



NEW BOOKINGS TREND

Q2 FY24

Quarter Ending from November 30, 2022 to February 29, 2024

(in billions of U.S. dollars)

(Unaudited)

Type of Work	FY2023						FY2024							
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Consulting	\$8.11	50%	\$10.65	48%	\$8.93	52%	\$8.47	51%	\$36.17	50%	\$8.62	47%	\$10.52	49%
Managed Services	8.11	50%	11.43	52%	8.32	48%	8.17	49%	36.03	50%	9.83	53%	11.06	51%
Total ⁽¹⁾	\$16.22	100%	\$22.09	100%	\$17.25	100%	\$16.64	100%	\$72.19	100%	\$18.45	100%	\$21.58	100%

Note:

(1) May not total due to rounding



REVENUES TREND

Q2 FY24

Quarter Ending from November 30, 2022 to February 29, 2024

(in millions of U.S. dollars)

(Unaudited)

	FY2023										FY2024			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Geographic Markets														
North America	\$7,623	48%	\$7,398	47%	\$7,721	47%	\$7,554	47%	\$30,296	47%	\$7,563	47%	\$7,377	47%
EMEA	5,313	34%	5,555	35%	5,872	35%	5,553	35%	22,293	35%	5,804	36%	5,599	35%
Growth Markets	2,812	18%	2,862	18%	2,972	18%	2,878	18%	11,524	18%	2,858	18%	2,824	18%
Total ⁽¹⁾	\$15,748	100%	\$15,814	100%	\$16,565	100%	\$15,985	100%	\$64,112	100%	\$16,224	100%	\$15,800	100%
Industry Groups														
Comm. Media & Tech ⁽²⁾	\$2,980	19%	\$2,885	18%	\$2,880	17%	\$2,708	17%	\$11,453	18%	\$2,669	16%	\$2,654	17%
Financial Services	2,963	19%	3,003	19%	3,138	19%	3,027	19%	12,132	19%	3,034	19%	2,809	18%
Health & Public Service	3,000	19%	3,024	19%	3,266	20%	3,270	20%	12,560	20%	3,377	21%	3,334	21%
Products ⁽²⁾	4,666	30%	4,719	30%	4,968	30%	4,751	30%	19,104	30%	4,860	30%	4,762	30%
Resources	2,138	14%	2,184	14%	2,311	14%	2,229	14%	8,863	14%	2,284	14%	2,241	14%
Total ⁽¹⁾	\$15,748	100%	\$15,814	100%	\$16,565	100%	\$15,985	100%	\$64,112	100%	\$16,224	100%	\$15,800	100%
Type of Work														
Consulting	\$8,444	54%	\$8,279	52%	\$8,693	52%	\$8,197	51%	\$33,613	52%	\$8,457	52%	\$8,021	51%
Managed Services	7,303	46%	7,535	48%	7,872	48%	7,788	49%	30,499	48%	7,768	48%	7,778	49%
Total ⁽¹⁾	\$15,748	100%	\$15,814	100%	\$16,565	100%	\$15,985	100%	\$64,112	100%	\$16,224	100%	\$15,800	100%

Note:

(1) May not total due to rounding



PEOPLE METRICS

Q2 FY24

Quarter Ending Metrics from February 28, 2022 to February 29, 2024

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

	<u>2/28/22</u>	<u>5/31/22</u>	<u>8/31/22</u>	<u>11/30/22</u>	<u>2/28/23</u>	<u>5/31/23</u>	<u>8/31/23</u>	<u>11/30/23</u>	<u>2/29/24</u>
Total Accenture Employees	698,504	710,432	721,379	737,719	738,143	731,868	732,819	743,041	742,318
<i>Memo:</i>									
<i>Utilization</i>	92%	91%	91%	91%	91%	91%	91%	91%	92%
<i>Quarterly Voluntary Attrition - Annualized</i>	18%	20%	20%	13%	12%	13%	14%	11%	13%
<i>Annual Voluntary Attrition</i>			19%				13%		

GAAP to Non-GAAP Reconciliation

Q2 FY24
(Unaudited)

BUSINESS OPTIMIZATION COSTS

Expect total business optimization costs of approximately \$1.5B through FY24.

Full Year FY23 - Recorded \$1.063 billion in business optimization costs.

Q2 FY24 - Recorded \$115M in business optimization costs; \$255M YTD.

Full Year FY24 - Expect to incur approximately \$450M.

