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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 February 28, 2022
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 March 3, 2022 was 662,434,315 (which number includes 29,033,579 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 March 3, 2022 was 503,837.

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Part I — Financial Information
Item 1. Financial Statements
Consolidated Balance Sheets
February 28, 2022 and August 31, 2021

	February 28, 2022	August 31, 2021
ASSETS	*(Unaudited)*	
CURRENT ASSETS:		
Cash and cash equivalents	$ 5,466,116	$ 8,168,174
Short-term investments	6,031	4,294
Receivables and contract assets	11,590,876	9,728,212
Other current assets	2,122,107	1,765,831
Total current assets	**19,185,130**	**19,666,511**
NON-CURRENT ASSETS:		
Contract assets	39,442	38,334
Investments	336,876	329,526
Property and equipment, net	1,656,792	1,639,105
Lease assets	3,248,912	3,182,519
Goodwill	12,427,823	11,125,861
Deferred contract costs	793,800	731,445
Deferred tax assets	4,018,121	4,007,130
Other non-current assets	2,610,941	2,455,412
Total non-current assets	**25,132,707**	**23,509,332**
TOTAL ASSETS	**$ 44,317,837**	**$ 43,175,843**
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Current portion of long-term debt and bank borrowings	$ 9,092	$ 12,080
Accounts payable	2,229,221	2,274,057
Deferred revenues	4,663,024	4,229,177
Accrued payroll and related benefits	6,151,644	6,747,853
Income taxes payable	517,660	423,400
Lease liabilities	728,381	744,164
Accrued consumption taxes	620,193	609,553
Other accrued liabilities	620,907	668,583
Total current liabilities	**15,540,122**	**15,708,867**
NON-CURRENT LIABILITIES:		
Long-term debt	52,152	53,473
Deferred revenues	746,596	700,080
Retirement obligation	2,049,603	2,016,021
Deferred tax liabilities	335,515	243,636
Income taxes payable	1,232,982	1,105,896
Lease liabilities	2,763,519	2,696,917
Other non-current liabilities	440,369	553,839
Total non-current liabilities	**7,620,736**	**7,369,862**
COMMITMENTS AND CONTINGENCIES		
SHAREHOLDERS' EQUITY:		
Ordinary shares, par value 1.00 euros per share, 40,000 shares authorized and issued as of February 28, 2022 and August 31, 2021	57	57
Class A ordinary shares, par value $0.0000225 per share, 20,000,000,000 shares authorized, 662,416,619 and 656,590,625 shares issued as of February 28, 2022 and August 31, 2021, respectively	15	15
Class X ordinary shares, par value $0.0000225 per share, 1,000,000,000 shares authorized, 503,837 and 512,655 shares issued and outstanding as of February 28, 2022 and August 31, 2021, respectively	—	—
Restricted share units	1,438,596	1,750,784
Additional paid-in capital	10,065,790	8,617,838
Treasury shares, at cost: Ordinary, 40,000 shares as of February 28, 2022 and August 31, 2021; Class A ordinary, 28,994,869 and 24,504,666 shares as of February 28, 2022 and August 31, 2021, respectively	(5,297,349)	(3,408,491)
Retained earnings	16,028,399	13,988,748
Accumulated other comprehensive loss	(1,675,485)	(1,419,497)
Total Accenture plc shareholders' equity	**20,560,023**	**19,529,454**
Noncontrolling interests	596,956	567,660
Total shareholders' equity	**21,156,979**	**20,097,114**
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	**$ 44,317,837**	**$ 43,175,843**

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

Consolidated Income Statements
For the Three and Six Months Ended February 28, 2022 and 2021
(Unaudited)

	Three Months Ended		Six Months Ended	
	February 28, 2022	February 28, 2021	February 28, 2022	February 28, 2021
REVENUES:				
Revenues	$ 15,046,693	$ 12,088,125	$ 30,011,846	$ 23,850,310
OPERATING EXPENSES:				
Cost of services	10,522,734	8,492,893	20,571,098	16,356,782
Sales and marketing	1,414,814	1,139,486	2,869,239	2,366,662
General and administrative costs	1,047,565	802,231	2,075,635	1,582,682
Total operating expenses	**12,985,113**	**10,434,610**	**25,515,972**	**20,306,126**
OPERATING INCOME	**2,061,580**	**1,653,515**	**4,495,874**	**3,544,184**
Interest income	7,269	8,407	13,319	19,092
Interest expense	(11,216)	(8,922)	(22,399)	(17,776)
Other income (expense), net	(7,183)	109,443	(30,212)	203,810
INCOME BEFORE INCOME TAXES	**2,050,450**	**1,762,443**	**4,456,582**	**3,749,310**
Income tax expense	392,921	300,950	979,323	765,760
NET INCOME	**1,657,529**	**1,461,493**	**3,477,259**	**2,983,550**
Net income attributable to noncontrolling interests in Accenture Canada Holdings Inc.	(1,742)	(1,602)	(3,676)	(3,302)
Net income attributable to noncontrolling interests – other	(20,845)	(19,032)	(47,617)	(39,113)
NET INCOME ATTRIBUTABLE TO ACCENTURE PLC	**$ 1,634,942**	**$ 1,440,859**	**$ 3,425,966**	**$ 2,941,135**
Weighted average Class A ordinary shares:				
Basic	633,956,712	635,993,980	633,108,627	635,137,704
Diluted	644,127,093	646,321,916	644,622,602	646,803,693
Earnings per Class A ordinary share:				
Basic	$ 2.58	$ 2.27	$ 5.41	$ 4.63
Diluted	$ 2.54	$ 2.23	$ 5.32	$ 4.55
Cash dividends per share	$ 0.97	$ 0.88	$ 1.94	$ 1.76

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

Consolidated Statements of Comprehensive Income
For the Three and Six Months Ended February 28, 2022 and 2021
(Unaudited)

	Three Months Ended		Six Months Ended	
	February 28, 2022	February 28, 2021	February 28, 2022	February 28, 2021
NET INCOME	$ 1,657,529	$ 1,461,493	$ 3,477,259	$ 2,983,550
OTHER COMPREHENSIVE INCOME (LOSS), NET OF TAX:				
Foreign currency translation	9,410	98,999	(211,353)	166,311
Defined benefit plans	9,534	10,255	(3,427)	21,136
Cash flow hedges	12,807	(40,490)	(41,208)	(36,097)
Investments	—	—	—	49
OTHER COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO ACCENTURE PLC	**31,751**	**68,764**	**(255,988)**	**151,399**
Other comprehensive income (loss) attributable to noncontrolling interests	96	511	(5,576)	1,972
COMPREHENSIVE INCOME	**$ 1,689,376**	**$ 1,530,768**	**$ 3,215,695**	**$ 3,136,921**
COMPREHENSIVE INCOME ATTRIBUTABLE TO ACCENTURE PLC	**$ 1,666,693**	**$ 1,509,623**	**$ 3,169,978**	**$ 3,092,534**
Comprehensive income attributable to noncontrolling interests	22,683	21,145	45,717	44,387
COMPREHENSIVE INCOME	**$ 1,689,376**	**$ 1,530,768**	**$ 3,215,695**	**$ 3,136,921**

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

Consolidated Shareholders' Equity Statement
For the Three Months Ended February 28, 2022
(Unaudited)

	Ordinary Shares		Class A Ordinary Shares		Class X Ordinary Shares				Treasury Shares						
	$	No. Shares	$	No. Shares	$	No. Shares	Restricted Share Units	Additional Paid-in Capital	$	No. Shares	Retained Earnings	Accumulated Other Comprehensive Loss	Total Accenture plc Shareholders' Equity	Noncontrolling Interests	Total Shareholders' Equity
Balance as of November 30, 2021	$57	40	$15	658,333	$—	508	$1,931,366	$ 9,097,934	$(4,079,625)	(26,287)	$15,110,688	$ (1,707,236)	$ 20,353,199	$ 585,459	$ 20,938,658
Net income											1,634,942		1,634,942	22,587	1,657,529
Other comprehensive income (loss)												31,751	31,751	96	31,847
Purchases of Class A shares								1,639	(1,691,604)	(4,582)			(1,689,965)	(1,639)	(1,691,604)
Share-based compensation expense							546,607						546,607		546,607
Purchases/redemptions of Accenture Canada Holdings Inc. exchangeable shares and Class X shares						(4)		(1,750)					(1,750)		(1,750)
Issuances of Class A shares for employee share programs				4,084			(1,067,053)	959,264	473,880	1,834	(73,629)		292,462	285	292,747
Dividends							27,676				(643,602)		(615,926)	(657)	(616,583)
Other, net								8,703					8,703	(9,175)	(472)
Balance as of February 28, 2022	**$57**	**40**	**$15**	**662,417**	**$—**	**504**	**$1,438,596**	**$10,065,790**	**$(5,297,349)**	**(29,035)**	**$16,028,399**	**$ (1,675,485)**	**$ 20,560,023**	**$ 596,956**	**$ 21,156,979**

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

Consolidated Shareholders' Equity Statement — (continued)
For the Three Months Ended February 28, 2021
(Unaudited)

	Ordinary Shares		Class A Ordinary Shares		Class X Ordinary Shares				Treasury Shares						
	$	No. Shares	$	No. Shares	$	No. Shares	Restricted Share Units	Additional Paid-in Capital	$	No. Shares	Retained Earnings	Accumulated Other Comprehensive Loss	Total Accenture plc Shareholders' Equity	Noncontrolling Interests	Total Shareholders' Equity
Balance as of November 30, 2020	$57	40	$15	660,519	$—	527	$1,721,681	$7,551,089	$(3,163,841)	(26,939)	$13,276,702	$ (1,479,202)	$ 17,906,501	$ 519,715	$ 18,426,216
Net income											1,440,859		1,440,859	20,634	1,461,493
Other comprehensive income (loss)												68,764	68,764	511	69,275
Purchases of Class A shares								1,156	(1,180,077)	(4,623)			(1,178,921)	(1,156)	(1,180,077)
Share-based compensation expense							424,892						424,892		424,892
Purchases/redemptions of Accenture Canada Holdings Inc. exchangeable shares and Class X shares						(6)		(4,509)					(4,509)		(4,509)
Issuances of Class A shares for employee share programs				4,596			(961,863)	838,732	430,001	2,054	(98,880)		207,990	205	208,195
Dividends							22,451				(582,876)		(560,425)	(617)	(561,042)
Other, net								2,876					2,876	(4,892)	(2,016)
Balance as of February 28, 2021	**$57**	**40**	**$15**	**665,115**	**$—**	**521**	**$1,207,161**	**$8,389,344**	**$(3,913,917)**	**(29,508)**	**$14,035,805**	**$ (1,410,438)**	**$ 18,308,027**	**$ 534,400**	**$ 18,842,427**

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

Consolidated Shareholders' Equity Statement — (continued)
For the Six Months Ended February 28, 2022
(Unaudited)

