Table of Contents

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

☑ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended November 30, 2025
OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from _____ to _____

Commission File Number: 001-34448



Accenture plc

(Exact name of registrant as specified in its charter)

Ireland	**98-0627530**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

1 Grand Canal Square,
Grand Canal Harbour,
Dublin 2, Ireland
(Address of principal executive offices)
(353) (1) 646-2000
(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Class A ordinary shares, par value $0.0000225 per share	ACN	New York Stock Exchange

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☑ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☑ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	☑	Accelerated filer	☐	Non-accelerated filer	☐
Smaller reporting company	☐	Emerging growth company	☐		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☑

The number of shares of the registrant's Class A ordinary shares, par value $0.0000225 per share, outstanding as of December 4, 2025 was 660,432,542 (which number includes 45,125,788 issued shares held by the registrant). The number of shares of the registrant's Class X ordinary shares, par value $0.0000225 per share, outstanding as of December 4, 2025 was 302,358.

Table of Contents

		Page
Part I.	**Financial Information**	3
Item 1.	Financial Statements	3
	Consolidated Balance Sheets as of November 30, 2025 (Unaudited) and August 31, 2025	3
	Consolidated Income Statements (Unaudited) for the three months ended November 30, 2025 and 2024	4
	Consolidated Statements of Comprehensive Income (Unaudited) for the three months ended November 30, 2025 and 2024	5
	Consolidated Shareholders' Equity Statement (Unaudited) for the three months ended November 30, 2025 and 2024	6
	Consolidated Cash Flows Statements (Unaudited) for the three months ended November 30, 2025 and 2024	8
	Notes to Consolidated Financial Statements (Unaudited)	9
Item 2.	Management's Discussion and Analysis of Financial Condition and Results of Operations	21
Item 3.	Quantitative and Qualitative Disclosures About Market Risk	31
Item 4.	Controls and Procedures	31
Part II.	**Other Information**	32
Item 1.	Legal Proceedings	32
Item 1A.	Risk Factors	32
Item 2.	Unregistered Sales of Equity Securities and Use of Proceeds	32
Item 3.	Defaults Upon Senior Securities	32
Item 4.	Mine Safety Disclosures	33
Item 5.	Other Information	33
Item 6.	Exhibits	33
Signatures		34

Part I — Financial Information
Item 1. Financial Statements

Consolidated Balance Sheets
November 30, 2025 and August 31, 2025

	November 30, 2025	August 31, 2025
ASSETS	*(Unaudited)*	
CURRENT ASSETS:		
Cash and cash equivalents	$ 9,649,405	$ 11,478,729
Short-term investments	5,906	5,945
Receivables and contract assets	16,006,709	14,985,073
Other current assets	2,404,674	2,430,942
Total current assets	**28,066,694**	**28,900,689**
NON-CURRENT ASSETS:		
Contract assets	188,147	180,362
Investments	803,000	721,260
Property and equipment, net	1,558,316	1,566,374
Lease assets	2,758,958	2,740,321
Goodwill	22,621,663	22,536,416
Deferred contract costs	1,045,856	1,025,391
Deferred tax assets	3,690,039	3,791,215
Intangibles	2,331,615	2,410,755
Other non-current assets	1,634,175	1,522,114
Total non-current assets	**36,631,769**	**36,494,208**
TOTAL ASSETS	**$ 64,698,463**	**$ 65,394,897**
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Current portion of long-term debt and bank borrowings	$ 113,676	$ 114,484
Accounts payable	2,971,647	2,695,589
Deferred revenues	5,494,732	6,073,170
Accrued payroll and related benefits	7,937,214	8,084,214
Income taxes payable	665,737	701,219
Lease liabilities	729,244	729,003
Other accrued liabilities	1,984,271	1,954,418
Total current liabilities	**19,896,521**	**20,352,097**
NON-CURRENT LIABILITIES:		
Long-term debt	5,031,646	5,034,169
Deferred revenues	727,393	642,361
Retirement obligation	1,828,303	1,858,499
Deferred tax liabilities	459,236	471,931
Income taxes payable	1,329,110	1,291,921
Lease liabilities	2,327,433	2,305,210
Other non-current liabilities	1,176,539	1,197,742
Total non-current liabilities	**12,879,660**	**12,801,833**
COMMITMENTS AND CONTINGENCIES		
SHAREHOLDERS' EQUITY:		
Ordinary shares, par value 1.00 euros per share, 40,000 shares authorized and issued as of November 30, 2025 and August 31, 2025	57	57
Class A ordinary shares, par value $0.0000225 per share, 20,000,000,000 shares authorized, 660,352,923 and 657,964,764 shares issued as of November 30, 2025 and August 31, 2025, respectively	15	14
Class X ordinary shares, par value $0.0000225 per share, 1,000,000,000 shares authorized, 302,358 shares issued and outstanding as of November 30, 2025 and August 31, 2025,	—	—
Restricted share units	2,954,675	2,790,652
Additional paid-in capital	17,236,636	16,603,344
Treasury shares, at cost: Ordinary, 40,000 shares as of November 30, 2025 and August 31, 2025; Class A ordinary, 44,997,383 and 36,108,842 shares as of November 30, 2025 and August 31, 2025, respectively	(9,875,573)	(7,751,973)
Retained earnings	22,148,070	21,018,731
Accumulated other comprehensive loss	(1,596,377)	(1,465,379)
Total Accenture plc shareholders' equity	**30,867,503**	**31,195,446**
Noncontrolling interests	1,054,779	1,045,521
Total shareholders' equity	**31,922,282**	**32,240,967**
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	**$ 64,698,463**	**$ 65,394,897**

The accompanying Notes are an integral part of these Consolidated Financial Statements.

Consolidated Income Statements
For the Three Months Ended November 30, 2025 and 2024
(Unaudited)

	2025	2024
REVENUES:		
Revenues	$ 18,742,125	$ 17,689,545
OPERATING EXPENSES:		
Cost of services	12,545,007	11,866,716
Sales and marketing	1,874,932	1,811,109
General and administrative costs	1,140,947	1,063,243
Business optimization costs	307,541	—
Total operating expenses	**15,868,427**	**14,741,068**
OPERATING INCOME	**2,873,698**	**2,948,477**
Interest income	106,223	76,027
Interest expense	(65,365)	(30,042)
Other income (expense), net	53,114	(39,217)
INCOME BEFORE INCOME TAXES	**2,967,670**	**2,955,245**
Income tax expense	725,774	639,055
NET INCOME	**2,241,896**	**2,316,190**
Net income attributable to noncontrolling interests in Accenture Canada Holdings Inc.	(2,083)	(2,170)
Net income attributable to noncontrolling interests – other	(28,252)	(35,126)
NET INCOME ATTRIBUTABLE TO ACCENTURE PLC	**$ 2,211,561**	**$ 2,278,894**
Weighted average Class A ordinary shares:		
Basic	619,307,086	625,676,922
Diluted	626,043,040	634,656,410
Earnings per Class A ordinary share:		
Basic	$ 3.57	$ 3.64
Diluted	$ 3.54	$ 3.59
Cash dividends per share	$ 1.63	$ 1.48

The accompanying Notes are an integral part of these Consolidated Financial Statements.

Consolidated Statements of Comprehensive Income
For the Three Months Ended November 30, 2025 and 2024
(Unaudited)

	2025	2024
NET INCOME	$ 2,241,896	$ 2,316,190
OTHER COMPREHENSIVE INCOME (LOSS), NET OF TAX:		
Foreign currency translation	(173,173)	(474,983)
Defined benefit plans	66,820	(15,758)
Cash flow hedges	(24,645)	(3,911)
OTHER COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO ACCENTURE PLC	**(130,998)**	**(494,652)**
Other comprehensive income (loss) attributable to noncontrolling interests	(2,868)	(10,093)
COMPREHENSIVE INCOME	**$ 2,108,030**	**$ 1,811,445**
COMPREHENSIVE INCOME ATTRIBUTABLE TO ACCENTURE PLC	**$ 2,080,563**	**$ 1,784,242**
Comprehensive income attributable to noncontrolling interests	27,467	27,203
COMPREHENSIVE INCOME	**$ 2,108,030**	**$ 1,811,445**

The accompanying Notes are an integral part of these Consolidated Financial Statements.

Consolidated Shareholders' Equity Statement
For the Three Months Ended November 30, 2025
(Unaudited)

	Ordinary Shares		Class A Ordinary Shares		Class X Ordinary Shares		Restricted Share Units	Additional Paid-in Capital	Treasury Shares		Retained Earnings	Accumulated Other Comprehensive Loss	Total Accenture plc Shareholders' Equity	Noncontrolling Interests	Total Shareholders' Equity
	$	No. Shares	$	No. Shares	$	No. Shares			$	No. Shares					
Balance as of August 31, 2025	$57	40	$14	657,965	$—	302	$2,790,652	$16,603,344	$(7,751,973)	(36,149)	$21,018,731	$ (1,465,379)	$ 31,195,446	$ 1,045,521	$ 32,240,967
Net income											2,211,561		2,211,561	30,335	2,241,896
Other comprehensive income (loss)												(130,998)	(130,998)	(2,868)	(133,866)
Purchases of Class A shares								1,741	(2,329,737)	(9,497)			(2,327,996)	(1,741)	(2,329,737)
Share-based compensation expense							414,314	54,678					468,992		468,992
Purchases/redemptions of Accenture Canada Holdings Inc. exchangeable shares and Class X shares								(856)					(856)		(856)
Issuances of Class A shares for employee share programs			1	2,388			(277,038)	583,370	206,137	609	(46,611)		465,859	340	466,199
Dividends							26,747				(1,035,611)		(1,008,864)	(952)	(1,009,816)
Other, net								(5,641)					(5,641)	(15,856)	(21,497)
Balance as of November 30, 2025	**$57**	**40**	**$15**	**660,353**	**$—**	**302**	**$2,954,675**	**$17,236,636**	**$(9,875,573)**	**(45,037)**	**$22,148,070**	**$ (1,596,377)**	**$ 30,867,503**	**$ 1,054,779**	**$ 31,922,282**

The accompanying Notes are an integral part of these Consolidated Financial Statements.

Consolidated Shareholders' Equity Statement — (continued)
For the Three Months Ended November 30, 2024
(Unaudited)

	Ordinary Shares		Class A Ordinary Shares		Class X Ordinary Shares		Restricted Share Units	Additional Paid-in Capital	Treasury Shares		Retained Earnings	Accumulated Other Comprehensive Loss	Total Accenture plc Shareholders' Equity	Noncontrolling Interests	Total Shareholders' Equity
	$	No. Shares	$	No. Shares	$	No. Shares			$	No. Shares					
Balance as of August 31, 2024	$57	40	$15	672,485	$—	308	$2,614,608	$14,710,857	$(10,564,572)	(47,245)	$23,082,423	$ (1,554,742)	$ 28,288,646	$ 879,602	$ 29,168,248
Net income											2,278,894		2,278,894	37,296	2,316,190
Other comprehensive income (loss)												(494,652)	(494,652)	(10,093)	(504,745)
Purchases of Class A shares								742	(897,395)	(2,528)			(896,653)	(742)	(897,395)
Share-based compensation expense							413,697	56,728					470,425		470,425
Purchases/redemptions of Accenture Canada Holdings Inc. exchangeable shares and Class X shares								(869)					(869)		(869)
Issuances of Class A shares for employee share programs				1,794			(284,465)	605,253	157,455	484	(491)		477,752	(385)	477,367
Dividends							33,583				(958,258)		(924,675)	(883)	(925,558)
Other, net								(8,373)					(8,373)	7,133	(1,240)
Balance as of November 30, 2024	**$57**	**40**	**$15**	**674,279**	**$—**	**308**	**$2,777,423**	**$15,364,338**	**$(11,304,512)**	**(49,289)**	**$24,402,568**	**$ (2,049,394)**	**$ 29,190,495**	**$ 911,928**	**$ 30,102,423**

The accompanying Notes are an integral part of these Consolidated Financial Statements.

