



Earnings Presentation

Q4 Fiscal 2026

October 1, 2026

Q4 FY26 Performance



Total Revenues

\$18.7B

Increase of \$1.1 billion

7% increase in local currency and 6% in USD

Geographic Markets

Revenues and Growth in Local Currency

↑7% **\$9.4B**
Americas

↑7% **\$6.6B**
EMEA

↑7% **\$2.7B**
Asia Pacific

Industry Groups

Revenues and Growth in Local Currency

Communications, Media & Technology

↑11% **\$3.3B**

Financial Services

↑6% **\$3.5B**

Health & Public Service

↑9% **\$3.9B**

Products

↑4% **\$5.6B**

Resources

↑6% **\$2.5B**

Type of Work

Revenues and Growth in Local Currency

Consulting
↑7% **\$9.3B**

Managed Services

↑7% **\$9.4B**

New Bookings

\$22.2B

Book-to-bill of 1.2

Trailing 12-month book-to-bill of 1.1

Earnings per Share

\$3.29

9% increase on an adjusted basis*

Excludes business optimization impact of \$0.78 per share in Q4 FY25. On a GAAP basis, EPS increased 46%.

Operating Margin

15.3%

20 bps increase on an adjusted basis*

Excludes business optimization impact of 350 bps in Q4 FY25. On a GAAP basis, operating margin increased 370 bps.

Returning Cash to Shareholders

Total Cash Returned

\$3.3B

Dividends Paid

\$974M

Share Repurchases

\$2.3B

Free Cash Flow*

\$2.8B

Q1 FY27 Cash Dividend (Declared in Sept. 2026)

\$1.71

Per share

Increase of \$0.08 per share or 5% over the quarterly dividend rate in fiscal year 2026.

*Reconciliation of GAAP to Non-GAAP measures provided in appendix and in Q4 FY26 earnings release furnished on Form 8-K on October 1, 2026.

Full-Year FY26 Performance



Total Revenues

\$74.2B

Increase of \$4.5 billion

5% increase in local currency and 6% in USD

Geographic Markets

Revenues and Growth in Local Currency

↑4% \$36.5B Americas

5% increase excluding AFS

↑4% \$27.0B EMEA

↑8% \$10.7B Asia Pacific

Industry Groups

Revenues and Growth in Local Currency

Communications, Media & Technology

↑10% \$12.7B

Financial Services

↑7% \$14.0B

Health & Public Service

↑2% \$15.2B

5% increase excluding AFS

Products

↑4% \$22.5B

Resources

↑3% \$9.9B

Type of Work

Revenues and Growth in Local Currency

Consulting

↑3% \$36.9B

Managed Services

↑6% \$37.3B

New Bookings

\$84.5B

Book-to-bill of 1.1

Earnings per Share*

Adjusted

\$13.97

8% increase

Excludes business optimization impact of \$0.41 and \$0.78 per share in FY26 and FY25, respectively. On a GAAP basis, EPS increased 12%.

Operating Margin*

Adjusted

15.8%

20 bps increase

Excludes business optimization impact of 40 bps and 90 bps in FY26 and FY25, respectively. On a GAAP basis, operating margin increased 70 bps.

Returning Cash to Shareholders

Total Cash Returned

\$11.5B

Dividends Paid

\$4.0B

Share Repurchases

\$7.5B

Free Cash Flow*

\$11.6B

Cash Dividends Paid

\$6.52

Per share

Increase of 10% over the quarterly dividend rate in fiscal year 2025.

*Reconciliation of GAAP to Non-GAAP measures provided in appendix and in Q4 FY26 earnings release furnished on Form 8-K on October 1, 2026.

FY26 Key Takeaways and Recent Highlights



Financial Results

Met or beat all elements of our original guidance for the year, delivering broad-based revenue growth of 5% in local currency, including 3% organic growth, while once again **taking significant market share***, expanding adjusted operating margin by 20 bps, and growing adjusted EPS by 8%.



