Q2 FY25 Performance

Strong results reflect broad-based revenue growth across geographic markets, industry groups and types of work

Total Revenues

$16.7B

Increase of 8.5% in local currency and 5% in USD

Geographic Markets **

(Revenues and Growth in Local Currency)

- ↑11% **$8.6B** Americas
- ↑8% **$5.8B** EMEA
- ↑1% **$2.3B** Asia Pacific

Industry Groups (Revenues and Growth in Local Currency)

- Communications, Media & Technology: ↑6% **$2.7B**
- Financial Services: ↑11% **$3.0B**
- Health & Public Service: ↑10% **$3.6B**
- Products: ↑9% **$5.1B**
- Resources: ↑5% **$2.3B**

Earnings per Share

$2.82

↑ **2% increase on an adjusted basis***

*After adjusting Q2 FY24 GAAP EPS of $2.63 to exclude business optimization costs of $0.14 per share. On a GAAP basis Q2 FY25 EPS increased 7%.

Type of Work

(Revenues and Growth in Local Currency)

- Consulting: ↑6% **$8.3B**
- Managed Services: ↑11% **$8.4B**

Highlights of Strategic Priorities

(Revenue Growth in Local Currency (includes overlap))

Cloud	double-digit growth
Industry X	high single-digit growth
Security	very strong double-digit growth
Song	double-digit growth

Operating Margin

13.5%

↓ **20 bps decrease on an adjusted basis***

*After adjusting Q2 FY24 GAAP operating margin of 13.0% to exclude business optimization costs of 70 bps. On a GAAP basis, Q2 FY25 operating margin increased 50 bps.

Returning Cash to Shareholders

Free Cash Flow: **$2.7B**

Share Repurchases: **$1.4B**

Dividends Paid: **$929M**

Quarterly cash dividend declared in March 2025

$1.48 Per share

Increase of $0.19 per share or 15% over the quarterly dividend rate in fiscal year 2024

New Bookings

$20.9B

Book-to-bill of 1.3

flat in local currency

3% decrease in USD

To learn more about how we create value please visit the Accenture 360° Value Reporting Experience

**During the first quarter of fiscal 2025, our Latin America market unit moved from Growth Markets to North America. With this change, North America became the Americas market and Growth Markets became the Asia Pacific market.

Accenture discloses information about its Strategic Priorities to provide additional insights into the company's business. Revenues for Strategic Priorities are approximate and may be modified to reflect periodic changes in definitions. 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 2025 second quarter news release on March 20, 2025, which accompanies this presentation and is available at investor.accenture.com.

Q2 YTD FY25 Performance

accenture

Strong first half results reflect diversified, broad-based revenue growth and strategy to lead reinvention for clients

Total Revenues

$34.3B

Increase of 8.3% in local currency and 7% in USD

Geographic Markets **

(Revenues and Growth in Local Currency)

- ↑11% **$17.3B** Americas
- ↑7% **$12.2B** EMEA
- ↑2% **$4.8B** Asia Pacific

Industry Groups (Revenues and Growth in Local Currency)

- Communications, Media & Technology: ↑6% **$5.6B**
- Financial Services: ↑7% **$6.2B**
- Health & Public Service: ↑11% **$7.4B**
- Products: ↑9% **$10.5B**
- Resources: ↑5% **$4.7B**

Earnings per Share

$6.42

↑ **6% increase on an adjusted basis***

*After adjusting Q2 YTD FY24 GAAP EPS of $5.73 to exclude business optimization costs of $0.30 per share. On a GAAP basis Q2 YTD FY25 EPS increased 12%.

Operating Margin

15.1%

↓ **10 bps decrease on an adjusted basis***

*After adjusting Q2 YTD FY24 GAAP operating margin of 14.4% to exclude business optimization costs of 80 bps. On a GAAP basis, Q2 YTD FY25 operating margin increased 70 bps.

Type of Work

(Revenues and Growth in Local Currency)

- Consulting: ↑6% **$17.3B**
- Managed Services: ↑11% **$17.0B**

Highlights of Strategic Priorities

(Revenue Growth in Local Currency (includes overlap))

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

Returning Cash to Shareholders

Free Cash Flow: **$3.6B**

Share Repurchases: **$2.3B**

Dividends Paid: **$1.9B**

Cash Dividends: **$2.96** Per share

Increase of 15% over the quarterly dividend rate in fiscal year 2024

New Bookings

$39.6B

Book-to-bill of 1.2

flat in local currency

1% decrease in USD

To learn more about how we create value please visit the **Accenture 360° Value Reporting Experience**

**During the first quarter of fiscal 2025, our Latin America market unit moved from Growth Markets to North America. With this change, North America became the Americas market and Growth Markets became the Asia Pacific market.