	Ordinary Shares		Class A Ordinary Shares		Class X Ordinary Shares				Treasury Shares						
	$	No. Shares	$	No. Shares	$	No. Shares	Restricted Share Units	Additional Paid-in Capital	$	No. Shares	Retained Earnings	Accumulated Other Comprehensive Loss	Total Accenture plc Shareholders' Equity	Noncontrolling Interests	Total Shareholders' Equity
Balance as of August 31, 2021	$57	40	$15	656,591	$—	513	$1,750,784	$ 8,617,838	$(3,408,491)	(24,545)	$13,988,748	$ (1,419,497)	$ 19,529,454	$ 567,660	$ 20,097,114
Net income											3,425,966		3,425,966	51,293	3,477,259
Other comprehensive income (loss)												(255,988)	(255,988)	(5,576)	(261,564)
Purchases of Class A shares								2,463	(2,534,446)	(7,017)			(2,531,983)	(2,463)	(2,534,446)
Share-based compensation expense							864,159	48,139					912,298		912,298
Purchases/redemptions of Accenture Canada Holdings Inc. exchangeable shares and Class X shares						(9)		(4,274)					(4,274)		(4,274)
Issuances of Class A shares for employee share programs				5,826			(1,230,304)	1,389,803	645,588	2,527	(103,889)		701,198	679	701,877
Dividends							53,957				(1,282,426)		(1,228,469)	(1,322)	(1,229,791)
Other, net								11,821					11,821	(13,315)	(1,494)
Balance as of February 28, 2022	**$57**	**40**	**$15**	**662,417**	**$—**	**504**	**$1,438,596**	**$10,065,790**	**$(5,297,349)**	**(29,035)**	**$16,028,399**	**$ (1,675,485)**	**$ 20,560,023**	**$ 596,956**	**$ 21,156,979**

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

Consolidated Shareholders' Equity Statement — (continued)
For the Six Months Ended February 28, 2021
(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, 2020	$57	40	$15	658,549	$—	528	$1,585,302	$7,167,227	$(2,565,761)	(24,423)	$12,375,533	$ (1,561,837)	$ 17,000,536	$ 498,637	$ 17,499,173
Net income											2,941,135		2,941,135	42,415	2,983,550
Other comprehensive income (loss)												151,399	151,399	1,972	153,371
Purchases of Class A shares								1,921	(1,948,472)	(7,964)			(1,946,551)	(1,921)	(1,948,472)
Share-based compensation expense							695,118	41,095					736,213		736,213
Purchases/redemptions of Accenture Canada Holdings Inc. exchangeable shares and Class X shares						(7)		(5,009)					(5,009)		(5,009)
Issuances of Class A shares for employee share programs				6,566			(1,114,936)	1,182,515	600,316	2,879	(121,342)		546,553	533	547,086
Dividends							41,677				(1,159,521)		(1,117,844)	(1,250)	(1,119,094)
Other, net								1,595					1,595	(5,986)	(4,391)
Balance as of February 28, 2021	**$57**	**40**	**$15**	**665,115**	**$—**	**521**	**$1,207,161**	**$8,389,344**	**$(3,913,917)**	**(29,508)**	**$14,035,805**	**$ (1,410,438)**	**$ 18,308,027**	**$ 534,400**	**$ 18,842,427**

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

Consolidated Cash Flows Statements
For the Six Months Ended February 28, 2022 and 2021
(Unaudited)

	February 28, 2022	February 28, 2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 3,477,259	$ 2,983,550
Adjustments to reconcile Net income to Net cash provided by (used in) operating activities —		
Depreciation, amortization and other	1,029,125	925,975
Share-based compensation expense	912,298	736,213
Deferred tax expense (benefit)	(15,670)	4,506
Other, net	(110,458)	(260,222)
Change in assets and liabilities, net of acquisitions —		
Receivables and contract assets, current and non-current	(1,800,345)	(686,924)
Other current and non-current assets	(610,693)	(339,380)
Accounts payable	(45,475)	364,506
Deferred revenues, current and non-current	570,558	446,304
Accrued payroll and related benefits	(541,474)	350,559
Income taxes payable, current and non-current	255,397	(19,978)
Other current and non-current liabilities	(434,158)	(367,543)
Net cash provided by (used in) operating activities	**2,686,364**	**4,137,566**
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(346,331)	(185,625)
Purchases of businesses and investments, net of cash acquired	(1,848,774)	(1,115,175)
Proceeds from sales of businesses and investments	3,561	410,142
Other investing, net	6,461	4,896
Net cash provided by (used in) investing activities	**(2,185,083)**	**(885,762)**
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of shares	701,877	547,086
Purchases of shares	(2,538,720)	(1,953,481)
Proceeds from (repayments of) long-term debt, net	(8,877)	(724)
Cash dividends paid	(1,229,791)	(1,119,094)
Other, net	(30,664)	(19,971)
Net cash provided by (used in) financing activities	**(3,106,175)**	**(2,546,184)**
Effect of exchange rate changes on cash and cash equivalents	(97,164)	45,628
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	**(2,702,058)**	**751,248**
CASH AND CASH EQUIVALENTS, beginning of period	8,168,174	8,415,330
CASH AND CASH EQUIVALENTS, end of period	**$ 5,466,116**	**$ 9,166,578**
SUPPLEMENTAL CASH FLOW INFORMATION:		
Income taxes paid, net	$ 874,413	$ 746,219

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, 2021 included in our Annual Report on Form 10-K filed with the SEC on October 15, 2021.

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 and six months ended February 28, 2022 are not necessarily indicative of the results that may be expected for the fiscal year ending August 31, 2022.

Allowance for Credit Losses - Client Receivables and Contract Assets

As of February 28, 2022 and August 31, 2021, the total allowance for credit losses recorded for client receivables and contract assets was $27,854 and $32,206, 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 publicly-traded and 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:

	February 28, 2022	August 31, 2021
Equity method investments	$ 180,624	$ 184,157
Investments without readily determinable fair values	156,252	145,369
Total non-current investments	**$ 336,876**	**$ 329,526**

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. Our equity method investments consist primarily of an investment in Duck Creek Technologies. As of February 28, 2022, the carrying amount of our investment was $153,687, and the estimated fair value of our approximately 16% ownership was $430,436. We account for the investment under the equity method because we have the ability to influence operations through the combination of our voting power and through other factors, such as representation on the board and our business relationship.

Depreciation and Amortization

As of February 28, 2022 and August 31, 2021, total accumulated depreciation was $2,577,785 and $2,412,449, respectively. See table below for summary of depreciation on fixed assets, deferred transition amortization, intangible assets amortization and operating lease cost for the three and six months ended February 28, 2022, respectively.

	Three Months Ended		Six Months Ended	
	February 28, 2022	February 28, 2021 (1)	February 28, 2022	February 28, 2021 (1)
Depreciation	$ 149,872	$ 119,490	$ 288,665	$ 253,408
Amortization - Deferred transition	68,331	81,617	135,537	162,973
Amortization - Intangible assets	115,831	73,746	218,373	140,953
Operating lease cost	192,869	181,577	383,111	365,949
Other	1,357	1,345	3,439	2,692
Total depreciation, amortization and other	**$ 528,260**	**$ 457,775**	**$ 1,029,125**	**$ 925,975**

(1) Prior period amounts have been reclassified to conform with the current period presentation.

Recently Adopted Accounting Pronouncements

Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2021-08 ("Topic 805")

On September 1, 2021, we early adopted FASB ASU No. 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires an acquirer to recognize and measure contract assets and liabilities acquired in a business combination in accordance with Revenue from Contracts with Customers (Topic 606) rather than adjust them to fair value at the acquisition date. The adoption did not have a material impact on our Consolidated Financial Statements.

2. Revenues

Disaggregation of Revenue

See Note 11 (Segment Reporting) to these Consolidated Financial Statements for our disaggregated revenues.

Remaining Performance Obligations

We had remaining performance obligations of approximately $25 billion and $23 billion as of February 28, 2022 and August 31, 2021, 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 56% of our remaining performance obligations as of February 28, 2022 as revenue in fiscal 2022, an additional 24% in fiscal 2023, 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 and six months ended February 28, 2022 and 2021, respectively.

Contract Balances

Deferred transition revenues were $746,596 and $700,080 as of February 28, 2022 and August 31, 2021, 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 $793,800 and $731,445 as of February 28, 2022 and August 31, 2021, respectively, and are included in Deferred contract costs. Generally, deferred amounts are protected in the event of early termination of the contract 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):

	As of February 28, 2022	As of August 31, 2021
Receivables	$ 10,342,236	$ 8,796,992
Contract assets (current)	1,248,640	931,220
Receivables and contract assets, net of allowance (current)	**11,590,876**	**9,728,212**
Contract assets (non-current)	39,442	38,334
Deferred revenues (current)	4,663,024	4,229,177
Deferred revenues (non-current)	746,596	700,080

Changes in the contract asset and liability balances during the six months ended February 28, 2022, were a result of normal business activity and not materially impacted by any other factors.

Revenues recognized during the three and six months ended February 28, 2022 that were included in Deferred revenues as of November 30, 2021 and August 31, 2021 were $2.3 billion and $3.2 billion, respectively. Revenues recognized during the three and six months ended February 28, 2021 that were included in Deferred revenues as of November 30, 2020 and August 31, 2020 were $2.0 billion and $2.8 billion, respectively.

3. Earnings Per Share

Basic and diluted earnings per share are calculated as follows:

	Three Months Ended		Six Months Ended	
	February 28, 2022	February 28, 2021	February 28, 2022	February 28, 2021
Basic earnings per share				
Net income attributable to Accenture plc	$ 1,634,942	$ 1,440,859	$ 3,425,966	$ 2,941,135
Basic weighted average Class A ordinary shares	633,956,712	635,993,980	633,108,627	635,137,704
Basic earnings per share	**$ 2.58**	**$ 2.27**	**$ 5.41**	**$ 4.63**
Diluted earnings per share				
Net income attributable to Accenture plc	$ 1,634,942	$ 1,440,859	$ 3,425,966	$ 2,941,135
Net income attributable to noncontrolling interests in Accenture Canada Holdings Inc. (1)	1,742	1,602	3,676	3,302
Net income for diluted earnings per share calculation	**$ 1,636,684**	**$ 1,442,461**	**$ 3,429,642**	**$ 2,944,437**
Basic weighted average Class A ordinary shares	633,956,712	635,993,980	633,108,627	635,137,704
Class A ordinary shares issuable upon redemption/exchange of noncontrolling interests (1)	675,417	707,100	679,187	712,966
Diluted effect of employee compensation related to Class A ordinary shares	9,013,734	9,341,767	10,377,945	10,664,059
Diluted effect of share purchase plans related to Class A ordinary shares	481,230	279,069	456,843	288,964
Diluted weighted average Class A ordinary shares	**644,127,093**	**646,321,916**	**644,622,602**	**646,803,693**
Diluted earnings per share	**$ 2.54**	**$ 2.23**	**$ 5.32**	**$ 4.55**

(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.