Reinvention Partner of Choice

141 quarterly client bookings greater than \$100M, 12 more than last year.

317 Diamond Clients, our largest relationships.

Fixed price work, which includes outcome based, is now **more than 65%** of bookings.



Tech Ecosystem

More than **60% of revenue driven by Top 10 ecosystem partners** in FY26 with growth of 6%, outpacing Accenture's overall growth.

8 Emerging AI & Data Partners bookings more than **tripled** and **revenue** with these partners more than **doubled** compared to FY25.



Return to Shareholders

Returned a **record \$11.5B in FY26, +38% over FY25**, through dividends and repurchases, including \$2B of additional repurchases in Q4, resulting in approximately 2.5% share count reduction.

FY26 free cash flow of \$11.6B, **+7% YoY, FCF to net income ratio of 1.4.**



Investments

\$4.9B deployed across 17 acquisitions in FY26; ~\$3B shifted into September due to regulatory timing for the Cyber OT acquisitions, including Dragos, with the related transactions now closed.

\$1.0B invested in **learning and development** and **\$1.0B** invested in **R&D** in FY26.



Advanced AI

Nearly 110,000 AI and data professionals, exceeding our three-year goal to double our AI & Data workforce from 40,000 to 80,000.

*Market share growth is assessed against our investable basket, which is roughly two dozen of our closest global public competitors which represents about one-third of our addressable market and we use a consistent methodology to compare our financial results to theirs, adjusted to exclude the impact of significant acquisitions to the date of their last publicly available results on a rolling four-quarter basis.

Fiscal Year 2027 Outlook



	FY26 Results	FY27 Outlook (As of 10/01/26)	Q1 FY27 Outlook
Revenue Growth in Local Currency	5% **	3% – 6% **	2% – 6% **
Operating Margin	15.8% (Adjusted)* +20 bps over adjusted FY25	15.9% – 16.1% +10 bps to +30 bps over adjusted FY26	
Earnings Per Share	\$13.97 (Adjusted)* 8% increase over adjusted FY25	\$14.39 – \$14.81 3% to 6% increase over adjusted FY26	
Free Cash Flow (FCF)*	\$11.6B FCF/Net Income Ratio 1.4	\$11.0 – \$11.8B FCF/Net Income Ratio 1.2 – 1.3	
Returned Cash to Shareholders	\$11.5B Includes \$2B of additional Q4 share repurchases	At least \$9.5B	

*Adjusted operating margin and adjusted EPS exclude the impact of business optimization costs for FY25 and FY26. Reconciliation of GAAP to Non-GAAP measures provided in Q4 FY25 earnings release furnished on Form 8-K on September 25, 2025, and Q4 FY26 earnings release furnished on Form 8-K on October 1, 2026.

**FY26 foreign exchange estimated impact was approximately positive 2%. FY27 foreign exchange rate assumed to be flat; Q1 FY27 assumed to be approximately negative 1%.

Accenture's 18 Key Ecosystem Partners



Partnerships with ecosystem leaders most relevant to how enterprises will build and use AI

Represents approximately 65% of our revenue, outpacing the growth of Accenture overall

