

ACCENTURE PLC
RETURN METRICS TREND

Q1 FY15

Quarter Ending Return Metrics from February 28, 2013 to November 30, 2014
(Unaudited)

	Twelve Months Ended							
	<u>2/28/13</u>	<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>
Return on Invested Capital	62%	67%	71%	67%	56%	54%	54%	57%
Return on Equity	62%	67%	71%	67%	56%	54%	54%	57%
Return on Assets	21%	22%	21%	21%	20%	19%	18%	19%

ACCENTURE PLC
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
 Q1 FY15
 For the Twelve Months Ended November 30, 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	
	11/30/14	Comments
Net Income Attributable to Accenture plc	\$3,021	
Noncontrolling interests	235	
Provision related to income taxes	1,150	
Non-operating (income) expense	(9)	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	\$4,397	
Annual Effective Tax Rate	25.9%	The tax rate represents a weighted average of the FY14 full year tax rate of 26.1% and the FY15 Q1 tax rate of 25.1%
Tax Adjusted Operating Income	\$3,260	
Divided by Average Capital:		
Capital at November 30, 2014		
Noncontrolling interests	535	
Total Accenture plc shareholders' equity	5,482	
Short-term bank borrowings, Long-term debt	27	
	\$6,043	
Capital at November 30, 2013		
Noncontrolling interests	488	
Total Accenture plc shareholders' equity	4,928	
Short-term bank borrowings, Long-term debt	26	
	\$5,442	
Average Capital	\$5,743	
Return on Invested Capital	57%	

1/ May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON EQUITY (ROE)
 Q1 FY15
 For the Twelve Months Ended November 30, 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	11/30/14	^{1/}
Net Income Attributable to Accenture plc	\$3,021		
Noncontrolling interests	235		
Provision related to income taxes	1,150		
Income Before Income Taxes	\$4,406		
Annual Effective Tax Rate	25.9%		The tax rate represents a weighted average of the FY14 full year tax rate of 26.1% and the FY15 Q1 tax rate of 25.1%
Tax Adjusted Income Before Income Taxes	\$3,267		
<i>Divided by Average Equity and Noncontrolling Interests:</i>			
Noncontrolling interests at November 30, 2014	535		
Total Accenture plc shareholders' equity at November 30, 2014	5,482		
	\$6,016		
Noncontrolling interests at November 30, 2013	488		
Total Accenture plc shareholders' equity at November 30, 2013	4,928		
	\$5,416		
Average Equity and Noncontrolling Interests	\$5,716		
Return on Equity	57%		

^{1/} May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON ASSETS (ROA)
Q1 FY15
For the Twelve Months Ended November 30, 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.

	Twelve Months Ended	
	11/30/14	^{1/}
Net Income Attributable to Accenture plc	\$3,021	
Noncontrolling interests	235	
Provision related to income taxes	1,150	
Income Before Income Taxes	\$4,406	
Annual Effective Tax Rate	25.9%	The tax rate represents a weighted average of the FY14 full year tax rate of 26.1% and the FY15 Q1 tax rate of 25.1%
Tax Adjusted Income Before Income Taxes	\$3,267	
Divided by Average Assets:		
Total Assets at November 30, 2014	17,630	
Total Assets at November 30, 2013	16,516	
Average Assets	\$17,073	
Return on Assets	19%	

^{1/} May not total due to rounding

**ACCENTURE PLC
HEADCOUNT TREND**

Q1 FY15

Quarter Ending Headcount from November 30, 2013 to November 30, 2014

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

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

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.

ACCENTURE PLC
SHARES OUTSTANDING AND MARKET CAPITALIZATION
Q1 FY15
November 30, 2014
(shares in millions and market capitalization in millions of U.S. dollars)

	As of November 30, 2014	Comments
Accenture plc Class A shares	791.1	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(164.3)	From Accenture plc statement of shareholders' equity.
Accenture SCA Class I shares	36.4	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.2	
Total Shares Outstanding at 11/30/2014	664.4	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 November 28, 2014 close	\$86.33	
Market Capitalization at 11/30/2014	\$57,357.7	

**ACCENTURE PLC
NET REVENUES TREND**

Q1 FY15

Quarter Ending Net Revenue from November 30, 2013 to November 30, 2014

(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
Comm. Media & Tech	\$1,411	19%	\$1,409	20%	\$1,525	20%	\$1,579	20%	\$5,924	20%	\$1,581	20%
Financial Services	1,598	22%	1,564	22%	1,677	21%	1,673	21%	6,511	22%	1,716	22%
Health & Public Service	1,230	17%	1,184	17%	1,314	17%	1,294	17%	5,022	17%	1,368	17%
Products	1,801	24%	1,746	24%	1,915	25%	1,934	25%	7,395	24%	1,930	25%
Resources	1,315	18%	1,225	17%	1,302	17%	1,294	17%	5,135	17%	1,295	16%
Other	4	n/m	4	n/m	4	n/m	4	n/m	15	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%

Geographic Region	FY2014										FY2015	
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total
North America	\$3,093	42%	\$3,031	42%	\$3,286	42%	\$3,387	44%	\$12,797	43%	\$3,438	43%
Europe	2,762	38%	2,717	38%	2,953	38%	2,823	36%	11,255	37%	2,905	37%
Growth Markets	1,505	20%	1,383	19%	1,496	19%	1,567	20%	5,951	20%	1,552	20%
Total ⁽¹⁾	\$7,359	100%	\$7,131	100%	\$7,736	100%	\$7,777	100%	\$30,002	100%	\$7,896	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
Consulting	\$3,938	54%	\$3,697	52%	\$4,086	53%	\$4,017	52%	\$15,738	52%	\$4,093	52%
Outsourcing	3,421	46%	3,434	48%	3,649	47%	3,761	48%	14,265	48%	3,803	48%
Total ⁽¹⁾	\$7,359	100%	\$7,131	100%	\$7,736	100%	\$7,777	100%	\$30,002	100%	\$7,896	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**

Q1 FY15

Quarter Ending New Bookings from November 30, 2013 to November 30, 2014

(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
Consulting	\$4.28	49%	\$4.61	46%	\$4.31	49%	\$3.95	47%	\$17.15	48%	\$3.86	50%
Outsourcing	4.40	51%	5.49	54%	4.46	51%	4.38	53%	18.73	52%	3.80	50%
Total	\$8.68	100%	\$10.10	100%	\$8.77	100%	\$8.33	100%	\$35.88	100%	\$7.66	100%