

Very strong Q4 and continued rotation to digital, cloud and security, reflecting successful execution of our growth strategy

TOTAL NET REVENUES

\$10.1B

⬆ increase of 11% in both local currency and USD

GEOGRAPHIC REGIONS

Net Revenues and Growth in Local Currency

North America

↑ **11%**
\$4.7B

Europe

↑ **8%**
\$3.4B

Growth Markets

↑ **15%**
\$2.0B

OPERATING GROUPS

Net Revenues and Growth in Local Currency

Communications,
Media & Technology

↑ **15%**
\$2.1B

Financial Services

↑ **3%**
\$2.0B

Health &
Public Service

↑ **6%**
\$1.7B

Products

↑ **12%**
\$2.8B

Resources

↑ **20%**
\$1.5B

EPS

\$1.58

⬆ 7% increase

RETURNING CASH TO SHAREHOLDERS

Strong free cash flow

\$1.9B

Share repurchases

\$552M

Semi-annual cash dividend declared September 2018

\$1.46

per share

increase of \$0.13 per share or 10% over our semi-annual dividend declared in March 2018

OPERATING MARGIN

14.3%

⬆ 10 bps increase from Q4 FY17

BUSINESS DIMENSIONS

Revenue Growth in Local Currency

Strategy/
Consulting

double-digit growth

Application
Services

double-digit growth

Operations

double-digit growth

"THE NEW" – DIGITAL, CLOUD, SECURITY SERVICES

More than 60%

of revenues
strong double-digit growth

NEW BOOKINGS

\$10.8B

strong new bookings

Continued strong, broad-based results reflect excellent demand for our services, driving superior shareholder value

TOTAL NET REVENUES

\$39.6B

⬆ increase of 10.5% in local currency and 14% in USD

GEOGRAPHIC REGIONS

Net Revenues and Growth in Local Currency

North America

↑ **9%**
\$17.8B

Europe

↑ **9%**
\$14.1B

Growth Markets

↑ **16%**
\$7.6B

OPERATING GROUPS

Net Revenues and Growth in Local Currency

Communications,
Media & Technology

↑ **14%**
\$8.0B

Financial Services

↑ **7%**
\$8.2B

Health &
Public Service

↑ **7%**
\$6.7B

Products

↑ **11%**
\$10.9B

Resources

↑ **13%**
\$5.7B

EPS (Adjusted)

\$6.74

⬆ 14% increase on an adjusted basis*

*After adjusting FY18 GAAP EPS of \$6.34 to exclude impact of tax law changes of \$0.40 per share, and adjusting FY17 GAAP EPS of \$5.44 to exclude pension settlement charge of \$0.47 per share

RETURNING CASH TO SHAREHOLDERS

Strong free cash flow

\$5.4B

reflects a free cash flow to adjusted net income ratio of 1.2 (after adjusting GAAP net income of \$4.21 billion to exclude \$258M impact of tax law changes)

Share repurchases

\$2.6B

Cash dividends paid

\$1.7B

\$2.66 per share, a 10% increase over prior-year dividends

OPERATING MARGIN

14.8%

Unchanged from FY17 on an adjusted basis*

*After adjusting FY17 GAAP operating margin of 13.3% to exclude impact of pension settlement charge (150 basis points)

BUSINESS DIMENSIONS

Approx. FY18 revenues

	Revenues (\$ USD)	% of Revenues	Est'd % Growth in Local Currency
Strategy & Consulting	\$12B	31%	High single-digit
Application Services	\$19B	49%	Double-digit
Operations	\$8B	20%	Double-digit
TOTAL	\$40B	100%	10.5%

"THE NEW" – DIGITAL, CLOUD, SECURITY SERVICES

Approx. FY18 revenues

\$23B* approx. 60% of revenues about 25% growth in local currency

	Revenues (\$ USD)	% of Revenues
Digital	\$18B	45%
Cloud	\$9B	23%
Security	\$2B	5%

* Revenues for "the New" include Digital-, Cloud- and Security-related services, net of estimated overlap

NEW BOOKINGS

\$42.8B

strong new bookings increase of 12% in local currency

NET REVENUES TREND

Q4 FY18

Quarter Ending Net Revenue from November 30, 2016 to August 31, 2018

(in millions of U.S. dollars)