Accenture's Ventures & Acquisitions

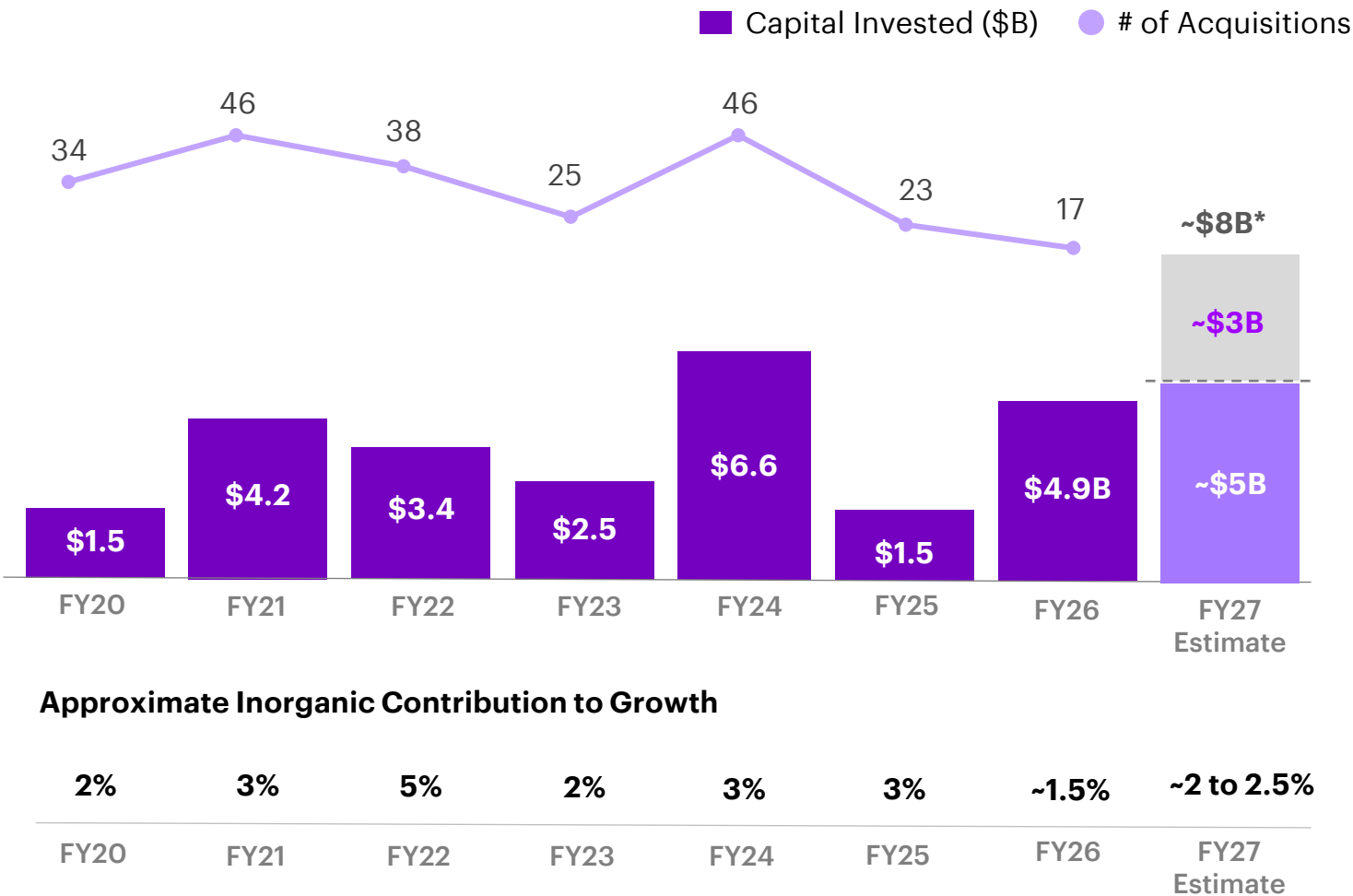


Three key objectives

01 Scale in high growth areas

02 Deepen industry and functional expertise

03 Expand into new growth areas



*~\$8B FY27 estimate includes approximately \$3 billion related to the Cyber OT Acquisitions, including Dragos, which shifted from Q4 FY26 to Q1 FY27 due to regulatory timing. Expect to deploy another approximately \$5 billion in acquisitions in FY27.