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		Six Months Ended	
	February 28, 2022	February 28, 2021	February 28, 2022	February 28, 2021
Foreign currency translation				
Beginning balance	$ (1,195,827)	$ (942,967)	$ (975,064)	$ (1,010,279)
Foreign currency translation	7,845	102,008	(219,248)	169,451
Income tax benefit (expense)	1,637	(2,464)	2,367	(1,151)
Portion attributable to noncontrolling interests	(72)	(545)	5,528	(1,989)
Foreign currency translation, net of tax	**9,410**	**98,999**	**(211,353)**	**166,311**
Ending balance	**(1,186,417)**	**(843,968)**	**(1,186,417)**	**(843,968)**
Defined benefit plans				
Beginning balance	(572,919)	(604,342)	(559,958)	(615,223)
Reclassifications into net periodic pension and post-retirement expense	12,850	13,742	(4,698)	27,337
Income tax benefit (expense)	(3,306)	(3,476)	1,267	(6,178)
Portion attributable to noncontrolling interests	(10)	(11)	4	(23)
Defined benefit plans, net of tax	**9,534**	**10,255**	**(3,427)**	**21,136**
Ending balance	**(563,385)**	**(594,087)**	**(563,385)**	**(594,087)**
Cash flow hedges				
Beginning balance	61,510	68,107	115,525	63,714
Unrealized gain (loss)	39,162	(35,026)	6,054	(9,662)
Reclassification adjustments into Cost of services	(22,959)	(14,391)	(50,693)	(35,286)
Income tax benefit (expense)	(3,382)	8,882	3,387	8,811
Portion attributable to noncontrolling interests	(14)	45	44	40
Cash flow hedges, net of tax	**12,807**	**(40,490)**	**(41,208)**	**(36,097)**
Ending balance (1)	**74,317**	**27,617**	**74,317**	**27,617**
Investments				
Beginning balance	—	—	—	(49)
Unrealized gain (loss)	—	—	—	49
Investments, net of tax	**—**	**—**	**—**	**49**
Ending balance	**—**	**—**	**—**	**—**
Accumulated other comprehensive loss	**$ (1,675,485)**	**$ (1,410,438)**	**$ (1,675,485)**	**$ (1,410,438)**

(1) As of February 28, 2022, $68,084 of net unrealized gains 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 six months ended February 28, 2022, we completed individually immaterial acquisitions for total consideration of $1,825,068, 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 operating segment are as follows:

	August 31, 2021	Additions/ Adjustments	Foreign Currency Translation	February 28, 2022
North America	$ 6,618,198	$ 414,128	$ (2,442)	$ 7,029,884
Europe	3,329,746	953,765	(179,431)	4,104,080
Growth Markets	1,177,917	129,290	(13,348)	1,293,859
Total	**$ 11,125,861**	**$ 1,497,183**	**$ (195,221)**	**$ 12,427,823**

Goodwill includes immaterial adjustments related to prior period acquisitions.

Intangible Assets

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

	August 31, 2021			February 28, 2022		
Intangible Asset Class	**Gross Carrying Amount**	**Accumulated Amortization**	**Net Carrying Amount**	**Gross Carrying Amount**	**Accumulated Amortization**	**Net Carrying Amount**
Customer-related	$ 2,068,156	$ (654,460)	$ 1,413,696	$ 2,303,894	$ (750,423)	$ 1,553,471
Technology	250,481	(54,391)	196,090	269,983	(75,508)	194,475
Patents	126,202	(66,650)	59,552	127,540	(70,226)	57,314
Other	70,407	(28,807)	41,600	69,059	(30,226)	38,833
Total	**$ 2,515,246**	**$ (804,308)**	**$ 1,710,938**	**$ 2,770,476**	**$ (926,383)**	**$ 1,844,093**

Total amortization related to our intangible assets was $115,831 and 218,373 for the three and six months ended February 28, 2022, respectively. Total amortization related to our intangible assets was $73,746 and $140,953 for the three and six months ended February 28, 2021, respectively. Estimated future amortization related to intangible assets held as of February 28, 2022 is as follows:

Fiscal Year	**Estimated Amortization**
Remainder of 2022	$ 196,358
2023	330,451
2024	289,492
2025	268,540
2026	221,552
Thereafter	537,700
Total	**$ 1,844,093**

7. Shareholders' Equity

Dividends

Our dividend activity during the six months ended February 28, 2022 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 15, 2021	$ 0.97	October 14, 2021	$ 612,543	October 12, 2021	$ 665	$ 613,208
February 15, 2022	0.97	January 13, 2022	615,926	January 11, 2022	657	616,583
Total Dividends			**$ 1,228,469**		**$ 1,322**	**$ 1,229,791**

The payment of cash dividends includes the net effect of $53,957 of additional restricted stock units being issued as a part of our share plans, which resulted in 149,567 restricted share units being issued.

Subsequent Event

On March 16, 2022, the Board of Directors of Accenture plc declared a quarterly cash dividend of $0.97 per share on our Class A ordinary shares for shareholders of record at the close of business on April 14, 2022 payable on May 13, 2022.

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 and six months ended February 28, 2022 and 2021, as well as those expected to be reclassified into Cost of services in the next 12 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 $13,048 and $36,527 for the three and six months ended February 28, 2022, respectively, and net losses $3,789 and net gains $24,535 for the three and six months ended February 28, 2021, 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:

	February 28, 2022	August 31, 2021
Assets		
Cash Flow Hedges		
Other current assets	$ 79,049	$ 109,416
Other non-current assets	61,017	70,250
Other Derivatives		
Other current assets	32,932	32,322
Total assets	**$ 172,998**	**$ 211,988**
Liabilities		
Cash Flow Hedges		
Other accrued liabilities	$ 10,964	$ 5,867
Other non-current liabilities	8,736	8,585
Other Derivatives		
Other accrued liabilities	20,425	3,614
Total liabilities	**$ 40,125**	**$ 18,066**
Total fair value	**$ 132,873**	**$ 193,922**
Total notional value	**$ 10,163,212**	**$ 10,045,903**

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:

	February 28, 2022	August 31, 2021
Net derivative assets	$ 138,426	$ 193,936
Net derivative liabilities	5,553	14
Total fair value	**$ 132,873**	**$ 193,922**

9. 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 February 28, 2022 and 2021 were 19.2% and 17.1%, respectively. Absent the $151,309 gain on our investment in Duck Creek Technologies and related $18,534 in tax expense, our effective tax rate for the three months ended February 28, 2021 would have been 17.5%. The effective tax rate for the three months ended February 28, 2022 included higher tax expense from changes in the geographic distribution of earnings, partially offset by lower adjustments to prior year tax liabilities, and higher tax benefits from share-based payments. Our effective tax rates for the six months ended February 28, 2022 and 2021 were 22.0% and 20.4%, respectively. Absent the $271,009 gain on our investment in Duck Creek Technologies and related $41,440 in tax expense, our effective tax rate for the six months ended February 28, 2021 would have been 20.8%.The effective tax rate for the six months ended February 28, 2022 included higher tax expense from changes in the geographic distribution of earnings, partially offset by higher tax benefits from share-based payments.

10. 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 February 28, 2022 and August 31, 2021, our aggregate potential liability to our clients for expressly limited guarantees involving the performance of third parties was approximately $1,407,000 and $885,000, respectively, of which all but approximately $53,000 and $78,000, 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 February 28, 2022 and August 31, 2021, we have issued or provided guarantees in the form of letters of credit and surety bonds of $1,000,408 and $928,918, 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 February 28, 2022, 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, 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 October 27, 2020, the court issued an order largely denying Accenture’s motion to dismiss the claims against us. We continue to believe the lawsuit is without merit and we will 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.

11. Segment Reporting

Our reportable segments are our three geographic markets, which are North America, Europe and Growth Markets. Information regarding reportable segments, industry groups and type of work is as follows:

	Revenues			
	Three Months Ended		Six Months Ended	
	February 28, 2022	February 28, 2021	February 28, 2022	February 28, 2021
GEOGRAPHIC MARKETS				
North America	$ 7,077,036	$ 5,631,968	$ 13,984,251	$ 11,112,931
Europe	5,009,885	4,030,043	10,109,953	7,997,451
Growth Markets	2,959,772	2,426,114	5,917,642	4,739,928
Total Revenues	**$ 15,046,693**	**$ 12,088,125**	**$ 30,011,846**	**$ 23,850,310**
INDUSTRY GROUPS				
Communications, Media & Technology	$ 3,192,742	$ 2,480,169	$ 6,276,347	$ 4,813,814
Financial Services	2,872,158	2,377,555	5,789,878	4,723,846
Health & Public Service	2,686,853	2,261,901	5,416,887	4,473,790
Products	4,329,195	3,340,894	8,610,782	6,547,019
Resources	1,965,745	1,627,606	3,917,952	3,291,841
Total Revenues	**$ 15,046,693**	**$ 12,088,125**	**$ 30,011,846**	**$ 23,850,310**
TYPE OF WORK				
Consulting	$ 8,322,202	$ 6,439,392	$ 16,714,611	$ 12,771,964
Outsourcing	6,724,491	5,648,733	13,297,235	11,078,346
Total Revenues	**$ 15,046,693**	**$ 12,088,125**	**$ 30,011,846**	**$ 23,850,310**

	Operating Income			
	Three Months Ended		Six Months Ended	
	February 28, 2022	February 28, 2021	February 28, 2022	February 28, 2021
GEOGRAPHIC MARKETS				
North America	$ 1,090,910	$ 772,144	$ 2,335,327	$ 1,660,953
Europe	531,629	502,933	1,276,485	1,132,363
Growth Markets	439,041	378,438	884,062	750,868
Total Operating Income	**$ 2,061,580**	**$ 1,653,515**	**$ 4,495,874**	**$ 3,544,184**

12. Subsequent Event

On March 3, 2022, we announced the discontinuation of our business in Russia. Accenture's revenues in Russia for the three and six months ended February 28, 2022 were $43,958 and $83,759, respectively, and revenues for fiscal 2021 were $118,576.

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, 2021, and with the information under the heading "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, 2021.

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 2022" means the 12-month period that will end on August 31, 2022. 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," "expects," "intends," "plans," "projects," "believes," "estimates," "positioned," "outlook" 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. Many of the following risks, uncertainties and other factors identified below may be amplified by the invasion of Ukraine by Russia, the sanctions (including their duration), and other measures being imposed in response to this conflict, as well as any escalation or expansion of economic disruption or the conflict's current scope.

Business Risks

- Our results of operations have been, and may in the future be, adversely affected by volatile, negative or uncertain economic and political conditions and the effects of these conditions on our clients' businesses and levels of business activity.
- We face legal, reputational and financial risks from any failure to protect client and/or Accenture data from security incidents or cyberattacks.
- Our business depends on generating and maintaining ongoing, profitable client demand for our services and solutions, including through the adaptation and expansion of our services and solutions 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.
- If we are unable to match people and 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.
- The COVID-19 pandemic has impacted our business and operations, and the extent to which it will continue to do so and its impact on our future financial results are uncertain.
- The markets in which we operate are highly competitive, and we might not be able to compete effectively.
- Our ability to attract and retain business and employees may depend on our reputation in the marketplace.
- If we do not successfully manage and develop our relationships with key alliance partners or if we fail to anticipate and establish new alliances in new technologies, our results of operations could be adversely affected.

Financial Risks

- Our profitability could materially suffer if we are unable to obtain favorable pricing for our services and solutions, 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.
- Changes to accounting standards or in the estimates and assumptions we make in connection with the preparation of our consolidated financial statements could adversely affect our financial results.
- We might be unable to access additional capital on favorable terms or at all. If we raise equity capital, it may dilute our shareholders' ownership interest in us.

Operational Risks

- As a result of our geographically diverse operations and our growth strategy to continue to expand 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 global operations expose us to numerous and sometimes conflicting legal and regulatory requirements, and violation of these regulations could harm our business.
- Our work with government clients exposes us to additional risks inherent in the government contracting environment.
- If we are unable to protect or enforce our intellectual property rights, or if our services or solutions 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.
- Our results of operations and share price could be adversely affected if we are unable to maintain effective internal controls.
- 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, 2021. 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 plc is a leading global professional services company, providing a broad range of services in strategy and consulting, interactive, technology and operations. We serve clients in three geographic markets: North America, Europe and Growth Markets (Asia Pacific, Latin America, Africa and the Middle East). We help our clients build their digital core, transform their operations, and accelerate revenue growth—creating tangible value across their enterprises at speed and scale.

