

Q3 FY23 Performance

Solid revenue growth with continued margin expansion and very strong EPS and free cash flow*



Total Revenues

\$16.6B

Increase of 5% in local currency and 3% in USD

Geographic Markets (Revenues and Growth in Local Currency)

↑ 2%

\$7.7B
North America

↑ 7%

\$5.6B
Europe

↑ 9%

\$3.2B
Growth Markets

Industry Groups (Revenues and Growth in Local Currency)

Communications, Media & Technology

↓ 8%
\$2.9B

Financial Services

↑ 5%
\$3.1B

Health & Public Service

↑ 14%
\$3.3B

Products

↑ 6%
\$5.0B

Resources

↑ 12%
\$2.3B

EPS (Adjusted)

\$3.19

↑ 14% increase*

*After adjusting Q3 FY23 GAAP EPS of \$3.15 to exclude the impact of business optimization costs of \$0.42 per share and an investment gain of \$0.38 per share. On a GAAP basis, Q3 FY23 EPS increased 13%.

Operating Margin (Adjusted)

16.3%

↑ 20 bps increase*

*After adjusting Q3 FY23 GAAP operating margin of 14.2% to exclude business optimization costs of 210 bps. On a GAAP basis, Q3 FY23 operating margin decreased 190 bps.

Returning Cash To Shareholders

Free Cash Flow

\$3.1B

Share Repurchases

\$789M

Dividends Paid

\$708M

Quarterly cash dividend declared in May 2023

\$1.12
Per Share

Increase of \$0.15 per share or 15% over the quarterly dividend rate in fiscal year 2022

Services

Revenue Growth in Local Currency

| | |
|-----------------------|---------------------------|
| Strategy & Consulting | high single-digit decline |
| Technology | high single-digit growth |
| Operations | double-digit growth |

Highlights of Strategic Priorities

Revenue Growth in Local Currency (Includes overlap)

| | |
|--|---|
| Cloud very strong double-digit growth | Song strong double-digit growth |
| Industry X strong double-digit growth | Security very strong double-digit growth |

New Bookings

\$17.2B

Book-to-bill 1.0

4% increase in local currency
2% increase in USD

To learn more about how we create value for all the stakeholders we serve, please visit the Accenture 360° Value Reporting Experience (www.accenture.com/reportingexperience).

Accenture discloses information about its Services and Strategic Priorities to provide additional insights into the company's business. Revenues for Services and Strategic Priorities are approximate and may be modified to reflect periodic changes in definitions. Judgment is required to allocate revenues for client arrangements with multiple offerings into individual Services. Revenues for Strategic Priorities overlap so revenues for the same client arrangement may be included in multiple Strategic Priorities. For full financial data, non-GAAP financial disclosure and cautionary language regarding forward-looking statements, please refer to Accenture's fiscal year 2023 third quarter news release on June 22, 2023, which accompanies this presentation and is available at investor.accenture.com.

Q3 YTD FY23 Performance

Strong revenue growth with margin expansion, double-digit EPS growth and strong free cash flow*



Total Revenues

\$48.1B

Increase of 10% in local currency and 4% in USD

Geographic Markets (Revenues and Growth in Local Currency)

↑ 6%

\$22.7B
North America

↑ 12%

\$16.0B
Europe

↑ 14%

\$9.4B
Growth Markets

Industry Groups (Revenues and Growth in Local Currency)

Communications, Media & Technology

↑ 1%
\$8.7B

Financial Services

↑ 9%
\$9.1B

Health & Public Service

↑ 15%
\$9.3B

Products

↑ 10%
\$14.4B

Resources

↑ 16%
\$6.6B

EPS (Adjusted)

\$8.96

↑ 10% increase*

*After adjusting Q3 YTD FY23 GAAP EPS of \$8.62 to exclude the impact of business optimization costs of \$0.72 per share and an investment gain of \$0.38 per share. On a GAAP basis, Q3 YTD FY23 EPS increased 6%.

Operating Margin (Adjusted)

15.6%

↑ 20 bps increase*

*After adjusting Q3 YTD GAAP operating margin of 14.3% to exclude business optimization costs of 130 bps. On a GAAP basis, Q3 YTD FY23 operating margin decreased 110 bps.

