

ACCENTURE PLC
RETURN METRICS TREND

Q2 FY16

Quarter Ending Return Metrics from May 31, 2014 to February 29, 2016
(Unaudited)

	Twelve Months Ended						
	<u>5/31/14</u>	<u>8/31/14</u>	<u>11/30/14</u>	<u>2/28/15</u>	<u>5/31/15</u>	<u>8/31/15</u>	<u>11/30/15</u>
Return on Invested Capital	54%	54%	57%	53%	52%	51%	53%
Return on Equity	54%	54%	57%	54%	52%	51%	53%
Return on Assets	19%	18%	19%	20%	19%	18%	18%

Note:

February 2016 results include the gain on the sale of Navitaire

ACCENTURE PLC
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)

Q2 FY16
For the Twelve Months Ended Feb 29, 2016
(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 2/29/16 ^{1/}	Comments
Net Income Attributable to Accenture plc	\$3,677	
Noncontrolling interests	230	
Provision related to income taxes	1,158	
Non-operating (income) expense	(528)	This represents the sum of the following line items on the Consolidated Income Statements: Interest income, Interest expense, Other income/expense, net, and gain on sale of business.
Operating Income	\$4,536	
Annual Effective Tax Rate	23.1%	The tax rate represents a weighted average of the FY15 full year tax rate of 25.8% and the FY16 Q2 YTD tax rate of 20.4%
Tax Adjusted Operating Income	\$3,488	
Divided by Average Capital:		
Capital at Feb 29, 2016		
Noncontrolling interests	562	
Total Accenture plc shareholders' equity	6,812	
Short-term bank borrowings, Long-term debt	29	
	\$7,402	
Capital at Feb 28, 2015		
Noncontrolling interests	559	
Total Accenture plc shareholders' equity	5,991	
Short-term bank borrowings, Long-term debt	27	
	\$6,577	
Average Capital	\$6,990	
Return on Invested Capital	50%	

Notes:

1/ May not total due to rounding

Results include the gain on the sale of Navitaire

ACCENTURE PLC
RECONCILIATION OF RETURN ON EQUITY (ROE)
Q2 FY16
For the Twelve Months Ended Feb 29, 2016
(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 2/29/16 ^{1/}	Comments
Net Income Attributable to Accenture plc	\$3,677	
Noncontrolling interests	230	
Provision related to income taxes	1,158	
Income Before Income Taxes	\$5,065	
Annual Effective Tax Rate	23.1%	The tax rate represents a weighted average of the FY15 full year tax rate of 25.8% and the FY16 Q2 YTD tax rate of 20.4%
Tax Adjusted Income Before Income Taxes	\$3,895	
<i>Divided by Average Equity and Noncontrolling Interests:</i>		
Noncontrolling interests at Feb 29, 2016	562	
Total Accenture plc shareholders' equity at Feb 29, 2016	6,812	
	\$7,374	
Noncontrolling interests at Feb 28, 2015	559	
Total Accenture plc shareholders' equity at Feb 28, 2015	5,991	
	\$6,550	
Average Equity and Noncontrolling Interests	\$6,962	
Return on Equity	56%	

Notes:

1/ May not total due to rounding

Results include the gain on the sale of Navitaire

ACCENTURE PLC
RECONCILIATION OF RETURN ON ASSETS (ROA)
Q2 FY16
For the Twelve Months Ended Feb 29, 2016
(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 2/29/16 ^{1/}	Comments
Net Income Attributable to Accenture plc	\$3,677	
Noncontrolling interests	230	
Provision related to income taxes	1,158	
Income Before Income Taxes	\$5,065	
Annual Effective Tax Rate	23.1%	The tax rate represents a weighted average of the FY15 full year tax rate of 25.8% and the FY16 Q2 YTD tax rate of 20.4%
Tax Adjusted Income Before Income Taxes	\$3,895	
Divided by Average Assets:		
Total Assets at Feb 29, 2016	18,148	
Total Assets at Feb 28, 2015	16,992	
Average Assets	\$17,570	
Return on Assets	22%	

Notes:

1/ May not total due to rounding

Results include the gain on the sale of Navitaire

ACCENTURE PLC
HEADCOUNT TREND

Q2 FY16

Quarter Ending Headcount from May 31, 2014 to February 29, 2016

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

	As of:							
	<u>5/31/14</u>	<u>8/31/14</u>	<u>11/30/14</u>	<u>2/28/15</u>	<u>5/31/15</u>	<u>8/31/15</u>	<u>11/30/15</u>	<u>2/29/16</u>
Billable	271,284	283,249	295,908	300,246	312,414	334,074	347,268	347,074
Non-Billable	22,245	22,633	22,792	23,032	23,678	24,424	25,239	25,505
Total Accenture Employees	<u>293,529</u>	<u>305,882</u>	<u>318,700</u>	<u>323,278</u>	<u>336,092</u>	<u>358,498</u>	<u>372,507</u>	<u>372,579</u>
<i>Memo:</i>								
<i>Accenture's Global Delivery Network</i>	<i>194,592</i>	<i>205,236</i>	<i>218,188</i>	<i>225,878</i>	<i>237,149</i>	<i>256,846</i>	<i>270,271</i>	<i>272,745</i>

Notes:

Beginning in fiscal year 2015 Accenture realigned a small number of employees (approximately 2%) to non-billable from billable based on their activities. Fiscal year 2014 headcount has been restated to reflect this change.