Our results of operations are affected by economic conditions, including macroeconomic conditions and levels of business confidence. The invasion of Ukraine by Russia and the sanctions and other measures being imposed in response to this conflict have increased the level of economic and political uncertainty. As we announced on March 3, 2022, we are discontinuing our business in Russia. We do not have a business in Ukraine. While Russia does not constitute a material portion of our business, a significant escalation or expansion of economic disruption or the conflict's current scope could have a material adverse effect on our results of operations. For additional information, see Note 12 (Subsequent Event) to our Consolidated Financial Statements under Item 1, “Financial Statements.” For a more complete discussion of the risks we encounter in our business, please refer to Item 1A, “Risk Factors” in our Annual Report on Form 10-K for the fiscal year ended August 31, 2021.

Summary of Results

We saw very strong demand across our business in the second quarter of fiscal 2022 as our clients continue their digital transformations. Key metrics for the second quarter of fiscal 2022 compared to the second quarter of fiscal 2021 included:

- **Revenues of $15.0 billion,** representing 24% growth in U.S. dollars and 28% growth in local currency;
- **New bookings of $19.6 billion,** an increase of 22% in U.S. dollars and 26% in local currency;
- **Operating margin of 13.7%,** flat compared to the second quarter of fiscal 2021;
- **Diluted earnings per share of $2.54,** an increase of 14% from $2.23 for the second quarter last year, which included $0.21 in gains on an investment; excluding these gains, diluted earnings per share were up 25% from adjusted earnings per share of $2.03 for the second quarter of fiscal 2021; and
- **Cash returned to shareholders of $3.8 billion,** including share purchases of $2.5 billion and dividends of $1.2 billion.

Revenues for the second quarter of fiscal 2022 increased 24% in U.S. dollars and 28% in local currency compared to the second quarter of fiscal 2021. Revenues for the six months ended February 28, 2022 increased 26% in U.S. dollars and 28% in local currency compared to the six months ended February 28, 2021. During the second quarter of fiscal 2022, revenue growth in local currency was very strong across all geographic markets, industry groups and types of work. While the business environment remained competitive, pricing improved across our business. We use the term “pricing” to mean the contract profitability or margin on the work that we sell.

In our consulting business, revenues for the second quarter of fiscal 2022 increased 29% in U.S. dollars and 34% in local currency compared to the second quarter of fiscal 2021. Consulting revenues for the six months ended February 28, 2022 increased 31% in U.S. dollars and 33% in local currency compared to the six months ended February 28, 2021. Consulting revenue in local currency for the second quarter of fiscal 2022 was driven by very strong growth in Europe, North America and Growth Markets. Our consulting revenue continues to be driven by helping our clients accelerate their digital transformation, including moving to the cloud, embedding security across the enterprise and adopting new technologies. In addition, clients continue to be focused on initiatives designed to deliver cost savings and operational efficiency, as well as projects to accelerate growth and improve customer experiences.

In our outsourcing business, which we also refer to as our managed services business, revenues for the second quarter of fiscal 2022 increased 19% in U.S. dollars and 23% in local currency compared to the second quarter of fiscal 2021. Outsourcing revenues for the six months ended February 28, 2022 increased 20% in U.S. dollars and 22% in local currency compared to the six months ended February 28, 2021. Outsourcing revenue in local currency for the second quarter of fiscal 2022 was driven by very strong growth in Growth Markets, Europe and North America. We continue to experience growing demand to assist clients with application modernization and maintenance, cloud enablement and managed security services. In addition, clients continue to be focused on transforming their operations through data and analytics, automation and artificial intelligence to drive productivity and operational 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. The majority of our revenues are denominated in currencies other than the U.S. dollar, 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 strengthened against various currencies during the three and six months ended February 28, 2022 compared to the three and six months ended February 28, 2021, resulting in unfavorable currency translation and U.S. dollar revenue growth that was approximately 4% and 2% lower, respectively, than our revenue growth in local currency. Assuming that exchange rates stay within recent ranges for the remainder of fiscal 2022, we estimate that our full fiscal 2022 revenue growth in U.S. dollars will be approximately 3% lower than our revenue growth in local currency.

Utilization for the second quarter of fiscal 2022 was 92%, down from 94% in the second quarter of fiscal 2021. 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 services and solutions, given that compensation costs are the most significant portion of our operating expenses. Our workforce, the majority of which serves our clients, increased to approximately 699,000 as of February 28, 2022, compared to approximately 537,000 as of February 28, 2021. The year-over-year increase in our workforce reflects an overall increase in demand for our services and solutions, as well as people added in connection with acquisitions. Annualized attrition, excluding involuntary terminations, for the second quarter of fiscal 2022 was 18%, compared to 12% in the second quarter of fiscal 2021. We evaluate voluntary attrition, adjust levels of new hiring and use involuntary terminations as a means to match people and skills with client demand. In addition, we adjust compensation in order to attract and retain appropriate numbers of qualified employees. For the majority of our personnel, compensation increases become effective December 1st of each fiscal year. We strive to adjust pricing and/or the mix of people to reduce the impact of compensation increases on our margin. During fiscal 2021, we adjusted compensation in line with the increasing market relevant pay around the world. In addition, due to strong demand for our services in the second quarter of fiscal 2022, we are hiring significantly more people at a time when compensation is increasing, as compared to prior years. We are increasing our pricing and changing the mix of people to reduce the impact of these compensation increases on our margin; however, the impact of the pricing improvements is lagging the impact of these compensation increases. 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 services and solutions clients are demanding; recover increases in compensation; deploy our employees globally on a timely basis; manage attrition; and/or effectively assimilate and utilize new employees.

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, subcontractor and other payroll costs, and non-payroll costs on outsourcing contracts. Cost of services includes a variety of activities such as: contract delivery; recruiting and training; software development; and integration of acquisitions. 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.

Gross margin (Revenues less Cost of services as a percentage of Revenues) for the second quarter of fiscal 2022 was 30.1%, compared with 29.7% for the second quarter of fiscal 2021. Gross margin for the six months ended February 28, 2022 was 31.5% compared with 31.4% for the six months ended February 28, 2021. The increase in gross margin for the second quarter and six months ended February 28, 2022 was due to lower non-payroll costs partially offset by higher labor costs compared to the same periods in fiscal 2021. The higher labor costs resulted from increased compensation and subcontractor costs, which more than offset the favorable impact of a one-time bonus equal to one week of base pay for all employees below the managing director level recorded in the second quarter of fiscal 2021.

Sales and marketing and General and administrative costs as a percentage of revenues were 16.4% for the second quarter of fiscal 2022 and 16.5% for the six months ended February 28, 2022, compared with 16.1% for the second quarter of fiscal 2021 and 16.6% for the six months ended February 28, 2021. During the second quarter compared to the same period in fiscal 2021, Sales and marketing costs remained flat as a percentage of revenue. For the six months ended February 28, 2022 compared to the same period in fiscal 2021, Sales and marketing costs decreased 30 basis points primarily due to lower selling and other business development costs as a percentage of revenues. For the second quarter and six months ended February 28, 2022, compared to the same period in fiscal 2021, General and administrative costs increased 40 and 30 basis points, respectively. The increase in General and administrative costs for the second quarter and six months ended February 28, 2022 was due to higher non-payroll costs as a percentage of revenues.

Operating margin (Operating income as a percentage of revenues) for the second quarter of fiscal 2022 was 13.7%, compared with 13.7% for the second quarter of fiscal 2021. Operating margin for the six months ended February 28, 2022 was 15.0%, compared with 14.9% for the six months ended February 28, 2021.

During the second quarter of fiscal 2021, we recorded gains of $151 million and related tax expense of $19 million related to our investment in Duck Creek Technologies. During the six months ended February 28, 2021, we recorded gains of $271 million and related tax expense of $41 million related to our investment in Duck Creek Technologies. For additional information, see Note 1 (Basis of Presentation) to our Consolidated Financial Statements under Item 1, “Financial Statements.”

The effective tax rates for the second quarter of fiscal 2022 and 2021 were 19.2% and 17.1%, respectively. Absent the investment gains and related tax expense, our effective tax rate for the second quarter of fiscal 2021 would have been 17.5%. The effective tax rate for the six months ended February 28, 2022 was 22.0%, compared with 20.4% for the six months ended

February 28, 2021. Absent the investment gains and related tax expense, our effective tax rate for the six months ended February 28, 2021 would have been 20.8%.

Diluted earnings per share were $2.54 for the second quarter of fiscal 2022, compared with $2.23 for the second quarter of fiscal 2021. The $133 million investment gains, net of taxes, increased diluted earnings per share by $0.21 during the second quarter of fiscal 2021. Excluding the impact of these gains, diluted earnings per share would have been $2.03 for the second quarter of fiscal 2021. Diluted earnings per share were $5.32 for the six months ended February 28, 2022, compared with $4.55 for the six months ended February 28, 2021. The $230 million investment gains, net of taxes, increased diluted earnings per share by $0.35 during the six months ended February 28, 2021. Excluding the impact of these gains, diluted earnings per share would have been $4.20 for the six months ended February 28, 2021.

We have presented our effective tax rate and diluted earnings per share for fiscal 2021, excluding the impact of the investment gains, as we believe doing so facilitates understanding as to the impact of these items and our performance in comparison to the prior period.

New Bookings

New bookings for the second quarter of fiscal 2022 were $19.6 billion, with consulting bookings of $10.9 billion and outsourcing bookings of $8.7 billion. New bookings for the six months ended February 28, 2022 were $36.4 billion, with consulting bookings of $20.3 billion and outsourcing bookings of $16.1 billion. New bookings for the second quarter of fiscal 2021 were $16.0 billion, with consulting bookings of $8.0 billion and outsourcing bookings of $8.0 billion. New bookings for the six months ended February 28, 2021 were $28.9 billion, with consulting bookings of $14.7 billion and outsourcing bookings of $14.3 billion.

Results of Operations for the Three Months Ended February 28, 2022 Compared to the Three Months Ended February 28, 2021

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

(in millions of U.S. dollars)	Three Months Ended February 28, 2022	Three Months Ended February 28, 2021	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency	Percent of Revenues for the Three Months Ended February 28, 2022	Percent of Revenues for the Three Months Ended February 28, 2021
GEOGRAPHIC MARKETS						
North America	$ 7,077	$ 5,632	26 %	26 %	47 %	47 %
Europe	5,010	4,030	24	31	33	33
Growth Markets	2,960	2,426	22	30	20	20
Total	**$ 15,047**	**$ 12,088**	**24 %**	**28 %**	**100 %**	**100 %**
INDUSTRY GROUPS						
Communications, Media & Technology	$ 3,193	$ 2,480	29 %	32 %	21 %	21 %
Financial Services	2,872	2,378	21	25	19	20
Health & Public Service	2,687	2,262	19	21	18	19
Products	4,329	3,341	30	34	29	28
Resources	1,966	1,628	21	25	13	13
Total	**$ 15,047**	**$ 12,088**	**24 %**	**28 %**	**100 %**	**100 %**
TYPE OF WORK						
Consulting	$ 8,322	$ 6,439	29 %	34 %	55 %	53 %
Outsourcing	6,724	5,649	19	23	45	47
Total	**$ 15,047**	**$ 12,088**	**24 %**	**28 %**	**100 %**	**100 %**

Amounts in table may not total due to rounding.

Revenues

The following revenues commentary discusses local currency revenue changes for the second quarter of fiscal 2022 compared to the second quarter of fiscal 2021:

Geographic Markets

- North America revenues increased 26% in local currency, led by growth in Software & Platforms, Consumer Goods, Retail & Travel Services and Public Service. Revenue growth was driven by the United States.
- Europe revenues increased 31% in local currency, led by growth in Consumer Goods, Retail & Travel Services, Industrial and Banking & Capital Markets. Revenue growth was driven by the United Kingdom, Germany, France and Italy.
- Growth Markets revenues increased 30% in local currency, led by growth in Consumer Goods, Retail & Travel Services, Banking & Capital Markets and Public Service. Revenue growth was driven by Japan, Australia and Brazil.