(Unaudited)

Operating Group	FY2017										FY2018									
	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	\$1,686	20%	\$1,621	20%	\$1,755	20%	\$1,823	20%	\$6,885	20%	\$1,870	20%	\$1,935	20%	\$2,134	21%	\$2,092	21%	\$8,031	20%
Financial Services	1,810	21%	1,770	21%	1,865	21%	1,949	21%	7,394	21%	2,059	22%	2,025	21%	2,143	21%	2,011	20%	8,238	21%
Health & Public Service	1,501	18%	1,512	18%	1,554	18%	1,611	18%	6,178	18%	1,634	17%	1,642	17%	1,704	16%	1,708	17%	6,688	17%
Products	2,320	27%	2,265	27%	2,429	27%	2,486	27%	9,500	27%	2,584	27%	2,631	28%	2,843	28%	2,796	27%	10,854	28%
Resources	1,195	14%	1,145	14%	1,246	14%	1,262	14%	4,847	14%	1,333	14%	1,337	14%	1,469	14%	1,518	15%	5,657	14%
Other	4	n/m	6	n/m	18	n/m	18	n/m	46	n/m	43	n/m	15	n/m	22	n/m	24	n/m	105	n/m
Total ⁽¹⁾	\$8,516	100%	\$8,318	100%	\$8,867	100%	\$9,150	100%	\$34,850	100%	\$9,523	100%	\$9,585	100%	\$10,315	100%	\$10,150	100%	\$39,573	100%

Geographic Region	FY2017										FY2018									
	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
North America	\$3,981	47%	\$3,956	48%	\$4,123	47%	\$4,231	46%	\$16,291	47%	\$4,285	45%	\$4,277	45%	\$4,579	44%	\$4,708	46%	\$17,849	45%
Europe ⁽²⁾	2,958	35%	2,842	34%	3,061	34%	3,141	34%	12,002	34%	3,449	36%	3,485	36%	3,733	36%	3,445	34%	14,112	36%
Growth Markets ⁽²⁾	1,576	18%	1,519	18%	1,683	19%	1,779	20%	6,557	19%	1,789	19%	1,823	19%	2,003	20%	1,997	20%	7,613	19%
Total ⁽¹⁾	\$8,516	100%	\$8,318	100%	\$8,867	100%	\$9,150	100%	\$34,850	100%	\$9,523	100%	\$9,585	100%	\$10,315	100%	\$10,150	100%	\$39,573	100%

Type of Work	FY2017										FY2018									
	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	\$4,593	54%	\$4,406	53%	\$4,820	54%	\$4,934	54%	\$18,754	54%	\$5,184	54%	\$5,159	54%	\$5,687	55%	\$5,544	55%	\$21,574	55%
Outsourcing	3,922	46%	3,912	47%	4,047	46%	4,216	46%	16,096	46%	4,339	46%	4,426	46%	4,628	45%	4,606	45%	17,999	45%
Total ⁽¹⁾	\$8,516	100%	\$8,318	100%	\$8,867	100%	\$9,150	100%	\$34,850	100%	\$9,523	100%	\$9,585	100%	\$10,315	100%	\$10,150	100%	\$39,573	100%

Notes:

(1) May not total due to rounding

(2) Effective September 1, 2017, we revised the reporting of our geographic regions as follows: North America (the United States and Canada), Europe and Growth Markets (Asia Pacific, Latin America, Africa, the Middle East and Turkey). Four countries, including Russia, were previously in Growth Markets, but are now included in Europe. Prior period amounts have been reclassified to conform to the current period presentation.

