

Strong first-half performance and continued rotation to “the New” position us well to deliver on full-year business outlook

TOTAL NET REVENUES



\$16.8B

↑ increase of 7% in local currency and 5% in USD

GEOGRAPHIC REGIONS

Net Revenues and Growth in Local Currency



North America

↑ 5%
\$7.9B

Europe

↑ 7%
\$5.8B

Growth Markets

↑ 10%
\$3.1B

OPERATING GROUPS

Net Revenues and Growth in Local Currency



Communications,
Media & Technology

3%
\$3.3B

Financial Services

7%
\$3.6B

Health &
Public Service

4%
\$3.0B

Products

16%
\$4.6B

Resources

-2%
\$2.3B

EPS

\$2.91 ↑ 11% increase on an adjusted basis*

* After adjusting Q2 YTD FY16 GAAP EPS of \$3.36 to exclude gain on the sale of Navitaire of \$0.74 per share.



RETURNING CASH TO SHAREHOLDERS



Strong free cash flow

\$1.0B
Year-to-date FY17

Share repurchases

\$1.4B
Year-to-date FY17

Semi-annual cash dividend declared March 2017

\$1.21 per share

brings total YTD dividends to \$2.42 per share, a 10% increase over the prior year

OPERATING MARGIN

14.7% ↑ 20bps increase from Q2 YTD FY16



BUSINESS DIMENSIONS

Revenue Growth in Local Currency



Strategy/
Consulting

mid-single-digit growth

Application
Services

mid-single-digit growth

Operations

double-digit growth

“THE NEW” – DIGITAL, CLOUD, SECURITY SERVICES



More than
45%

of revenues
strong double-digit growth

NEW BOOKINGS



\$17.5B



strong new bookings

Strong results, reflecting continued rotation to new, high-growth areas including digital-, cloud- and security-related services

TOTAL NET REVENUES



\$8.3B

↑ increase of 6% in local currency and 5% in USD

GEOGRAPHIC REGIONS

Net Revenues and Growth in Local Currency



North America

↑ **4%**
\$4.0B

Europe

↑ **7%**
\$2.8B

Growth Markets

↑ **9%**
\$1.5B

OPERATING GROUPS

Net Revenues and Growth in Local Currency



Communications,
Media & Technology

↑ **1%**
\$1.6B

Financial Services

↑ **8%**
\$1.8B

Health &
Public Service

↑ **2%**
\$1.5B

Products

↑ **15%**
\$2.3B

Resources

↓ **-1%**
\$1.1B

EPS

\$1.33 ↓ 1% decrease on an adjusted basis*

* After adjusting Q2 FY16 GAAP EPS of \$2.08 to exclude gain on the sale of Navitaire of \$0.74 per share.



RETURNING CASH TO SHAREHOLDERS



Strong free cash flow

\$1.0B
Year-to-date FY17

Share repurchases

\$1.4B
Year-to-date FY17

Semi-annual cash dividend declared March 2017

\$1.21
per share

increase of \$0.11 per share or 10% over our semi-annual dividend paid in May 2016

OPERATING MARGIN

13.7% ↔ unchanged from Q2 FY16



BUSINESS DIMENSIONS

Revenue Growth in Local Currency



Strategy/
Consulting

low single-digit growth

Application
Services

mid-single-digit growth

Operations

double-digit growth

"THE NEW" – DIGITAL, CLOUD, SECURITY SERVICES



More than
45%

of revenues
strong double-digit growth

NEW BOOKINGS



\$9.2B

strong new bookings



NET REVENUES TREND

Q2 FY17

Quarter Ending Net Revenue from November 30, 2015 to February 28, 2017

(in millions of U.S. dollars)

(Unaudited)