Consolidated Cash Flows Statements
For the Three Months Ended November 30, 2025 and 2024
(Unaudited)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 2,241,896	$ 2,316,190
Adjustments to reconcile Net income to Net cash provided by (used in) operating activities —		
Depreciation, amortization and other	581,791	569,340
Share-based compensation expense	468,992	470,425
Deferred tax expense (benefit)	53,856	59,222
Other, net	(74,083)	(19,903)
Change in assets and liabilities, net of acquisitions —		
Receivables and contract assets, current and non-current	(1,098,877)	(1,225,106)
Other current and non-current assets	(285,276)	(441,514)
Accounts payable	291,909	(124,399)
Deferred revenues, current and non-current	(369,028)	(313,397)
Accrued payroll and related benefits	(74,333)	(307,357)
Income taxes payable, current and non-current	26,415	50,891
Other current and non-current liabilities	(99,165)	(11,906)
Net cash provided by (used in) operating activities	**1,664,097**	**1,022,486**
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(156,582)	(152,205)
Purchases of businesses and investments, net of cash acquired	(373,794)	(241,560)
Proceeds from the sale of businesses and investments, net of cash transferred	22,633	5,270
Other investing, net	2,868	2,971
Net cash provided by (used in) investing activities	**(504,875)**	**(385,524)**
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of shares	466,199	477,367
Purchases of shares	(2,330,593)	(898,264)
Proceeds from debt	—	5,061,085
Repayments of debt	—	(931,885)
Cash dividends paid	(1,009,816)	(925,558)
Other financing, net	(36,840)	(30,997)
Net cash provided by (used in) financing activities	**(2,911,050)**	**2,751,748**
Effect of exchange rate changes on cash and cash equivalents	(77,496)	(87,124)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	**(1,829,324)**	**3,301,586**
CASH AND CASH EQUIVALENTS, beginning of period	11,478,729	5,004,469
CASH AND CASH EQUIVALENTS, end of period	**$ 9,649,405**	**$ 8,306,055**
SUPPLEMENTAL CASH FLOW INFORMATION:		
Interest paid	$ 114,976	$ 12,578
Income taxes paid, net	$ 563,198	$ 529,162

The accompanying Notes are an integral part of these Consolidated Financial Statements.

1. Basis of Presentation

The accompanying unaudited interim Consolidated Financial Statements of Accenture plc and its controlled subsidiary companies have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission ("SEC") for quarterly reports on Form 10-Q and do not include all of the information and note disclosures required by U.S. generally accepted accounting principles ("U.S. GAAP") for complete financial statements. We use the terms "Accenture," "we" and "our" in the Notes to Consolidated Financial Statements to refer to Accenture plc and its subsidiaries. These Consolidated Financial Statements should therefore be read in conjunction with the Consolidated Financial Statements and Notes thereto for the fiscal year ended August 31, 2025 included in our Annual Report on Form 10-K filed with the SEC on October 10, 2025.

The accompanying unaudited interim Consolidated Financial Statements have been prepared in accordance with U.S. GAAP, which requires management to make estimates and assumptions that affect amounts reported in the Consolidated Financial Statements and accompanying disclosures. Although these estimates are based on management's best knowledge of current events and actions that we may undertake in the future, actual results may differ from those estimates. The Consolidated Financial Statements reflect all adjustments of a normal, recurring nature that are, in the opinion of management, necessary for a fair presentation of results for these interim periods. The results of operations for the three months ended November 30, 2025 are not necessarily indicative of the results that may be expected for the fiscal year ending August 31, 2026.

Allowance for Credit Losses—Client Receivables and Contract Assets

As of November 30, 2025 and August 31, 2025, the total allowance for credit losses recorded for client receivables and contract assets was $24,571 and $32,247, respectively. The change in the allowance is primarily due to immaterial write-offs and changes in gross client receivables and contract assets.

Investments

All available-for-sale securities and liquid investments with an original maturity greater than three months but less than one year are considered to be Short-term investments. Non-current investments consist of equity securities in privately-held companies and are accounted for using either the equity or fair value measurement alternative method of accounting (for investments without readily determinable fair values).

Our non-current investments are as follows:

	November 30, 2025	August 31, 2025
Equity method investments	$ 352,981	$ 355,276
Investments without readily determinable fair values	450,019	365,984
Total non-current investments	**$ 803,000**	**$ 721,260**

For investments in which we can exercise significant influence but do not control, we use the equity method of accounting. Equity method investments are initially recorded at cost and our proportionate share of gains and losses of the investee are included as a component of Other income (expense), net.

Depreciation and Amortization

As of November 30, 2025 and August 31, 2025, total accumulated depreciation was $2,988,124 and $2,926,630, respectively. See table below for a summary of depreciation on fixed assets, deferred transition amortization, intangible assets amortization and operating lease cost for the three months ended November 30, 2025 and 2024, respectively.

	Three Months Ended	
	November 30, 2025	November 30, 2024
Depreciation	$ 143,583	$ 133,099
Amortization—Deferred transition	80,940	85,324
Amortization—Intangible assets	152,447	160,214
Operating lease cost	203,801	186,529
Other	1,020	4,174
Total depreciation, amortization and other	**$ 581,791**	**$ 569,340**

Business Optimization

During the first quarter of fiscal 2026, we completed our six-month business optimization program. We recorded a total of $923 million under the program, including $628 million of employee severance associated with headcount reductions we made in a compressed timeline, as well as asset impairments of $295 million primarily related to the divestiture of two acquisitions in the Americas that are no longer aligned with our strategic priorities.

Total business optimization costs by reportable operating segment for the three months ended November 30, 2025 and August 31, 2025 were as follows:

	Three Months Ended	
	November 30, 2025	August 31, 2025
Americas	$ 66,749	$ 420,469
EMEA	169,811	131,980
Asia Pacific	70,981	62,875
Total business optimization costs	**$ 307,541**	**$ 615,324**

New Accounting Pronouncements

On December 14, 2023, the FASB issued ASU No. 2023-09, Improvements to Income Tax Disclosures, which requires disclosure of disaggregated income taxes paid, prescribes standard categories for the components of the effective tax rate reconciliation, and modifies other income tax-related disclosures. The ASU will be effective beginning with our annual fiscal 2026 financial statements and allows for adoption on a prospective basis, with a retrospective option. We are in the process of assessing the impacts and method of adoption. This ASU will impact our income tax disclosures, but not our financial position or results of operations.

On November 4, 2024, the FASB issued ASU No. 2024-03, Disaggregation of Income Statement Expenses, which requires entities to disclose specified information about certain expenses in the notes to the financial statements, including employee compensation. The ASU will be effective beginning with our annual fiscal 2028 financial statements and can be applied prospectively or retrospectively, with early adoption permitted. We are currently evaluating the impact of this standard on our disclosures.

On September 18, 2025, the FASB issued ASU No. 2025-06, Targeted Improvements to the Accounting for Internal-Use-Software, which eliminates the use of software development stages for determining capitalization. Under the new standard, capitalization will be based on the probability that the software will be completed and the certainty that it will function as intended. The ASU will be effective beginning with our interim fiscal 2029 financial statements and transition approaches include prospective, retrospective or modified methods, with early adoption permitted. We are currently evaluating the impact of this standard on our financial statements and disclosures, as well as the timing of our adoption.

2. Revenues

Disaggregation of Revenue

See Note 12 (Segment Reporting) to these Consolidated Financial Statements for our disaggregated revenues.

Remaining Performance Obligations

We had remaining performance obligations of approximately $35 billion and $34 billion as of November 30, 2025 and August 31, 2025, respectively. Our remaining performance obligations represent the amount of transaction price for which work has not been performed and revenue has not been recognized. The majority of our contracts are terminable by the client on short notice with little or no termination penalties, and some without notice. Under Topic 606, only the non-cancelable portion of these contracts is included in our performance obligations. Additionally, our performance obligations only include variable consideration if we assess it is probable that a significant reversal of cumulative revenue recognized will not occur when the uncertainty is resolved. Based on the terms of our contracts, a significant portion of what we consider contract bookings is not included in our remaining performance obligations. We expect to recognize approximately 54% of our remaining performance obligations as of November 30, 2025 as revenue in fiscal 2026, an additional 20% in fiscal 2027, and the balance thereafter.

Contract Estimates

Adjustments in contract estimates related to performance obligations satisfied or partially satisfied in prior periods were immaterial for the three months ended November 30, 2025 and 2024, respectively.

Contract Balances

Deferred transition revenues were $727,393 and $642,361 as of November 30, 2025 and August 31, 2025, respectively, and are included in Non-current deferred revenues. Costs related to these activities are also deferred and are expensed as the services are provided. Deferred transition costs were $1,045,856 and $1,025,391 as of November 30, 2025 and August 31, 2025, respectively, and are included in Deferred contract costs. Generally, deferred transition costs are recoverable under the contract in the event of early termination and are monitored regularly for impairment. Impairment losses are recorded when projected remaining undiscounted operating cash flows of the related contract are not sufficient to recover the carrying amount of contract assets.

The following table provides information about the balances of our Receivables and Contract assets, net of allowance, and Contract liabilities (Deferred revenues):

	November 30, 2025	August 31, 2025
Receivables	$ 13,931,774	$ 13,065,433
Contract assets (current)	2,074,935	1,919,640
Receivables and contract assets, net of allowance (current)	**16,006,709**	**14,985,073**
Contract assets (non-current)	188,147	180,362
Deferred revenues (current)	5,494,732	6,073,170
Deferred revenues (non-current)	727,393	642,361

Changes in the contract asset and liability balances during the three months ended November 30, 2025 were a result of normal business activity and not materially impacted by any other factors.

Revenues recognized during the three months ended November 30, 2025 that were included in Deferred revenues as of August 31, 2025 were $3.3 billion. Revenues recognized during the three months ended November 30, 2024 that were included in Deferred revenues as of August 31, 2024 were $2.8 billion.

3. Earnings Per Share

Basic and diluted earnings per share are calculated as follows:

	Three Months Ended	
	November 30, 2025	November 30, 2024
Basic earnings per share		
Net income attributable to Accenture plc	$ 2,211,561	$ 2,278,894
Basic weighted average Class A ordinary shares	619,307,086	625,676,922
Basic earnings per share	**$ 3.57**	**$ 3.64**
Diluted earnings per share		
Net income attributable to Accenture plc	$ 2,211,561	$ 2,278,894
Net income attributable to noncontrolling interests in Accenture Canada Holdings Inc. (1)	2,083	2,170
Net income for diluted earnings per share calculation	**$ 2,213,644**	**$ 2,281,064**
Basic weighted average Class A ordinary shares	619,307,086	625,676,922
Class A ordinary shares issuable upon redemption/exchange of noncontrolling interests (1)	583,286	595,837
Diluted effect of employee compensation related to Class A ordinary shares	6,044,996	8,185,818
Diluted effect of share purchase plans related to Class A ordinary shares	107,672	197,833
Diluted weighted average Class A ordinary shares (2)	**626,043,040**	**634,656,410**
Diluted earnings per share	**$ 3.54**	**$ 3.59**

(1) Diluted earnings per share assumes the exchange of all Accenture Canada Holdings Inc. exchangeable shares for Accenture plc Class A ordinary shares on a one-for-one basis. The income effect does not take into account “Net income attributable to noncontrolling interests - other,” since those shares are not redeemable or exchangeable for Accenture plc Class A ordinary shares.