Recent Client Announcements:

Accenture as the Reinvention Partner



- Accenture and **Google Cloud** Transform Software Development with Volvo Cars
- Accenture and **Salford City Football Club** Announce Partnership to Accelerate a New Era of Reinvention and Growth
- Accenture Becomes First-Ever Global Partner of the **Seattle Seahawks** to Help Reinvent the Future of Football and Present the Lombardi Trophy with Stops Across the Globe
- Accenture Helps **European Commission's Directorate-General** For International Partnerships to Scale AI Across Global Operations
- **Coretura** and Accenture Join Forces to Reinvent the Development of Software-Defined Commercial Vehicles
- **Dabur** Collaborates with Accenture to Accelerate AI-Led Reinvention
- Accenture Edge Helps **Combe** Unify its Global Operations, Setting the Stage for AI-Powered Growth with Oracle Fusion Applications
- Accenture and **osapiens** Make DS Smith's Global Supply Chain More Transparent and Ready for Evolving EU Regulation
- **INFRONEER** Teams with Accenture to Build New Financial Data and Insights Platform to Advance its Group Management Capabilities in Just Three Months
- **Magnum Ice Cream Company** confirms (Accenture among) key technology partners
- **MotoGP** and Accenture Join Forces to Reinvent the Direct-to-Fan Sports Streaming Experience
- **NATO** Announces Major Contract with Accenture to Help Advance Towards a More Agile and Resilient Digital Infrastructure
- **Radisson Hotel Group** and Accenture Redefine Travel Discovery on ChatGPT
- **UniCredit**, Accenture and **IBM** Collaborate to Build Europe's Next-Generation Banking Platform
- Accenture Helps **Sodiaal** Complete International Integration of Yoplait Liberté Canada to Accelerate Its Global Dairy Expansion

Recent Client Announcements:

Accenture as the Safety Partner



ANTHROPIC

Accenture & Anthropic partner to build team of embedded evaluators for AI safety

 [Read more](#)

PARTNERSHIP SCOPE

Embedded evaluators for AI safety

Work alongside Anthropic's teams to evaluate and stress-test models, conduct alignment assessments and test model safeguards.

ACCENTURE'S DIFFERENTIATED POSITION

Deep AI, security and industry expertise

Faculty acquisition brings leading applied AI safety expertise.

\$1B+ EACH

Expected investment by Accenture and Anthropic

Over 5 years in AI safety

NON-EXCLUSIVE ON BOTH SIDES
Anthropic and Accenture can work with other partners.

Recent Ecosystem Partnership Announcements



Accenture Edge Collaborates with AWS to Help Mid-Market Organizations Harness AI and Accelerate Business Impact

[→ Read more >](#)



Accenture and Google Cloud Deepen Partnership with Formation of New Accenture Gemini Enterprise Business Group

[→ Read more](#)



Accenture Edge and Google Cloud Bring Scalable Agentic AI Solutions to Mid-Market Companies

[→ Read more](#)



ServiceNow and Accenture launch AI-powered services to accelerate the shift from legacy risk platforms to agentic AI

[→ Read more >](#)

FY27 Below Operating Income Additional Information



Share Count

Following **39.9M of share repurchases in FY26**, including 17.6M in Q4, we ended the year with a diluted **weighted average share count of 617.5M**.

Expect to **reduce our weighted average share count by approximately 3%** in FY27.

Interest Income & Expense

Expect an incremental roughly **\$250M of interest expense** over FY26 driven by the \$5B bond offering completed in July 2026.

Expect roughly **\$100M lower interest income** driven by slightly lower average cash balances.