Operating Group	FY2016										FY2017			
	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	\$1,605	20%	\$1,607	20%	\$1,708	20%	\$1,697	20%	\$6,616	20%	\$1,686	20%	\$1,621	20%
Financial Services	1,745	22%	1,685	21%	1,805	21%	1,796	21%	7,031	21%	1,810	21%	1,770	21%
Health & Public Service	1,424	18%	1,482	19%	1,539	18%	1,541	18%	5,987	18%	1,501	18%	1,512	18%
Products	1,990	25%	1,995	25%	2,158	26%	2,252	27%	8,395	26%	2,320	27%	2,265	27%
Resources	1,245	15%	1,174	15%	1,221	15%	1,199	14%	4,839	15%	1,195	14%	1,145	14%
Other	4	n/m	3	n/m	4	n/m	4	n/m	15	n/m	4	n/m	6	n/m
Total ⁽¹⁾	\$8,013	100%	\$7,946	100%	\$8,435	100%	\$8,489	100%	\$32,883	100%	\$8,516	100%	\$8,318	100%

Geographic Region	FY2016										FY2017			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
North America	\$3,763	47%	\$3,791	48%	\$4,017	48%	\$4,082	48%	\$15,653	48%	\$3,981	47%	\$3,956	48%
Europe	2,885	36%	2,785	35%	2,946	35%	2,833	33%	11,448	35%	2,942	34%	2,827	34%
Growth Markets	1,365	17%	1,370	17%	1,472	17%	1,574	19%	5,781	17%	1,593	19%	1,535	18%
Total ⁽¹⁾	\$8,013	100%	\$7,946	100%	\$8,435	100%	\$8,489	100%	\$32,883	100%	\$8,516	100%	\$8,318	100%

Type of Work	FY2016										FY2017			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Consulting	\$4,346	54%	\$4,293	54%	\$4,621	55%	\$4,608	54%	\$17,868	54%	\$4,593	54%	\$4,406	53%
Outsourcing	3,667	46%	3,653	46%	3,813	45%	3,882	46%	15,015	46%	3,922	46%	3,912	47%
Total ⁽¹⁾	\$8,013	100%	\$7,946	100%	\$8,435	100%	\$8,489	100%	\$32,883	100%	\$8,516	100%	\$8,318	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

NEW BOOKINGS TREND

Q2 FY17

Quarter Ending New Bookings from November 30, 2015 to February 28, 2017

(in billions of U.S. dollars)

(Unaudited)

Type of Work	FY2016										FY2017			
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total
Consulting	\$4.42	57%	\$5.01	52%	\$4.93	54%	\$4.81	53%	\$19.16	54%	\$4.88	59%	\$4.63	50%
Outsourcing	3.32	43%	4.54	48%	4.19	46%	4.18	47%	16.23	46%	3.44	41%	4.56	50%
Total	\$7.74	100%	\$9.55	100%	\$9.12	100%	\$8.99	100%	\$35.39	100%	\$8.32	100%	\$9.19	100%

PEOPLE METRICS

Q2 FY17

Quarter Ending Return Metrics from May 31, 2015 to February 28, 2017

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

	<u>5/31/15</u>	<u>8/31/15</u>	<u>11/30/15</u>	<u>2/29/16</u>	<u>5/31/16</u>	<u>8/31/16</u>	<u>11/30/16</u>	<u>2/28/17</u>
Billable	312,414	334,074	347,268	347,074	349,615	357,516	367,305	373,845
Non-Billable	23,678	24,424	25,239	25,505	25,875	26,219	26,778	27,112
Total Accenture Employees	<u>336,092</u>	<u>358,498</u>	<u>372,507</u>	<u>372,579</u>	<u>375,490</u>	<u>383,735</u>	<u>394,083</u>	<u>400,957</u>
<i>Memo:</i>								
Accenture's Global Delivery Network	237,149	256,846	270,271	272,745	276,363	285,240	295,381	301,623
Accenture's Utilization	90%	90%	90%	90%	91%	92%	92%	91%
Accenture's Attrition	15%	14%	13%	13%	15%	16%	12%	12%

Notes:

Beginning in fiscal year 2015 Accenture realigned a small number of employees (approximately 2%) to non-billable from billable based on their activities.