(2) The weighted average diluted shares outstanding for the calculation of diluted earnings per share excludes an immaterial amount of shares issuable upon the vesting of restricted stock units because their effects were antidilutive.

4. Accumulated Other Comprehensive Loss

The following table summarizes the changes in the accumulated balances for each component of accumulated other comprehensive loss attributable to Accenture plc:

	Three Months Ended	
	November 30, 2025	November 30, 2024
Foreign currency translation		
Beginning balance	$ (1,060,062)	$ (1,295,743)
Foreign currency translation	(181,886)	(486,087)
Income tax benefit (expense)	5,805	1,030
Portion attributable to noncontrolling interests	2,908	10,074
Foreign currency translation, net of tax	**(173,173)**	**(474,983)**
Ending balance	**(1,233,235)**	**(1,770,726)**
Defined benefit plans		
Beginning balance	(195,940)	(254,172)
Reclassifications into net periodic pension and post-retirement expense	82,373	(17,680)
Income tax benefit (expense)	(15,490)	1,907
Portion attributable to noncontrolling interests	(63)	15
Defined benefit plans, net of tax	**66,820**	**(15,758)**
Ending balance	**(129,120)**	**(269,930)**
Cash flow hedges		
Beginning balance	(209,377)	(4,827)
Unrealized gain (loss)	(53,907)	14,598
Reclassification adjustments into Cost of services	29,354	(7,477)
Income tax benefit (expense)	(115)	(11,036)
Portion attributable to noncontrolling interests	23	4
Cash flow hedges, net of tax	**(24,645)**	**(3,911)**
Ending balance (1)	**(234,022)**	**(8,738)**
Accumulated other comprehensive loss	**$ (1,596,377)**	**$ (2,049,394)**

(1) As of November 30, 2025, $140,853 of net unrealized losses related to derivatives designated as cash flow hedges is expected to be reclassified into Cost of services in the next twelve months.

5. Business Combinations

During the three months ended November 30, 2025, we completed individually immaterial acquisitions for total consideration of $307,040, net of cash acquired. The pro forma effects of these acquisitions on our operations were not material.

6. Goodwill and Intangible Assets

Goodwill

The changes in the carrying amount of goodwill by reportable segment are as follows:

	August 31, 2025	Additions/ Adjustments	Foreign Currency Translation	November 30, 2025
Americas	$ 12,414,698	$ 164,086	$ (8,050)	$ 12,570,734
EMEA	8,036,627	(203)	(82,790)	7,953,634
Asia Pacific	2,085,091	77,760	(65,556)	2,097,295
Total	**$ 22,536,416**	**$ 241,643**	**$ (156,396)**	**$ 22,621,663**

Goodwill includes immaterial adjustments related to prior period acquisitions.

Intangible Assets

Our definite-lived intangible assets by major asset class are as follows:

	November 30, 2025			August 31, 2025		
Intangible Asset Class	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount
Customer-related	$ 3,727,900	$ (1,633,719)	$ 2,094,181	$ 3,735,706	$ (1,572,270)	$ 2,163,436
Technology	298,786	(181,721)	117,065	294,292	(173,864)	120,428
Patents	113,359	(72,346)	41,013	114,739	(72,430)	42,309
Other	118,113	(38,757)	79,356	125,255	(40,673)	84,582
Total	**$ 4,258,158**	**$ (1,926,543)**	**$ 2,331,615**	**$ 4,269,992**	**$ (1,859,237)**	**$ 2,410,755**

Total amortization related to our intangible assets was $152,447 and $160,214 for the three months ended November 30, 2025 and 2024, respectively. Estimated future amortization related to intangible assets held as of November 30, 2025 is as follows:

Fiscal Year	Estimated Amortization
Remainder of 2026	$ 416,156
2027	494,448
2028	457,049
2029	365,208
2030	267,927
Thereafter	330,827
Total	**$ 2,331,615**

7. Shareholders' Equity

Dividends

Our dividend activity during the three months ended November 30, 2025 is as follows:

Dividend Payment Date	Dividend Per Share	Accenture plc Class A Ordinary Shares		Accenture Canada Holdings Inc. Exchangeable Shares		Total Cash Outlay
		Record Date	Cash Outlay	Record Date	Cash Outlay	
November 14, 2025	$ 1.63	October 10, 2025	$ 1,008,864	October 9, 2025	$ 952	$ 1,009,816

The payment of cash dividends includes the net effect of $26,747 of additional restricted stock units being issued as a part of our share plans, which resulted in 114,613 restricted share units being issued.

Subsequent Event

On December 17, 2025, the Board of Directors of Accenture plc declared a quarterly cash dividend of $1.63 per share on our Class A ordinary shares for shareholders of record at the close of business on January 13, 2026 payable on February 13, 2026.

8. Financial Instruments

Derivatives

In the normal course of business, we use derivative financial instruments to manage foreign currency exchange rate risk. Our derivative financial instruments consist of deliverable and non-deliverable foreign currency forward contracts.

Cash Flow Hedges

For a cash flow hedge, the effective portion of the change in estimated fair value of a hedging instrument is recorded in Accumulated other comprehensive loss as a separate component of Shareholders' Equity and is reclassified into Cost of services in the Consolidated Income Statements during the period in which the hedged transaction is recognized. For information related to derivatives designated as cash flow hedges that were reclassified into Cost of services during the three months ended November 30, 2025 and 2024, as well as those expected to be reclassified into Cost of services in the next twelve months, see Note 4 (Accumulated Other Comprehensive Loss) to these Consolidated Financial Statements.

Other Derivatives

Realized gains or losses and changes in the estimated fair value of foreign currency forward contracts that have not been designated as hedges were net losses of $24,730 and $4,256 for the three months ended November 30, 2025 and 2024, respectively, Gains and losses on these contracts are recorded in Other income (expense), net in the Consolidated Income Statements and are offset by gains and losses on the related hedged items.

Fair Value of Derivative Instruments

The notional and fair values of all derivative instruments are as follows:

	November 30, 2025	August 31, 2025
Assets		
Cash Flow Hedges		
Other current assets	$ 1,471	$ 13,208
Other non-current assets	983	5,506
Other Derivatives		
Other current assets	4,819	18,133
Total assets	**$ 7,273**	**$ 36,847**
Liabilities		
Cash Flow Hedges		
Other accrued liabilities	$ 142,323	$ 128,285
Other non-current liabilities	119,692	126,793
Other Derivatives		
Other accrued liabilities	35,549	26,311
Total liabilities	**$ 297,564**	**$ 281,389**
Total fair value	**$ (290,291)**	**$ (244,542)**
Total notional value	**$ 15,539,769**	**$ 17,201,447**

We utilize standard counterparty master agreements containing provisions for the netting of certain foreign currency transaction obligations and for the set-off of certain obligations in the event of an insolvency of one of the parties to the transaction. In the Consolidated Balance Sheets, we record derivative assets and liabilities at gross fair value. The potential effect of netting derivative assets against liabilities under the counterparty master agreements is as follows:

	November 30, 2025	August 31, 2025
Net derivative assets	$ 1,832	$ 767
Net derivative liabilities	292,123	245,309
Total fair value	**$ (290,291)**	**$ (244,542)**

9. Borrowings and Indebtedness

On October 4, 2024, Accenture Capital Inc. (“Accenture Capital”), a wholly owned finance subsidiary of Accenture plc, issued $5 billion aggregate principal amount of senior unsecured notes. Net proceeds from the offering are being used for general corporate purposes, including repayment of outstanding commercial paper borrowings. Interest on the senior unsecured notes is payable semi-annually in arrears. Accenture Capital may redeem the senior unsecured notes at any time in whole, or from time to time, in part at specified redemption prices. Accenture plc and Accenture Capital are not subject to any financial covenants under the senior unsecured notes.

The following is a summary of total outstanding debt as of November 30, 2025 and August 31, 2025, respectively:

	November 30, 2025	August 31, 2025
Current portion of long-term debt and bank borrowings		
Commercial paper (1)	$ 99,246	$ 99,963
Other (2)	14,430	14,521
Total current portion of long-term debt and bank borrowings	**$ 113,676**	**$ 114,484**
Long-term debt		
Senior notes – 3.90% due 2027	$ 1,100,000	$ 1,100,000
Senior notes – 4.05% due 2029	1,200,000	1,200,000
Senior notes – 4.25% due 2031	1,200,000	1,200,000
Senior notes – 4.50% due 2034	1,500,000	1,500,000
Total principal amount (3)	$ 5,000,000	$ 5,000,000
Less: unamortized debt discount and issuance costs	(31,037)	(32,774)
Total carrying amount	**$ 4,968,963**	**$ 4,967,226**
Other (2)	62,683	66,943
Total long-term debt	**$ 5,031,646**	**$ 5,034,169**

(1) The carrying amounts of the commercial paper as of November 30, 2025 and August 31, 2025 include the remaining principal outstanding of $100,000 and $100,000, respectively, net of total unamortized discounts of $754 and $37, respectively. The weighted-average effective interest rate for the commercial paper was 4.1% and 4.5% as of November 30, 2025 and August 31, 2025, respectively.

(2) Amounts primarily include finance lease liabilities.

(3) The total estimated fair value of our senior notes was $5.0 billion as of November 30, 2025. The fair value was determined based on quoted prices as of the last trading day of the first quarter of fiscal 2026 and is classified as Level 2 within the fair value hierarchy.

As of November 30, 2025, future principal payments for total outstanding debt, excluding finance leases, are summarized as follows:

Fiscal Year	Amount
Remainder of 2026	$ 100,000
2027	—
2028	1,100,000
2029	—
2030	1,200,000
Thereafter	2,700,000
Total	**$ 5,100,000**

As of November 30, 2025, we had the following borrowing facilities:

		Credit Facilities
Syndicated loan facility (1)	$	5,500,000
Separate, uncommitted, unsecured multicurrency revolving credit facilities (2)		2,075,834
Local guaranteed and non-guaranteed lines of credit (3)		297,387
Total	**$**	**7,873,221**

(1) This facility, which matures on May 14, 2029, provides unsecured, revolving borrowing capacity for general corporate purposes, including the issuance of letters of credit and short-term commercial paper. Borrowings under this facility will accrue interest at the applicable risk-free rate plus a spread. We continue to be in compliance with relevant covenant terms. The facility is subject to annual commitment fees.

(2) We maintain separate, uncommitted and unsecured multicurrency revolving credit facilities. These facilities provide local currency financing for the majority of our operations. Interest rate terms on the revolving facilities are at market rates prevailing in the relevant local markets. As of November 30, 2025 and August 31, 2025, we had no borrowings under these facilities.

(3) We also maintain local guaranteed and non-guaranteed lines of credit for those locations that cannot access our global facilities. As of November 30, 2025 and August 31, 2025, we had no borrowings under these various facilities.

We had an aggregate of $1,372,445 and $1,373,620 of letters of credit outstanding and $100,000 and $100,000 (excluding unamortized discounts) of commercial paper outstanding as of November 30, 2025 and August 31, 2025, respectively. The amount of letters of credit and commercial paper outstanding reduces the available borrowing capacity under the facilities described above.

10. Income Taxes

We apply an estimated annual effective tax rate to our year-to-date operating results to determine the interim provision for income tax expense. In addition, we recognize taxes related to unusual or infrequent items or resulting from a change in judgment regarding a position taken in a prior year as discrete items in the interim period in which the event occurs.

Our effective tax rates for the three months ended November 30, 2025 and 2024 were 24.5% and 21.6%, respectively. The higher effective tax rate for the three months ended November 30, 2025 was primarily due to reduced benefits from adjustments to prior year tax liabilities.

11. Commitments and Contingencies

Indemnifications and Guarantees

In the normal course of business and in conjunction with certain client engagements, we have entered into contractual arrangements through which we may be obligated to indemnify clients with respect to certain matters.