NEW BOOKINGS TREND

Q4 FY18

Quarter Ending New Bookings from November 30, 2016 to August 31, 2018

(in billions of U.S. dollars)

(Unaudited)

Type of Work	FY2017										FY2018									
	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	\$4.88	59%	\$4.63	50%	\$5.19	53%	\$5.09	50%	\$19.79	53%	\$5.93	59%	\$5.65	55%	\$5.91	50%	\$6.14	57%	\$23.63	55%
Outsourcing	3.44	41%	4.56	50%	4.58	47%	5.00	50%	17.59	47%	4.05	41%	4.60	45%	5.84	50%	4.69	43%	19.18	45%
Total ⁽¹⁾	\$8.32	100%	\$9.19	100%	\$9.77	100%	\$10.09	100%	\$37.37	100%	\$9.98	100%	\$10.25	100%	\$11.75	100%	\$10.83	100%	\$42.81	100%

Note:

(1) May not total due to rounding

PEOPLE METRICS

Q4 FY18

Quarter Ending Metrics from November 30, 2016 to August 31, 2018

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

	<u>11/30/16</u>	<u>2/28/17</u>	<u>5/31/17</u>	<u>8/31/17</u>	<u>11/30/17</u>	<u>2/28/18</u>	<u>5/31/18</u>	<u>8/31/18</u>
Billable	367,305	373,845	383,793	396,446	407,492	413,810	421,042	431,140
Non-Billable	26,778	27,112	27,628	28,423	27,874	27,782	27,682	28,038
Total Accenture Employees	<u>394,083</u>	<u>400,957</u>	<u>411,421</u>	<u>424,869</u>	<u>435,366</u>	<u>441,592</u>	<u>448,724</u>	<u>459,178</u>
<i>Memo:</i>								
Accenture's Utilization	92%	91%	91%	91%	92%	91%	91%	91%
Accenture's Attrition	12%	12%	15%	15%	13%	13%	17%	18%

RETURN METRICS TREND

Q4 FY18

Quarter Ending Return Metrics from November 30, 2016 to August 31, 2018
(Unaudited)

	Twelve Months Ended						
	11/30/16	2/28/17	5/31/17	8/31/17	11/30/17	2/28/18	5/31/18
Return on Invested Capital	53%	49%	43%	41%	42%	40%	44%
Return on Equity	62%	51%	46%	41%	42%	40%	44%
Return on Assets	23%	21%	19%	17%	17%	18%	19%

Note: November 2016 results include the gain on the sale of Navitaire
November 2016 through May 2017 results include the gain on the sale of Duck Creek
May 2017 through February 2018 results include the pension settlement charge impact
February through August 2018 results include the impact of tax law changes

RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)

Q4 FY18

For the Twelve Months Ended August 31, 2018

(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 8/31/18 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$4,060	
Noncontrolling interests	155	
Provision related to income taxes	1,593	
Non-operating (income) expense	33	This represents the sum of the following line items on the Consolidated Income Statements: Gain (loss) on investment, Interest income, Interest expense, Other income/expense, net, and gain on sale of businesses.
Operating Income	\$5,841	
Annual Effective Tax Rate	27.4%	The tax rate represents a weighted average of the FY18 full year tax rate.
Tax Adjusted Operating Income	\$4,239	
Divided by Average Capital:		
Capital at August 31, 2018		
Noncontrolling interests	360	
Total Accenture plc shareholders' equity	10,365	
Short-term bank borrowings, Long-term debt	25	
	\$10,750	
Capital at August 31, 2017		
Noncontrolling interests	761	
Total Accenture plc shareholders' equity	8,949	
Short-term bank borrowings, Long-term debt	25	
	\$9,735	
Average Capital	\$10,242	
Return on Invested Capital	41%	

(1) May not total due to rounding

RECONCILIATION OF RETURN ON EQUITY (ROE)

Q4 FY18

For the Twelve Months Ended August 31, 2018

(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 8/31/18 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$4,060	
Noncontrolling interests	155	
Provision related to income taxes	1,593	
Income Before Income Taxes	\$5,808	
Annual Effective Tax Rate	27.4%	The tax rate represents a weighted average of the FY18 full year tax rate.
Tax Adjusted Income Before Income Taxes	\$4,215	
Divided by Average Equity and Noncontrolling Interests:		
Noncontrolling interests at August 31, 2018	360	
Total Accenture plc shareholders' equity at August 31, 2018	10,365	
	\$10,725	
Noncontrolling interests at August 31, 2017	761	
Total Accenture plc shareholders' equity at August 31, 2017	8,949	
	\$9,710	
Average Equity and Noncontrolling Interests	\$10,217	
Return on Equity	41%	

(1) May not total due to rounding

RECONCILIATION OF RETURN ON ASSETS (ROA)