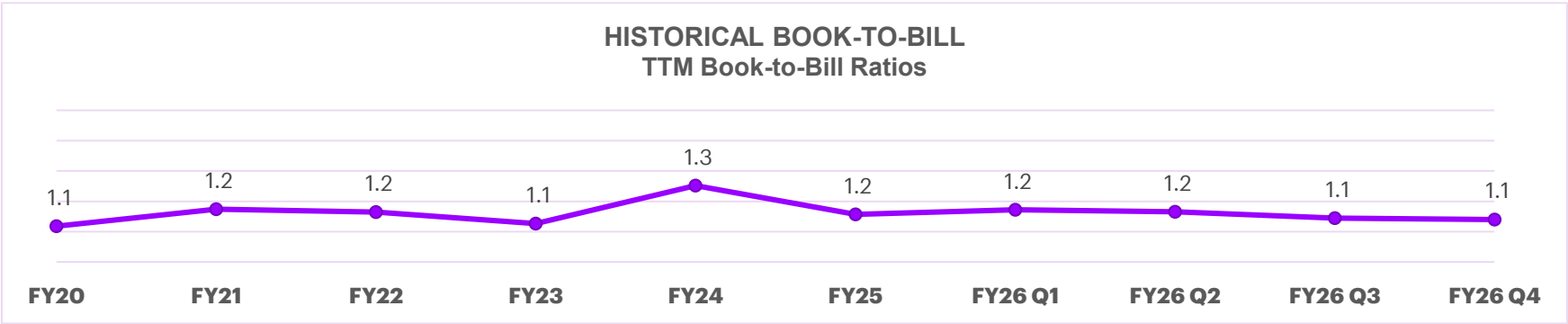
As of October 1, 2026

New Bookings Trend



Q4 FY26
Quarter Ending from November 30, 2024 to August 31, 2026
(in billions of U.S. dollars)
(Unaudited)

Type of Work	FY2025										FY2026									
	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	Q4	% of Total	Full Year	% of Total
Consulting	\$9.22	49%	\$10.47	50%	\$9.08	46%	\$8.87	42%	\$37.64	47%	\$9.88	47%	\$11.33	51%	\$10.26	53%	\$9.40	42%	\$40.86	48%
Managed Services	9.48	51%	10.44	50%	10.62	54%	12.44	58%	42.98	53%	11.06	53%	10.78	49%	9.06	47%	12.77	58%	43.67	52%
Total ⁽¹⁾	\$18.70	100%	\$20.91	100%	\$19.70	100%	\$21.31	100%	\$80.62	100%	\$20.94	100%	\$22.11	100%	\$19.32	100%	\$22.17	100%	\$84.54	100%



Revenues Trend



Q4 FY26
Quarter Ending from November 30, 2024 to August 31, 2026
(in millions of U.S. dollars)
(Unaudited)

Geographic Markets	FY2025										FY2026									
	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	Q4	% of Total	Full Year	% of Total
Americas	\$8,733	49%	\$8,553	51%	\$8,966	51%	\$8,804	50%	\$35,057	50%	\$9,080	48%	\$8,896	49%	\$9,138	49%	\$9,432	50%	\$36,547	49%
EMEA	6,412	36%	5,804	35%	6,232	35%	6,196	35%	24,644	35%	6,935	37%	6,569	36%	6,873	37%	6,581	35%	26,959	36%
Asia Pacific	2,544	14%	2,302	14%	2,530	14%	2,596	15%	9,972	14%	2,727	15%	2,578	14%	2,707	14%	2,666	14%	10,678	14%
Total ⁽¹⁾	<u>\$17,690</u>	<u>100%</u>	<u>\$16,659</u>	<u>100%</u>	<u>\$17,728</u>	<u>100%</u>	<u>\$17,596</u>	<u>100%</u>	<u>\$69,673</u>	<u>100%</u>	<u>\$18,742</u>	<u>100%</u>	<u>\$18,044</u>	<u>100%</u>	<u>\$18,718</u>	<u>100%</u>	<u>\$18,679</u>	<u>100%</u>	<u>\$74,183</u>	<u>100%</u>

