

ACCENTURE PLC
RETURN METRICS TREND
(in millions of U.S. dollars)
(Unaudited)

	<u>5/31/12</u>	<u>8/31/12</u>	<u>11/30/12</u>	<u>2/28/13</u>	<u>5/31/13</u>	<u>8/31/13</u>	<u>11/30/13</u>	<u>2/28/14</u>
Return on Invested Capital	65%	62%	62%	62%	67%	71%	67%	56%
Return on Equity	65%	63%	62%	62%	67%	71%	67%	56%
Return on Assets	19%	17%	18%	21%	22%	21%	21%	20%

ACCENTURE PLC
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
For the Twelve Months Ended February 28, 2014
(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 2/28/14 ^{1/}	Comments
Net Income Attributable to Accenture plc	\$2,904	
Noncontrolling interests	231	
Provision related to income taxes	1,010	
Non-operating (income) expense	23	This represents the sum of the following line items on the Consolidated Income Statements: Interest income, Interest expense, and Other income/expense, net.
Operating Income	\$4,168	
Annual Effective Tax Rate	21.3%	The tax rate represents a weighted average of the FY13 full year tax rate of 18.1% and the YTD FY14 Q2 tax rate of 24.6%
Tax Adjusted Operating Income	\$3,279	
Divided by Average Capital:		
Capital at February 28, 2014		
Noncontrolling interests	514	
Total Accenture plc shareholders' equity	5,272	
Short-term bank borrowings, Long-term debt	26	
	\$5,813	
Capital at February 28, 2013		
Noncontrolling interests	488	
Total Accenture plc shareholders' equity	5,452	
Short-term bank borrowings, Long-term debt	0	
	\$5,940	
Average Capital	\$5,877	
Return on Invested Capital	56%	

^{1/} May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON EQUITY (ROE)
For the Twelve Months Ended February 28, 2014
(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	
	2/28/14	^{1/}
Net Income Attributable to Accenture plc	\$2,904	
Noncontrolling interests	231	
Provision related to income taxes	1,010	
Income Before Income Taxes	\$4,145	
Annual Effective Tax Rate	21.3%	The tax rate represents a weighted average of the FY13 full year tax rate of 18.1% and the YTD FY14 Q2 tax rate of 24.6%
Tax Adjusted Income Before Income Taxes	\$3,261	
<i>Divided by Average Equity and Noncontrolling Interests:</i>		
Noncontrolling interests at February 28, 2014	514	
Total Accenture plc shareholders' equity at February 28, 2014	5,272	
	\$5,787	
Noncontrolling interests at February 28, 2013	488	
Total Accenture plc shareholders' equity at February 28, 2013	5,452	
	\$5,940	
Average Equity and Noncontrolling Interests	\$5,863	
Return on Equity	56%	

1/ May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON ASSETS (ROA)
For the Twelve Months Ended February 28, 2014
(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 2/28/14	^{1/}
Net Income Attributable to Accenture plc	\$2,904	
Noncontrolling interests	231	
Provision related to income taxes	1,010	
Income Before Income Taxes	\$4,145	
Annual Effective Tax Rate	21.3%	The tax rate represents a weighted average of the FY13 full year tax rate of 18.1% and the YTD FY14 Q2 tax rate of 24.6%
Tax Adjusted Income Before Income Taxes	\$3,261	
Divided by Average Assets:		
Total Assets at February 28, 2014	16,357	
Total Assets at February 28, 2013	16,359	
Average Assets	\$16,358	
Return on Assets	20%	

^{1/} May not total due to rounding

**ACCENTURE PLC
HEADCOUNT**

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

	<u>5/31/12</u>	<u>8/31/12</u>	<u>11/30/12</u>	<u>2/28/13</u>	<u>5/31/13</u>	<u>8/31/13</u>	<u>11/30/13</u>	<u>2/28/14</u>
Billable	233,455	240,957	243,097	245,067	249,711	258,700	264,577	272,341
Enterprise	15,764	15,981	15,879	16,067	15,943	16,184	16,460	16,499
Total Accenture Employees	<u>249,219</u>	<u>256,938</u>	<u>258,976</u>	<u>261,134</u>	<u>265,654</u>	<u>274,884</u>	<u>281,037</u>	<u>288,840</u>
<i>Memo:</i>								
<i>Accenture's Global Delivery Network</i>	<i>154,279</i>	<i>162,292</i>	<i>166,594</i>	<i>169,936</i>	<i>174,360</i>	<i>182,189</i>	<i>185,837</i>	<i>191,843</i>