Q4 FY18

For the Twelve Months Ended August 31, 2018

(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	
	8/31/18 ⁽¹⁾	Comments
Net Income Attributable to Accenture plc	\$4,060	
Noncontrolling interests	155	
Provision related to income taxes	1,593	
Income Before Income Taxes	\$5,808	
Annual Effective Tax Rate	27.4%	The tax rate represents a weighted average of the FY18 full year tax rate.
Tax Adjusted Income Before Income Taxes	\$4,215	
Divided by Average Assets:		
Total Assets at August 31, 2018	24,449	
Total Assets at August 31, 2017	22,690	
Average Assets	\$23,569	
Return on Assets	18%	

(1) May not total due to rounding

SHARES OUTSTANDING AND MARKET CAPITALIZATION

Q4 FY18

As of August 31, 2018

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

	As of August 31, 2018	Comments
Accenture plc Class A shares	663.3	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(24.3)	From Accenture plc statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	0.9	
Total Shares Outstanding at 8/31/2018	640.0	
Share price - as of August 31, 2018 close	\$169.07	
Market Capitalization at 08/31/2018	\$108,201.9	

Note:

(1) May not total due to rounding

IMPACTS OF ADOPTING NEW REVENUE AND PENSION ACCOUNTING STANDARDS



TIMING OF REVENUES

- **No material change** in the timing of recognizing overall revenue per quarter
 - For **certain variable fees** and **consulting contracts**, revenue will be recognized earlier
 - On certain contracts, revenue related to **out of pocket expenses** will be recognized later to align with services revenue, rather than when the expenses are incurred
- Adoption date balance sheet adjustment related to revenue is currently **estimated to be less than \$20M** due to these offsetting timing differences



PRESENTATION OF REVENUES

- Going forward we will report a **single revenue number** that includes reimbursements, thereby **eliminating the net revenue presentation**
 - Reimbursable revenues and expenses will no longer be separately presented on income statement
- This is a **change in presentation** and does not impact operating income dollars; but does impact **gross and operating margin percentages**
- Prior period results will be revised to reflect the new presentation (see following pages)



BACKLOG DISCLOSURE

- We are required to disclose the portion of our **backlog that cannot be cancelled** without penalty, and the estimated timing of revenue recognition
- This metric **does not represent our entire backlog** because, as disclosed previously, the majority of our contracts may be terminated on short notice with little or no penalty
- We will continue to report **New Bookings which will now include reimbursements**, which is a **better indicator** of the demand for our services



RECLASSIFICATION OF RECEIVABLES

- Work completed but not billed will be reclassified from **Unbilled services to Receivables from clients**
- Unbilled amounts that are conditional on an event other than the passage of time (e.g. achievement of a milestone) will be renamed "**Contract assets**"
- **No impact on DSO**



RECLASSIFICATION OF PENSION COSTS

- Certain pension costs will be reclassified from **Operating expenses to Non-operating expenses**
- This will slightly **increase Operating income dollars** and **Operating margin percentage**, but **will not impact EPS**

This presentation contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These statements are subject to known and unknown risks and uncertainties, including, but not limited to, those factors set forth in our annual report on Form 10-K and quarterly reports on Form 10-Q and other SEC filings.

ACCENTURE PLC
REVISION OF PRIOR PERIOD TO CONFORM WITH FY19 PRESENTATION
CONSOLIDATED INCOME STATEMENT
(in thousands of U.S. dollars)

Twelve Months Ended
August 31, 2018

	As Reported	% of Net	Revenue	Pension	Revised to	% of
	August 31, 2018	Revenues	Revision (2)	Revision (3)	Conform with FY19	Revenues
REVENUES:						
Revenues before reimbursements ("Net revenues") (1)	\$ 39,573,450	100.0%	\$	\$	\$	
Reimbursements (1)	2,029,978	5.1%				
Revenues (2)	41,603,428	105.1%	(610,894)		40,992,534	100.0%
OPERATING EXPENSES:						
Cost of services: (1)						
Cost of services before reimbursable expenses (1)	27,130,537	68.6%				
Reimbursable expenses (1)	2,029,978	5.1%				
Cost of services (2)	29,160,515	73.7%	(610,894)	(50,451)	28,499,170	69.5%
Sales and marketing	4,198,557	10.6%		(2,356)	4,196,201	10.2%
General and administrative costs	2,403,315	6.1%		(4,931)	2,398,384	5.9%
Total operating expenses	35,762,387	90.4%	(610,894)	(57,738)	35,093,755	85.6%
OPERATING INCOME	5,841,041	14.8%	—	57,738	5,898,779	14.4%
Non-operating income (expense)	(32,948)	-0.1%	—	(57,738)	(90,686)	-0.2%
INCOME BEFORE INCOME TAXES	\$ 5,808,093	14.7%	\$ -	\$ -	\$ 5,808,093	14.2%