Returning Cash To Shareholders

Free Cash Flow

\$5.8B

Share Repurchases

\$3.3B

Dividends Paid

\$2.1B

Cash dividends

\$3.36
Per Share

Increase of 15%
over the dividend rate in fiscal year 2022

Services

Revenue Growth in Local Currency

| | |
|-----------------------|--------------------------|
| Strategy & Consulting | low single-digit decline |
| Technology | double-digit growth |
| Operations | double-digit growth |

Highlights of Strategic Priorities

Revenue Growth in Local Currency
(Includes overlap)

| | |
|---|---|
| Cloud very strong double-digit growth | Song double-digit growth |
| Industry X very strong double-digit growth | Security very strong double-digit growth |

New Bookings

\$55.6B

Book-to-bill 1.2

10% increase in local currency

4% increase in USD

RETURN METRICS TREND

Q3 FY23

Quarter Ending Return Metrics from August 31, 2021 to May 31, 2023
(Unaudited)

| | Twelve Months Ended | | | | | | | |
|----------------------------|---------------------|----------|---------|---------|---------|----------|---------|---------|
| | 8/31/21 | 11/30/21 | 2/28/22 | 5/31/22 | 8/31/22 | 11/30/22 | 2/28/23 | 5/31/23 |
| Return on Invested Capital | 31% | 32% | 33% | 33% | 33% | 32% | 32% | 29% |
| Return on Equity | 32% | 32% | 33% | 32% | 33% | 32% | 31% | 30% |
| Return on Assets | 15% | 15% | 16% | 15% | 15% | 16% | 16% | 15% |

Note: February 2023 through May 2023 results include the impact of business optimization costs
May 2023 results include the gain on the sale of Duck Creek

RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)

Q3 FY23

For the Twelve Months Ended May 31, 2023

(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 5/31/23 ⁽¹⁾ | Comments |
|---|---|--|
| Net Income Attributable to Accenture plc | \$7,164 | |
| Noncontrolling interests | 124 | |
| Income tax expense | 2,137 | |
| Non-operating (income) expense | (260) | 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 | \$9,165 | |
| Annual Effective Tax Rate | 22.6% | The tax rate represents a weighted average of the FY22 full year tax rate of 24.0% and FY23 YTD tax rate of 22.1% |
| Tax Adjusted Operating Income | \$7,098 | |
| Divided by Average Capital: | | |
| Capital at May 31, 2023 | | |
| Noncontrolling interests | 729 | |
| Total Accenture plc shareholders' equity | 25,332 | |
| Short-term bank borrowings, Long-term debt | 54 | |
| | \$26,116 | |
| Capital at May 31, 2022 | | |
| Noncontrolling interests | 623 | |
| Total Accenture plc shareholders' equity | 21,389 | |
| Short-term bank borrowings, Long-term debt | 60 | |
| | \$22,072 | |
| Average Capital | \$24,094 | |
| Return on Invested Capital | 29% | |

(1) May not total due to rounding

RECONCILIATION OF RETURN ON EQUITY (ROE)

Q3 FY23

For the Twelve Months Ended May 31, 2023

(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 5/31/23 ⁽¹⁾ | Comments |
|--|---|---|
| Net Income Attributable to Accenture plc | \$7,164 | |
| Noncontrolling interests | 124 | |
| Income tax expense | 2,137 | |
| Income Before Income Taxes | \$9,425 | |
| Annual Effective Tax Rate | 22.6% | The tax rate represents a weighted average of the FY22 full year tax rate of 24.0% and FY23 YTD tax rate of 22.1% |
| Tax Adjusted Income Before Income Taxes | \$7,299 | |
| Divided by Average Equity and Noncontrolling Interests: | | |
| Noncontrolling interests at May 31, 2023 | 729 | |
| Total Accenture plc shareholders' equity at May 31, 2023 | 25,332 | |
| | \$26,062 | |
| Noncontrolling interests at May 31, 2022 | 623 | |
| Total Accenture plc shareholders' equity at May 31, 2022 | 21,389 | |
| | \$22,012 | |
| Average Equity and Noncontrolling Interests | \$24,037 | |
| Return on Equity | 30% | |

(1) May not total due to rounding

RECONCILIATION OF RETURN ON ASSETS (ROA)

