

Strong results, reflecting broad-based, double-digit growth and continued rotation to digital, cloud and security services

TOTAL NET REVENUES

\$9.6B

⬆️ increase of 10% in local currency and 15% in USD

GEOGRAPHIC REGIONS

Net Revenues and Growth in Local Currency

North America

↑ **8%**
\$4.3B

Europe

↑ **10%**
\$3.5B

Growth Markets

↑ **15%**
\$1.8B

OPERATING GROUPS

Net Revenues and Growth in Local Currency

Communications,
Media & Technology



\$1.9B

Financial Services



\$2.0B

Health &
Public Service



\$1.6B

Products



\$2.6B

Resources



\$1.3B

EPS (Adjusted)

\$1.58

⬆️ 19% increase
on an adjusted basis*

*After adjusting Q2 FY18 GAAP EPS of \$1.37 to exclude a charge related to U.S. tax law changes of \$0.21 per share

RETURNING CASH TO SHAREHOLDERS

Strong free cash flow

\$791M

Share repurchases

\$804M

Semi-annual cash dividend declared
March 2018

\$1.33 per share

increase of \$0.12 per share
or 10% over our semi-annual
dividend paid in May 2017

OPERATING MARGIN

13.4%

⬆️ 30 bps decline
from Q2 FY17

BUSINESS DIMENSIONS

Revenue Growth in Local Currency

Strategy/
Consulting

mid-single-digit growth

Application
Services

double-digit growth

Operations

high single-digit growth

"THE NEW" – DIGITAL, CLOUD, SECURITY SERVICES

More than

55%

of revenues
strong double-digit growth

NEW BOOKINGS

\$10.3B

strong new bookings

Strong first-half growth ahead of the market, driven by “the New,” positions us well to deliver another excellent year

TOTAL NET REVENUES

\$19.1B

⬆️ increase of 10% in local currency and 14% in USD

GEOGRAPHIC REGIONS

Net Revenues and Growth in Local Currency

North America



Europe



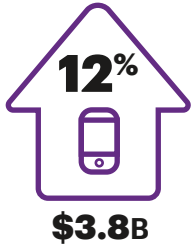
Growth Markets



OPERATING GROUPS

Net Revenues and Growth in Local Currency

Communications,
Media & Technology



Financial Services



Health &
Public Service



Products



Resources



EPS (Adjusted)

\$3.37

⬆️ 16% increase on an adjusted basis*

*After adjusting Q2 YTD FY18 GAAP EPS of \$3.16 to exclude a charge related to U.S. tax law changes of \$0.21 per share

RETURNING CASH TO SHAREHOLDERS

Strong free cash flow

\$1.7B

Share repurchases

\$1.4B

Semi-annual cash dividend declared March 2018

\$1.33

per share

brings total YTD dividends to \$2.66 per share, a 10% increase over the prior year

OPERATING MARGIN

14.5%

⬆️ 20 bps decline from Q2 YTD FY17

BUSINESS DIMENSIONS

Revenue Growth in Local Currency

Strategy/
Consulting

mid-single-digit growth

Application
Services

double-digit growth

Operations

double-digit growth

“THE NEW” – DIGITAL, CLOUD, SECURITY SERVICES

More than

55%

of revenues strong double-digit growth

NEW BOOKINGS

\$20.2B

strong new bookings

NET REVENUES TREND

Q2 FY18

Quarter Ending Net Revenue from November 30, 2016 to February 28, 2018

(in millions of U.S. dollars)

(Unaudited)

Operating Group	FY2017										FY2018			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Comm. Media & Tech	\$1,686	20%	\$1,621	20%	\$1,755	20%	\$1,823	20%	\$6,885	20%	\$1,870	20%	\$1,935	20%
Financial Services	1,810	21%	1,770	21%	1,865	21%	1,949	21%	7,394	21%	2,059	22%	2,025	21%
Health & Public Service	1,501	18%	1,512	18%	1,554	18%	1,611	18%	6,178	18%	1,634	17%	1,642	17%
Products	2,320	27%	2,265	27%	2,429	27%	2,486	27%	9,500	27%	2,584	27%	2,631	28%
Resources	1,195	14%	1,145	14%	1,246	14%	1,262	14%	4,847	14%	1,333	14%	1,337	14%
Other	4	n/m	6	n/m	18	n/m	18	n/m	46	n/m	43	n/m	15	n/m
Total ⁽¹⁾	\$8,516	100%	\$8,318	100%	\$8,867	100%	\$9,150	100%	\$34,850	100%	\$9,523	100%	\$9,585	100%