Operating Expenses

Operating expenses for the second quarter of fiscal 2022 increased $2,551 million, or 24%, over the second quarter of fiscal 2021, and remained flat as a percentage of revenues at 86.3% during this period.

Operating expenses by category are as follows:

(in millions of U.S. dollars)	Three Months Ended February 28, 2022		Three Months Ended February 28, 2021		Increase (Decrease)
Operating Expenses	**$ 12,985**	**86.3 %**	**$ 10,435**	**86.3 %**	**$ 2,551**
Cost of services	10,523	69.9	8,493	70.3	2,030
Sales and marketing	1,415	9.4	1,139	9.4	275
General and administrative costs	1,048	7.0	802	6.6	245

Amounts in table may not total due to rounding.

Cost of Services

Cost of services for the second quarter of fiscal 2022 increased $2,030 million, or 24%, over the second quarter of fiscal 2021, and decreased as a percentage of revenues to 69.9% from 70.3% during this period. Gross margin for the second quarter of fiscal 2022 increased to 30.1% over 29.7% during the second quarter of fiscal 2021. The increase in gross margin was due to lower non-payroll costs partially offset by higher labor costs compared to the same period in fiscal 2021. The higher labor costs resulted from increased compensation and subcontractor costs, which more than offset the favorable impact of a one-time bonus equal to one week of base pay for all employees below the managing director level recorded in the second quarter of fiscal 2021.

Sales and Marketing

Sales and marketing expense for the second quarter of fiscal 2022 increased $275 million, or 24%, over the second quarter of fiscal 2021, and remained flat as a percentage of revenues at 9.4% during this period.

General and Administrative Costs

General and administrative costs for the second quarter of fiscal 2022 increased $245 million, or 31%, over the second quarter of fiscal 2021, and increased as a percentage of revenues to 7.0% over 6.6% during this period. The increase was due to higher non-payroll costs as a percentage of revenues compared to the same period in fiscal 2021.

Operating Income and Operating Margin

Operating income for the second quarter of fiscal 2022 increased $408 million, or 25%, over the second quarter of fiscal 2021. Operating margin for both the second quarter of fiscal 2022 and the second quarter of fiscal 2021 was 13.7%.

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

	Three Months Ended				
	February 28, 2022		February 28, 2021		
(in millions of U.S. dollars)	Operating Income	Operating Margin	Operating Income	Operating Margin	Increase (Decrease)
North America	$ 1,091	15 %	$ 772	14 %	$ 319
Europe	532	11	503	12	29
Growth Markets	439	15	378	16	61
Total	**$ 2,062**	**13.7 %**	**$ 1,654**	**13.7 %**	**$ 408**

Amounts in table may not total due to rounding.

We estimate that the aggregate percentage impact of foreign currency exchange rates on our operating income during the second quarter of fiscal 2022 was similar to that disclosed for revenue for each geographic market. The commentary below provides insight into other factors affecting geographic market performance and operating income for the second quarter of fiscal 2022 compared with the second quarter of fiscal 2021:

- North America operating income increased primarily due to revenue growth, partially offset by lower contract profitability.
- Europe operating income increased primarily due to revenue growth, partially offset by lower contract profitability and higher acquisition-related costs.
- Growth Markets operating income increased primarily due to revenue growth, partially offset by lower contract profitability.

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 second quarter of fiscal 2022, other income (expense), net decreased $117 million from the second quarter of fiscal 2021, primarily due to lower gains on investments, partially offset by foreign exchange gains. For additional information, see Note 1 (Basis of Presentation) to our Consolidated Financial Statements under Item 1, “Financial Statements.”

Income Tax Expense

The effective tax rates for the second quarter of fiscal 2022 and 2021 were 19.2% and 17.1%, respectively. Absent the $151 million investment gains and related $19 million in tax expense, our effective tax rate for the second quarter of fiscal 2021 would have been 17.5%. The higher effective tax rate for the second quarter of fiscal 2022 was primarily due to tax expense from changes in the geographic distribution of earnings, partially offset by lower adjustments to prior year tax liabilities and higher tax benefits from share-based payments.

Earnings Per Share

Diluted earnings per share were $2.54 for the second quarter of fiscal 2022, compared with $2.23 for the second quarter of fiscal 2021. The $133 million investment gains, net of taxes, increased diluted earnings per share by $0.21 in the second quarter of fiscal 2021. Excluding the impact of these gains, diluted earnings per share would have been $2.03 for second quarter of fiscal 2021. For information regarding our earnings per share calculations, see Note 3 (Earnings Per Share) to our Consolidated Financial Statements under Item 1, "Financial Statements."

The increase in diluted earnings per share is due to the following factors:

		Earnings Per Share
Q2 FY21 As Reported	**$**	**2.23**
Higher revenue and operating results		0.52
Lower non-operating expense		0.04
Higher effective tax rate		(0.05)
Lower gains on an investment, net of tax		(0.21)
Q2 FY22 As Reported	**$**	**2.54**

Amounts in table may not total due to rounding.

Results of Operations for the Six Months Ended February 28, 2022 Compared to the Six Months Ended February 28, 2021

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

(in millions of U.S. dollars)	Six Months Ended February 28, 2022	Six Months Ended February 28, 2021	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency	Percent of Revenues for the Six Months Ended February 28, 2022	Percent of Revenues for the Six Months Ended February 28, 2021
GEOGRAPHIC MARKETS						
North America	$ 13,984	$ 11,113	26 %	26 %	47 %	47 %
Europe	10,110	7,997	26	30	34	34
Growth Markets	5,918	4,740	25	30	20	20
Total	**$ 30,012**	**$ 23,850**	**26 %**	**28 %**	**100 %**	**100 %**
INDUSTRY GROUPS						
Communications, Media & Technology	$ 6,276	$ 4,814	30 %	32 %	21 %	20 %
Financial Services	5,790	4,724	23	25	19	20
Health & Public Service	5,417	4,474	21	22	18	19
Products	8,611	6,547	32	34	29	27
Resources	3,918	3,292	19	21	13	14
Total	**$ 30,012**	**$ 23,850**	**26 %**	**28 %**	**100 %**	**100 %**
TYPE OF WORK						
Consulting	$ 16,715	$ 12,772	31 %	33 %	56 %	54 %
Outsourcing	13,297	11,078	20	22	44	46
Total	**$ 30,012**	**$ 23,850**	**26 %**	**28 %**	**100 %**	**100 %**

Amounts in table may not total due to rounding.

Revenues

The following revenues commentary discusses local currency revenue changes for the six months ended February 28, 2022 compared to the six months ended February 28, 2021:

Geographic Markets

- North America revenues increased 26% in local currency, led by growth in Software & Platforms, Consumer Goods, Retail & Travel Services and Public Service. Revenue growth was driven by the United States.
- Europe revenues increased 30% in local currency, led by growth in Consumer Goods, Retail & Travel Services, Industrial and Banking & Capital Markets. Revenue growth was driven by Germany, the United Kingdom, France and Italy.
- Growth Markets revenues increased 30% in local currency, led by growth in Consumer Goods, Retail & Travel Services, Banking & Capital Markets and Public Service. Revenue growth was driven by Japan, Australia and Brazil.

Operating Expenses

Operating expenses for the six months ended February 28, 2022 increased $5,210 million, or 26%, over the six months ended February 28, 2021, and decreased as a percentage of revenues to 85.0% from 85.1% during this period.

Operating expenses by category are as follows:

(in millions of U.S. dollars)	Six Months Ended February 28, 2022		Six Months Ended February 28, 2021		Increase (Decrease)
Operating Expenses	**$ 25,516**	**85.0 %**	**$ 20,306**	**85.1 %**	**$ 5,210**
Cost of services	20,571	68.5	16,357	68.6	4,214
Sales and marketing	2,869	9.6	2,367	9.9	503
General and administrative costs	2,076	6.9	1,583	6.6	493

Amounts in table may not total due to rounding.

Cost of Services

Cost of services for the six months ended February 28, 2022 increased $4,214 million, or 26%, over the six months ended February 28, 2021, and decreased as a percentage of revenues to 68.5% from 68.6% during this period. Gross margin for the six months ended February 28, 2022 increased to 31.5% over 31.4% during the six months ended February 28, 2021. The increase in gross margin was due to lower non-payroll costs partially offset by higher labor costs compared to the same period in fiscal 2021. The higher labor costs resulted from increased compensation and subcontractor costs, which more than offset the favorable impact of a one-time bonus equal to one week of base pay for all employees below the managing director level recorded in the second quarter of fiscal 2021.

Sales and Marketing

Sales and marketing expense for the six months ended February 28, 2022 increased $503 million, or 21%, over the six months ended February 28, 2021, and decreased as a percentage of revenues to 9.6% from 9.9% during this period. The decrease was primarily due to lower selling and other business development costs as a percentage of revenues compared to the same period in fiscal 2021.

General and Administrative Costs

General and administrative costs for the six months ended February 28, 2022 increased $493 million, or 31%, over the six months ended February 28, 2021, and increased as a percentage of revenues to 6.9% over 6.6% during this period. The increase was due to higher non-payroll costs as a percentage of revenues compared to the same period in fiscal 2021.

Operating Income and Operating Margin

Operating income for the six months ended February 28, 2022 increased $952 million, or 27%, over the six months ended February 28, 2021. Operating margin for the six months ended February 28, 2022 was 15.0%, compared with 14.9% for the six months ended February 28, 2021.

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

	Six Months Ended				
	February 28, 2022		February 28, 2021		
(in millions of U.S. dollars)	Operating Income	Operating Margin	Operating Income	Operating Margin	Increase (Decrease)
North America	$ 2,335	17 %	$ 1,661	15 %	$ 674
Europe	1,276	13	1,132	14	144
Growth Markets	884	15	751	16	133
TOTAL	**$ 4,496**	**15.0 %**	**$ 3,544**	**14.9 %**	**$ 952**

Amounts in table may not total due to rounding.

We estimate that the aggregate percentage impact of foreign currency exchange rates on our operating income during the six months ended February 28, 2022 was similar to that disclosed for revenue for each geographic market. The commentary below provides insight into other factors affecting geographic market performance and operating income for the six months ended February 28, 2022 compared with the six months ended February 28, 2021.

- North America operating income increased primarily due to revenue growth, partially offset by lower contract profitability.
- Europe operating income increased primarily due to revenue growth, partially offset by lower contract profitability and higher acquisition-related costs.
- Growth Markets operating income increased primarily due to revenue growth, partially offset by lower contract profitability.

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 six months ended February 28, 2022, other income (expense), net decreased $234 million from the six months ended February 28, 2021, primarily due to lower gains on investments, partially offset by foreign exchange gains. For additional information, see Note 1 (Basis of Presentation) to our Consolidated Financial Statements under Item 1, “Financial Statements.”

Income Tax Expense

The effective tax rate for the six months ended February 28, 2022 was 22.0%, compared with 20.4% for the six months ended February 28, 2021. Absent the $271 million investment gains and related $41 million in tax expense, our effective tax rate for the six months ended February 28, 2021 would have been 20.8%.The higher effective tax rate for the six months ended February

28, 2022 was primarily due to tax expense from changes in the geographic distribution of earnings, partially offset by higher tax benefits from share-based payments.

Our provision for income taxes is based on many factors and subject to volatility year to year. We expect the fiscal 2022 annual effective tax rate to be in the range of 23.0% to 25.0%. The effective tax rate for interim periods can vary because of the timing of when certain events occur during the year.