ACCENTURE PLC
SHARES OUTSTANDING AND MARKET CAPITALIZATION
As of February 28, 2014
(shares in millions and market capitalization in millions of U.S. dollars)

	As of February 28, 2014	Comments
Accenture plc Class A shares	781.2	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(148.0)	From Accenture plc statement of shareholders' equity.
Accenture SCA Class I shares	38.7	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.4	
Total Shares Outstanding at 2/28/2014	673.3	Of these shares, approximately 8% 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 92% as our public float.
Share price - as of February 28, 2014 close	\$83.35	
Market Capitalization at 2/28/2014	\$56,119.6	

Accenture
Net Revenue Summary
\$s millions

FY2013											FY2014			
Operating Group	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	\$1,459	20%	\$1,411	20%	\$1,426	20%	\$1,390	20%	\$5,686	20%	\$1,411	19%	\$1,409	20%
Financial Services	1,563	22%	1,509	21%	1,574	22%	1,519	21%	6,166	21%	1,598	22%	1,564	22%
Health & Public Service	1,175	16%	1,193	17%	1,191	16%	1,181	17%	4,739	17%	1,230	17%	1,184	17%
Products	1,699	24%	1,681	24%	1,725	24%	1,703	24%	6,807	24%	1,801	24%	1,746	24%
Resources	1,321	18%	1,252	18%	1,279	18%	1,291	18%	5,143	18%	1,315	18%	1,225	17%
Other	4	n/m	12	n/m	3	n/m	3	n/m	22	n/m	4	n/m	4	n/m
Total ⁽¹⁾	\$7,220	100%	\$7,058	100%	\$7,198	100%	\$7,087	100%	\$28,563	100%	\$7,359	100%	\$7,131	100%

FY2013											FY2014			
Geographic Region	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Americas	\$3,333	46%	\$3,280	46%	\$3,444	48%	\$3,461	49%	\$13,519	47%	\$3,434	47%	\$3,362	47%
EMEA	2,825	39%	2,800	40%	2,778	39%	2,644	37%	11,047	39%	2,922	40%	2,861	40%
Asia Pacific	1,062	15%	978	14%	975	13%	982	14%	3,997	14%	1,003	13%	908	13%
Total ⁽¹⁾	\$7,220	100%	\$7,058	100%	\$7,198	100%	\$7,087	100%	\$28,563	100%	\$7,359	100%	\$7,131	100%

FY2013											FY2014			
Type of Work	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Consulting	\$3,961	55%	\$3,753	53%	\$3,867	54%	\$3,803	54%	\$15,383	54%	\$3,938	54%	\$3,697	52%
Outsourcing	3,259	45%	3,305	47%	3,331	46%	3,284	46%	13,179	46%	3,421	46%	3,434	48%
Total ⁽¹⁾	\$7,220	100%	\$7,058	100%	\$7,198	100%	\$7,087	100%	\$28,563	100%	\$7,359	100%	\$7,131	100%

Note:

(1) May not total due to rounding.

Accenture
New Bookings Summary
\$\$ billions

Type of Work	FY2013										FY2014			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Consulting	\$4.17	56%	\$4.40	48%	\$3.85	46%	\$3.84	46%	\$16.25	49%	\$4.28	49%	\$4.61	46%
Outsourcing	3.30	44%	4.72	52%	4.44	54%	4.56	54%	17.03	51%	4.40	51%	5.49	54%
Total	\$7.47	100%	\$9.12	100%	\$8.29	100%	\$8.40	100%	\$33.28	100%	\$8.68	100%	\$10.10	100%