As of November 30, 2025 and August 31, 2025, our aggregate potential liability to our clients for expressly limited guarantees involving the performance of third parties was approximately $2,418,000 and $2,225,000, respectively, of which all but approximately $54,000 and $55,000, respectively, may be recovered from the other third parties if we are obligated to make payments to the indemnified parties as a consequence of a performance default by the other third parties. For arrangements with unspecified limitations, we cannot reasonably estimate the aggregate maximum potential liability, as it is inherently difficult to predict the maximum potential amount of such payments, due to the conditional nature and unique facts of each particular arrangement.

As of November 30, 2025 and August 31, 2025, we have issued or provided guarantees in the form of letters of credit and surety bonds of $2,010,269 ($1,794,204 net of recourse provisions) and $1,997,596 ($1,788,832 net of recourse provisions), respectively, the majority of which support certain contracts that require us to provide them as a guarantee of our performance. These guarantees are typically renewed annually and remain in place until the contractual obligations are satisfied. In general, we would only be liable for these guarantees in the event we defaulted in performing our obligations under each contract, the probability of which we believe is remote.

To date, we have not been required to make any significant payment under any of the arrangements described above. We have assessed the current status of performance/payment risk related to arrangements with limited guarantees, warranty obligations, unspecified limitations, indemnification provisions, letters of credit and surety bonds, and believe that any potential payments would be immaterial to the Consolidated Financial Statements, as a whole.

Legal Contingencies

As of November 30, 2025, we or our present personnel had been named as a defendant in various litigation matters. We and/or our personnel also from time to time are involved in investigations by various regulatory or legal authorities concerning matters arising in the course of our business around the world. Based on the present status of these matters, except as otherwise noted below, management believes the range of reasonably possible losses in addition to amounts accrued, net of insurance recoveries, will not have a material effect on our results of operations or financial condition.

On July 24, 2019, Accenture was named in a putative class action lawsuit filed by consumers of Marriott International, Inc. (“Marriott”) in the U.S. District Court for the District of Maryland. The complaint alleges negligence by us, and seeks monetary damages, costs and attorneys’ fees and other related relief, relating to a data security incident involving unauthorized access to the reservations database of Starwood Worldwide Resorts, Inc. (“Starwood”), which was acquired by Marriott on September 23, 2016. Since 2009, we have provided certain IT infrastructure outsourcing services to Starwood. On May 3, 2022, the court issued an order granting in part the plaintiffs’ motion for class certification, which we appealed. On August 17, 2023, the appeals court vacated the class certification and remanded the case to the district court for consideration of, among other things, the class action waiver signed by Starwood customer plaintiffs. On November 29, 2023, the district court reinstated the classes previously certified by the court in May 2022. We appealed the district court’s decision, and on June 3, 2025, the appeals court again reversed the class certification and declined to order another remand to the district court on those certification issues. We continue to believe the lawsuit is without merit and we will continue to vigorously defend it. At present, we do not believe any losses from this matter will have a material effect on our results of operations or financial condition.

After Accenture Federal Services (“AFS”) made a voluntary disclosure to the U.S. government, the U.S. Department of Justice (“DOJ”) initiated a civil and criminal investigation concerning whether one or more employees provided inaccurate submissions to an assessor who was evaluating on behalf of the U.S. government an AFS service offering and whether the service offering fully implemented required federal security controls. AFS is responding to an administrative subpoena and cooperating with DOJ’s investigation. This matter could subject us to adverse consequences, including civil and criminal penalties, including under the civil U.S. False Claims Act and/or other statutes, and administrative sanctions, such as termination of contracts, forfeiture of profits, suspension of payments, fines and suspensions or debarment from doing business with agencies of the U.S. government. We cannot at this time determine when or how this matter will be resolved or estimate the cost or range of costs in excess of the amounts already accrued that are reasonably likely to be incurred in connection with this matter.

12. Segment Reporting

Operating segments are components of an enterprise for which separate financial information is evaluated regularly by the chief operating decision maker(s). Our three reportable segments are our geographic markets: Americas, EMEA (Europe, Middle East and Africa) and Asia Pacific. Each market represents a strategic business unit providing consulting and managed services to clients across different industries.

Our chief operating decision makers are our Chief Executive Officer and Chief Financial Officer who evaluate our reportable segments based on segment revenue and operating income. Company resources are aligned to reportable segments based on market demand.

Information regarding our geographic markets is as follows. Amounts are attributed to geographic markets based on where clients are located. Our expenses primarily consist of employee compensation costs, subcontractor costs and facilities and technology costs.

Three Months Ended November 30, 2025	**Americas**	**EMEA**	**Asia Pacific**	**Total**
Revenues	$ 9,080,059	$ 6,935,233	$ 2,726,833	$ 18,742,125
Less:				
Payroll costs	5,828,921	4,620,806	1,680,353	12,130,080
Non-payroll costs including subcontractor costs (1)	1,480,392	1,098,985	479,486	3,058,863
Depreciation and amortization (2)	176,662	145,140	50,141	371,943
Business optimization costs (3)	66,749	169,811	70,981	307,541
Operating income	1,527,335	900,491	445,872	2,873,698
Net assets as of November 30, 2025 (4)	6,231,379	4,318,954	468,254	11,018,587
Property & equipment, net as of November 30, 2025	576,997	506,365	474,954	1,558,316
Three Months Ended November 30, 2024				
Revenues	$ 8,733,095	$ 6,411,952	$ 2,544,498	$ 17,689,545
Less:				
Payroll costs	5,655,264	4,239,711	1,553,103	11,448,078
Non-payroll costs including subcontractor costs (1)	1,498,168	996,237	412,182	2,906,587
Depreciation and amortization (2)	202,429	140,027	43,947	386,403
Operating income	1,377,234	1,035,977	535,266	2,948,477
Net assets as of November 30, 2024 (4)	5,469,264	4,152,416	640,533	10,262,213
Property & equipment, net as of November 30, 2024	614,457	445,904	447,099	1,507,460

(1) Non-payroll costs primarily include subcontractor costs and other non-payroll such as facilities, technology and travel costs.

(2) Amounts include depreciation on property and equipment and amortization of intangible assets and deferred transition costs.

(3) Costs recorded in connection with business optimization actions initiated during the fourth quarter of fiscal 2025 and completed during the first quarter of fiscal 2026, primarily for employee severance.

(4) We do not allocate total assets by reportable segment. Reportable segment assets directly attributable to a reportable segment and provided to the chief operating decision makers include receivables and current and non-current contract assets, deferred contract costs and current and non-current deferred revenues.

Revenues by industry group and type of work are as follows:

	Three Months Ended	
	November 30, 2025	**November 30, 2024**
Industry Groups		
Communications, Media & Technology	$ 3,102,457	$ 2,857,885
Financial Services	3,602,372	3,168,835
Health & Public Service	3,796,837	3,812,609
Products	5,741,241	5,425,317
Resources	2,499,218	2,424,899
Total Revenues	**$ 18,742,125**	**$ 17,689,545**
Type of Work		
Consulting	$ 9,414,567	$ 9,045,228
Managed Services	9,327,558	8,644,317
Total Revenues	**$ 18,742,125**	**$ 17,689,545**

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

The following discussion and analysis should be read in conjunction with our Consolidated Financial Statements and related Notes included elsewhere in this Quarterly Report on Form 10-Q and in our Annual Report on Form 10-K for the year ended August 31, 2025, and with the information under the headings "Management's Discussion and Analysis of Financial Condition and Results of Operations" in our Annual Report on Form 10-K for the year ended August 31, 2025.

We use the terms "Accenture," "we," "our" and "us" in this report to refer to Accenture plc and its subsidiaries. All references to years, unless otherwise noted, refer to our fiscal year, which ends on August 31. For example, a reference to "fiscal 2026" means the 12-month period that will end on August 31, 2026. All references to quarters, unless otherwise noted, refer to the quarters of our fiscal year.

We use the term "in local currency" so that certain financial results may be viewed without the impact of foreign currency exchange rate fluctuations, thereby facilitating period-to-period comparisons of business performance. Financial results "in local currency" are calculated by restating current period activity into U.S. dollars using the comparable prior year period's foreign currency exchange rates. This approach is used for all results where the functional currency is not the U.S. dollar.

Disclosure Regarding Forward-Looking Statements

This Quarterly Report on Form 10-Q contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934 (the "Exchange Act") relating to our operations, results of operations and other matters that are based on our current expectations, estimates, assumptions and projections. Words such as "may," "will," "should," "likely," "anticipates," "aspires," "expects," "intends," "plans," "projects," "believes," "estimates," "positioned," "outlook," "goal," "target," and similar expressions are used to identify these forward-looking statements. These statements are not guarantees of future performance and involve risks, uncertainties and assumptions that are difficult to predict. Forward-looking statements are based upon assumptions as to future events that may not prove to be accurate. Actual outcomes and results may differ materially from what is expressed or forecast in these forward-looking statements. Risks, uncertainties and other factors that might cause such differences, some of which could be material, include but are not limited to those identified below.

Business Risks

- Our results of operations have been, and may in the future be, adversely affected by volatile, negative or uncertain economic and geopolitical conditions and the effects of these conditions on our clients' businesses and levels of business activity.
- Our business depends on generating and maintaining client demand for our solutions and services, including through the adaptation and expansion of our solutions and services in response to ongoing changes in technology and offerings, and a significant reduction in such demand or an inability to respond to the evolving technological environment could materially affect our results of operations.
- Risks and uncertainties related to the development and use of AI, including advanced AI, could harm our business, damage our reputation or give rise to legal or regulatory action.
- If we are unable to match people and their skills with client demand around the world and attract and retain professionals with strong leadership skills, our business, the utilization rate of our professionals and our results of operations may be materially adversely affected.
- We face legal, reputational and financial risks from any failure to protect client and/or Accenture data from security incidents or cyberattacks.
- The markets in which we operate are highly competitive, and we might not be able to compete effectively.
- If we do not successfully manage and develop our relationships with our ecosystem partners or if we fail to anticipate and establish new alliances in new technologies, our results of operations could be adversely affected.
- Our ability to attract and retain business and employees may depend on our reputation in the marketplace.

Financial Risks

- Our profitability could materially suffer due to pricing pressure, if we are unable to remain competitive, if our cost-management strategies are unsuccessful or if we experience delivery inefficiencies or fail to satisfy certain agreed-upon targets or specific service levels.
- Changes in our level of taxes, as well as audits, investigations and tax proceedings, or changes in tax laws or in their interpretation or enforcement, could have a material adverse effect on our effective tax rate, results of operations, cash flows and financial condition.
- Our results of operations could be materially adversely affected by fluctuations in foreign currency exchange rates.
- Our debt obligations could adversely affect our business and financial condition.

Operational Risks

- As a result of our geographically diverse operations and our strategy to continue to grow in our key markets around the world, we are more susceptible to certain risks.
- If we are unable to manage the organizational challenges associated with our size, we might be unable to achieve our business objectives.
- We might not be successful at acquiring, investing in or integrating businesses, entering into joint ventures or divesting businesses.

Legal and Regulatory Risks

- Our business could be materially adversely affected if we incur legal liability.
- Our work with government clients exposes us to additional risks inherent in the government contracting environment.
- Our global operations expose us to numerous and sometimes conflicting legal and regulatory requirements, and violation of these regulations could harm our business.
- If we are unable to protect or enforce our intellectual property rights, or if our solutions or services infringe upon the intellectual property rights of others or we lose our ability to utilize the intellectual property of others, our business could be adversely affected.
- We are incorporated in Ireland and Irish law differs from the laws in effect in the United States and might afford less protection to our shareholders. We may also be subject to criticism and negative publicity related to our incorporation in Ireland.