Earnings Per Share

Diluted earnings per share were $5.32 for the six months ended February 28, 2022, compared with $4.55 for the six months ended February 28, 2021. The $230 million investment gains, net of taxes, increased diluted earnings per share by $0.35 during the six months ended February 28, 2021. Excluding the impact of these gains, diluted earnings per share would have been $4.20 for the six months ended February 28, 2021. For information regarding our earnings per share calculations, see Note 3 (Earnings Per Share) to our Consolidated Financial Statements under Item 1, "Financial Statements."

The increase in diluted earnings per share is due to the following factors:

		Earnings Per Share
FY21 As Reported	**$**	**4.55**
Higher revenue and operating results		1.16
Lower non-operating expense		0.03
Lower share count		0.02
Higher net income attributable to noncontrolling interests		(0.01)
Higher effective tax rate		(0.08)
Lower gains on an investment, net of tax		(0.35)
FY22 As Reported	**$**	**5.32**

Liquidity and Capital Resources

As of February 28, 2022, Cash and cash equivalents was $5.5 billion, compared with $8.2 billion as of August 31, 2021.

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

	Six Months Ended		
(in millions of U.S. dollars)	**February 28, 2022**	**February 28, 2021**	**Change**
Net cash provided by (used in):			
Operating activities	$ 2,686	$ 4,138	$ (1,451)
Investing activities	(2,185)	(886)	(1,299)
Financing activities	(3,106)	(2,546)	(560)
Effect of exchange rate changes on cash and cash equivalents	(97)	46	(143)
Net increase (decrease) in cash and cash equivalents	**$ (2,702)**	**$ 751**	**$ (3,453)**

Amounts in table may not total due to rounding.

Operating activities: The $1,451 million decrease in operating cash flows was primarily due to increases in receivables from clients and contract assets, as well as higher spending on certain compensation payments, partially offset by higher net income.

Investing activities: The $1,299 million increase in cash used was primarily due to higher spending on business acquisitions, lower proceeds from the sale of businesses and investments, and higher spending on purchases of property and equipment. For additional information, see Note 5 (Business Combinations) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Financing activities: The $560 million increase in cash used was primarily due to an increase in the net purchases of shares as well as an increase in cash dividends paid, partially offset by an increase in net proceeds from share issuances. For additional information, see Note 7 (Shareholders' Equity) 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.

Borrowing Facilities

As of February 28, 2022, we had the following borrowing facilities, including the issuance of letters of credit, to support general working capital purposes:

(in millions of U.S. dollars)	**Facility Amount**	**Borrowings Under Facilities**
Syndicated loan facility	$ 3,000	$ —
Separate, uncommitted, unsecured multicurrency revolving credit facilities	1,355	—
Local guaranteed and non-guaranteed lines of credit	247	—
Total	**$ 4,602**	**$ —**

Under the borrowing facilities described above, we had an aggregate of $771 million of letters of credit outstanding as of February 28, 2022. We have a short-term commercial paper financing program backed by our $3 billion syndicated credit facility. As of February 28, 2022, we had no commercial paper outstanding.

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 six months ended February 28, 2022 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)	4,793,863	$ 1,674	—	$ —
Other share purchase programs	—	—	11,318	4
Other purchases (2)	2,223,426	860	—	—
Total	**7,017,289**	**$ 2,534**	**11,318**	**$ 4**

(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 six months ended February 28, 2022, 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 2022. 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 10 (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 six months ended February 28, 2022, 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, 2021. For a discussion of our market risk associated with foreign currency risk, interest rate risk and equity price risk as of August 31, 2021, 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, 2021.

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 second quarter of fiscal 2022 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 10 (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, 2021 (the "Annual Report"). 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 second quarter of fiscal 2022.

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)
December 1, 2021 — December 31, 2021	820,767	$ 380.40	585,905	$ 5,388
January 1, 2022 — January 31, 2022	2,321,464	386.52	1,003,688	5,030
February 1, 2022 — February 28, 2022	1,440,155	334.76	1,269,976	4,608
Total (4)	**4,582,386**	**$ 369.15**	**2,859,569**	

(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 second quarter of fiscal 2022, we purchased 2,859,569 Accenture plc Class A ordinary shares under this program for an aggregate price of $1,005 million. The open-market purchase program does not have an expiration date.

(3) As of February 28, 2022, our aggregate available authorization for share purchases and redemptions was $4,608 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 February 28, 2022, the Board of Directors of Accenture plc has authorized an aggregate of $43.1 billion for share purchases and redemptions by Accenture plc and Accenture Canada Holdings Inc.

(4) During the second quarter of fiscal 2022, Accenture purchased 1,722,817 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

(a) None.

(b) None.

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*	2015 Sub-plan for Restricted Share Units Granted in France, as amended (filed herewith)
10.2*	Form of Director Restricted Share Unit Agreement pursuant to the Amended and Restated Accenture plc 2010 Share Incentive Plan (filed herewith)
10.3*	Form of Key Executive Performance-Based Award Restricted Share Unit Agreement pursuant to the Amended and Restated Accenture plc 2010 Share Incentive Plan (filed herewith)
10.4*	Form of Accenture Leadership Performance Equity Award Restricted Share Unit Agreement pursuant to the Amended and Restated Accenture plc 2010 Share Incentive Plan (filed herewith)
10.5*	Form of Voluntary Equity Investment Program Matching Grant Restricted Share Unit Agreement pursuant to the Amended and Restated Accenture plc 2010 Share Incentive Plan (filed herewith)
10.6*	Form of CEO Discretionary Grant Restricted Share Unit Agreement pursuant to the Amended and Restated Accenture plc 2010 Share Incentive Plan (filed herewith)
10.7*	Form of Fiscal 2022 Key Executive Performance-Based Award Restricted Share Unit Agreement in France (filed herewith)
10.8*	Form of Fiscal 2022 Accenture Leadership Performance Equity Award Restricted Share Unit Agreement in France (filed herewith)
10.9*	Description of Global Annual Bonus Plan (filed herewith)
10.10*	Amended and Restated Accenture plc 2010 Share Incentive Plan (incorporated by reference to Exhibit 10.1 to Accenture plc's 8-K filed on January 26, 2022)
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 February 28, 2022, formatted in Inline XBRL: (i) Consolidated Balance Sheets as of February 28, 2022 (Unaudited) and August 31, 2021, (ii) Consolidated Income Statements (Unaudited) for the three and six months ended February 28, 2022 and February 28, 2021, (iii) Consolidated Statements of Comprehensive Income (Unaudited) for the three and six months ended February 28, 2022 and February 28, 2021, (iv) Consolidated Shareholders' Equity Statement (Unaudited) for the three and six months ended February 28, 2022 and February 28, 2021, (v) Consolidated Cash Flows Statements (Unaudited) for the six months ended February 28, 2022 and February 28, 2021 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 February 28, 2022, formatted in Inline XBRL (included as Exhibit 101)

(*) Indicates management contract or compensatory plan or arrangement.

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: March 17, 2022

ACCENTURE PLC

By:	/s/ KC McClure
Name:	KC McClure
Title:	Chief Financial Officer
	(Principal Financial Officer and Authorized Signatory)

ACCENTURE PLC
2015 SHARE INCENTIVE PLAN
(FRANCE)

Amended Subplan for Restricted Share Units in France

This subplan for the Restricted Share Units granted in France applies to Participants in the Amended and Restated Accenture plc 2010 Share Incentive Plan (the "Plan") who are employees of Accenture plc (the "Company") in France and employees in France of affiliates of the Company which are organized under the laws of France as a result of Restricted Share Units granted under the Plan, provided the applicable Award agreement specifically refers to this subplan.

According to Section 14 of the Plan, "*With respect to Participants who reside or work outside the United States of America, the Committee may, in its sole discretion, amend the terms of the Plan or Awards with respect to such Participants in order to conform such terms with the provisions of local law, and the Committee may, where appropriate, establish one or more sub-plans to reflect such amended or varied provisions*". This subplan has been adopted pursuant to this Section 14.

The terms of the Plan, as modified by this subplan, constitute the "2015 French Restricted Share Units Plan", which is intended to comply with the provisions of Articles L. 225-197-1 to L. 225-197-5 and Articles L. 22-10-59 to L. 22-10-60 of the French Commercial Code and French employment law, as may be amended from time to time. This subplan shall be construed, interpreted and operated with that intention.

Under the 2015 French Restricted Share Units Plan, the Committee or its delegate shall only grant Restricted Share Units (as defined hereinafter in Section 1) to the Participants.

This subplan has been established to enable the Restricted Share Units granted under this subplan to qualify for the favorable French income tax and social security treatment set out in Article 80 quaterdecies of the French Tax Code and article L. 242-1 II.-6° of the French Social Security Code, as may be amended from time to time, provided however that nothing in this subplan shall be construed as a guarantee or an undertaking by Accenture plc or any of its Subsidiaries and Affiliates that such a favorable regime will effectively apply.

This subplan shall be read in conjunction with the Plan. Awards made under the 2015 French Restricted Share Units Plan are subject to the terms and conditions of the Plan applicable to Restricted Share Units and to the terms and conditions of this subplan. To the extent that the terms and conditions of the Plan differ from or conflict with the terms set out in this subplan the terms set out in this subplan shall prevail.

Whenever used in this subplan, initially capitalized terms used herein and which are not defined in Section 1 below shall have the meanings ascribed to such terms in the Plan. Reference to the singular shall include reference to the plural.

An Award of Restricted Share Units shall be subject to the terms of the 2015 French Restricted Share Units Plan if the applicable Award agreement evidencing such Award refers specifically to the 2015 French Restricted Share Units Plan.

The terms of the 2015 French Restricted Share Units Plan are the terms set out in the Plan, modified as follows.

1. DEFINITIONS

1.1. Award

"*Award*" shall mean a Restricted Share Unit granted under the 2015 French Restricted Share Units Plan.

1.2. Disability

"*Disability*" shall mean a disability corresponding to the second or the third category of Article L. 341-4 of the French Social Security Code.

1.3. Employee

"*Employee"* shall mean a current salaried employee, as defined by French labor law.

1.4. Holding Period

"*Holding Period*" shall mean the period, described in Section 8.1 below, during which the Shares shall not be disposed of.

1.5. Participant

"*Participant*" shall mean an Employee who is selected by the Committee or its delegate, in their discretion, to participate in the 2015 French Restricted Share Units Plan.

1.6. Restricted Share Unit

"*Restricted Share Unit*" and "*RSU*" shall mean a conditional right to receive one Share of the Company for each Restricted Share Unit awarded, provided the conditions set forth in the applicable Award document are satisfied at the Vesting Date.

1.7. Vesting Date

"*Vesting Date*" shall correspond to the date on which, provided the conditions, if any, stated in the applicable Award agreement have been satisfied or lapsed, the Participant acquires a definitive right to the transfer of the ownership of the Share underlying the Award. "*Vesting"* and "*Vest"* shall be interpreted accordingly.

2. PARTICIPANT

Notwithstanding any other provision of the Plan, Restricted Share Units shall only be awarded to Employees in France:

- of the Accenture plc, or of an affiliate of Accenture plc which is organized under the laws of France and having a capital link as defined in Article L. 225-197-2 of the French Commercial Code,[1] and
- who do not hold Shares representing 10% or more of Accenture plc's capital at the date of grant of the Award or who would not hold Shares representing 10% or more of Accenture plc's capital due to the grant of an Award.

3. SETTLEMENT OF AWARDS

Notwithstanding any other provision of the Plan, an Award shall only be settled in Shares, and not in cash.

