

Very strong results, with broad-based, double-digit growth driven by continued investment in new, high-growth areas

TOTAL NET REVENUES

\$10.3B

⬆️ increase of 11% in local currency and 16% in USD

GEOGRAPHIC REGIONS

Net Revenues and Growth in Local Currency

North America

↑ **11%**
\$4.6B

Europe

↑ **9%**
\$3.7B

Growth Markets

↑ **17%**
\$2.0B

OPERATING GROUPS

Net Revenues and Growth in Local Currency

Communications,
Media & Technology

↑ **18%**
\$2.1B

Financial Services

↑ **8%**
\$2.1B

Health &
Public Service

↑ **7%**
\$1.7B

Products

↑ **11%**
\$2.8B

Resources

↑ **12%**
\$1.5B

EPS (Adjusted)

\$1.79 ⬆️ 18% increase on an adjusted basis*

*After adjusting Q3 FY18 GAAP EPS of \$1.60 to exclude impact of tax law changes of \$0.19 per share, and 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

\$1.8B

Share repurchases

\$720M

Semi-annual cash dividend paid May 2018

\$1.33
per share

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

OPERATING MARGIN

15.7% ⬆️ 20 bps increase from Q3 FY17 on an adjusted basis*

*After adjusting Q3 FY17 GAAP operating margin of 9.8% to exclude pension settlement charge (570 basis points)

BUSINESS DIMENSIONS

Revenue Growth in Local Currency

Strategy/
Consulting high single-digit growth

Application
Services double-digit growth

Operations double-digit growth

"THE NEW" – DIGITAL, CLOUD, SECURITY SERVICES

Approximately

60%

of revenues
strong double-digit growth

NEW BOOKINGS

\$11.7B

strong new bookings

Strong and balanced year-to-date performance reflects continued successful execution of our growth strategy

TOTAL NET REVENUES

\$29.4B

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

GEOGRAPHIC REGIONS

Net Revenues and Growth in Local Currency

North America

↑ **8%**
\$13.1B

Europe

↑ **10%**
\$10.7B

Growth Markets

↑ **16%**
\$5.6B

OPERATING GROUPS

Net Revenues and Growth in Local Currency

Communications,
Media & Technology

↑ **14%**
\$5.9B

Financial Services

↑ **9%**
\$6.2B

Health &
Public Service

↑ **7%**
\$5.0B

Products

↑ **10%**
\$8.1B

Resources

↑ **11%**
\$4.1B

EPS (Adjusted)

\$5.16 ⬆️ 16% increase on an adjusted basis*

*After adjusting Q3 YTD FY18 GAAP EPS of \$4.76 to exclude impact of tax law changes of \$0.40 per share, and adjusting Q3 YTD FY17 GAAP EPS of \$3.96 to exclude pension settlement charge of \$0.47 per share

RETURNING CASH TO SHAREHOLDERS

Strong free cash flow

\$3.5B

Share repurchases

\$2.1B

Cash dividends paid

\$2.66
per share

10% increase over the prior year; semi-annual dividends of \$1.33 per share paid in Nov. 2017 and May 2018

OPERATING MARGIN

14.9% ⬆️ 10 bps decline from Q3 YTD FY17 on an adjusted basis*

*After adjusting Q3 YTD FY17 GAAP operating margin of 13.0% to exclude pension settlement charge (200 basis points)

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

\$32.0B
strong new bookings

NET REVENUES TREND

Q3 FY18

Quarter Ending Net Revenue from November 30, 2016 to May 31, 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	Q3	% 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%	\$2,134	21%
Financial Services	1,810	21%	1,770	21%	1,865	21%	1,949	21%	7,394	21%	2,059	22%	2,025	21%	2,143	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%	1,704	16%
Products	2,320	27%	2,265	27%	2,429	27%	2,486	27%	9,500	27%	2,584	27%	2,631	28%	2,843	28%
Resources	1,195	14%	1,145	14%	1,246	14%	1,262	14%	4,847	14%	1,333	14%	1,337	14%	1,469	14%
Other	4	n/m	6	n/m	18	n/m	18	n/m	46	n/m	43	n/m	15	n/m	22	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%	\$10,315	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	Q3	% of Total
North America	\$3,981	47%	\$3,956	48%	\$4,123	47%	\$4,231	46%	\$16,291	47%	\$4,285	45%	\$4,277	45%	\$4,579	44%
Europe ⁽²⁾	2,958	35%	2,842	34%	3,061	34%	3,141	34%	12,002	34%	3,449	36%	3,485	36%	3,733	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%	2,003	20%
Total ⁽¹⁾	\$8,516	100%	\$8,318	100%	\$8,867	100%	\$9,150	100%	\$34,850	100%	\$9,523	100%	\$9,585	100%	\$10,315	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	Q3	% of Total
Consulting	\$4,593	54%	\$4,406	53%	\$4,820	54%	\$4,934	54%	\$18,754	54%	\$5,184	54%	\$5,159	54%	\$5,687	55%
Outsourcing	3,922	46%	3,912	47%	4,047	46%	4,216	46%	16,096	46%	4,339	46%	4,426	46%	4,628	45%
Total ⁽¹⁾	\$8,516	100%	\$8,318	100%	\$8,867	100%	\$9,150	100%	\$34,850	100%	\$9,523	100%	\$9,585	100%	\$10,315	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