Q3 FY23

For the Twelve Months Ended May 31, 2023

(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 5/31/23 ⁽¹⁾ | Comments |
|---|---|---|
| Net Income Attributable to Accenture plc | \$7,164 | |
| Noncontrolling interests | 124 | |
| Income tax expense | 2,137 | |
| Income Before Income Taxes | \$9,425 | |
| Annual Effective Tax Rate | 22.6% | The tax rate represents a weighted average of the FY22 full year tax rate of 24.0% and FY23 YTD tax rate of 22.1% |
| Tax Adjusted Income Before Income Taxes | \$7,299 | |
| Divided by Average Assets: | | |
| Total Assets at May 31, 2023 | 50,128 | |
| Total Assets at May 31, 2022 | 46,095 | |
| Average Assets | \$48,112 | |
| Return on Assets | 15% | |

(1) May not total due to rounding

SHARES OUTSTANDING AND MARKET CAPITALIZATION

Q3 FY23

As of May 31, 2023

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

| | As of May 31, 2023 | Comments |
|--|-----------------------|---|
| Accenture plc Class A shares | 664.1 | From Accenture plc statement of shareholders' equity. |
| Accenture plc Class A treasury shares | (33.3) | From Accenture plc statement of shareholders' equity. |
| Accenture Canada Holdings, Inc. shares | 0.7 | |
| Total Shares Outstanding ⁽¹⁾ | 631.5 | |
| Share price - as of May 31, 2023 close | \$305.92 | |
| Market Capitalization | \$193,175.8 | |

Note:

(1) May not total due to rounding

NEW BOOKINGS TREND

Q3 FY23

Quarter Ending from November 30, 2021 to May 31, 2023

(in billions of U.S. dollars)

(Unaudited)

| Type of Work | FY2022 | | | | | | | | | | FY2023 | | | | | |
|-----------------------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
| | 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 |
| Consulting | \$9.39 | 56% | \$10.91 | 56% | \$9.11 | 54% | \$8.45 | 46% | \$37.86 | 53% | \$8.11 | 50% | \$10.65 | 48% | \$8.93 | 52% |
| Managed Services | 7.39 | 44% | 8.67 | 44% | 7.84 | 46% | 9.95 | 54% | 33.86 | 47% | 8.11 | 50% | 11.43 | 52% | 8.32 | 48% |
| Total ⁽¹⁾ | \$16.78 | 100% | \$19.58 | 100% | \$16.96 | 100% | \$18.39 | 100% | \$71.71 | 100% | \$16.22 | 100% | \$22.09 | 100% | \$17.25 | 100% |

Note:

(1) May not total due to rounding

REVENUES TREND

Q3 FY23

Quarter Ending from November 30, 2021 to May 31, 2023

(in millions of U.S. dollars)

(Unaudited)

| | FY2022 | | | | | | | | | | FY2023 | | | | | |
|-----------------------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| | 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 |
| Geographic Markets | | | | | | | | | | | | | | | | |
| North America | \$6,907 | 46% | \$7,077 | 47% | \$7,614 | 47% | \$7,524 | 49% | \$29,121 | 47% | \$7,623 | 48% | \$7,398 | 47% | \$7,721 | 47% |
| Europe | 5,100 | 34% | 5,010 | 33% | 5,350 | 33% | 4,803 | 31% | 20,264 | 33% | 5,072 | 32% | 5,300 | 34% | 5,615 | 34% |
| Growth Markets | 2,958 | 20% | 2,960 | 20% | 3,195 | 20% | 3,097 | 20% | 12,209 | 20% | 3,053 | 19% | 3,116 | 20% | 3,228 | 19% |
| Total ⁽¹⁾ | \$14,965 | 100% | \$15,047 | 100% | \$16,159 | 100% | \$15,424 | 100% | \$61,594 | 100% | \$15,748 | 100% | \$15,814 | 100% | \$16,565 | 100% |
| | | | | | | | | | | | | | | | | |
| | FY2022 | | | | | | | | | | FY2023 | | | | | |
| | 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 |
| Industry Groups | | | | | | | | | | | | | | | | |
| Comm. Media & Tech ⁽²⁾ | \$2,897 | 19% | \$2,999 | 20% | \$3,223 | 20% | \$3,081 | 20% | \$12,200 | 20% | \$2,980 | 19% | \$2,885 | 18% | \$2,880 | 17% |
| Financial Services | 2,918 | 19% | 2,872 | 19% | 3,079 | 19% | 2,941 | 19% | 11,811 | 19% | 2,963 | 19% | 3,003 | 19% | 3,138 | 19% |
| Health & Public Service | 2,730 | 18% | 2,687 | 18% | 2,917 | 18% | 2,893 | 19% | 11,226 | 18% | 3,000 | 19% | 3,024 | 19% | 3,266 | 20% |
| Products ⁽²⁾ | 4,468 | 30% | 4,523 | 30% | 4,806 | 30% | 4,478 | 29% | 18,275 | 30% | 4,666 | 30% | 4,719 | 30% | 4,968 | 30% |
| Resources | 1,952 | 13% | 1,966 | 13% | 2,134 | 13% | 2,030 | 13% | 8,082 | 13% | 2,138 | 14% | 2,184 | 14% | 2,311 | 14% |
| Total ⁽¹⁾ | \$14,965 | 100% | \$15,047 | 100% | \$16,159 | 100% | \$15,424 | 100% | \$61,594 | 100% | \$15,748 | 100% | \$15,814 | 100% | \$16,565 | 100% |
| | | | | | | | | | | | | | | | | |
| | FY2022 | | | | | | | | | | FY2023 | | | | | |
| | 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 |
| Type of Work | | | | | | | | | | | | | | | | |
| Consulting | \$8,392 | 56% | \$8,322 | 55% | \$9,032 | 56% | \$8,329 | 54% | \$34,076 | 55% | \$8,444 | 54% | \$8,279 | 52% | \$8,693 | 52% |
| Managed Services | 6,573 | 44% | 6,724 | 45% | 7,126 | 44% | 7,095 | 46% | 27,518 | 45% | 7,303 | 46% | 7,535 | 48% | 7,872 | 48% |
| Total ⁽¹⁾ | \$14,965 | 100% | \$15,047 | 100% | \$16,159 | 100% | \$15,424 | 100% | \$61,594 | 100% | \$15,748 | 100% | \$15,814 | 100% | \$16,565 | 100% |