Geographic Region	FY2017										FY2018			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
North America	\$3,981	47%	\$3,956	48%	\$4,123	46%	\$4,231	46%	\$16,291	47%	\$4,285	45%	\$4,277	45%
Europe ⁽²⁾	2,958	35%	2,842	34%	3,061	35%	3,141	34%	12,002	34%	3,449	36%	3,485	36%
Growth Markets ⁽²⁾	1,576	18%	1,519	18%	1,683	19%	1,779	20%	6,557	19%	1,789	19%	1,823	19%
Total ⁽¹⁾	\$8,516	100%	\$8,318	100%	\$8,867	100%	\$9,150	100%	\$34,850	100%	\$9,523	100%	\$9,585	100%

Type of Work	FY2017										FY2018			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Consulting	\$4,593	54%	\$4,406	53%	\$4,820	54%	\$4,934	54%	\$18,754	54%	\$5,184	54%	\$5,159	54%
Outsourcing	3,922	46%	3,912	47%	4,047	46%	4,216	46%	16,096	46%	4,339	46%	4,426	46%
Total ⁽¹⁾	\$8,516	100%	\$8,318	100%	\$8,867	100%	\$9,150	100%	\$34,850	100%	\$9,523	100%	\$9,585	100%

Notes:

(1) May not total due to rounding

(2) Effective September 1, 2017, we revised the reporting of our geographic regions as follows: North America (the United States and Canada), Europe and Growth Markets (Asia Pacific, Latin America, Africa, the Middle East and Turkey). Four countries, including Russia, were previously in Growth Markets, but are now included in Europe. Prior period amounts have been reclassified to conform to the current period presentation.

NEW BOOKINGS TREND

Q2 FY18

Quarter Ending New Bookings from November 30, 2016 to February 28, 2018

(in billions of U.S. dollars)

(Unaudited)

Type of Work	FY2017										FY2018			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Consulting	\$4.88	59%	\$4.63	50%	\$5.19	53%	\$5.09	50%	\$19.79	53%	\$5.93	59%	\$5.65	55%
Outsourcing	3.44	41%	4.56	50%	4.58	47%	5.00	50%	17.59	47%	4.05	41%	4.60	45%
Total ⁽¹⁾	\$8.32	100%	\$9.19	100%	\$9.77	100%	\$10.09	100%	\$37.37	100%	\$9.98	100%	\$10.25	100%

Note:

(1) May not total due to rounding



PEOPLE METRICS

Q2 FY18

Quarter Ending Metrics from May 31, 2016 to February 28, 2018

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

	<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>	<u>8/31/17</u>	<u>11/30/17</u>	<u>2/28/18</u>
Billable	349,615	357,516	367,305	373,845	383,793	396,446	407,492	413,810
Non-Billable	25,875	26,219	26,778	27,112	27,628	28,423	27,874	27,782
Total Accenture Employees	<u>375,490</u>	<u>383,735</u>	<u>394,083</u>	<u>400,957</u>	<u>411,421</u>	<u>424,869</u>	<u>435,366</u>	<u>441,592</u>
<i>Memo:</i>								
<i>Accenture's Utilization</i>	91%	92%	92%	91%	91%	91%	92%	91%
<i>Accenture's Attrition</i>	15%	16%	12%	12%	15%	15%	13%	13%

RETURN METRICS TREND

Q2 FY18

Quarter Ending Return Metrics from May 31, 2016 to February 28, 2018
(Unaudited)