For a more detailed discussion of these factors, see the information under the heading “Risk Factors” in our Annual Report on Form 10-K for the year ended August 31, 2025. Our forward-looking statements speak only as of the date of this report or as of the date they are made, and we undertake no obligation to update any forward-looking statements.

Overview

Accenture is a leading solutions and services company that helps enterprises reinvent by building their digital core and unleashing the power of AI to create value at speed across the enterprise, bringing together our people, proprietary assets and platforms, and deep ecosystem relationships. Through our Reinvention Services we bring together our capabilities across strategy, consulting, technology, operations, Song and Industry X with our deep industry expertise to create and deliver solutions and services for our clients. We serve clients in three geographic markets: the Americas, EMEA (Europe, Middle East and Africa) and Asia Pacific.

Our results of operations are affected by economic conditions, including macroeconomic conditions, the overall inflationary environment, new and rapidly changing technologies, and levels of business confidence. We continue to see significant economic and geopolitical uncertainty in many markets around the world, which has impacted and may continue to impact our business. While the discretionary environment is unchanged, clients continue to prioritize large-scale transformations, which include becoming AI-ready.

Key Metrics

Key metrics for the first quarter of fiscal 2026 compared to the first quarter of fiscal 2025 are included below. We have presented operating income, operating margin, effective tax rate and diluted earnings per share for the first quarter of fiscal 2026 on a non-GAAP or "adjusted" basis to exclude the impact of $308 million in business optimization costs recorded during the quarter. For additional information regarding our business optimization actions and related costs, see Note 1 (Basis of Presentation) to our Consolidated Financial Statements under Item 1, "Financial Statements."

- **Revenues of $18.7 billion,** an increase of 6% in U.S. dollars and 5% in local currency;
- **New bookings of $20.9 billion,** an increase of 12% in U.S. dollars and 10% in local currency;
- **Operating margin of 15.3%,** compared to operating margin of 16.7% in the first quarter of fiscal 2025; adjusted operating margin was 17.0%.
- **Diluted earnings per share of $3.54,** compared to diluted earnings per share of $3.59, a 1% decrease from the first quarter of fiscal 2025; adjusted earnings per share increased 10% to $3.94; and
- **Cash returned to shareholders of $3.3 billion,** including dividends of $1.0 billion and share purchases of $2.3 billion.

Revenues

(in billions of U.S. dollars)		Three Months Ended November 30, 2025	Three Months Ended November 30, 2024	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency	Percent of Revenues for the Three Months Ended November 30, 2025	Percent of Revenues for the Three Months Ended November 30, 2024
Geographic Markets	Americas	$ 9.1	$ 8.7	4 %	4 %	48 %	49 %
	EMEA	6.9	6.4	8	4	37	36
	Asia Pacific	2.7	2.5	7	9	15	14
	Total Revenues	**$ 18.7**	**$ 17.7**	**6 %**	**5 %**	**100 %**	**100 %**
Industry Groups	Communications, Media & Technology	$ 3.1	$ 2.9	9 %	8 %	17 %	16 %
	Financial Services	3.6	3.2	14	12	19	18
	Health & Public Service	3.8	3.8	—	(1)	20	22
	Products	5.7	5.4	6	4	31	31
	Resources	2.5	2.4	3	2	13	14
	Total Revenues	**$ 18.7**	**$ 17.7**	**6 %**	**5 %**	**100 %**	**100 %**
Type of Work	Consulting	$ 9.4	$ 9.0	4 %	3 %	50 %	51 %
	Managed Services	9.3	8.6	8	7	50	49
	Total Revenues	**$ 18.7**	**$ 17.7**	**6 %**	**5 %**	**100 %**	**100 %**

Amounts in table may not total due to rounding.

Revenues for the first quarter of fiscal 2026 increased 6% in U.S. dollars and 5% in local currency compared to the first quarter of fiscal 2025. During the first quarter of fiscal 2026, revenue growth in local currency was very strong in Asia Pacific and solid in the Americas and EMEA. We experienced local currency revenue growth that was very strong in Financial Services and Communications, Media & Technology, solid in Products and modest in Resources, partially offset by a slight decline in Health & Public Service. Revenue growth in local currency was strong in managed services and modest in consulting. While the business environment remained competitive, pricing improved in several areas of our business. We define pricing as the contract profitability or margin on the work that we sell.

In our consulting business, revenues for the first quarter of fiscal 2026 increased 4% in U.S. dollars and 3% in local currency compared to the first quarter of fiscal 2025. Consulting revenue growth in local currency for the first quarter of fiscal 2026 was driven by strong growth in Asia Pacific, modest growth in the Americas and slight growth in EMEA. Our consulting revenue continues to be driven by helping our clients accelerate their reinvention, leveraging cloud, enterprise platforms, security, AI and data, including advanced AI, as well as our change capabilities to help clients build new skills and drive the successful adoption of new processes and technologies. In addition, clients continue to be focused on initiatives designed to deliver cost savings, supply chain and operational resilience, as well as to accelerate growth and improve customer experiences. While we continue to experience demand for these services, we are seeing a slower pace and level of client spending, particularly for smaller contracts with a shorter duration.

In our managed services business, revenues for the first quarter of fiscal 2026 increased 8% in U.S. dollars and 7% in local currency compared to the first quarter of fiscal 2025. Managed services revenue growth in local currency for the first quarter of fiscal 2026 was driven by very strong growth in Asia Pacific and strong growth in EMEA and the Americas. We continue to experience growing demand to assist clients with reinvented operations, application development and maintenance, and infrastructure management including cloud and security. Clients continue to be focused on transforming their operations through technology, AI and data, and leveraging our proprietary assets and platforms and talent to drive productivity and cost savings.

As we are a global company, our revenues are denominated in multiple currencies and may be significantly affected by currency exchange rate fluctuations. While a significant portion of our revenues are in U.S. dollars, the majority of our revenues are denominated in other currencies, including the Euro, Japanese yen and U.K. pound. There continues to be volatility in foreign currency exchange rates. Unfavorable fluctuations in foreign currency exchange rates have had and could in the future have a material effect on our financial results. If the U.S. dollar weakens against other currencies, resulting in favorable currency translation, our revenues, revenue growth and results of operations in U.S. dollars may be higher. If the U.S. dollar strengthens against other currencies, resulting in unfavorable currency translation, our revenues, revenue growth and results of operations in U.S. dollars may be lower. The U.S. dollar weakened against various currencies during the first quarter of fiscal 2026 compared to the first quarter of fiscal 2025, resulting in favorable currency translation and U.S. dollar revenue growth that was 1.4% higher than our revenue growth in local currency. Assuming that exchange rates stay within recent ranges for the remainder of fiscal 2026, we estimate that our full fiscal 2026 revenue growth in U.S. dollars will be approximately 2% higher than our revenue growth in local currency.

People Metrics

Utilization	Workforce	Annualized Voluntary Attrition
93%	**784,000**	**13%**
compared to 91% in the first quarter of fiscal 2025	compared to approximately 799,000 as of November 30, 2024	compared to 12% in the first quarter of fiscal 2025

Utilization for the first quarter of fiscal 2026 was 93%, compared to 91% in the first quarter of fiscal 2025. We hire to meet current and projected future demand. We proactively plan and manage the size and composition of our workforce and take actions as needed to address changes in the anticipated demand for our solutions and services, given that compensation costs are the most significant portion of our operating expenses. Our workforce, the majority of which serves our clients, was approximately 784,000 as of November 30, 2025, compared to approximately 779,000 as of August 31, 2025 and 799,000 as of November 30, 2024.

For the first quarter of fiscal 2026, annualized attrition, excluding involuntary terminations, was 13% compared to 12% in the first quarter of fiscal 2025. We evaluate voluntary attrition, adjust levels of new hiring and use involuntary terminations as a means to keep our supply of skills and resources in balance with changes in client demand.

In addition, we adjust compensation to provide market relevant pay based on the skills of our people and locations where we operate. We also consider a variety of factors, including the macroeconomic environment, in making our decisions around pay and benefits. We strive to adjust pricing as well as drive cost and delivery efficiencies, such as changing the mix of people and utilizing technology, to reduce the impact of compensation increases on our margin and contract profitability.

Our ability to grow our revenues and maintain or increase our margin could be adversely affected if we are unable to: match people and skills with the types or amounts of solutions and services clients are demanding; recover or offset (increases) in compensation; deploy our employees globally on a timely basis; manage attrition; and/or effectively assimilate new employees.

New Bookings

(in billions of U.S. dollars)	Three Months Ended November 30, 2025	Three Months Ended November 30, 2024	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency
Consulting	$ 9.9	$ 9.2	7 %	5 %
Managed Services	11.1	9.5	17 %	15 %
Total New Bookings	**$ 20.9**	**$ 18.7**	**12 %**	**10 %**

Amounts in table may not total due to rounding.

We provide information regarding our new bookings, which include new contracts, including those acquired through acquisitions, as well as renewals, extensions and changes to existing contracts, because we believe doing so provides useful trend information regarding changes in the volume of our new business over time. New bookings can vary significantly quarter to quarter depending in part on the timing of the signing of a small number of large managed services contracts. The types of solutions and services clients are demanding and the pace and level of their spending may impact the conversion of new bookings to revenues. For example, managed services bookings, which are typically for multi-year contracts, generally convert to revenue over a longer period of time compared to consulting bookings.

Information regarding our new bookings is not comparable to, nor should it be substituted for, an analysis of our revenues over time. New bookings involve estimates and judgments. There are no third-party standards or requirements governing the calculation of bookings. We do not update our new bookings for material subsequent terminations or reductions related to bookings originally recorded in prior fiscal years. New bookings are recorded using then-existing foreign currency exchange rates and are not subsequently adjusted for foreign currency exchange rate fluctuations.

The majority of our contracts are terminable by the client on short notice with little or no termination penalties, and some without notice. Only the non-cancelable portion of these contracts is included in our remaining performance obligations disclosed in Note 2 (Revenues) to our Consolidated Financial Statements under Item 1, “Financial Statements.” Accordingly, a significant portion of what we consider contract bookings is not included in our remaining performance obligations.

Results of Operations for the Three Months Ended November 30, 2025 Compared to the Three Months Ended November 30, 2024

Revenues

Revenues by geographic market, industry group and type of work are as follows:

(in millions of U.S. dollars)	Three Months Ended November 30, 2025	Three Months Ended November 30, 2024	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency
Geographic Markets				
Americas	$ 9,080	$ 8,733	4 %	4 %
EMEA	6,935	6,412	8	4
Asia Pacific	2,727	2,544	7	9
Total	**$ 18,742**	**$ 17,690**	**6 %**	**5 %**
Industry Groups				
Communications, Media & Technology	$ 3,102	$ 2,858	9 %	8 %
Financial Services	3,602	3,169	14	12
Health & Public Service	3,797	3,813	—	(1)
Products	5,741	5,425	6	4
Resources	2,499	2,425	3	2
Total	**$ 18,742**	**$ 17,690**	**6 %**	**5 %**
Type of Work				
Consulting	$ 9,415	$ 9,045	4 %	3 %
Managed Services	9,328	8,644	8	7
Total	**$ 18,742**	**$ 17,690**	**6 %**	**5 %**

Amounts in table may not total due to rounding.

Geographic Markets

The following revenues commentary discusses the primary drivers of local currency revenue changes by geographic market for the first quarter of fiscal 2026 compared to the first quarter of fiscal 2025:

- Americas revenues increased 4% in local currency, led by growth in Banking & Capital Markets, Industrials and Software & Platforms, partially offset by a decline in Public Service, driven by our U.S. federal business. Revenue growth was driven by the United States.
- EMEA revenues increased 4% in local currency, led by growth in Banking & Capital Markets, Insurance and Life Sciences. Revenue growth was driven by the United Kingdom and Italy.
- Asia Pacific revenues increased 9% in local currency, led by growth in Banking & Capital Markets, Communications & Media and Public Service. Revenue growth was driven by Japan and Australia.