Industry Groups	FY2025										FY2026									
	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	Q4	% of Total	Full Year	% of Total
Comm. Media & Tech	\$2,858	16%	\$2,730	16%	\$2,912	16%	\$2,954	17%	\$11,454	16%	\$3,102	17%	\$3,091	17%	\$3,218	17%	\$3,262	17%	\$12,674	17%
Financial Services	3,169	18%	3,010	18%	3,279	18%	3,316	19%	12,774	18%	3,602	19%	3,395	19%	3,489	19%	3,473	19%	13,959	19%
Health & Public Service	3,813	22%	3,609	22%	3,778	21%	3,564	20%	14,763	21%	3,797	20%	3,670	20%	3,845	21%	3,859	21%	15,171	20%
Products	5,425	31%	5,052	30%	5,344	30%	5,376	31%	21,197	30%	5,741	31%	5,477	30%	5,669	30%	5,564	30%	22,451	30%
Resources	2,425	14%	2,258	14%	2,415	14%	2,387	14%	9,485	14%	2,499	13%	2,411	13%	2,498	13%	2,521	13%	9,929	13%
Total ⁽¹⁾	<u>\$17,690</u>	<u>100%</u>	<u>\$16,659</u>	<u>100%</u>	<u>\$17,728</u>	<u>100%</u>	<u>\$17,596</u>	<u>100%</u>	<u>\$69,673</u>	<u>100%</u>	<u>\$18,742</u>	<u>100%</u>	<u>\$18,044</u>	<u>100%</u>	<u>\$18,718</u>	<u>100%</u>	<u>\$18,679</u>	<u>100%</u>	<u>\$74,183</u>	<u>100%</u>

Type of Work	FY2025										FY2026									
	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	Q4	% of Total	Full Year	% of Total
Consulting	\$9,045	51%	\$8,282	50%	\$9,007	51%	\$8,772	50%	\$35,107	50%	\$9,415	50%	\$8,860	49%	\$9,328	50%	\$9,281	50%	\$36,883	50%
Managed Services	8,644	49%	8,377	50%	8,721	49%	8,824	50%	34,566	50%	\$9,328	50%	\$9,184	51%	\$9,390	50%	\$9,398	50%	\$37,300	50%
Total ⁽¹⁾	<u>\$17,690</u>	<u>100%</u>	<u>\$16,659</u>	<u>100%</u>	<u>\$17,728</u>	<u>100%</u>	<u>\$17,596</u>	<u>100%</u>	<u>\$69,673</u>	<u>100%</u>	<u>\$18,742</u>	<u>100%</u>	<u>\$18,044</u>	<u>100%</u>	<u>\$18,718</u>	<u>100%</u>	<u>\$18,679</u>	<u>100%</u>	<u>\$74,183</u>	<u>100%</u>

Note:
(1) May not total due to rounding



Q4 FY26
Quarter Ending Metrics from November 30, 2024 to August 31, 2026

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

	11/30/24	2/28/25	5/31/25	8/31/25	11/30/25	2/28/26	5/31/26	8/31/26
Total Accenture Employees	798,781	801,099	790,692	779,273	783,691	786,432	798,739	814,391
YoY Growth %	8%	8%	5%	1%	-2%	-2%	1%	5%
Sequential Growth %	3%	0%	-1%	-1%	1%	0%	2%	2%
Memo:								
Utilization	91%	91%	92%	93%	93%	93%	93%	93%
Quarterly Voluntary Attrition - Annualized	12%	13%	16%	15%	13%	13%	14%	13%
Annual Voluntary Attrition				14%				13%



Appendix

Return Metrics Trend



Q4 FY26
Quarter Ending Return Metrics from November 30, 2024 to August 31, 2026
(Unaudited)

	Twelve Months Ended						
	11/30/24	2/28/25	5/31/25	8/31/25	11/30/25	2/28/26	5/31/26
Return on Invested Capital	24%	25%	24%	23%	21%	22%	21%
Return on Equity	27%	27%	27%	26%	25%	25%	25%
Return on Assets	14%	14%	14%	13%	13%	13%	12%

Notes:
Q1 FY25 through Q4 FY26 results include the impact of business optimization costs

Reconciliation of Return on Investment Capital (ROIC)