Note: Certain line items have been combined or not shown for presentation purposes.

(1) Prior to FY19, we presented Revenues before reimbursements ("Net revenues") which excluded reimbursements for travel and other out-of-pocket expenses and hardware/software resale. In connection with the Q1 FY19 adoption of Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2014-09: "Revenue from Contracts with Customers" (Topic 606), the Net revenues and Reimbursements line items will be eliminated. Prior period results will be revised as indicated to conform with the FY19 presentation.

(2) Revenues decreased due to the removal of hardware/software resale cost. There is a corresponding decrease in Cost of services. Revenues will continue to include the margin earned on hardware/software resale.

(3) In Q1 FY19, we must reclassify certain components of pension service costs from Operating expenses to Non-operating expenses upon adoption of FASB ASU No. 2017-07: "Compensation-Retirement Benefits" (Topic 715). Prior period results will be revised as indicated to conform with the FY19 presentation.

ACCENTURE PLC
REVISION OF PRIOR PERIOD TO CONFORM WITH FY19 PRESENTATION
CONSOLIDATED INCOME STATEMENT
(in thousands of U.S. dollars)

Three Months Ended
November 30, 2017

	As Reported	% of Net	Revenue	Pension	Revised to	% of
	November 30, 2017	Revenues	Revision (2)	Revision (3)	Conform with FY19	Revenues
REVENUES:						
Revenues before reimbursements ("Net revenues") (1)	\$ 9,523,222	100.0%	\$	\$	\$	
Reimbursements (1)	531,271	5.6%				
Revenues (2)	10,054,493	105.6%	(170,180)		9,884,313	100.0%
OPERATING EXPENSES:						
Cost of services: (1)						
Cost of services before reimbursable	6,470,962	67.9%				
Reimbursable expenses (1)	531,271	5.6%				
Cost of services (2)	7,002,233	73.5%	(170,180)	(11,893)	6,820,160	69.0%
Sales and marketing	1,001,789	10.5%		(593)	1,001,196	10.1%
General and administrative costs	564,591	5.9%		190	564,781	5.7%
Total operating expenses	8,568,613	90.0%	(170,180)	(12,296)	8,386,137	84.8%
OPERATING INCOME	1,485,880	15.6%	—	12,296	1,498,176	15.2%
Non-operating income (expense)	8,244	0.1%	—	(12,296)	(4,052)	0.0%
INCOME BEFORE INCOME TAXES	\$ 1,494,124	15.7%	\$ -	\$ -	\$ 1,494,124	15.1%

Note: Certain line items have been combined or not shown for presentation purposes.

(1) Prior to FY19, we presented Revenues before reimbursements ("Net revenues") which excluded reimbursements for travel and other out-of-pocket expenses and hardware/software resale. In connection with the Q1 FY19 adoption of Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2014-09: "Revenue from Contracts with Customers" (Topic 606), the Net revenues and Reimbursements line items will be eliminated. Prior period results will be revised as indicated to conform with the FY19 presentation.

(2) Revenues decreased due to the removal of hardware/software resale cost. There is a corresponding decrease in Cost of services. Revenues will continue to include the margin earned on hardware/software resale.

(3) In Q1 FY19, we must reclassify certain components of pension service costs from Operating expenses to Non-operating expenses upon adoption of FASB ASU No. 2017-07: "Compensation-Retirement Benefits" (Topic 715). Prior period results will be revised as indicated to conform with the FY19 presentation.