Operating Expenses

Operating expenses for the first quarter of fiscal 2026 increased $1,127 million, or 8%, compared to the first quarter of fiscal 2025, and increased as a percentage of revenues to 84.7% from 83.3% during the first quarter of fiscal 2025.

The primary categories of operating expenses include Cost of services, Sales and marketing and General and administrative costs. Cost of services is primarily driven by the cost of people serving our clients, which consists mainly of compensation and other payroll costs, as well as non-payroll costs such as subcontractors, facilities, technology and travel. Cost of services and the related gross margin may be impacted by several factors, including contract profitability, which includes the pricing on the work that we sell, as well as by the investments we make in our business, such as research and development to build assets, platforms and industry and functional solutions and strategic acquisitions, as well as in our people, such as total rewards and learning and professional development. Sales and marketing costs are driven primarily by compensation costs for business development activities; marketing- and advertising-related activities; and certain acquisition-related costs. General and administrative costs primarily include costs for people that are non-client-facing, information systems, office space and certain acquisition-related costs.

Operating expenses by category are as follows:

	Three Months Ended				
(in millions of U.S. dollars)	November 30, 2025		November 30, 2024		Increase (Decrease)
Operating Expenses	**$ 15,868**	**84.7 %**	**$ 14,741**	**83.3 %**	**$ 1,127**
Cost of services	12,545	66.9	11,867	67.1	678
Sales and marketing	1,875	10.0	1,811	10.2	64
General and administrative costs	1,141	6.1	1,063	6.0	78
Business optimization costs	308	1.6	—	—	308

Amounts in table may not total due to rounding.

Cost of Services

Cost of services for the first quarter of fiscal 2026 increased $678 million, or 6%, over the first quarter of fiscal 2025, and decreased as a percentage of revenues to 66.9% compared to 67.1% during this period. Gross margin for the first quarter of fiscal 2026 increased as a percentage of revenues to 33.1% from 32.9% during the first quarter of fiscal 2025. The increase in gross margin was primarily due to a decrease in non-payroll costs.

Sales and Marketing

Sales and marketing expense for the first quarter of fiscal 2026 increased $64 million, or 4%, over the first quarter of fiscal 2025, and decreased as a percentage of revenues to 10.0% from 10.2% during this period.

General and Administrative Costs

General and administrative costs for the first quarter of fiscal 2026 increased $78 million, or 7%, over the first quarter of fiscal 2025, and increased as a percentage of revenues to 6.1% from 6.0% during this period.

Business Optimization Costs

During the first quarter of fiscal 2026, we recorded business optimization costs of $308 million, primarily for employee severance. For additional information, see Note 1 (Basis of Presentation) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Non-GAAP Financial Measures

We have presented operating income, operating margin, effective tax rate and diluted earnings per share on a non-GAAP or "adjusted" basis excluding the business optimization costs recorded in fiscal 2026 as we believe doing so facilitates understanding as to the impact of this item and our performance in comparison to the prior periods. While we believe that this non-GAAP financial information is useful in evaluating our operations, this information should be considered as supplemental in nature and not as a substitute for the related financial information prepared in accordance with GAAP.

Operating Income and Operating Margin

Operating income and operating margin for each of the geographic markets are as follows:

	Three Months Ended				
	November 30, 2025		November 30, 2024		
(in millions of U.S. dollars)	Operating Income	Operating Margin	Operating Income	Operating Margin	Increase (Decrease)
Americas	$ 1,527	17 %	$ 1,377	16 %	$ 150
EMEA	900	13	1,036	16	(135)
Asia Pacific	446	16	535	21	(89)
Total	**$ 2,874**	**15.3 %**	**$ 2,948**	**16.7 %**	**$ (75)**

Amounts in table may not total due to rounding.

Operating income for the first quarter of fiscal 2026 decreased $75 million, or 3%, compared with the first quarter of fiscal 2025. Operating margin for the first quarter of fiscal 2026 was 15.3%, compared with 16.7% for the first quarter of fiscal 2025.

Geographic Markets

We estimate that the aggregate percentage impact of foreign currency exchange rates on our operating income during the first quarter of fiscal 2026 was similar to that disclosed for revenue for each geographic market. Additionally, payroll costs for our geographic markets increased in line with revenues. The commentary below provides insight into other factors affecting geographic market performance and operating income for the first quarter of fiscal 2026 compared with the first quarter of fiscal 2025:

- Americas operating income increased due to revenue growth and lower non-payroll costs, partially offset by the impact of business optimization costs.
- EMEA operating income decreased as revenue growth was offset by the impact of business optimization costs and higher non-payroll costs.
- Asia Pacific operating income decreased as revenue growth was offset by the impact of business optimization costs and higher non-payroll costs.

Operating Income and Operating Margin Excluding Business Optimization Costs (Non-GAAP)

The business optimization costs reduced operating margin for the first quarter of fiscal 2026 by 170 basis points. Adjusted operating margin for the first quarter of fiscal 2026 was 17.0%.

	Three Months Ended						
	November 30, 2025				November 30, 2024		
(in millions of U.S. dollars)	Operating Income (GAAP)	Business Optimization (1)	Operating Income (Non-GAAP)	Operating Margin (Non-GAAP)	Operating Income (GAAP)	Operating Margin (GAAP)	Increase (Decrease)
Americas	$ 1,527	$ 67	$ 1,594	18 %	$ 1,377	16 %	$ 217
EMEA	900	170	1,070	15	1,036	16	34
Asia Pacific	446	71	517	19	535	21	(18)
Total	**$ 2,874**	**$ 308**	**$ 3,181**	**17.0 %**	**$ 2,948**	**16.7 %**	**$ 233**

Amounts in tables may not total due to rounding.

(1) Costs recorded in connection with business optimization actions initiated during the fourth quarter of fiscal 2025 and completed during the first quarter of fiscal 2026, primarily for employee severance.

Interest Income

Interest income for the first quarter of fiscal 2026 was $106 million, an increase of $30 million, or 40%, over the first quarter of fiscal 2025 primarily due to a higher average cash balance.

Interest Expense

Interest expense for the first quarter of fiscal 2026 was $65 million, an increase of $35 million over the first quarter of fiscal 2025 primarily due to a higher average long-term debt balance.

Other Income (Expense), net

Other income (expense), net primarily consists of foreign currency gains and losses, non-operating components of pension expense, as well as gains and losses associated with our investments. During the first quarter of fiscal 2026, Other income (expense), net increased $92 million from the first quarter of fiscal 2025 primarily due to higher gains on investments.

Income Tax Expense

The effective tax rates for the first quarter of fiscal 2026 and 2025 were 24.5% and 21.6%, respectively. The higher effective tax rate was primarily due to reduced benefits from adjustments to prior year tax liabilities.

Income Tax Expense Excluding Business Optimization Costs (Non-GAAP)

Excluding the business optimization costs of $308 million and related reduction in tax expense of $57 million, our adjusted effective tax rate was 23.9% for the first quarter of fiscal 2026.

Earnings Per Share

Diluted earnings per share were $3.54 for the first quarter of fiscal 2026, compared with $3.59 for the first quarter of fiscal 2025. For information regarding our earnings per share calculations, see Note 3 (Earnings Per Share) to our Consolidated Financial Statements under Item 1, “Financial Statements.”

Earnings Per Share Excluding Business Optimization Costs (Non-GAAP)

The business optimization costs of $250 million, net of related taxes, decreased diluted earnings per share by $0.40 for the first quarter of fiscal 2026. Adjusted diluted earnings per share were $3.94 for the first quarter of fiscal 2026.

	Three Months Ended
November 30, 2024 As Reported	**$ 3.59**
November 30, 2025 As Reported	3.54
Business optimization costs	0.49
Tax effect of business optimization costs (1)	(0.09)
November 30, 2025 As Adjusted	**$ 3.94**

(1) The income tax effect of business optimization costs includes both the current and deferred income tax impact and was calculated by using the relevant tax rate of the country where the adjustments were recorded.

Changes in adjusted diluted earnings per share for the first quarter of fiscal 2026 compared to diluted earnings per share for the first quarter of fiscal 2025 were due to the following factors:

	Three Months Ended
November 30, 2024 As Reported	**$ 3.59**
Higher revenue and operating results	0.29
Higher non-operating income	0.11
Lower share count	0.06
Lower net income attributable to noncontrolling interests	0.01
Higher effective tax rate	(0.12)
November 30, 2025 As Adjusted	**$ 3.94**

Liquidity and Capital Resources

As of November 30, 2025, Cash and cash equivalents was $9.6 billion, compared with $11.5 billion as of August 31, 2025.

Cash flows from operating, investing and financing activities, as reflected in our Consolidated Cash Flows Statements, are summarized in the following table:

	Three Months Ended		
(in millions of U.S. dollars)	**November 30, 2025**	**November 30, 2024**	**Change**
Net cash provided by (used in):			
Operating activities	$ 1,664	$ 1,022	$ 642
Investing activities	(505)	(386)	(119)
Financing activities	(2,911)	2,752	(5,663)
Effect of exchange rate changes on cash and cash equivalents	(77)	(87)	10
Net increase (decrease) in cash and cash equivalents	**$ (1,829)**	**$ 3,302**	**$ (5,131)**

Amounts in table may not total due to rounding.

Operating activities: The $642 million increase in operating cash flows was primarily due to changes in operating assets and liabilities.

Investing activities: The $119 million increase in cash used was primarily due to higher spending on business acquisitions. For additional information, see Note 5 (Business Combinations) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Financing activities: The $5,663 million decrease in financing cash flows was primarily due to lower net proceeds from borrowings as well as an increase in the net purchases of shares. For additional information, see Note 9 (Borrowings and Indebtedness) to our Consolidated Financial Statements under Item 1, "Financial Statements."

We believe that our current and longer-term working capital, investments and other general corporate funding requirements will be satisfied for the next twelve months and thereafter through cash flows from operations and, to the extent necessary, from our borrowing facilities and future financial market activities.

Substantially all of our cash is held in jurisdictions where there are no regulatory restrictions or material tax effects on the free flow of funds. Domestic cash inflows for our Irish parent, principally dividend distributions from lower-tier subsidiaries, have been sufficient to meet our historic cash requirements, and we expect this to continue into the future.

Borrowings and Indebtedness

On September 30, 2024, we filed a registration statement on Form S-3, pursuant to which Accenture plc's wholly owned finance subsidiaries Accenture Capital and Accenture Global Capital DAC may issue debt securities. As of November 30, 2025, we had outstanding long-term debt in the form of senior unsecured notes issued by Accenture Capital in an aggregate principal amount of $5 billion, which mature from 2027 through 2034. Accenture plc fully and unconditionally guarantees these notes, as well as all future debt securities that may be issued by these entities.

For additional information regarding our outstanding borrowings, credit facilities and other debt, see Note 9 (Borrowings and Indebtedness) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Share Purchases and Redemptions

The Board of Directors of Accenture plc has authorized funding for our publicly announced open-market share purchase program for acquiring Accenture plc Class A ordinary shares and for purchases and redemptions of Accenture plc Class A ordinary shares and Accenture Canada Holdings Inc. exchangeable shares held by current and former members of Accenture Leadership and their permitted transferees.