Q4 FY26
For the Twelve Months Ended August 31, 2026
(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	
	8/31/26 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$8,367	
Noncontrolling interests	156	
Income tax expense	2,849	
Non-operating (income) expense	34	This represents the sum of the following line items on the Consolidated Income Statements: Interest income, Interest expense, Gain/Loss on investments, net, and Other income/expense, net.
Operating Income	\$11,406	
Annual Effective Tax Rate	25.1%	The tax rate represents the FY26 full year tax rate.
Tax Adjusted Operating Income	\$8,548	
Divided by Average Capital:		
Capital at August 31, 2026		
Noncontrolling interests	1,690	
Total Accenture plc shareholders' equity	31,567	
Short-term bank borrowings, Long-term debt	10,112	
	\$43,369	
Capital at August 31, 2025		
Noncontrolling interests	1,046	
Total Accenture plc shareholders' equity	31,195	
Short-term bank borrowings, Long-term debt	5,149	
	\$37,390	
Average Capital	\$40,379	
Return on Invested Capital	21%	

(1) May not total due to rounding

Reconciliation of Return on Equity (ROE)

>

Q4 FY26
For the Twelve Months Ended August 31, 2026
(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	
	8/31/26 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$8,367	
Noncontrolling interests	156	
Income tax expense	2,849	
Income Before Income Taxes	\$11,372	
Annual Effective Tax Rate	25.1%	The tax rate represents the FY26 full year tax rate.
Tax Adjusted Income Before Income Taxes	\$8,523	
Divided by Average Equity and Noncontrolling Interests:		
Noncontrolling interests at August 31, 2026	1,690	
Total Accenture plc shareholders' equity at August 31, 2026	31,567	
	\$33,257	
Noncontrolling interests at August 31, 2025	1,046	
Total Accenture plc shareholders' equity at August 31, 2025	31,195	
	\$32,241	
Average Equity and Noncontrolling Interests	\$32,749	
Return on Equity	26%	

(1) May not total due to rounding

Reconciliation of Return on Assets (ROA) >

Q4 FY26
For the Twelve Months Ended August 31, 2026
(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	
	8/31/26 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$8,367	
Noncontrolling interests	156	
Income tax expense	2,849	
Income Before Income Taxes	\$11,372	
Annual Effective Tax Rate	25.1%	The tax rate represents the FY26 full year tax rate.
Tax Adjusted Income Before Income Taxes	\$8,523	
<i>Divided by Average Assets:</i>		
Total Assets at August 31, 2026	73,598	
Total Assets at August 31, 2025	65,395	
Average Assets	\$69,496	
Return on Assets	12%	

(1) May not total due to rounding

Shares Outstanding and Market Capitalization



As of August 31, 2026
(shares in millions and market capitalization in millions of U.S. dollars)

	As of August 31, 2026	Comments
Accenture plc Class A shares	668.5	From Accenture plc statement of shareholders' equity
Accenture plc Class A treasury shares	(72.9)	From Accenture plc statement of shareholders' equity
Accenture Canada Holdings, Inc. shares	0.6	
Total Shares Outstanding	596.1	
Share price - as of Aug, 31 2026 close	\$189.76	
Market Capitalization	\$113,117.5	

GAAP (As Reported) to Non-GAAP (As Adjusted) Reconciliation: Operating Income, Operating Margin, Diluted Earnings per Share and Free Cash Flow



Q4 FY26

(EPS in U.S. dollars and operating income and free cash flow in millions of U.S. dollars)
(Unaudited)

OPERATING INCOME

	FY25		FY26		Increase (Decrease)	
	Q4	Total FY25	Q4	Total FY26	Q4	YTD
As Reported (GAAP)	\$ 2,050	\$ 10,226	\$ 2,863	\$ 11,406	\$ 813	\$ 1,180
Operating Margin	11.6%	14.7%	15.3%	15.4%	3.7%	0.7%
Adjustments:						
Business Optimization Costs	\$ 615	\$ 615	\$ -	\$ 308	\$ (615)	\$ (307)
Adjusted (Non-GAAP)	\$ 2,665	\$ 10,841	\$ 2,863	\$ 11,714	\$ 198	\$ 873
Adjusted Operating Margin	15.1%	15.6%	15.3%	15.8%	0.2%	0.2%