Accenture discloses information about its Strategic Priorities to provide additional insights into the company's business. Revenues for Strategic Priorities are approximate and may be modified to reflect periodic changes in definitions. 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 2025 second quarter news release on March 20, 2025, which accompanies this presentation and is available at investor.accenture.com.

RETURN METRICS TREND

Q2 FY25

Quarter Ending Return Metrics from May 31, 2023 to February 28, 2025

(Unaudited)

	Twelve Months Ended							
	5/31/23	8/31/23	11/30/23	2/29/24	5/31/24	8/31/24	11/30/24	2/28/25
Return on Invested Capital	**29%**	**27%**	**26%**	**26%**	**25%**	**26%**	**24%**	**25%**
Return on Equity	**30%**	**28%**	**27%**	**28%**	**26%**	**27%**	**27%**	**27%**
Return on Assets	**15%**	**14%**	**14%**	**15%**	**14%**	**14%**	**14%**	**14%**

Note: May 2023 through February 2025 results include the impact of business optimization costs
May 2023 through February 2024 results include the gain on the sale of Duck Creek.

RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
Q2 FY25
For the Twelve Months Ended February 28, 2025
(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 2/28/25 [1]	Comments
Net Income Attributable to Accenture plc	**$7,683**	
Noncontrolling interests	155	
Income tax expense	2,392	
Non-operating (income) expense	(53)	This represents the sum of the following line items on the Consolidated Income Statements: Interest income, Interest expense, Gain/Loss on investments, net, and Other income/expense, net.
Operating Income	**$10,178**	
Annual Effective Tax Rate	22.3%	The tax rate represents a weighted average of the FY24 full year tax rate of 23.5% and FY25 YTD tax rate of 21.1%.
Tax Adjusted Operating Income	**$7,909**	
Divided by Average Capital:		
Capital at February 28, 2025		
Noncontrolling interests	936	
Total Accenture plc shareholders' equity	29,246	
Short-term bank borrowings, Long-term debt	5,157	
	$35,339	
Capital at February 29, 2024		
Noncontrolling interests	834	
Total Accenture plc shareholders' equity	27,123	
Short-term bank borrowings, Long-term debt	183	
	$28,139	
Average Capital	**$31,739**	
Return on Invested Capital	**25%**	

(1) May not total due to rounding

RECONCILIATION OF RETURN ON EQUITY (ROE)
Q2 FY25
For the Twelve Months Ended February 28, 2025
(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 2/28/25 [1]	Comments
Net Income Attributable to Accenture plc	**$7,683**	
Noncontrolling interests	155	
Income tax expense	2,392	
Income Before Income Taxes	**$10,231**	
Annual Effective Tax Rate	22.3%	The tax rate represents a weighted average of the FY24 full year tax rate of 23.5% and FY25 YTD tax rate of 21.1%.
Tax Adjusted Income Before Income Taxes	**$7,950**	
Divided by Average Equity and Noncontrolling Interests:		
Noncontrolling interests at February 28, 2025	936	
Total Accenture plc shareholders' equity at February 28, 2025	29,246	
	$30,182	
Noncontrolling interests at February 29, 2024	834	
Total Accenture plc shareholders' equity at February 29, 2024	27,123	
	$27,956	
Average Equity and Noncontrolling Interests	**$29,069**	
Return on Equity	**27%**	

(1) May not total due to rounding

RECONCILIATION OF RETURN ON ASSETS (ROA)
Q2 FY25
For the Twelve Months Ended February 28, 2025
(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 2/28/25 (1)	Comments
Net Income Attributable to Accenture plc	**$7,683**	
Noncontrolling interests	155	
Income tax expense	2,392	
Income Before Income Taxes	**$10,231**	
Annual Effective Tax Rate	22.3%	The tax rate represents a weighted average of the FY24 full year tax rate of 23.5% and FY25 YTD tax rate of 21.1%.
Tax Adjusted Income Before Income Taxes	**$7,950**	
Divided by Average Assets:		
Total Assets at February 28, 2025	59,870	
Total Assets at February 29, 2024	51,307	
Average Assets	**$55,589**	
Return on Assets	**14%**	

(1) May not total due to rounding

ACCENTURE PLC
SHARES OUTSTANDING AND MARKET CAPITALIZATION
As of February 28, 2025
(shares in millions and market capitalization in millions of U.S. dollars)

	As of February 28, 2025	Comments
Accenture plc Class A shares	678.4	From Accenture plc statement of shareholders' equity
Accenture plc Class A treasury shares	(51.9)	From Accenture plc statement of shareholders' equity
Accenture Canada Holdings, Inc. shares	0.6	
Total Shares Outstanding	**627.0**	
Share price - as of February 28, 2025 close	$348.50	
Market Capitalization	**$218,519.9**	