ACCENTURE PLC
REVISION OF PRIOR PERIOD TO CONFORM WITH FY19 PRESENTATION
CONSOLIDATED INCOME STATEMENT
(in thousands of U.S. dollars)

Three Months Ended February 28, 2018						
	As Reported February 28, 2018	% of Net Revenues	Revenue Revision (2)	Pension Revision (3)	Revised to Conform with FY19	% of Revenues
REVENUES:						
Revenues before reimbursements ("Net revenues") (1)	\$ 9,585,442	100.0%	\$	\$	\$	
Reimbursements (1)	482,390	5.0%				
Revenues (2)	10,067,832	105.0%	(158,594)		9,909,238	100.0%
OPERATING EXPENSES:						
Cost of services: (1)						
Cost of services before reimbursable expenses (1)	6,737,048	70.3%				
Reimbursable expenses (1)	482,390	5.0%				
Cost of services (2)	7,219,438	75.3%	(158,594)	(11,146)	7,049,698	71.1%
Sales and marketing	999,389	10.4%		(566)	998,823	10.1%
General and administrative costs	566,241	5.9%		(1,568)	564,673	5.7%
Total operating expenses	8,785,068	91.7%	(158,594)	(13,280)	8,613,194	86.9%
OPERATING INCOME	1,282,764	13.4%	—	13,280	1,296,044	13.1%
Non-operating income (expense)	(37,967)	-0.4%	—	(13,280)	(51,247)	-0.5%
INCOME BEFORE INCOME TAXES	\$ 1,244,797	13.0%	\$ -	\$ -	\$ 1,244,797	12.6%

Note: Certain line items have been combined or not shown for presentation purposes.

(1) Prior to FY19, we presented Revenues before reimbursements ("Net revenues") which excluded reimbursements for travel and other out-of-pocket expenses and hardware/software resale. In connection with the Q1 FY19 adoption of Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2014-09: "Revenue from Contracts with Customers" (Topic 606), the Net revenues and Reimbursements line items will be eliminated. Prior period results will be revised as indicated to conform with the FY19 presentation.

(2) Revenues decreased due to the removal of hardware/software resale cost. There is a corresponding decrease in Cost of services. Revenues will continue to include the margin earned on hardware/software resale.

(3) In Q1 FY19, we must reclassify certain components of pension service costs from Operating expenses to Non-operating expenses upon adoption of FASB ASU No. 2017-07: "Compensation-Retirement Benefits" (Topic 715). Prior period results will be revised as indicated to conform with the FY19 presentation.

ACCENTURE PLC
REVISION OF PRIOR PERIOD TO CONFORM WITH FY19 PRESENTATION
CONSOLIDATED INCOME STATEMENT
(in thousands of U.S. dollars)

	Six Months Ended February 28, 2018					
	As Reported February 28, 2018	% of Net Revenues	Revenue Revision (2)	Pension Revision (3)	Revised to Conform with FY19	% of Revenues
REVENUES:						
Revenues before reimbursements ("Net revenues") (1)	\$ 19,108,664	100.0%	\$	\$	\$	
Reimbursements (1)	1,013,661	5.3%				
Revenues (2)	20,122,325	105.3%	(328,774)		19,793,551	100.0%
OPERATING EXPENSES:						
Cost of services: (1)						
Cost of services before reimbursable expenses (1)	13,208,010	69.1%				
Reimbursable expenses (1)	1,013,661	5.3%				
Cost of services (2)	14,221,671	74.4%	(328,774)	(23,039)	13,869,858	70.1%
Sales and marketing	2,001,178	10.5%		(1,159)	2,000,019	10.1%
General and administrative costs	1,130,832	5.9%		(1,378)	1,129,454	5.7%
Total operating expenses	17,353,681	90.8%	(328,774)	(25,576)	16,999,331	85.9%
OPERATING INCOME	2,768,644	14.5%	—	25,576	2,794,220	14.1%
Non-operating income (expense)	(29,723)	-0.2%	—	(25,576)	(55,299)	-0.3%
INCOME BEFORE INCOME TAXES	\$ 2,738,921	14.3%	\$ -	\$ -	\$ 2,738,921	13.8%

Note: Certain line items have been combined or not shown for presentation purposes.