In any event only whole numbers of shares can be delivered to Participants. In case of potential fractional share:

- no cash or other property shall be issued to the Participant in lieu of fractional Shares, and
- the number of shares to be delivered will be rounded down to the nearest whole number of shares.

4. DELIVERY OF SHARES FOR NO CONSIDERATION

Notwithstanding any other provision of the Plan, the shares must be delivered free-of-charge and the Participant cannot be requested to pay any consideration, except:

- if a payment from the Participant is mandatorily requested by the corporate regulation which applies to the Company, and
- if the amount requested to the Participant can be considered as symbolic.[2]

5. NON-TRANSFERABILITY OF THE AWARD

Notwithstanding any other provision of the Plan, Awards shall not be transferred or otherwise disposed of, except in the event of death as described below in Section 9.

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[1] - At least 10% of the employer's company capital must be held, directly or indirectly, by the issuing company;
– the employer's company must directly or indirectly hold at least 10% of the issuing company's capital; or
– at least 50% of the employer's company capital must be held, directly or indirectly, by a company which holds at least 50% of the issuing company's capital.

[2] The French tax authorities have indicated that a payment not exceeding 5% of the fair market value of the shares on the date of grant could be considered as symbolic.

6. MINIMUM PERIOD BEFORE THE END OF WHICH SHARES CANNOT BE DELIVERED

The Shares underlying the Awards shall not be delivered to the Participant before the end of a minimum one-year period beginning on the date of grant of the Award, except in the event of death as described below in Section 9 and in the event of Disability as described in Section 10.

In the event the Vesting Date occurs before the first anniversary of the date of grant of the Award, the delivery of the Shares will be compulsorily and automatically deferred to the first anniversary of the date of grant of the Award, except in the event of death and Disability in which event the provision of Section 9 and Section 10 shall apply.

7. NO SHAREHOLDER'S RIGHTS

Participants shall have none of the shareholder's rights over the shares underlying the Restricted Share Units granted (and notably not the right to vote and to dividends) until the Shares are delivered to them.

8. RESTRICTIONS ON SALE OR TRANSFER OF THE OWNERSHIP OF THE SHARES

8.1. Minimum Holding Period

Once definitively delivered, Shares are not subject to any sale restriction and can be disposed of immediately.

However, if the shares have been delivered to the Participant less than two years after the date of grant, the shares must be held by the Participant until the second anniversary of the date of grant except in the case of any event provided for under French law as an exception to this minimum Holding Period, notably in the event of death and Disability as described below in Sections 9 and 10, or in the event of exchange of Shares as described in Section 8.4.

Until the end of the Holding Period, when applicable, if the Participant breaches the sale restriction set forth above, such transfer of property of the Shares shall be null and void and Accenture plc, its broker or registrar shall not register such transfer in Accenture plc's books.

8.2. Closed periods

Once definitively delivered, Shares may not be disposed of within the periods as set forth in Article L. 22-10-59 of the French Commercial Code, as may be amended from time to time.[3]

8.3. Exchange of Shares during the Holding Period

In the event of an exchange of Shares without net balancing cash adjustment resulting from a public offer, a merger, a spin-off, a stock-split or a reverse stock split operation performed during

[3] These periods are currently the following:

(i) The period of 30 calendar days before the announcement of an intermediate financial report or end-of-year report that the Company is required to make public; and

(ii) Any period during which employees have knowledge of confidential information within the meaning of Article 7 of the Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (Market Abuse Regulation) and cancelling the Directive 2003/6/UE and Directives 2003/124/CE Parliament and 2004/72/CE of the Commission, which has not been made public.

the Holding Period, such Holding Period remains applicable to the Shares received in exchange for the time period remaining at the date of the exchange.[4]

9. DEATH OF THE PARTICIPANT

Notwithstanding any other provision of the Plan, in the event of death of a Participant, unvested Awards shall immediately vest and his or her heirs are entitled to request, within six months as from the date of death, that the Shares underlying the Award granted to the Participant be delivered.

However, if the vesting of the Award is subject to the achievement of performance condition(s), the Committee can discretionarily decide that the Shares will only be delivered to the Participant's heirs if and upon such time as such condition(s) is (are) fulfilled.

Shares delivered pursuant to this Section 9 shall become immediately disposable.

10. DISABILITY OF THE PARTICIPANT

In the event of Disability of a Participant, unvested Awards shall immediately vest and the underlying Shares shall be immediately delivered to the Participant. Shares delivered pursuant to this Section 10 shall become immediately disposable.

However, if the vesting of the Award is subject to the achievement of performance condition(s), the Committee can discretionarily decide that the Shares will only be delivered to the Participants if and upon such time as such condition(s) is(are) fulfilled.

In the event of Disability of a Participant during the Holding Period, Shares delivered pursuant to this Section 10 to the Participant shall become immediately disposable.

11. DEFINITIVE DELIVERY OF SHARES

Once delivered to the Participant (or to his or her heirs), the Shares are definitively delivered and cannot be cancelled or rescinded and the Participant cannot be forced to return the shares.

12. NO SHARE WITHHOLDING

Notwithstanding any other provision of the Plan, the Company or its Subsidiaries and Affiliates shall not be entitled or authorized to withhold Shares delivered to the Participant to meet any liability to taxation or social security contributions due in respect of Awards until the end of the Holding Period.

13. NO ADJUSTMENT OF AWARDS

Notwithstanding any other provision of the Plan, the number of Awards granted as well as the number of Shares to be delivered shall not be modified or adjusted, except in cases which would be authorized or rendered compulsory under French law, currently article L. 225-197-1 III of the French Commercial Code, as amended.

[4] Additionally, if the shares are brought to a company or an investment trust whose capital exclusively consist of shares or equities derivatives giving a right to access to share capital issued by the company or an affiliated company as defined at article L. 225- 197-2 of the French Commercial Code, the holding period remains applicable to the shares received in exchange of the contribution for the time period remaining at the date of the contribution.

14. CHANGES TO THE PLAN

The Committee may at any time amend or terminate the 2015 French Restricted Share Units Plan. However, if the amendments are not permitted by French law and notably French legislation applicable to Restricted Share Units as set forth, in Articles L. 225-197-1 to L. 225-197-5 and L. Articles 22-10-59 to L. 22-10-60 of the French Commercial Code, as may be amended from time to time, such amendments shall not apply to Restricted Share Units previously granted.

15. SEVERABILITY

The terms and conditions provided in the 2015 French Restricted Share Units Plan are severable and if any one or more provisions are determined to be illegal or otherwise unenforceable under French law, in whole or in part, the remaining provisions shall nevertheless be binding and enforceable.

Subplan approved by the Compensation Committee of the Board (corporate body of Accenture plc empowered to do so according to applicable corporate law) on December 4, 2015, and amended on December 6, 2021.

AMENDED AND RESTATED
ACCENTURE PLC
2010 SHARE INCENTIVE PLAN

FORM OF
RESTRICTED SHARE UNIT AGREEMENT
(Fiscal 2022)

Participant: *Date of Grant:*
Number of RSUs: *Date of Issuance or Transfer of Shares:*

1. Grant of RSUs. The Company hereby grants the number of restricted share units ("RSUs") listed above to the Participant, on the terms and conditions hereinafter set forth. This grant is made pursuant to the terms of the Amended and Restated Accenture plc 2010 Share Incentive Plan (as amended from time to time, the "Plan"), which Plan is incorporated herein by reference and made a part of this Restricted Share Unit Agreement (this "Agreement"). Each RSU represents the unfunded, unsecured right of the Participant to receive a Share on the date(s) specified herein. Capitalized terms not otherwise defined herein shall have the same meanings as in the Plan.

2. Form and Timing of Issuance or Transfer.

(a) The Company shall issue or cause there to be transferred to the Participant, twelve (12) months following the Date of Grant, a number of Shares equal to the aggregate number of RSUs granted to the Participant under this Agreement (as adjusted pursuant to the terms hereof, including Sections 4 and 12); provided, however, if the Participant's service with the Company terminates due to the Participant's death, the Company shall issue or cause to be transferred to the Participant's estate a number of Shares equal to the aggregate number of RSUs granted to the Participant hereunder (as adjusted pursuant to the terms hereof, including Sections 4 and 12) as soon as practicable following such termination of service.

(b) Upon the issuance or transfer of Shares in accordance with Section 2(a) of this Agreement, the aggregate number of RSUs granted to the Participant under this Agreement shall be extinguished.

3. Dividends. If on any date while RSUs are outstanding hereunder the Company shall pay any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of such dividend payment date, be increased by a number of RSUs equal to: (a) the product of (x) the number of RSUs held by the Participant as of the related dividend record date, multiplied by (y) the per Share amount of any cash dividend (or, in the case of any

dividend payable in whole or in part other than in cash, the per Share value of such dividend, as determined in good faith by the Committee), divided by (b) the Fair Market Value of a Share on the payment date of such dividend. In the case of any dividend declared on Shares that is payable in the form of Shares, the number of RSUs granted to the Participant shall be increased by a number equal to the product of (a) the aggregate number of RSUs that have been held by the Participant through the related dividend record date, multiplied by (b) the number of Shares (including any fraction thereof) payable as a dividend on a Share. For the avoidance of doubt, any additional RSUs granted pursuant to this Section 3 shall be subject to the terms and conditions contained in this Agreement.

4. Adjustments Upon Certain Events. In the event of any change in the outstanding Shares by reason of any Share dividend or split, reorganization, recapitalization, merger, consolidation, amalgamation, spin-off or combination transaction or exchange of Shares or other similar events (collectively, an "Adjustment Event"), the Committee may, in its sole discretion, adjust any Shares or RSUs subject to this Agreement to reflect such Adjustment Event.

5. Data Protection. The Participant consents to the collection and processing (including international transfer) of personal data as set out in Exhibit A for the purposes specified therein.

6. No Rights of a Shareholder. The Participant shall not have any rights as a shareholder of the Company until the Shares in question have been registered in the name of the Participant or his or her estate in the Company's register of shareholders.

7. Legend on Certificates. Any Shares issued or transferred to the Participant pursuant to Section 2 of this Agreement shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the Plan or the rules, regulations, and other requirements of the U.S. Securities and Exchange Commission, any stock exchange upon which such Shares are listed, and any applicable U.S. Federal or state laws or relevant securities laws of the jurisdiction of the domicile of the Participant or to ensure compliance with any additional transfer restrictions that may be in effect from time to time, and the Committee may cause a legend or legends to be put on any certificates representing such Shares to make appropriate reference to such restrictions.

8. Transferability. RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 8 shall be void and unenforceable against the Company or any Affiliate. Any Shares issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, the policies relating to minimum equity holding requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant.

9. Choice of Law and Dispute Resolution.

(a) THE INTERPRETATION, PERFORMANCE AND ENFORCEMENT OF THIS AGREEMENT AND ANY AND ALL DISPUTES SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW.

(b) Subject to subsections (c) through (f), any and all disputes which cannot be settled amicably, including any ancillary claims of any party, arising out of, relating to or in connection with the validity, negotiation, execution, interpretation, performance or non-performance and/or termination of this Agreement and any amendment thereto or any other equity award in the Company previously granted to the Participant, whether under the Plan or otherwise (including without limitation the validity, scope and enforceability of this arbitration provision) (each a "Dispute") shall be finally settled by arbitration conducted by a single arbitrator in New York, in accordance with the then-existing Rules of Arbitration of the International Chamber of Commerce ("ICC"), except that the parties may select an arbitrator who is a national of the same country as one of the parties. If the parties to the dispute fail to agree on the selection of an arbitrator within thirty (30) days of the receipt of the request for arbitration, the ICC shall make the appointment. The arbitrator shall be a lawyer and shall conduct the proceedings in the English language. In the event of any arbitration between the parties, the Company shall consent to a request by the Participant to hold arbitral proceedings, including any evidentiary hearings, in the country in which the Participant principally conducts his/her business for the convenience of the parties and witnesses, it being understood, however, that the legal situs of the arbitration shall remain in New York. Each side will bear its own costs and attorneys' fees.