NEW BOOKINGS TREND

Q2 FY25

Quarter Ending from November 30, 2023 to February 28, 2025

(in billions of U.S. dollars)

(Unaudited)

	FY2024										FY2025			
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	$8.62	47%	$10.52	49%	$9.28	44%	$8.59	43%	$37.02	46%	$9.22	49%	$10.47	50%
Managed Services	9.83	53%	11.06	51%	11.78	56%	11.55	57%	44.21	54%	9.48	51%	10.44	50%
Total [(1)]	**$18.45**	**100%**	**$21.58**	**100%**	**$21.06**	**100%**	**$20.15**	**100%**	**$81.23**	**100%**	**$18.70**	**100%**	**$20.91**	**100%**

Note:

(1) May not total due to rounding

REVENUES TREND
Q2 FY25
Quarter Ending from November 30, 2023 to February 28, 2025
(in millions of U.S. dollars)
(Unaudited)

	FY2024										FY2025			
Geographic Markets	**Q1**	**% of Total**	**Q2**	**% of Total**	**Q3**	**% of Total**	**Q4**	**% of Total**	**Full Year**	**% of Total**	**Q1**	**% of Total**	**Q2**	**% of Total**
Americas[2]	$8,027	49%	$7,816	49%	$8,287	50%	$8,423	51%	$32,552	50%	$8,733	49%	$8,553	51%
EMEA	5,804	36%	5,599	35%	5,777	35%	5,639	34%	$22,818	35%	6,412	36%	5,804	35%
Asia Pacific[2]	2,394	15%	2,385	15%	2,404	15%	2,344	14%	$9,526	15%	2,544	14%	2,302	14%
Total [1]	**$16,224**	**100%**	**$15,800**	**100%**	**$16,467**	**100%**	**$16,406**	**100%**	**$64,896**	**100%**	**$17,690**	**100%**	**$16,659**	**100%**

	FY2024										FY2025			
Industry Groups	**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	$2,669	16%	$2,654	17%	$2,763	17%	$2,751	17%	$10,837	17%	$2,858	16%	$2,730	16%
Financial Services	3,034	19%	2,809	18%	2,895	18%	2,873	18%	11,610	18%	3,169	18%	3,010	18%
Health & Public Service	3,377	21%	3,334	21%	3,515	21%	3,614	22%	13,841	21%	3,813	22%	3,609	22%
Products	4,860	30%	4,762	30%	4,983	30%	4,949	30%	19,554	30%	5,425	31%	5,052	30%
Resources	2,284	14%	2,241	14%	2,310	14%	2,220	14%	9,054	14%	2,425	14%	2,258	14%
Total [1]	**$16,224**	**100%**	**$15,800**	**100%**	**$16,467**	**100%**	**$16,406**	**100%**	**$64,896**	**100%**	**$17,690**	**100%**	**$16,659**	**100%**

	FY2024										FY2025			
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	$8,457	52%	$8,021	51%	$8,457	51%	$8,260	50%	$33,195	51%	$9,045	51%	$8,282	50%
Managed Services	7,768	48%	7,778	49%	8,010	49%	8,145	50%	31,701	49%	8,644	49%	8,377	50%
Total [1]	**$16,224**	**100%**	**$15,800**	**100%**	**$16,467**	**100%**	**$16,406**	**100%**	**$64,896**	**100%**	**$17,690**	**100%**	**$16,659**	**100%**

Note:
(1) May not total due to rounding

(2) During the first quarter of fiscal 2025, our Latin America market unit moved from Growth Markets to North America. With this change, North America became the Americas market, and Growth Markets became the Asia Pacific market. Prior period amounts have been reclassified to conform with the current period presentation.

PEOPLE METRICS
Q2 FY25
Quarter Ending Metrics from February 28, 2023 to February 28, 2025

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

	2/28/23	5/31/23	8/31/23	11/30/23	2/29/24	5/31/24	8/31/24	11/30/24	2/28/25
Total Accenture Employees	**738,143**	**731,868**	**732,819**	**743,041**	**742,318**	**750,200**	**774,303**	**798,781**	**801,099**
YoY Growth %	*6%*	*3%*	*2%*	*1%*	*1%*	*3%*	*6%*	*8%*	*8%*
Sequential Growth %	*0%*	*-1%*	*0%*	*1%*	*0%*	*1%*	*3%*	*3%*	*0%*
Memo:									
Utilization	*91%*	*91%*	*91%*	*91%*	*92%*	*92%*	*92%*	*91%*	*91%*
Quarterly Voluntary Attrition - Annualized	*12%*	*13%*	*14%*	*11%*	*13%*	*14%*	*14%*	*12%*	*13%*
Annual Voluntary Attrition			*13%*				*13%*		