Note:

(1) May not total due to rounding

(2) Effective June 1, 2022, we revised the reporting of our industry groups for the movement of Aerospace & Defense from Communications, Media & Technology to Products. Prior period amounts have been reclassified to conform with the current period presentation.

PEOPLE METRICS

Q3 FY23




Quarter Ending Metrics from August 31, 2021 to May 31, 2023

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

| | 8/31/21 | 11/30/21 | 2/28/22 | 5/31/22 | 8/31/22 | 11/30/22 | 2/28/23 | 5/31/23 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total Accenture Employees | 624,268 | 674,325 | 698,504 | 710,432 | 721,379 | 737,719 | 738,143 | 731,868 |
| <i>Memo:</i> | | | | | | | | |
| <i>Utilization</i> | 92% | 92% | 92% | 91% | 91% | 91% | 91% | 91% |
| <i>Quarterly Voluntary Attrition - Annualized</i> | 19% | 17% | 18% | 20% | 20% | 13% | 12% | 13% |
| <i>Annual Voluntary Attrition</i> | 14% | | | | 19% | | | |

GAAP to Non-GAAP Reconciliation

Q3 FY23
(Unaudited)

| | | |
|--|------------------------------------|---|
|  | BUSINESS OPTIMIZATION COSTS | <p>Expect total business optimization costs of approximately \$1.5B through FY24.</p> <p>Q3 FY23 - Recorded \$347M in business optimization costs, \$591M YTD.</p> <p>Full Year FY23 - Expect to incur approximately \$800M.</p> <p>Full Year FY24 - Expect to incur approximately \$700M.</p> |
|  | OPERATING MARGIN | <p>Q3 Operating Margin (GAAP) - 14.2% compared to 16.1% in Q3 FY22. YTD operating margin of 14.3% compared to 15.4% in prior year.</p> <p>Q3 Operating Margin (ADJUSTED) - 16.3%, a 20bp expansion YoY. YTD operating margin of 15.6%, a 20bp expansion YoY.</p> <p>FY23 Operating Margin Outlook (GAAP) - 14.2%.</p> <p>FY23 Operating Margin Outlook (ADJUSTED) - 15.4%, a 20bp expansion YoY.</p> |
|  | DILUTED EARNINGS PER SHARE | <p>Q3 EPS (GAAP) - \$3.15 compared to \$2.79 in Q3 FY22. YTD EPS of \$8.62, compared to \$8.11 in prior year.</p> <p>Q3 EPS (ADJUSTED) - \$3.19, a 14% increase YoY. YTD EPS of \$8.96, a 10% increase YoY.</p> <p>FY23 EPS Outlook (GAAP) - \$10.94 - \$11.05. Includes \$0.96 impact related to business optimization costs and \$0.38 impact related to a gain on our investment in Duck Creek Technologies.</p> <p>FY23 EPS Outlook (ADJUSTED) - \$11.52 - \$11.63, a 8% - 9% increase YoY. Excludes \$0.96 impact related to business optimization costs and \$0.38 impact related to a gain on our investment in Duck Creek Technologies.</p> |