Q3 FY18

Quarter Ending New Bookings from November 30, 2016 to May 31, 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	Q3	% of Total
Consulting	\$4.88	59%	\$4.63	50%	\$5.19	53%	\$5.09	50%	\$19.79	53%	\$5.93	59%	\$5.65	55%	\$5.91	50%
Outsourcing	3.44	41%	4.56	50%	4.58	47%	5.00	50%	17.59	47%	4.05	41%	4.60	45%	5.84	50%
Total ⁽¹⁾	\$8.32	100%	\$9.19	100%	\$9.77	100%	\$10.09	100%	\$37.37	100%	\$9.98	100%	\$10.25	100%	\$11.75	100%

Note:

(1) May not total due to rounding



PEOPLE METRICS

Q3 FY18

Quarter Ending Metrics from August 31, 2016 to May 31, 2018

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

	<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>	<u>5/31/18</u>
Billable	357,516	367,305	373,845	383,793	396,446	407,492	413,810	421,042
Non-Billable	26,219	26,778	27,112	27,628	28,423	27,874	27,782	27,682
Total Accenture Employees	<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>	<u>448,724</u>
<i>Memo:</i>								
Accenture's Utilization	92%	92%	91%	91%	91%	92%	91%	91%
Accenture's Attrition	16%	12%	12%	15%	15%	13%	13%	17%

RETURN METRICS TREND

Q3 FY18

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

	Twelve Months Ended							
	8/31/16	11/30/16	2/28/17	5/31/17	8/31/17	11/30/17	2/28/18	5/31/18
Return on Invested Capital	50%	53%	49%	43%	41%	42%	40%	44%
Return on Equity	59%	62%	51%	46%	41%	42%	40%	44%
Return on Assets	22%	23%	21%	19%	17%	17%	18%	19%

Note: August 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 through May 2018 results include the impact of tax law changes



RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)

Q3 FY18

For the Twelve Months Ended May 31, 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 5/31/18 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$3,963	
Noncontrolling interests	187	
Provision related to income taxes	1,494	
Non-operating (income) expense	41	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	\$5,685	
Annual Effective Tax Rate	25.7%	The tax rate represents a weighted average of the FY17 full year tax rate of 21.3% and FY18 Q3 YTD tax rate of 27.2%
Tax Adjusted Operating Income	\$4,222	
Divided by Average Capital:		
Capital at May 31, 2018		
Noncontrolling interests	355	
Total Accenture plc shareholders' equity	9,797	
Short-term bank borrowings, Long-term debt	29	
	\$10,182	
Capital at May 31, 2017		
Noncontrolling interests	709	
Total Accenture plc shareholders' equity	8,167	
Short-term bank borrowings, Long-term debt	28	
	\$8,904	
Average Capital	\$9,543	
Return on Invested Capital	44%	

(1) May not total due to rounding



RECONCILIATION OF RETURN ON EQUITY (ROE)

Q3 FY18

For the Twelve Months Ended May 31, 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 5/31/18 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$3,963	
Noncontrolling interests	187	
Provision related to income taxes	1,494	
Income Before Income Taxes	\$5,643	
Annual Effective Tax Rate	25.7%	The tax rate represents a weighted average of the FY17 full year tax rate of 21.3% and FY18 Q3 YTD tax rate of 27.2%
Tax Adjusted Income Before Income Taxes	\$4,191	
Divided by Average Equity and Noncontrolling Interests:		
Noncontrolling interests at May 31, 2018	355	
Total Accenture plc shareholders' equity at May 31, 2018	9,797	
	\$10,153	
Noncontrolling interests at May 31, 2017	709	
Total Accenture plc shareholders' equity at May 31, 2017	8,167	
	\$8,877	
Average Equity and Noncontrolling Interests	\$9,515	
Return on Equity	44%	

(1) May not total due to rounding

RECONCILIATION OF RETURN ON ASSETS (ROA)

Q3 FY18

For the Twelve Months Ended May 31, 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 5/31/18 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$3,963	
Noncontrolling interests	187	
Provision related to income taxes	1,494	
Income Before Income Taxes	\$5,643	
Annual Effective Tax Rate	25.7%	The tax rate represents a weighted average of the FY17 full year tax rate of 21.3% and FY18 Q3 YTD tax rate of 27.2%
Tax Adjusted Income Before Income Taxes	\$4,191	
Divided by Average Assets:		
Total Assets at May 31, 2018	23,251	
Total Assets at May 31, 2017	21,136	
Average Assets	\$22,193	
Return on Assets	19%	

(1) May not total due to rounding



SHARES OUTSTANDING AND MARKET CAPITALIZATION
Q3 FY18
As of May 31, 2018
(shares in millions and market capitalization in millions of U.S. dollars)

	<u>As of May 31, 2018</u>	<u>Comments</u>
Accenture plc Class A shares	673.9	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(33.0)	From Accenture plc statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.0	
Total Shares Outstanding at 5/31/2018	641.8	
Share price - as of May 31, 2018 close	\$155.74	
Market Capitalization at 05/31/2018	\$99,961.4	

Note:

(1) May not total due to rounding