

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 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>		
<b>Divided by Average Capital:</b>			
<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 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 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