

Strong results, benefiting from focused investments to rotate our business to new, high-growth areas

TOTAL NET REVENUES



\$8.4B

⬆️ increase of 9% in USD and 10% in local currency

GEOGRAPHIC REGIONS

Revenues and Growth in Local Currency



North America

↑ **11%**
\$4.02B

Europe

↑ **12%**
\$2.95B

Growth Markets

↑ **6%**
\$1.47B

OPERATING GROUPS

Revenues and Growth in Local Currency



Communications, Media & Technology

↑ **8%**
\$1.71B

Financial Services

↑ **12%**
\$1.80B

Health & Public Service

↑ **12%**
\$1.54B

Products

↑ **16%**
\$2.16B

Resources

↑ **1%**
\$1.22B

EPS

↑ **\$1.41** 8% increase from adjusted Q3 FY15*

*Q3 FY15 adjusted EPS excludes pension settlement charge (\$0.06 per share)



RETURNING CASH TO SHAREHOLDERS



Strong free cash flow

\$1.50B

on track for full-year FY16 guidance

Share repurchases

\$1.97B

year-to-date FY16

Semi-annual cash dividend paid

\$1.10 per share

total dividend payments for the fiscal year of \$2.20 per share, or **\$1.44B**

OPERATING MARGIN

↑ **15.5%** 10 bps increase from adjusted Q3 FY15*

*Q3 FY15 adjusted operating margin excludes \$64M pension settlement charge



THE "NEW"- DIGITAL, CLOUD, SECURITY SERVICES



Approx. **40%**

of Q3 revenues, strong double-digit growth

BUSINESS DIMENSIONS

Revenue Growth in Local Currency



Strategy/ Consulting

strong double-digit growth

Application Services

high single-digit growth

Operations

double-digit growth

NEW BOOKINGS



\$9.1B

strong new bookings



RETURN METRICS TREND

Q3 FY16

Quarter Ending Return Metrics from August 31, 2014 to May 31, 2016

(Unaudited)

	Twelve Months Ended							
	<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>	<u>2/29/16</u>	<u>5/31/16</u>
Return on Invested Capital	54%	57%	53%	52%	51%	53%	50%	51%
Return on Equity	54%	57%	54%	52%	51%	53%	56%	57%
Return on Assets	18%	19%	20%	19%	18%	18%	22%	22%

Note: Post November 2015 results include the gain on the sale of Navitaire



RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)

Q3 FY16

For the Twelve Months Ended May 31, 2016

(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		Comments
	5/31/16	(1)	
Net Income Attributable to Accenture plc	\$3,780		
Noncontrolling interests	227		
Provision related to income taxes	1,219		
Non-operating (income) expense	(517)		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 business.
Operating Income	\$4,709		
Annual Effective Tax Rate	23.2%		The tax rate represents a weighted average of the FY15 full year tax rate of 25.8% and the FY16 Q3 YTD tax rate of 22.3%
Tax Adjusted Operating Income	\$3,617		
Divided by Average Capital:			
Capital at May 31, 2016			
Noncontrolling interests	579		
Total Accenture plc shareholders' equity	7,127		
Short-term bank borrowings, Long-term debt	29		
	\$7,735		
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		
Average Capital	\$7,114		
Return on Invested Capital	51%		

(1) May not total due to rounding

Note: Results include the gain on the sale of Navitaire

RECONCILIATION OF RETURN ON EQUITY (ROE)

Q3 FY16

For the Twelve Months Ended May 31, 2016

(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 5/31/16 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$3,780	
Noncontrolling interests	227	
Provision related to income taxes	1,219	
Income Before Income Taxes	\$5,226	
Annual Effective Tax Rate	23.2%	The tax rate represents a weighted average of the FY15 full year tax rate of 25.8% and the FY16 Q3 YTD tax rate of 22.3%
Tax Adjusted Income Before Income Taxes	\$4,014	
<i>Divided by Average Equity and Noncontrolling Interests:</i>		
Noncontrolling interests at May 31, 2016	579	
Total Accenture plc shareholders' equity at May 31, 2016	7,127	
	\$7,707	
Noncontrolling interests at May 31, 2015	555	
Total Accenture plc shareholders' equity at May 31, 2015	5,911	
	\$6,466	
Average Equity and Noncontrolling Interests	\$7,086	
Return on Equity	57%	

(1) May not total due to rounding

Note: Results include the gain on the sale of Navitaire

RECONCILIATION OF RETURN ON ASSETS (ROA)

Q3 FY16

For the Twelve Months Ended May 31, 2016

(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	
	5/31/16 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$3,780	
Noncontrolling interests	227	
Provision related to income taxes	1,219	
Income Before Income Taxes	\$5,226	
Annual Effective Tax Rate	23.2%	The tax rate represents a weighted average of the FY15 full year tax rate of 25.8% and the FY16 Q3 YTD tax rate of 22.3%
Tax Adjusted Income Before Income Taxes	\$4,014	
Divided by Average Assets:		
Total Assets at May 31, 2016	19,191	
Total Assets at May 31, 2015	17,309	
Average Assets	\$18,250	
Return on Assets	22%	