Our share purchase activity during the first quarter of fiscal 2026 is as follows:

	Accenture plc Class A Ordinary Shares		Accenture Canada Holdings Inc. Exchangeable Shares	
(in millions of U.S. dollars, except share amounts)	**Shares**	**Amount**	**Shares**	**Amount**
Open-market share purchases (1)	9,075,643	$ 2,227	—	$ —
Other share purchase programs	—	—	3,500	1
Other purchases (2)	421,017	103	—	—
Total	**9,496,660**	**$ 2,330**	**3,500**	**$ 1**

(1) We conduct a publicly announced open-market share purchase program for Accenture plc Class A ordinary shares. These shares are held as treasury shares by Accenture plc and may be utilized to provide for select employee benefits, such as equity awards to our employees.

(2) During the first quarter of fiscal 2026, as authorized under our various employee equity share plans, we acquired Accenture plc Class A ordinary shares primarily via share withholding for payroll tax obligations due from employees and former employees in connection with the delivery of Accenture plc Class A ordinary shares under those plans. These purchases of shares in connection with employee share plans do not affect our aggregate available authorization for our publicly announced open-market share purchase and the other share purchase programs.

We intend to continue to use a significant portion of cash generated from operations for share repurchases during the remainder of fiscal 2026. The number of shares ultimately repurchased under our open-market share purchase program may vary depending on numerous factors, including, without limitation, share price and other market conditions, our ongoing capital allocation planning, the levels of cash and debt balances, other demands for cash, such as acquisition activity, general economic and/or business conditions, and board and management discretion. Additionally, as these factors may change over the course of the year, the amount of share repurchase activity during any particular period cannot be predicted and may fluctuate from time to time. Share repurchases may be made from time to time through open-market purchases, in respect of purchases and redemptions of Accenture Canada Holdings Inc. exchangeable shares, through the use of Rule 10b5-1 plans and/or by other means. The repurchase program may be accelerated, suspended, delayed or discontinued at any time, without notice.

Off-Balance Sheet Arrangements

In the normal course of business and in conjunction with some client engagements, we have entered into contractual arrangements through which we may be obligated to indemnify clients with respect to certain matters.

To date, we have not been required to make any significant payment under any of the arrangements described above. For further discussion of these transactions, see Note 11 (Commitments and Contingencies) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Significant Accounting Policies

See Note 1 (Basis of Presentation) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Item 3. Quantitative and Qualitative Disclosures About Market Risk

During the three months ended November 30, 2025, there were no material changes to the information on market risk exposure disclosed in our Annual Report on Form 10-K for the year ended August 31, 2025. For a discussion of our market risk associated with foreign currency risk, interest rate risk and equity investment risk as of August 31, 2025, see “Quantitative and Qualitative Disclosures About Market Risk” in Part II, Item 7A, of our Annual Report on Form 10-K for the year ended August 31, 2025.

For additional information regarding our outstanding borrowings, credit facilities and other debt, see Note 9 (Borrowings and Indebtedness) to our Consolidated Financial Statements under Item 1, “Financial Statements.”

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

Our management, with the participation of our principal executive officer and our principal financial officer, has evaluated the effectiveness of our disclosure controls and procedures (as defined in Rule 13a-15(e) under the Exchange Act) as of the end of the period covered by this report. Any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives. Based on that evaluation, the principal executive officer and the principal financial officer of Accenture plc have concluded that, as of the end of the period covered by this report, our disclosure controls and procedures were effective at the reasonable assurance level.

Changes in Internal Control Over Financial Reporting

There has been no change in our internal control over financial reporting that occurred during the first quarter of fiscal 2026 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

Part II — Other Information

Item 1. Legal Proceedings

The information set forth under "Legal Contingencies" in Note 11 (Commitments and Contingencies) to our Consolidated Financial Statements under Part I, Item 1, "Financial Statements," is incorporated herein by reference.

Item 1A. Risk Factors

For a discussion of our potential risks and uncertainties, see the information under the heading "Risk Factors" in our Annual Report on Form 10-K for the year ended August 31, 2025. There have been no material changes to the risk factors disclosed in our Annual Report.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

Purchases of Accenture plc Class A Ordinary Shares

The following table provides information relating to our purchases of Accenture plc Class A ordinary shares during the three months ended November 30, 2025.

Period	Total Number of Shares Purchased	Average Price Paid per Share (1)	Total Number of Shares Purchased as Part of Publicly Announced Plans or Programs (2)	Approximate Dollar Value of Shares that May Yet Be Purchased Under the Plans or Programs (3)
				(in millions of U.S. dollars)
September 1, 2025 — September 30, 2025	2,395,815	$ 244.02	2,378,644	$ 7,271
October 1, 2025 — October 31, 2025	3,912,930	246.11	3,635,739	6,375
November 1, 2025 — November 30, 2025	3,187,915	245.34	3,061,260	5,623
Total (4)	**9,496,660**	**$ 245.32**	**9,075,643**	

(1) Average price paid per share reflects the total cash outlay for the period, divided by the number of shares acquired, including those acquired by purchase or redemption for cash and any acquired by means of employee forfeiture.

(2) Since August 2001, the Board of Directors of Accenture plc has authorized and periodically confirmed a publicly announced open-market share purchase program for acquiring Accenture plc Class A ordinary shares. During the three months ended November 30, 2025, we purchased 9,075,643 Accenture plc Class A ordinary shares under this program for an aggregate price of $2,227 million. The open-market purchase program does not have an expiration date.

(3) As of November 30, 2025, our aggregate available authorization for share purchases and redemptions was $5,623 million which management has the discretion to use for either our publicly announced open-market share purchase program or the other share purchase programs. Since August 2001 and as of November 30, 2025, the Board of Directors of Accenture plc has authorized an aggregate of $59.1 billion for share purchases and redemptions by Accenture plc and Accenture Canada Holdings Inc.

(4) During the three months ended November 30, 2025, Accenture purchased 421,017 Accenture plc Class A ordinary shares in transactions unrelated to publicly announced share plans or programs. These transactions consisted of acquisitions of Accenture plc Class A ordinary shares primarily via share withholding for payroll tax obligations due from employees and former employees in connection with the delivery of Accenture plc Class A ordinary shares under our various employee equity share plans. These purchases of shares in connection with employee share plans do not affect our aggregate available authorization for our publicly announced open-market share purchase and the other share purchase programs.

Item 3. Defaults Upon Senior Securities

None.

Item 4. Mine Safety Disclosures

Not applicable.

Item 5. Other Information

Trading Arrangements

The table below summarizes the terms of trading arrangements adopted or terminated by our executive officers or directors during the three months ended November 30, 2025. All of the trading arrangements listed below are intended to satisfy the affirmative defense conditions of Rule 10b5-1(c).

Name	Title	Date of Adoption or Termination	Duration of Plan (1)	Aggregate number of Class A ordinary shares to be sold pursuant to the trading agreement	
Melissa Burgum	Chief accounting officer	Adopted on October 28, 2025	January 26, 2026 — October 29, 2026	4,400	(2)
Kate Clifford	Chief leadership and human resources officer	Adopted on October 20, 2025	January 20, 2026 — October 23, 2026	1,500	(2)
Kate Hogan	Chief operating officer	Adopted on October 27, 2025	January 26, 2026 — October 23, 2026	2,880	
John Walsh	Chief executive officer — the Americas	Adopted on October 28, 2025	January 26, 2026 — October 29, 2026	28,000	(2)

(1) The plan will expire on the earlier of the expiration date or the completion of all transactions under the trading arrangement.

(2) The actual number of shares sold will depend on the vesting of certain performance-based equity awards and the number of shares withheld by Accenture to satisfy its income tax withholding obligations, and may vary from the approximate number provided.

Item 6. Exhibits

Exhibit Index:

Exhibit Number	Exhibit
3.1	Amended and Restated Memorandum and Articles of Association of Accenture plc (incorporated by reference to Exhibit 3.1 to Accenture plc's 8-K filed on February 7, 2018)
10.1	Form of Employment Agreement of executive officers in Italy (filed herewith)
31.1	Certification of the Principal Executive Officer pursuant to Rule 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (filed herewith)
31.2	Certification of the Principal Financial Officer pursuant to Rule 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (filed herewith)
32.1	Certification of the Principal Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (furnished herewith)
32.2	Certification of the Principal Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (furnished herewith)
101	The following financial information from Accenture plc's Quarterly Report on Form 10-Q for the quarterly period ended November 30, 2025, formatted in Inline XBRL: (i) Consolidated Balance Sheets as of November 30, 2025 (Unaudited) and August 31, 2025, (ii) Consolidated Income Statements (Unaudited) for the three months ended November 30, 2025 and November 30, 2024, (iii) Consolidated Statements of Comprehensive Income (Unaudited) for the three months ended November 30, 2025 and November 30, 2024, (iv) Consolidated Shareholders' Equity Statement (Unaudited) for the three months ended November 30, 2025 and November 30, 2024, (v) Consolidated Cash Flows Statements (Unaudited) for the three months ended November 30, 2025 and November 30, 2024 and (vi) the Notes to Consolidated Financial Statements (Unaudited)
104	The cover page from Accenture plc's Quarterly Report on Form 10-Q for the quarterly period ended November 30, 2025, formatted in Inline XBRL (included as Exhibit 101)

Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: December 18, 2025

ACCENTURE PLC

By:	/s/ Angie Park
Name:	Angie Park
Title:	Chief Financial Officer
	(Principal Financial Officer and Authorized Signatory)

Exhibit 10.1

Managing Director
Employment Agreement

Dear Mr. _____,
[___location___] Office, Italy

Following our discussions, we write to confirm your position as Managing Director and set out the new terms and conditions of your relationship of employment with Accenture S.p.A. [the "Company"].

You understand that for the purposes of this agreement, the description of your level as "*Managing Director*" is merely the conventional terminology used in our internal company classification system. It does not entail company administration duties but includes the activities as specified above in Sub Clause A.

A. **Start Date, Professional Level, Activities**
Starting [_____date_____], your internal company professional level will be "Managing Director". To the extent not expressly covered by the agreements between us and all the while excluding any accumulation of entitlements, your relationship of employment with is regulated by the then-current National Collective Bargaining Agreement for Italian managers ("*Dirigenti*") in companies that produce goods and services which in turn is subject to the Laws of Italy ["NCBA"].

B. As our Company belongs to the Accenture multinational group ["Group"], the Company may require you to temporarily conduct your professional activities and take on company roles in other entities within the Group. You understand that as part of any such activities and/or roles within the Group, no additional compensation will be recognized to you over and above the amount stated in paragraph **I** below, which was defined bearing in mind the above eventualities. Remuneration and compensation eventually derived from any such company roles shall therefore be returned to the Company.

C. **Exclusivity**
Absent advance written authorization from the Company, you are prohibited from conducting any other type of professional activity in any form whatsoever (hired employment, freelance, collaborations, as member of an association, etc.) including any activity which is not in competition with the Company or other Group entities; and/or directly or indirectly possessing interests in other companies or enterprises that compete with the Company or Group entities. These conditions of exclusivity apply for the duration of your relationship of employment with the Company and are intended to reinforce the obligations pursuant to Civil Code Article 2105.

D. **Place of Work**
Your place of work is currently [___location___]. Given the professional level and functions assigned to you, travel within Italy and abroad to perform your activities under this agreement falls within the perimeter of your work. Your transfers will be regulated by the conditions applicable to managers who are classified for internal purposes as Managing Director. You recognize that the Company is entitled to transfer you to another work location and/or to second you to Clients of the Company, subject to Civil Code Article 2103 and the NCBA.