DILUTED EARNINGS PER SHARE

	FY25		FY26		Increase (Decrease)	
	Q4	Total FY25	Q4	Total FY26	Q4	YTD
As Reported (GAAP)	\$ 2.25	\$ 12.15	\$ 3.29	\$ 13.56	\$ 1.04	\$ 1.41
Business Optimization Costs	0.78	0.78	-	0.41	(0.78)	(0.37)
Adjusted (Non-GAAP)	\$ 3.03	\$ 12.93	\$ 3.29	\$ 13.97	\$ 0.26	\$ 1.04

FREE CASH FLOW

	FY25		FY26		Increase (Decrease)	
	Q4	Total FY25	Q4	Total FY26	Q4	YTD
Net cash provided by operating activities	\$ 3,914	\$ 11,474	\$ 3,095	\$ 12,363	\$ (819)	\$ 889
Less: Property and equipment additions	(108)	(600)	(250)	(743)	(142)	(143)
Free Cash Flow	\$ 3,806	\$ 10,874	\$ 2,845	\$ 11,621	\$ (961)	\$ 747

Amounts in tables may not total due to rounding

During the first quarter of fiscal 2026 we completed our six-month business optimization program and recorded \$308 million of business optimization costs for a total of \$923 million under the program, primarily for severance.

The impact of the business optimization costs on diluted earnings per share are presented net of related taxes. The income tax effect was negative \$.09 for the fiscal year ended August 31, 2026, and negative \$0.20 for the three months and fiscal year ended August 31, 2025. This includes both the current and deferred income tax impact and was calculated by using the relevant tax rate of the country where the costs were recorded.

Forward-Looking Statements



Except for the historical information and discussions contained herein, statements in this presentation may constitute “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. Such statements may relate to our operations, results of operations and other matters that are based on our current expectations, estimates, assumptions, forecasts, and projections. Words such as “may,” “will,” “should,” “likely,” “anticipates,” “expects,” “intends,” “plans,” “projects,” “believes,” “estimates,” “positioned,” “outlook,” “strategy” and similar expressions are used to identify these forward-looking statements. These statements are not guarantees of future performance nor promises that goals or targets will be met, and involve a number of risks, uncertainties and other factors that are difficult to predict and could cause actual results to differ materially from those expressed or implied. For details on the uncertainties and other factors that may cause our actual future results to be materially different than those expressed in our forward-looking statements, see the uncertainties and other factors discussed under the “Risk Factors” heading in our most recent annual report on Form 10-K, quarterly reports on Form 10-Q and other documents filed with or furnished to the Securities and Exchange Commission (the “SEC”). Statements in this presentation speak only as of the date they were made. We do not undertake to update our forward-looking statements.

Non-GAAP Financial Information

This presentation includes certain financial measures that are not calculated in accordance with generally accepted accounting principles in the United States (“GAAP”), which we use to measure the performance of our business, such as revenue growth as a percentage (YoY in local currency), Adjusted Operating Income, Adjusted Operating Margin, Adjusted Earnings Per Share and Free Cash Flow. Pursuant to the requirements of Regulation G, reconciliations of this non-GAAP financial information to our financial statements as prepared under GAAP are included in this presentation. Financial results “in local currency” are calculated by restating current-period activity into U.S. dollars using the comparable prior-year period’s foreign-currency exchange rates. Our management believes providing investors with this information gives additional insights into our results of operations. While our management believes that the non-GAAP financial measures herein are useful in evaluating Accenture’s operations, this information should be considered as supplemental in nature and not as a substitute for the related financial information prepared in accordance with GAAP. We provide revenue guidance on a local-currency basis and not in U.S. dollars because the impact of foreign exchange rate fluctuations could vary significantly from our stated assumptions.