(1) Prior to FY19, we presented Revenues before reimbursements ("Net revenues") which excluded reimbursements for travel and other out-of-pocket expenses and hardware/software resale. In connection with the Q1 FY19 adoption of Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2014-09: "Revenue from Contracts with Customers" (Topic 606), the Net revenues and Reimbursements line items will be eliminated. Prior period results will be revised as indicated to conform with the FY19 presentation.

(2) Revenues decreased due to the removal of hardware/software resale cost. There is a corresponding decrease in Cost of services. Revenues will continue to include the margin earned on hardware/software resale.

(3) In Q1 FY19, we must reclassify certain components of pension service costs from Operating expenses to Non-operating expenses upon adoption of FASB ASU No. 2017-07: "Compensation-Retirement Benefits" (Topic 715). Prior period results will be revised as indicated to conform with the FY19 presentation.

ACCENTURE PLC
REVISION OF PRIOR PERIOD TO CONFORM WITH FY19 PRESENTATION
CONSOLIDATED INCOME STATEMENT
(in thousands of U.S. dollars)

Three Months Ended						
May 31, 2018						
	As Reported	% of Net	Revenue	Pension	Revised to Conform	% of
	May 31, 2018	Revenues	Revision (2)	Revision (3)	with FY19	Revenues
REVENUES:						
Revenues before reimbursements ("Net revenues") (1)	\$ 10,314,999	100.0%	\$	\$	\$	
Reimbursements (1)	523,855	5.1%				
Revenues (2)	10,838,854	105.1%	(143,858)		10,694,996	100.0%
OPERATING EXPENSES:						
Cost of services: (1)						
Cost of services before reimbursable expenses (1)	6,995,871	67.8%				
Reimbursable expenses (1)	523,855	5.1%				
Cost of services (2)	7,519,726	72.9%	(143,858)	(12,887)	7,362,981	68.8%
Sales and marketing	1,107,138	10.7%		(595)	1,106,543	10.3%
General and administrative costs	592,264	5.7%		(1,667)	590,597	5.5%
Total operating expenses	9,219,128	89.4%	(143,858)	(15,149)	9,060,121	84.7%
OPERATING INCOME	1,619,726	15.7%	—	15,149	1,634,875	15.3%
Non-operating income (expense)	(7,168)	-0.1%	—	(15,149)	(22,317)	-0.2%
INCOME BEFORE INCOME TAXES	\$ 1,612,558	15.6%	\$ -	\$ -	\$ 1,612,558	15.1%

Note: Certain line items have been combined or not shown for presentation purposes.

(1) Prior to FY19, we presented Revenues before reimbursements ("Net revenues") which excluded reimbursements for travel and other out-of-pocket expenses and hardware/software resale. In connection with the Q1 FY19 adoption of Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2014-09: "Revenue from Contracts with Customers" (Topic 606), the Net revenues and Reimbursements line items will be eliminated. Prior period results will be revised as indicated to conform with the FY19 presentation.

(2) Revenues decreased due to the removal of hardware/software resale cost. There is a corresponding decrease in Cost of services. Revenues will continue to include the margin earned on hardware/software resale.

(3) In Q1 FY19, we must reclassify certain components of pension service costs from Operating expenses to Non-operating expenses upon adoption of FASB ASU No. 2017-07: "Compensation-Retirement Benefits" (Topic 715). Prior period results will be revised as indicated to conform with the FY19 presentation.

ACCENTURE PLC
REVISION OF PRIOR PERIOD TO CONFORM WITH FY19 PRESENTATION
CONSOLIDATED INCOME STATEMENT
(in thousands of U.S. dollars)