OPERATING MARGIN

Q2 FY24 Operating Margin (GAAP) - 13.0% compared to 12.3% in Q2 FY23. Includes 70bp impact of business optimization costs in Q2 FY24 and 150bp in Q2 FY23. YTD operating margin of 14.4% in both years, 80bp impact from business optimization costs in both years.

Q2 FY24 Operating Margin (ADJUSTED) - 13.7%, a 10bp decrease YoY. YTD operating margin of 15.2%, flat YoY.

FY24 Operating Margin Outlook (GAAP) - 14.8%, a 110bp expansion YoY.

FY24 Operating Margin Outlook (ADJUSTED) - 15.5%, a 10bp expansion YoY. **Excludes** \$450M of business optimization costs.

DILUTED EARNINGS PER SHARE

Q2 FY24 EPS (GAAP) - \$2.63 compared to \$2.39 in Q2 FY23. Includes \$0.14 per share impact of business optimization costs in Q2 FY24 and \$.30 in Q2 FY23. YTD EPS of \$5.73 compared to \$5.47 in FY23. Both years include a \$0.30 per share impact of business optimization costs.

Q2 FY24 EPS (ADJUSTED) - \$2.77, a 3% increase YoY. YTD EPS of \$6.04, a 5% increase YoY.

FY24 EPS Outlook (GAAP) - \$11.41 - \$11.64, a 6%-8% increase YoY.

FY24 EPS Outlook (ADJUSTED) - \$11.97 - \$12.20, a 3%-5% increase YoY. **Excludes** \$0.56 impact related to business optimization costs.

OPERATING INCOME (in millions of U.S. dollars)

	FY23 ACTUALS						FY24 ACTUALS AND OUTLOOK					FY24 Business Outlook Full Year
	Q1	Q2	Q2 YTD	Q3	Q4	Total FY23	Q1	Q2	YTD	Increase (Decrease)		
As Reported (GAAP)	\$ 2,593	\$ 1,945	\$ 4,538	\$ 2,359	\$ 1,913	\$ 8,810	\$ 2,565	\$ 2,046	\$ 4,611	\$ 101	\$ 73	14.8%
Operating Margin	16.5%	12.3%	14.4%	14.2%	12.0%	13.7%	15.8%	13.0%	14.4%	0.7%	0.0%	
Adjustments:												
Business Optimization Costs ⁽¹⁾	-	\$ 244	\$ 244	\$ 347	\$ 472	\$ 1,063	\$ 140	\$ 115	\$ 255	\$ (129)	\$ 11	\$450
Adjusted (Non-GAAP)	\$ 2,593	\$ 2,189	\$ 4,782	\$ 2,707	\$ 2,385	\$ 9,873	\$ 2,705	\$ 2,162	\$ 4,866	\$ (27)	\$ 84	15.5%
Adjusted Operating Margin	16.5%	13.8%	15.2%	16.3%	14.9%	15.4%	16.7%	13.7%	15.2%	-0.1%	0.0%	

DILUTED EARNINGS PER SHARE (in U.S. dollars)

	FY23 ACTUALS						FY24 ACTUALS AND OUTLOOK					FY24 Business Outlook Full Year		
	Q1	Q2	YTD	Q3	Q4	Total FY23	Q1	Q2	YTD	Increase (Decrease)				
As Reported (GAAP)	\$ 3.08	\$ 2.39	\$ 5.47	\$ 3.15	\$ 2.15	\$ 10.77	\$ 3.10	\$ 2.63	\$ 5.73	\$ 0.24	10%	\$ 0.26	5%	\$11.41 - \$11.64
Business Optimization Costs ⁽¹⁾	-	0.30	0.30	0.42	0.56	1.28	0.17	0.14	0.30	(0.16)		-		
Investment Gain ⁽²⁾	-	-	-	(0.38)	-	(0.38)	-	-	-	-		-		-
Adjusted (Non-GAAP)	\$ 3.08	\$ 2.69	\$ 5.77	\$ 3.19	\$ 2.71	\$ 11.67	\$ 3.27	\$ 2.77	\$ 6.04	\$ 0.08	3%	\$ 0.27	5%	\$11.97 - \$12.20

(1) Costs recorded in connection with our business optimization initiatives, including severance and other personnel costs as well as costs related to the consolidation of office space.

(2) Adjustment to exclude gain related to our investment in Duck Creek Technologies.

Amounts in tables may not total due to rounding

This presentation contains forward-looking statements and, as such, is subject to known and unknown risks and uncertainties, including, but not limited to, those factors set forth in our March 21, 2024 news release and discussed in our annual report on Form 10-K and quarterly reports on Form 10-Q and other SEC filings.