable to Accenture plc	\$3,041	
Noncontrolling interests	209	
Provision related to income taxes	1,197	
Non-operating (income) expense	23	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	\$4,469	
Annual Effective Tax Rate	26.7%	The tax rate represents a weighted average of the FY15 full year tax rate of 25.8% and the FY16 Q1 tax rate of 29.3%
Tax Adjusted Operating Income	\$3,278	
Divided by Average Capital:		
Capital at Nov 30, 2015		
Noncontrolling interests	505	
Total Accenture plc shareholders' equity	5,900	
Short-term bank borrowings, Long-term debt	28	
	\$6,433	
Capital at Nov 30, 2014		
Noncontrolling interests	535	
Total Accenture plc shareholders' equity	5,482	
Short-term bank borrowings, Long-term debt	27	
	\$6,043	
Average Capital	\$6,238	
Return on Invested Capital	53%	

1/ May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON EQUITY (ROE)

Q1 FY16

For the Twelve Months Ended Nov 30, 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 11/30/15 ^{1/}	Comments
Net Income Attributable to Accenture plc	\$3,041	
Noncontrolling interests	209	
Provision related to income taxes	1,197	
Income Before Income Taxes	\$4,447	
Annual Effective Tax Rate	26.7%	The tax rate represents a weighted average of the FY15 full year tax rate of 25.8% and the FY16 Q1 tax rate of 29.3%
Tax Adjusted Income Before Income Taxes	\$3,262	
<i>Divided by Average Equity and Noncontrolling Interests:</i>		
Noncontrolling interests at Nov 30, 2015	505	
Total Accenture plc shareholders' equity at Nov 30, 2015	5,900	
	\$6,405	
Noncontrolling interests at Nov 30, 2014	535	
Total Accenture plc shareholders' equity at Nov 30, 2014	5,482	
	\$6,016	
Average Equity and Noncontrolling Interests	\$6,211	
Return on Equity	53%	

^{1/} May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON ASSETS (ROA)
Q1 FY16
For the Twelve Months Ended Nov 30, 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 11/30/15	^{1/}	Comments
Net Income Attributable to Accenture plc	\$3,041		
Noncontrolling interests	209		
Provision related to income taxes	1,197		
Income Before Income Taxes	\$4,447		
Annual Effective Tax Rate	26.7%		The tax rate represents a weighted average of the FY15 full year tax rate of 25.8% and the FY16 Q1 tax rate of 29.3%
Tax Adjusted Income Before Income Taxes	\$3,262		
Divided by Average Assets:			
Total Assets at Nov 30, 2015	17,994		
Total Assets at Nov 30, 2014	17,630		
Average Assets	\$17,812		
Return on Assets	18%		

^{1/} May not total due to rounding

**ACCENTURE PLC
HEADCOUNT TREND**

Q1 FY16

Quarter Ending Headcount from February 28, 2014 to November 30, 2015

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

	As of:							
	<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>	<u>8/31/15</u>	<u>11/30/15</u>
Billable	266,729	271,284	283,249	295,908	300,246	312,414	334,074	347,268
Non-Billable	22,111	22,245	22,633	22,792	23,032	23,678	24,424	25,239
Total Accenture Employees	<u>288,840</u>	<u>293,529</u>	<u>305,882</u>	<u>318,700</u>	<u>323,278</u>	<u>336,092</u>	<u>358,498</u>	<u>372,507</u>
<i>Memo:</i>								
<i>Accenture's Global Delivery Network</i>	191,843	194,592	205,236	218,188	225,878	237,149	256,846	270,271

Notes:

Beginning in fiscal year 2015 Accenture 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
Q1 FY16
As of November 30, 2015
(shares in millions and market capitalization in millions of U.S. dollars)

	November 30, 2015	Comments
Accenture plc Class A shares	808.3	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(182.8)	From Accenture plc statement of shareholders' equity.
Accenture Holdings plc ordinary shares	28.8	From Accenture Holdings plc statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.2	
Total Shares Outstanding at 11/30/2015 ⁽¹⁾	655.6	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 November 30, 2015 close	\$107.22	
Market Capitalization at 11/30/2015	\$70,288	

Notes:

(1) May not total due to rounding.

ACCENTURE PLC
NET REVENUES TREND

Q1 FY16

Quarter Ending Net Revenue from November 30, 2014 to Nov 30, 2015

(in millions of U.S. dollars)

(Unaudited)

Operating Group	FY2015										FY2016	
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total
Comm. Media & Tech	\$1,581	20%	\$1,517	20%	\$1,613	21%	\$1,638	21%	\$6,349	20%	\$1,605	20%
Financial Services	1,716	22%	1,590	21%	1,638	21%	1,691	21%	6,635	21%	1,745	22%
Health & Public Service	1,368	17%	1,320	18%	1,384	18%	1,391	18%	5,463	18%	1,424	18%
Products	1,930	25%	1,851	25%	1,883	24%	1,932	24%	7,596	25%	1,990	25%
Resources	1,295	16%	1,212	16%	1,248	16%	1,233	16%	4,989	16%	1,245	15%
Other	4	n/m	4	n/m	4	n/m	4	n/m	17	n/m	4	n/m
Total ⁽¹⁾	\$7,896	100%	\$7,493	100%	\$7,770	100%	\$7,889	100%	\$31,048	100%	\$8,013	100%

Geographic Region	FY2015										FY2016	
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total
North America	\$3,438	43%	\$3,412	46%	\$3,644	47%	\$3,715	47%	\$14,209	46%	\$3,763	47%
Europe	2,905	37%	2,660	35%	2,653	34%	2,712	34%	10,930	35%	2,885	36%
Growth Markets	1,552	20%	1,422	19%	1,473	19%	1,462	19%	5,909	19%	1,365	17%
Total ⁽¹⁾	\$7,896	100%	\$7,493	100%	\$7,770	100%	\$7,889	100%	\$31,048	100%	\$8,013	100%

Type of Work	FY2015										FY2016	
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total
Consulting	\$4,093	52%	\$3,839	51%	\$4,112	53%	\$4,160	53%	\$16,204	52%	\$4,346	54%
Outsourcing	3,803	48%	3,654	49%	3,658	47%	3,729	47%	14,844	48%	3,667	46%
Total ⁽¹⁾	\$7,896	100%	\$7,493	100%	\$7,770	100%	\$7,889	100%	\$31,048	100%	\$8,013	100%

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

**ACCENTURE PLC
NEW BOOKINGS TREND**

Q1 FY16

Quarter Ending New Bookings from November 30, 2014 to Nov 30, 2015

(in billions of U.S. dollars)

(Unaudited)

Type of Work	FY2015										FY2016	
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total
Consulting	\$3.86	50%	\$4.25	45%	\$4.51	53%	\$4.08	46%	\$16.70	49%	\$4.42	57%
Outsourcing	3.80	50%	5.11	55%	4.02	47%	4.73	54%	17.66	51%	3.32	43%
Total	\$7.66	100%	\$9.36	100%	\$8.53	100%	\$8.81	100%	\$34.36	100%	\$7.74	100%