February 28, 2015 headcount reflects the reclassification of approximately 3,300 personnel from non-GDN to GDN. Prior periods have not been restated.

ACCENTURE PLC
SHARES OUTSTANDING AND MARKET CAPITALIZATION
Q2 FY16
As of February 29, 2016
(shares in millions and market capitalization in millions of U.S. dollars)

	February 29, 2016	Comments
Accenture plc Class A shares	812.7	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(188.8)	From Accenture plc statement of shareholders' equity.
Accenture Holdings plc ordinary shares	28.6	From Accenture Holdings plc statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.2	
Total Shares Outstanding at 2/29/2016 ^{1/}	653.7	Of these shares, approximately 6% 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 94% as our public float.
Share price - as of February 29, 2016 close	\$100.26	
Market Capitalization at 2/29/2016	\$65,537	

Notes:

1/ May not total due to rounding.

ACCENTURE PLC
NET REVENUES TREND

Q2 FY16

Quarter Ending Net Revenue from November 30, 2014 to February 29, 2016

(in millions of U.S. dollars)

(Unaudited)

Operating Group	FY2015										FY2016			
	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	\$1,581	20%	\$1,517	20%	\$1,613	21%	\$1,638	21%	\$6,349	20%	\$1,605	20%	\$1,607	20%
Financial Services	1,716	22%	1,590	21%	1,638	21%	1,691	21%	6,635	21%	1,745	22%	1,685	21%
Health & Public Service	1,368	17%	1,320	18%	1,384	18%	1,391	18%	5,463	18%	1,424	18%	1,482	19%
Products	1,930	25%	1,851	25%	1,883	24%	1,932	24%	7,596	25%	1,990	25%	1,995	25%
Resources	1,295	16%	1,212	16%	1,248	16%	1,233	16%	4,989	16%	1,245	15%	1,174	15%
Other	4	n/m	4	n/m	4	n/m	4	n/m	17	n/m	4	n/m	3	n/m
Total ^{1/}	\$7,896	100%	\$7,493	100%	\$7,770	100%	\$7,889	100%	\$31,048	100%	\$8,013	100%	\$7,946	100%

Geographic Region	FY2015										FY2016			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
North America	\$3,438	43%	\$3,412	46%	\$3,644	47%	\$3,715	47%	\$14,209	46%	\$3,763	47%	\$3,791	48%
Europe	2,905	37%	2,660	35%	2,653	34%	2,712	34%	10,930	35%	2,885	36%	2,785	35%
Growth Markets	1,552	20%	1,422	19%	1,473	19%	1,462	19%	5,909	19%	1,365	17%	1,370	17%
Total ⁽¹⁾	\$7,896	100%	\$7,493	100%	\$7,770	100%	\$7,889	100%	\$31,048	100%	\$8,013	100%	\$7,946	100%

Type of Work	FY2015										FY2016			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Consulting	\$4,093	52%	\$3,839	51%	\$4,112	53%	\$4,160	53%	\$16,204	52%	\$4,346	54%	\$4,293	54%
Outsourcing	3,803	48%	3,654	49%	3,658	47%	3,729	47%	14,844	48%	3,667	46%	3,653	46%
Total ^{1/}	\$7,896	100%	\$7,493	100%	\$7,770	100%	\$7,889	100%	\$31,048	100%	\$8,013	100%	\$7,946	100%

Notes:

1/ May not total due to rounding.

The company's geographic regions are as follows:

- **North America:** The United States and Canada
- **Europe**
- **Growth Markets:** Asia Pacific, Latin America, Africa, the Middle East, Russia and Turkey

ACCENTURE PLC
NEW BOOKINGS TREND

Q2 FY16

Quarter Ending New Bookings from November 30, 2014 to February 29, 2016

(in billions of U.S. dollars)

(Unaudited)

Type of Work	FY2015										FY2016			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Consulting	\$3.86	50%	\$4.25	45%	\$4.51	53%	\$4.08	46%	\$16.70	49%	\$4.42	57%	\$5.01	52%
Outsourcing	3.80	50%	5.11	55%	4.02	47%	4.73	54%	17.66	51%	3.32	43%	4.54	48%
Total	\$7.66	100%	\$9.36	100%	\$8.53	100%	\$8.81	100%	\$34.36	100%	\$7.74	100%	\$9.55	100%