RETURN METRICS TREND

Q2 FY17

Quarter Ending Return Metrics from May 31, 2015 to February 28, 2017
(Unaudited)

	Twelve Months Ended							
	5/31/15	8/31/15	11/30/15	2/29/16	5/31/16	8/31/16	11/30/16	
Return on Invested Capital	52%	51%	53%	50%	51%	50%	53%	49%
Return on Equity	52%	51%	53%	56%	57%	59%	62%	51%
Return on Assets	19%	18%	18%	22%	22%	22%	23%	21%

Note: February 2016 through November 2016 results include the gain on the sale of Navitaire
August 2016 through February 2017 results include the gain on the sale of Duck Creek

RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)

Q2 FY17

For the Twelve Months Ended February 28, 2017

(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	
	2/28/17 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$3,810	
Noncontrolling interests	218	
Provision related to income taxes	1,174	
Non-operating (income) expense	(230)	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 businesses.
Operating Income	\$4,972	
Annual Effective Tax Rate	21.4%	The tax rate represents a weighted average of the FY16 full year tax rate of 22.4% and FY17 Q2 YTD tax rate of 20.5%
Tax Adjusted Operating Income	\$3,905	
Divided by Average Capital:		
Capital at February 28, 2017		
Noncontrolling interests	651	
Total Accenture plc shareholders' equity	7,964	
Short-term bank borrowings, Long-term debt	27	
	\$8,643	
Capital at February 29, 2016		
Noncontrolling interests	562	
Total Accenture plc shareholders' equity	6,812	
Short-term bank borrowings, Long-term debt	29	
	\$7,402	
Average Capital	\$8,022	
Return on Invested Capital	49%	

(1) May not total due to rounding

Note: Results include the gain on the sale of Duck Creek

RECONCILIATION OF RETURN ON EQUITY (ROE)

Q2 FY17

For the Twelve Months Ended February 28, 2017

(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 2/28/17 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$3,810	
Noncontrolling interests	218	
Provision related to income taxes	1,174	
Income Before Income Taxes	\$5,202	
Annual Effective Tax Rate	21.4%	The tax rate represents a weighted average of the FY16 full year tax rate of 22.4% and FY17 Q2 YTD tax rate of 20.5%
Tax Adjusted Income Before Income Taxes	\$4,086	
Divided by Average Equity and Noncontrolling Interests:		
Noncontrolling interests at February 28, 2017	651	
Total Accenture plc shareholders' equity at February 28, 2017	7,964	
	\$8,615	
Noncontrolling interests at February 29, 2016	562	
Total Accenture plc shareholders' equity at February 29, 2016	6,812	
	\$7,374	
Average Equity and Noncontrolling Interests	\$7,994	
Return on Equity	51%	

(1) May not total due to rounding

Note: Results include the gain on the sale of Duck Creek

RECONCILIATION OF RETURN ON ASSETS (ROA)

Q2 FY17

For the Twelve Months Ended February 28, 2017

(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 2/28/17 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$3,810	
Noncontrolling interests	218	
Provision related to income taxes	1,174	
Income Before Income Taxes	\$5,202	
Annual Effective Tax Rate	21.4%	The tax rate represents a weighted average of the FY16 full year tax rate of 22.4% and FY17 Q2 YTD tax rate of 20.5%
Tax Adjusted Income Before Income Taxes	\$4,086	
Divided by Average Assets:		
Total Assets at February 28, 2017	20,079	
Total Assets at February 29, 2016	18,148	
Average Assets	\$19,113	
Return on Assets	21%	

(1) May not total due to rounding

Note: Results include the gain on the sale of Duck Creek

SHARES OUTSTANDING AND MARKET CAPITALIZATION

Q2 FY17

As of February 28, 2017

(shares in millions and market capitalization in millions of U.S. dollars)

	February 28, 2017	Comments
Accenture plc Class A shares	662.0	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(41.9)	From Accenture plc statement of shareholders' equity.
Accenture Holdings plc ordinary shares	27.0	From Accenture Holdings plc statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.0	
Total Shares Outstanding at 2/28/2017	648.1	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 28, 2017 close	\$122.50	
Market Capitalization at 2/28/2017	\$79,394	

Notes:

(1) May not total due to rounding