Nine Months Ended May 31, 2018						
	As Reported May 31, 2018	% of Net Revenues	Revenue Revision (2)	Pension Revision (3)	Revised to Conform with FY19	% of Revenues
REVENUES:						
Revenues before reimbursements ("Net revenues") (1)	\$ 29,423,663	100.0%	\$	\$	\$	
Reimbursements (1)	1,537,516	5.2%				
Revenues (2)	30,961,179	105.2%	(472,632)		30,488,547	100.0%
OPERATING EXPENSES:						
Cost of services: (1)						
Cost of services before reimbursable expenses (1)	20,203,881	68.7%				
Reimbursable expenses (1)	1,537,516	5.2%				
Cost of services (2)	21,741,397	73.9%	(472,632)	(35,926)	21,232,839	69.6%
Sales and marketing	3,108,316	10.6%		(1,754)	3,106,562	10.2%
General and administrative costs	1,723,096	5.9%		(3,045)	1,720,051	5.6%
Total operating expenses	26,572,809	90.3%	(472,632)	(40,725)	26,059,452	85.5%
OPERATING INCOME	4,388,370	14.9%	—	40,725	4,429,095	14.5%
Non-operating income (expense)	(36,891)	-0.1%	—	(40,725)	(77,616)	-0.3%
INCOME BEFORE INCOME TAXES	\$ 4,351,479	14.8%	\$ -	\$ -	\$ 4,351,479	14.3%

Note: Certain line items have been combined or not shown for presentation purposes.

(1) Prior to FY19, we presented Revenues before reimbursements ("Net revenues") which excluded reimbursements for travel and other out-of-pocket expenses and hardware/software resale. In connection with the Q1 FY19 adoption of Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2014-09: "Revenue from Contracts with Customers" (Topic 606), the Net revenues and Reimbursements line items will be eliminated. Prior period results will be revised as indicated to conform with the FY19 presentation.

(2) Revenues decreased due to the removal of hardware/software resale cost. There is a corresponding decrease in Cost of services. Revenues will continue to include the margin earned on hardware/software resale.

(3) In Q1 FY19, we must reclassify certain components of pension service costs from Operating expenses to Non-operating expenses upon adoption of FASB ASU No. 2017-07: "Compensation-Retirement Benefits" (Topic 715). Prior period results will be revised as indicated to conform with the FY19 presentation.

ACCENTURE PLC
REVISION OF PRIOR PERIOD TO CONFORM WITH FY19 PRESENTATION
CONSOLIDATED INCOME STATEMENT
(in thousands of U.S. dollars)

Three Months Ended						
August 31, 2018						
	As Reported	% of Net	Revenue	Pension	Revised to Conform	% of
	August 31, 2018	Revenues	Revision (2)	Revision (3)	with FY19	Revenues
REVENUES:						
Revenues before reimbursements ("Net revenues") (1)	\$ 10,149,787	100.0%	\$	\$	\$	
Reimbursements (1)	492,462	4.9%				
Revenues (2)	10,642,249	104.9%	(138,262)		10,503,987	100.0%
OPERATING EXPENSES:						
Cost of services: (1)						
Cost of services before reimbursable expenses (1)	6,926,656	68.2%				
Reimbursable expenses (1)	492,462	4.9%				
Cost of services (2)	7,419,118	73.1%	(138,262)	(14,525)	7,266,331	69.2%
Sales and marketing	1,090,241	10.7%		(602)	1,089,639	10.4%
General and administrative costs	680,219	6.7%		(1,886)	678,333	6.5%
Total operating expenses	9,189,578	90.5%	(138,262)	(17,013)	9,034,303	86.0%
OPERATING INCOME	1,452,671	14.3%	—	17,013	1,469,684	14.0%
Non-operating income (expense)	3,943	0.0%	—	(17,013)	(13,070)	-0.1%
INCOME BEFORE INCOME TAXES	\$ 1,456,614	14.4%	\$ -	\$ -	\$ 1,456,614	13.9%

Note: Certain line items have been combined or not shown for presentation purposes.

(1) Prior to FY19, we presented Revenues before reimbursements ("Net revenues") which excluded reimbursements for travel and other out-of-pocket expenses and hardware/software resale. In connection with the Q1 FY19 adoption of Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2014-09: "Revenue from Contracts with Customers" (Topic 606), the Net revenues and Reimbursements line items will be eliminated. Prior period results will be revised as indicated to conform with the FY19 presentation.

(2) Revenues decreased due to the removal of hardware/software resale cost. There is a corresponding decrease in Cost of services. Revenues will continue to include the margin earned on hardware/software resale.

(3) In Q1 FY19, we must reclassify certain components of pension service costs from Operating expenses to Non-operating expenses upon adoption of FASB ASU No. 2017-07: "Compensation-Retirement Benefits" (Topic 715). Prior period results will be revised as indicated to conform with the FY19 presentation.