(1) May not total due to rounding

Note: Results include the gain on the sale of Navitaire



HEADCOUNT TREND

Q3 FY16

Quarter Ending Headcount from August 31, 2014 to May 31, 2016

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

	As of:							
	<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>	<u>2/29/16</u>	<u>5/31/16</u>
Billable	283,249	295,908	300,246	312,414	334,074	347,268	347,074	349,615
Non-Billable	22,633	22,792	23,032	23,678	24,424	25,239	25,505	25,875
Total Accenture Employees	<u>305,882</u>	<u>318,700</u>	<u>323,278</u>	<u>336,092</u>	<u>358,498</u>	<u>372,507</u>	<u>372,579</u>	<u>375,490</u>
<i>Memo:</i>								
<i>Accenture's Global Delivery Network</i>	205,236	218,188	225,878	237,149	256,846	270,271	272,745	276,363

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.



SHARES OUTSTANDING AND MARKET CAPITALIZATION

Q3 FY16

As of May 31, 2016

(shares in millions and market capitalization in millions of U.S. dollars)

	<u>May 31, 2016</u>	<u>Comments</u>
Accenture plc Class A shares	814.8	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(192.3)	From Accenture plc statement of shareholders' equity.
Accenture Holdings plc ordinary shares	28.1	From Accenture Holdings plc statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.2	
Total Shares Outstanding at 5/31/2016 ⁽¹⁾	651.8	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, 2016 close	\$118.97	
Market Capitalization at 5/31/2016	\$77,550	

Notes:

(1) May not total due to rounding.

NET REVENUES TREND

Q3 FY16

Quarter Ending Net Revenue from November 30, 2014 to May 31, 2016

(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	Q2	% of Total	Q3	% of Total
Comm. Media & Tech	\$1,581	20%	\$1,517	20%	\$1,613	21%	\$1,638	21%	\$6,349	20%	\$1,605	20%	\$1,607	20%	\$1,708	20%
Financial Services	1,716	22%	1,590	21%	1,638	21%	1,691	21%	6,635	21%	1,745	22%	1,685	21%	1,805	21%
Health & Public Services	1,368	17%	1,320	18%	1,384	18%	1,391	18%	5,463	18%	1,424	18%	1,482	19%	1,539	18%
Products	1,930	25%	1,851	25%	1,883	24%	1,932	24%	7,596	25%	1,990	25%	1,995	25%	2,158	26%
Resources	1,295	16%	1,212	16%	1,248	16%	1,233	16%	4,989	16%	1,245	15%	1,174	15%	1,221	15%
Other	4	n/m	4	n/m	4	n/m	4	n/m	17	n/m	4	n/m	3	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%	\$7,946	100%	\$8,435	100%

Geographic Region	FY2015										FY2016					
	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	\$3,438	43%	\$3,412	46%	\$3,644	47%	\$3,715	47%	\$14,209	46%	\$3,763	47%	\$3,791	48%	\$4,017	48%
Europe	2,905	37%	2,660	35%	2,653	34%	2,712	34%	10,930	35%	2,885	36%	2,785	35%	2,946	35%
Growth Markets	1,552	20%	1,422	19%	1,473	19%	1,462	19%	5,909	19%	1,365	17%	1,370	17%	1,472	17%
Total ⁽¹⁾	\$7,896	100%	\$7,493	100%	\$7,770	100%	\$7,889	100%	\$31,048	100%	\$8,013	100%	\$7,946	100%	\$8,435	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	Q2	% of Total	Q3	% of Total
Consulting	\$4,093	52%	\$3,839	51%	\$4,112	53%	\$4,160	53%	\$16,204	52%	\$4,346	54%	\$4,293	54%	\$4,621	55%
Outsourcing	3,803	48%	3,654	49%	3,658	47%	3,729	47%	14,844	48%	3,667	46%	3,653	46%	3,813	45%
Total ⁽¹⁾	\$7,896	100%	\$7,493	100%	\$7,770	100%	\$7,889	100%	\$31,048	100%	\$8,013	100%	\$7,946	100%	\$8,435	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

NEW BOOKINGS TREND

Q3 FY16

Quarter Ending New Bookings from November 30, 2014 to May 31, 2016

(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	Q2	% of Total	Q3	% of Total
Consulting	\$3.86	50%	\$4.25	45%	\$4.51	53%	\$4.08	46%	\$16.70	49%	\$4.42	57%	\$5.01	52%	\$4.93	54%
Outsourcing	3.80	50%	5.11	55%	4.02	47%	4.73	54%	17.66	51%	3.32	43%	4.54	48%	4.19	46%
Total	\$7.66	100%	\$9.36	100%	\$8.53	100%	\$8.81	100%	\$34.36	100%	\$7.74	100%	\$9.55	100%	\$9.12	100%