E. **Term**
The Term of your employment with the Company is indefinite.

F. **Hours of Work**
Your work activity is not restricted to specific hours. However, you will organize your professional activities in a manner that ensures the efficacy of your direct responsibility for the Company's services and guarantees sufficient physical rest for you each day and each week. You understand that under your updated relationship of employment, your vacation day entitlements are solely and exclusively those defined in the NCBA

G. **Nondisclosure**
Within the meaning of *inter alia* Penal Code Articles 622 ("*Disclosure of Professional Secrets*") and 623 ("*Disclosure of Scientific or Industrial Secrets*") (including the modifications and amendments introduced under Law 547/1993 to protect IT confidentiality), and the provisions of Articles 98 and 99 of Law 30/2005, you are prohibited from communicating or disclosing any type of information or notices regarding the organization, its clients and suppliers, know-how, industrial applications, production processes, software (system and application), or specific products or services of which you became aware during the Term of your employment. The above prohibition similarly applies to information or notices regarding any subsidiary or legal entity belonging to the Group and shall remain binding and in force after your employment relationship has ceased. All original or copied documentation of whatever type regarding the Company or containing confidential information or notices, that may come into your possession by whatever means during the Term of your employment, is the exclusive property of the Company and shall be returned to the Company at the time your relationship of employment ceases to exist.

H. **Company Assets and Policies**
The assets made available to you by the Company in compliance with the fiscal laws of Italy to facilitate the conduct of your professional activity are intended for use by you in compliance with all the applicable Company Policies unilaterally defined from time to time by the Company. Upon the termination of your employment with the Company, for whatever reason, you will return all Company assets then-currently in your possession no later than your last day of employment with the Company.
You will comply with all Company Policies that are defined at Group level that apply and as they apply to Managing Directors, as well as the procedures set out in our Organizational Model and Code of Business Ethics which you can read at any time by visiting: https://sites.accenture.com/publishing/CodeofBusinessEthics_CoreValuesInACtionPages/CoBE_home.aspx.
Additionally, you commit to take part in all "mandatory training" organized by the Company.
The Company reserves the discretionary right to unilaterally modify, replace and/or cancel any benefits or policies.

I. **Compensation**

1: By way of overall compensation for your professional activity and remuneration for all your obligations, you will receive a fixed gross annual salary of €_____ which will be paid to you in 13 monthly installments. The above compensation was defined bearing in mind all and any future salary increase that may derive from modifications to your internal professional level or the NCBA. Specifically, your compensation entitlement is deemed to include all future salary increases deriving from the sources governing your employment relationship, including seniority-based increments, if and where applicable.

2: The Company reserves the unilateral discretionary right to annually define and introduce Variable Bonus Plans based on criteria of duration, goals, discretional methods of performance evaluation, and specifying the amounts accruing upon the achievement of defined goals and the modalities for paying them. You expressly acknowledge that the terms and conditions of any Variable Bonus Plan, and similarly the goals and Bonus amounts contemplated, are a manifestation of the Company's incentivization policy for each specific annual Plan and that consequently such Plans must not be correlated or in any way linked with previous or subsequent Plans. It follows that the Company is entitled to revoke, or not renew, annual Variable Bonus Plans. Specifically in reference to your professional level as defined under this agreement, starting from the performance period that runs from [_____date_____] to [_____date_____], the above Plans are composed of:

a) a *Global Annual Bonus,* contingent upon the achievement of the annual Management Plan and on the evaluation of the individual's personal performance, as communicated and unilaterally defined at the Company's discretion. Said bonus will be paid upon completion of the evaluation process in the manner defined and communicated by the Company each year. Currently, a single lump sum payment is envisaged in the month of December (as part of the December pay slip).

Regarding the provisions of **par. I.2** above, you understand that in the event you terminate your employment or take a period of leave of absence or otherwise reduce or discontinue your professional activity with the Company:
- the *Global Annual Bonus* cited at **par. I.2.a)** above which may be recognized to you for the relevant performance period will be paid only if you are still in full time constant employment as at the due date of payment in the month of December and parametrized based on your presence in active employment for the period in question.

You expressly agree and understand that the eventual payment of amounts under **par. I.2.** above during any given year does not give rise to any obligation, practice or custom to receive them in the subsequent year.

L. **Supplementary Pension Fund**

You will be entitled to participate in our supplementary Pension Fund, Prometheia, in place of the Previndai Fund envisaged under the NCBA.

M. **Inventions and Copyright**

Regardless of their nature and format, all the outcomes from your professional activities during your Term of employment are and remain the property of the Company and the Company holds all related rights to their commercial use and transfer, without prejudice to your right to be recognized as the author for the purposes of Article 20 of Law 633/1941 and subsequent amendments (the moral right of the author, also as per Article 65 (1) of Legislative Decree 30/2005). You understand that you will not have any right to any additional compensation over and above the amount agreed and stated in **par. I**.

N. **No Compete**

N.1 Given the duties assigned to you, and those which may in future be assigned to you, and given the fiduciary nature of your role, you undertake that, for a period of 12 (twelve) months after the termination of your managerial relationship with our Company, for whatever reason, you will not conduct, personally or through intermediaries, any activity including occasional activity or unremunerated activity, in any place whatsoever, regardless of job title and role (entrepreneur, freelance collaborator, partner, agency, mandate, etc.), in favour of international companies, enterprises, groups or groups that compete with our Company including those which merely by way of example are listed in Annex A.

Activities deemed to be in competition include but are not limited to the following: the design, building, realization, startup, maintenance and management of core and application information systems for the logistics layout or structuring of factories and industrial, administrative, distribution and operational processes in general; strategic and management consulting activities; the organization of human resources development, as well as strategic, information and management consulting activities for manufacturing, banking, insurance and financial groups in general; public and private entities and institutions; and data processing, bookkeeping and administration management activities such as, for example, the development, management, maintenance and archiving or storing of documents or databases on behalf of third parties, including public-facing entities, other support services and non-financial leasing services regarding software, electronic tools and equipment, telecommunications equipment and related information consulting.

N.2 The No Compete obligation also expressly includes an obligation to refrain from engaging in any business contact with clients of the Company and its affiliates with which you may have had contact on behalf of Accenture during your relationship of employment with the Company and its affiliates [“Clients”]. The “*obligation to refrain from engaging in any business contact with Clients*” for the duration of the above No Compete obligation means, merely by way of example, that you may not (i) propose yourself to Clients using the personal and direct relationships with Client personnel developed during your relationship of employment with Accenture, or (ii) exploit the commercial and technical information regarding Clients acquired during your relationship of employment with Accenture. The above obligation does not preclude you from conducting professional activities for the duration of the No Compete obligation provided said activities are conducted as part of hired employment with Clients except where the Client is in competition with Accenture within the meaning of this No Compete obligation. Such hired employment is authorized provided it is conducted in compliance with the obligations of nondisclosure set out at par. G.

N.3 The obligations that you hereby undertake are territorially limited to Italy, Russia, Turkey, the United Arab Emirates and Saudi Arabia. For the purposes of clarity in respect of these obligations and the geographical perimeter, you understand and agree that said obligations relate to any activities that involve the market in the territories of Italy, Russia, Turkey, the United Arab Emirates and Saudi Arabia, regardless of the location anywhere in the world from which the activities are conducted.

N.4 After your relationship of employment has ceased to exist, you will receive as compensation for the No Compete period a gross amount equal to 100% of the fixed gross annual salary you received in the previous 12 (twelve) months, as defined in par. I 1) [“Compensation”]. Said Compensation will be recognized to you in two equal installments, the first of which will be paid within 30 days (month end) from the date on which your relationship of employment ceases to exist and the second will be paid within 30 days (month end) from the date on which your No Compete obligations expire.

N.5 To allow the Company to verify strict compliance by you with the obligation to limit your professional activity as set out in this paragraph, an essential element of this agreement is that you give a commitment to inform the Company in advance by registered letter of the professional activity that you will conduct during the No Compete period and any changes thereto, indicating the location where the activity will be conducted and identifying the enterprise (including any owned by you) in favour of which the activity will be conducted. Said registered letter shall be mailed sufficiently in advance to ensure it reaches Accenture no later than the date on which you commence or change your activity. You agree that in any case if requested by Accenture, you will communicate the activity that you will conduct during the No Compete period within six workdays from the date on which you receive any such request.

N.6 In the event of noncompliance with the No Compete obligations, you will return the Compensation and any portion you may have already received and additionally pay a penalty equal to three times the amount of the Compensation, without prejudice to the Company's rights to claim compensation for any greater damages or to take action to prevent any violation of the No Compete agreement.

N.7 As part of the No Compete obligations, you expressly give an undertaking that during the 12 (twelve) months subsequent to the date on which your relationship of employment ceases to exist for whatever reason, you will not contact, directly, through intermediaries or on behalf of third parties, any employee of the Company or its affiliates for the purposes of inducing them to terminate their relationship of employment with the Company or its affiliates.

N.8 The Company may recede from this No Compete agreement at any time up to the time in which either Party has communicated to the other Party an intention to recede.

O. **No Conflict of Interest**

By signing this agreement with Accenture, you declare that this relationship of employment does not give rise to any conflict of interest with any third party whatsoever including former employers, as per compliance with the Code of Business Ethics. You furthermore give an undertaking to comply with all related Company Policies.
Similarly, in the course of the conduct of your work activities for the entire duration of your relationship of employment with Accenture, you are prohibited from utilizing or directly or indirectly disclosing any information, documents or any other materials, in whatever form, that may be proprietary to any former employer or third party and subject to intellectual and /or industrial property rights, regardless of whether you personally developed or processed said information. Furthermore, you understand that our Company will neither reimburse nor indemnify you in respect of costs and liabilities that may derive from your decision to accept the position hereby offered to you or from legal actions raised against you by any former employer.

P. **Miscellaneous**

All matters not expressly regulated in this agreement shall be determined by the NCBA.

Q. **Efficacy**

This agreement proposal shall lapse and have no legal effect unless signed by way of acceptance and returned to the Human Resources Department of Accenture, marked for the attention of [_____] no later than [_____date_____].

By way of acceptance of the offer contained in this letter, kindly return a signed copy to us thereby manifesting your specific acceptance of the terms set out in:

A. Professional Level and Activities
C. Exclusivity
E. Term
F. Hours of Work
H. Company Assets and Policies
I. Compensation
N. No Compete

and approving and accepting with additional specificity the terms set out in:

Par. N.5
Par. N.6
Par. N.7
O. No Conflict of Interest
P. Miscellaneous
Q. Efficacy

Date: [_____date_____]

_____ **[ ], CEO Accenture Italia**

The Manager, by way of acceptance

ANNEX A
[List of competitors]

Exhibit 31.1

PRINCIPAL EXECUTIVE OFFICER CERTIFICATION

I, Julie Sweet, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Accenture plc for the period ended November 30, 2025, as filed with the Securities and Exchange Commission on the date hereof;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: December 18, 2025

/s/ Julie Sweet

Julie Sweet
Chief Executive Officer of Accenture plc
(principal executive officer)

Exhibit 31.2

PRINCIPAL FINANCIAL OFFICER CERTIFICATION

I, Angie Park, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Accenture plc for the period ended November 30, 2025, as filed with the Securities and Exchange Commission on the date hereof;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: December 18, 2025

/s/ Angie Park

Angie Park
Chief Financial Officer of Accenture plc
(principal financial officer)

Exhibit 32.1

Certification of the Principal Executive Officer
Pursuant to 18 U.S.C. Section 1350,
As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

In connection with the Quarterly Report of Accenture plc (the "Company") on Form 10-Q for the period ended November 30, 2025 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Julie Sweet, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: December 18, 2025

/s/ Julie Sweet
Julie Sweet
Chief Executive Officer of Accenture plc
(principal executive officer)

Exhibit 32.2

Certification of the Principal Financial Officer
Pursuant to 18 U.S.C. Section 1350,
As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

In connection with the Quarterly Report of Accenture plc (the "Company") on Form 10-Q for the period ended November 30, 2025 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Angie Park, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: December 18, 2025

/s/ Angie Park
Angie Park
Chief Financial Officer of Accenture plc
(principal financial officer)