OPERATING INCOME

(in millions of U.S. dollars)

| | FY22 Actuals | | | | | FY23 ACTUALS AND OUTLOOK | | | | | | | | |
|--|--------------|----------|----------|----------|------------|--------------------------|----------|----------|----------|------------|----------|---------------|--------------------------|--|
| ING INCOME | | | | | | | | | | Increase | | FY23 Business | | |
| of U.S. dollars) | | | | | | | | | | (Decrease) | | Outlook | | |
| | Q1 | Q2 | Q3 | Q3 YTD | Total FY22 | Q1 | Q2 | Q3 | YTD | Q3 | YTD | Full Year | Note | |
| As Reported (GAAP) | \$ 2,434 | \$ 2,062 | \$ 2,603 | \$ 7,099 | \$ 9,367 | \$ 2,593 | \$ 1,945 | \$ 2,359 | \$ 6,897 | \$ (244) | \$ (202) | | | |
| Operating Margin | 16.3% | 13.7% | 16.1% | 15.4% | 15.2% | 16.5% | 12.3% | 14.2% | 14.3% | -1.9% | -1.1% | 14.2% | | |
| Adjustments: | | | | | | | | | | | | | | |
| Business Optimization Costs ⁽¹⁾ | - | - | - | - | - | - | \$ 244 | \$ 347 | \$ 591 | \$ 347 | \$ 591 | \$ 800 | Estimating \$700 in FY24 | |
| Adjusted (Non-GAAP) | \$ 2,434 | \$ 2,062 | \$ 2,603 | \$ 7,099 | \$ 9,367 | \$ 2,593 | \$ 2,189 | \$ 2,707 | \$ 7,489 | \$ 104 | \$ 390 | | | |
| Adjusted Operating Margin | 16.3% | 13.7% | 16.1% | 15.4% | 15.2% | 16.5% | 13.8% | 16.3% | 15.6% | 0.2% | 0.2% | 15.4% | | |

DILUTED EARNINGS PER SHARE

(in U.S. dollars)

| | FY22 | | | | | FY23 | | | | Increase (Decrease) | | FY23 Business Outlook |
|--|---------|---------|---------|---------|------------|---------|---------|---------|---------|---------------------|-------------|-----------------------|
| | Q1 | Q2 | Q3 | Q3 YTD | Total FY22 | Q1 | Q2 | Q3 | YTD | Q3 | YTD | Full Year |
| As Reported (GAAP) | \$ 2.78 | \$ 2.54 | \$ 2.79 | \$ 8.11 | \$ 10.71 | \$ 3.08 | \$ 2.39 | \$ 3.15 | \$ 8.62 | \$ 0.36 13% | \$ 0.51 6% | \$10.94 - \$11.05 |
| Business Optimization Costs ⁽¹⁾ | - | - | - | - | - | - | 0.30 | 0.42 | 0.72 | 0.42 | 0.72 | 0.96 |
| Investment Gain ⁽²⁾ | - | - | - | - | - | - | - | (0.38) | (0.38) | (0.38) | (0.38) | (0.38) |
| Adjusted (Non-GAAP) | \$ 2.78 | \$ 2.54 | \$ 2.79 | \$ 8.11 | \$ 10.71 | \$ 3.08 | \$ 2.69 | \$ 3.19 | \$ 8.96 | \$ 0.40 14% | \$ 0.85 10% | \$11.52 - \$11.63 |

(1) Costs recorded in connection with our business optimization initiatives, including severance and other personnel costs as well as costs related to the consolidation of office space.

(2) Adjustment to exclude gain related to our investment in Duck Creek Technologies.

This presentation contains forward-looking statements and, as such, is subject to known and unknown risks and uncertainties, including, but not limited to, those factors set forth in our June 22, 2023 news release and discussed in our annual report on Form 10-K and quarterly reports on Form 10-Q and other SEC filings.