

# Q2 FY24 Performance

Second-highest quarterly bookings reflecting position as reinvention partner of choice



## Total Revenues

**\$15.8B**

Flat in local currency and USD

## Geographic Markets\*\* (Revenues and Growth in Local Currency)

→ **0%**

**\$7.4B**  
North America

↓ **2%**

**\$5.6B**  
EMEA

↑ **6%**

**\$2.8B**  
Growth Markets

## Industry Groups (Revenues and Growth in Local Currency)

### Communications, Media & Technology

↓ **7%**  
**\$2.7B**

### Financial Services

↓ **6%**  
**\$2.8B**

### Health & Public Service

↑ **10%**  
**\$3.3B**

### Products

→ **0%**  
**\$4.8B**

### Resources

↑ **4%**  
**\$2.2B**

## EPS (Adjusted)

**\$2.77**

↑ **3% increase\***

\*After adjusting Q2 FY24 GAAP EPS of \$2.63 and Q2 FY23 GAAP EPS of \$2.39 to exclude business optimization costs of \$0.14 per share and \$0.30 per share, respectively. On a GAAP basis Q2 FY24 EPS increased 10%.

## Operating Margin (Adjusted)

**13.7%**

↓ **10 bps decrease\***

\*After adjusting Q2 FY24 GAAP operating margin of 13.0% and Q2 FY23 GAAP operating margin of 12.3% to exclude business optimization costs of 70 bps and 150 bps, respectively. On a GAAP basis Q2 FY24 operating margin increased 70 bps.

## Services

Revenue Growth in Local Currency

<b>Strategy &amp; Consulting</b>	low single-digit decline
<b>Technology</b>	low single-digit growth
<b>Operations</b>	low single-digit decline

## Returning Cash to Shareholders

### Free Cash Flow

**\$2.0B**

### Share Repurchases

**\$1.3B**

### Quarterly cash dividend declared in March 2024

**\$1.29**  
Per Share

**Increase of \$0.17 per share or 15%** over the quarterly dividend rate in fiscal year 2023

### Dividends Paid

**\$813M**

## Highlights of Strategic Priorities

Revenue Growth in Local Currency (Includes overlap)

<b>Cloud</b> high single-digit growth	<b>Song</b> low single-digit growth
<b>Industry X</b> double-digit growth	<b>Security</b> very strong double-digit growth

## New Bookings

**\$21.6B**

### Book-to-bill 1.4

**2% decrease** in local currency and USD

\*\*Effective September 1, 2023, we revised the reporting of our geographic markets for the movement of our Middle East and Africa market units from Growth Markets to Europe, and the Europe market is now referred to as our EMEA (Europe, Middle East and Africa) geographic market.

To learn more about how we create value for all the stakeholders we serve, please visit the Accenture 360° Value Reporting Experience ([www.accenture.com/reportingexperience](http://www.accenture.com/reportingexperience)). Accenture discloses information about its Services and Strategic Priorities to provide additional insights into the company's business. Revenues for Services and Strategic Priorities are approximate and may be modified to reflect periodic changes in definitions. Judgment is required to allocate revenues for client arrangements with multiple offerings into individual Services. Revenues for Strategic Priorities overlap so revenues for the same client arrangement may be included in multiple Strategic Priorities. For full financial data, non-GAAP financial disclosure and cautionary language regarding forward-looking statements, please refer to Accenture's fiscal year 2024 second quarter news release on March 21, 2024, which accompanies this presentation and is available at [investor.accenture.com](http://investor.accenture.com).

# Q2 YTD FY24 Performance

Strong bookings, EPS growth and free cash flow



## Total Revenues

**\$32.0B**

Increase of 1% in local currency and USD

## Geographic Markets\*\* (Revenues and Growth in Local Currency)

↓ 1%

**\$14.9B**  
North America

→ 0%

**\$11.4B**  
EMEA

↑ 5%

**\$5.7B**  
Growth Markets

## Industry Groups (Revenues and Growth in Local Currency)

### Communications, Media & Technology

↓ 9%  
**\$5.3B**

### Financial Services

↓ 3%  
**\$5.8B**

### Health & Public Service

↑ 11%  
**\$6.7B**

### Products

↑ 1%  
**\$9.6B**

### Resources

↑ 5%  
**\$4.5B**

## EPS (Adjusted)

**\$6.04**

↑ 5% increase\*

\*After adjusting Q2 YTD FY24 GAAP EPS of \$5.73 and Q2 YTD FY23 GAAP EPS of \$5.47 to exclude business optimization costs of \$0.30 per share in each year. On a GAAP basis Q2 YTD FY24 EPS increased 5%.

## Operating Margin (Adjusted)

**15.2%**

→ Flat\*

\*After adjusting Q2 YTD FY24 GAAP and Q2 YTD FY23 GAAP operating margin of 14.4% to exclude business optimization costs of 80 bps in each year. On a GAAP basis Q2 YTD FY24 operating margin was flat.

## Returning Cash to Shareholders

### Free Cash Flow

**\$2.4B**

### Share Repurchases

**\$2.5B**

### Cash dividends

**\$2.58**

### Dividends Paid

**\$1.6B**

Per Share

Increase of 15% over the quarterly dividend rate in fiscal year 2023

## Services

Revenue Growth in Local Currency

### Strategy & Consulting

low single-digit decline

### Technology

low single-digit growth

### Operations

flat

## Highlights of Strategic Priorities

Revenue Growth in Local Currency (Includes overlap)

### Cloud

double-digit growth

### Song

high single-digit growth

### Industry X

double-digit growth

### Security

very strong double-digit growth

## Record New Bookings

**\$40.0B**

Book-to-bill 1.2

4% increase in local currency and USD

\*\*Effective September 1, 2023, we revised the reporting of our geographic markets for the movement of our Middle East and Africa market units from Growth Markets to Europe, and the Europe market is now referred to as our EMEA (Europe, Middle East and Africa) geographic market.

To learn more about how we create value for all the stakeholders we serve, please visit the Accenture 360° Value Reporting Experience ([www.accenture.com/reportingexperience](http://www.accenture.com/reportingexperience)). Accenture discloses information about its Services and Strategic Priorities to provide additional insights into the company's business. Revenues for Services and Strategic Priorities are approximate and may be modified to reflect periodic changes in definitions. Judgment is required to allocate revenues for client arrangements with multiple offerings into individual Services. Revenues for Strategic Priorities overlap so revenues for the same client arrangement may be included in multiple Strategic Priorities. For full financial data, non-GAAP financial disclosure and cautionary language regarding forward-looking statements, please refer to Accenture's fiscal year 2024 second quarter news release on March 21, 2024, which accompanies this presentation and is available at [investor.accenture.com](http://investor.accenture.com).