	Twelve Months Ended							
	5/31/16	8/31/16	11/30/16	2/28/17	5/31/17	8/31/17	11/30/17	2/28/18
Return on Invested Capital	51%	50%	53%	49%	43%	41%	42%	40%
Return on Equity	57%	59%	62%	51%	46%	41%	42%	40%
Return on Assets	22%	22%	23%	21%	19%	17%	17%	18%

Note: May 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
 May 2017 through February 2018 results include the pension settlement charge impact
 February 2018 results include the impact of U.S. tax law changes



RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)

Q2 FY18

For the Twelve Months Ended February 28, 2018

(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 2/28/18 ⁽¹⁾	Comments	
Net Income Attributable to Accenture plc	\$3,589		
Noncontrolling interests	207		
Provision related to income taxes	1,109		
Non-operating (income) expense	25	This represents the sum of the following line items on the Consolidated Income Statements: Gain (loss) on investment, Interest income, Interest expense, Other income/expense, net, and gain on sale of businesses.	
Operating Income	\$4,931		
Annual Effective Tax Rate	22.1%		The tax rate represents a weighted average of the FY17 full year tax rate of 21.3% and FY18 Q2 YTD tax rate of 23.0%
Tax Adjusted Operating Income	\$3,839		
Divided by Average Capital:			
Capital at February 28, 2018			
Noncontrolling interests	756		
Total Accenture plc shareholders' equity	9,683		
Short-term bank borrowings, Long-term debt	29		
	\$10,467		
Capital at February 28, 2017			
Noncontrolling interests	651		
Total Accenture plc shareholders' equity	7,964		
Short-term bank borrowings, Long-term debt	27		
	\$8,643		
Average Capital	\$9,555		
Return on Invested Capital	40%		

(1) May not total due to rounding



RECONCILIATION OF RETURN ON EQUITY (ROE)

Q2 FY18

For the Twelve Months Ended February 28, 2018

(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 2/28/18 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$3,589	
Noncontrolling interests	207	
Provision related to income taxes	1,109	
Income Before Income Taxes	\$4,905	
Annual Effective Tax Rate	22.1%	The tax rate represents a weighted average of the FY17 full year tax rate of 21.3% and FY18 Q2 YTD tax rate of 23.0%
Tax Adjusted Income Before Income Taxes	\$3,819	
Divided by Average Equity and Noncontrolling Interests:		
Noncontrolling interests at February 28, 2018	756	
Total Accenture plc shareholders' equity at February 28, 2018	9,683	
	\$10,438	
Noncontrolling interests at February 28, 2017	651	
Total Accenture plc shareholders' equity at February 28, 2017	7,964	
	\$8,615	
Average Equity and Noncontrolling Interests	\$9,527	
Return on Equity	40%	

(1) May not total due to rounding



RECONCILIATION OF RETURN ON ASSETS (ROA)

Q2 FY18

For the Twelve Months Ended February 28, 2018

(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 2/28/18 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$3,589	
Noncontrolling interests	207	
Provision related to income taxes	1,109	
Income Before Income Taxes	\$4,905	
Annual Effective Tax Rate	22.1%	The tax rate represents a weighted average of the FY17 full year tax rate of 21.3% and FY18 Q2 YTD tax rate of 23.0%
Tax Adjusted Income Before Income Taxes	\$3,819	
Divided by Average Assets:		
Total Assets at February 28, 2018	23,133	
Total Assets at February 28, 2017	20,079	
Average Assets	\$21,606	
Return on Assets	18%	

(1) May not total due to rounding

SHARES OUTSTANDING AND MARKET CAPITALIZATION
 Q2 FY18
 As of February 28, 2018
 (shares in millions and market capitalization in millions of U.S. dollars)

	As of February 28, 2018	Comments
Accenture plc Class A shares	646.6	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(28.9)	From Accenture plc statement of shareholders' equity.
Accenture Holdings plc ordinary shares	25.6	From Accenture Holdings plc statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.0	
Total Shares Outstanding at 2/28/2018	644.3	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 February 28, 2018 close	\$161.01	
Market Capitalization at 2/28/2018	\$103,735	

Note:

(1) May not total due to rounding