(c) Either party may bring an action or proceeding in any court having jurisdiction thereof, for the purpose of compelling a party to arbitrate, seeking temporary or preliminary relief in aid of an arbitration hereunder, and/or enforcing an arbitration award and/or in support of the arbitration as permitted by any applicable arbitration law and, for the purposes of this subsection (c), each party expressly consents to the application of subsections (e) and (f) to any such suit, action or proceeding.

(d) Judgment on any award(s) rendered by the tribunal may be entered in any court having jurisdiction thereof.

(e) (i) Each party hereby irrevocably submits to the non-exclusive jurisdiction of the Courts located in New York, United States for the purpose of any suit, action or proceeding brought in accordance with the provisions of subsection (c). The parties acknowledge that the forum designated by this subsection (e) has a reasonable relation to this Agreement, and to the parties' relationship with one another.

(ii) The parties hereby waive, to the fullest extent permitted by applicable law, any objection which they now or hereafter may have to any right to assert personal jurisdiction in

any other forum or to the laying of venue of any suit, action or proceeding brought in any court referred to in subsection (e)(i) pursuant to subsection (c) and such parties agree not to plead or claim the same, or to seek anti-suit relief or any other remedy to deny the arbitral jurisdiction referred to in subsection (b).

(f) The parties agree that if a suit, action or proceeding is brought under subsection (c) proof shall not be required that monetary damages for breach of the provisions of this Agreement would be difficult to calculate and that remedies at law would be inadequate, and they irrevocably appoint the General Counsel of the Company, c/o Accenture, 161 N. Clark Street, Chicago, IL 60601 (or, if different, the then-current principal business address of the duly appointed General Counsel of the Company) as such party's agent for service of process in connection with any such action or proceeding and agree that service of process upon such agent, who shall promptly advise such party of any such service of process, shall be deemed in every respect effective service of process upon the party in any such action or proceeding.

10. Severability. This Agreement shall be enforceable to the fullest extent allowed by law. In the event that a court or appointed arbitrator holds any provision of this Agreement to be invalid or unenforceable, then, if allowed by law, that provision shall be reduced, modified or otherwise conformed to the relevant law, judgment or determination to the degree necessary to render it valid and enforceable without affecting the rest of this Agreement. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be deemed severable from the remainder of this Agreement, and the remaining provisions contained in this Agreement shall be construed to preserve to the maximum permissible extent the intent and purposes of this Agreement. Any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

11. RSUs Subject to Plan. By entering into this Agreement, the Participant agrees and acknowledges that the Participant has received and read a copy of the Plan. All RSUs are subject to the Plan. In the event of a conflict between any term or provision contained herein and a term or provision of the Plan, the applicable terms and provisions of the Plan will govern and prevail.

12. Tax Withholding. The Participant shall, to the extent required by applicable law or regulations, be required to pay to the Company or any Affiliate, and the Company or any Affiliate shall withhold from any issuance or transfer of Shares due in connection with the RSUs under this Agreement or under the Plan, applicable withholding taxes and social insurance contributions required to be withheld with respect to the RSUs, this Agreement or any issuance or transfer under this Agreement or under the Plan.

13. Electronic Delivery. The Company may, in its sole discretion, deliver by electronic means any documents related to the RSUs or the Participant's future participation in the Plan. The Participant hereby consents to receive such documents by electronic delivery and agrees to participate in the Plan through an on-line or electronic system established and maintained by the Company or a third party designated by the Company.

14. Additional Requirements. The Company reserves the right to impose other requirements on the RSUs, any Shares acquired pursuant to the RSUs and the Participant's participation in the Plan to the extent the Company determines, in its sole discretion, that such other requirements are necessary or advisable in order to comply with local laws, rules and/or regulations or to facilitate the operation and administration of the RSUs and the Plan. Such requirements may include (but are not limited to) requiring the Participant to sign any agreements, undertakings or additional documents that may be necessary to accomplish the foregoing.

15. Signature in Counterparts. This Agreement may be signed in counterparts, each of which shall be an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

16. Entire Agreement. This Agreement, including the Plan, as provided therein, contains the entire agreement between the parties with respect to the subject matter therein and supersedes all prior oral and written agreements between the parties pertaining to such matters.

17. Waiver. No waiver of any breach or condition of this Agreement shall be deemed to be a waiver of any other or subsequent breach or condition, whether of like or different nature.

18. Rule 16b-3. The grant of the RSUs to the Participant hereunder, including any additional RSUs delivered pursuant to Section 3 hereof, is intended to be exempt from the provisions of Section 16(b) of the Securities Exchange Act of 1934, as amended from time to time (the "Exchange Act") pursuant to Rule 16b-3 promulgated under the Exchange Act, including without limitation, any transaction involving a sale to the Company or any Affiliate where the purpose of such sale is to satisfy tax or similar withholding obligations required upon the delivery of Shares.

19. Insider Trading / Market Abuse Laws. By participating in the Plan, the Participant agrees to comply with the Company's policy on insider trading. The Participant further acknowledges that the Participant may be subject to local insider trading and/or market abuse laws and regulations that are separate from and in addition to any restrictions that may be imposed under any applicable Company insider trading policy. The Participant acknowledges that it is the Participant's personal responsibility to comply with any applicable restrictions, and that the Participant should consult the Participant's personal advisor on this matter.

20. Recoupment. The RSUs granted under this Agreement, and any Shares issued or any payments made in respect thereof, shall be subject to any recoupment policy that the Company may adopt from time to time, to the extent that any such policy is applicable to the Participant.

21. Amendments. The rights and obligations under this Agreement and their enforceability are subject to local tax and foreign exchange laws and regulations and, in this sense, the terms and conditions contained herein may be amended at the sole discretion of the Company and/or the Committee in order to comply with any such laws and regulations.

IN WITNESS WHEREOF, the parties hereto have executed this Restricted Share Unit Agreement.

ACCENTURE PLC

By:

Joel Unruch
General Counsel & Corporate Secretary

PARTICIPANT

By: _____

Name:_____

EXHIBIT A

DATA PROTECTION PROVISION

(a) By participating in the Plan or accepting any rights granted under it, the Participant consents to and authorizes the collection, processing and transfer by the Company and its Affiliates of personal data relating to the Participant by the Company and its Affiliates for the purposes of fulfilling their obligations and exercising their rights under the Plan, issuing certificates (if any), statements and communications relating to the Plan and generally administering and managing the Plan, including keeping records of analysis of and reporting on participation levels and other information about the Plan from time to time. Any such processing shall be in accordance with the purposes and provisions of this data protection provision.

This includes the following categories of data ("Data"):

(i) Data already held in the Participant's records such as the Participant's name and address, ID number, payroll number and length of service;

(ii) Data collected upon the Participant accepting the rights granted under the Plan (if applicable);

(iii) Data subsequently collected by the Company or any of its Affiliates in relation to the Participant's continued participation in the Plan, for example, data about shares offered or received, purchased or sold under the Plan from time to time and other appropriate financial and other data about the Participant and his or her participation in the Plan (e.g., the date on which shares were granted, termination of service); and

(iv) Other personal information about the Participant, including, but not limited to, telephone number, date of birth, social insurance number, tax identification number, resident registration number or other identification number, compensation, nationality, job title or any other information necessary for implementing, administering, and managing the Plan.

(b) Access to the Participant's personal Data within the Company will be limited to those employees who have a need to know the information for the purposes described in this Exhibit A, which may include personnel in HR, IT, Compliance, Legal, Finance and Accounting, Corporate Investigations and Internal Audit.

(c) The Company and its Affiliates shall retain the Data of the Participant for as long as necessary for the above mentioned purposes. In particular:

- the Company retains the Participant's Data during the term of the Plan;

- the Company retains the Participant's Data where it is required to do so by a legal obligation to which it is subject;
- the Company retains the Participant's Data where this is advisable to safeguard or improve the Company's legal position (for instance in relation to statutes of limitations, litigation, or regulatory investigations).

(d) This consent is in addition to and does not affect any previous consent provided by the Participant to the Company or its Affiliates. The Participant has the right to withdraw its consent at any time by contacting the Company's data protection officer at dataprivacyofficer@accenture.com.

(e) In particular, the Participant expressly consents to the transfer of personal data about the Participant as described in paragraph (a) above by the Company and its Affiliates. Data may be transferred not only within the country in which the Participant is based from time to time or within the EU or the European Economic Area ("EEA"), but also worldwide, to other employees and officers of the Company and its Affiliates and to the following third parties for the purposes described in paragraph (a) above:

(i) Plan administrators, auditors, brokers, agents and contractors of, and third party service providers to, the Company or its Affiliates such as printers and mail houses engaged to print or distribute notices or communications about the Plan;

(ii) regulators, tax authorities, stock or security exchanges and other supervisory, regulatory, governmental or public bodies as required by law or otherwise deemed necessary by the Company or its Affiliates;

(iii) actual or proposed merger partners or proposed assignees of, or those taking or proposing to take security over, the business or assets of the Company or its Affiliates and their agents and contractors;

(iv) other third parties to whom the Company or its Affiliates may need to communicate/transfer the data in connection with the administration of the Plan, under a duty of confidentiality to the Company and its Affiliates; and

(v) the Participant's family members, physicians, heirs, legatees and others associated with the Participant in connection with the Plan.

Not all countries, where the personal data may be transferred to, have an equal level of data protection as in the EU or the European Economic Area. Countries to which data are transferred include the USA and Ireland and other locations where the Company and its Affiliates, as applicable, administer the Plan. The Company has internal policies to ensure an equivalent level of protection is in place across the Company's worldwide organization. Any transfers of the Participant's personal Data to other offices of the

Company will be governed by the Company's binding corporate rules (a copy of which can be found at https://www.accenture.com/us-en/about/binding-corporate-rules). Any international transfers of the Participant's personal Data to third parties (including those outside the EEA), will be based on an adequacy decision or are governed by the standard contractual clauses (a copy of which can be obtained from dataprivacy@accenture.com).

All national and international transfer of personal data is only done in order to fulfill the obligations and rights of the Company and/or its Affiliates under the Plan.

The Participant has the right to be informed whether the Company or its Affiliates hold personal data about the Participant and, to the extent they do so, to have access to those personal data at no charge and require them to be corrected if they are inaccurate and to request the erasure, request the restriction of processing or object to the processing and withdraw his or her consent. The Participant also has the right to request a copy or the portability of its personal Data which it provided to the Company. The Participant is entitled to all the other rights provided for by applicable data protection law, including those detailed in any applicable documentation or guidelines provided to the Participant by the Company or its Affiliates in the past. More detailed information is available to the Participant by contacting the appropriate local data protection officer in the country in which the Participant is based from time to time. If the Participant has a complaint regarding the manner in which personal information relating to the Participant is dealt with, the Participant should contact the appropriate local data protection officer referred to above. The Participant also has the right to lodge a complaint with the competent data protection authority.

(f) The Participant understands that the Participant may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data, or refuse or withdraw the consents herein, in any case without cost, by contacting in writing the Participant's local data contact referred to above. The Participant understands, however, that refusing or withdrawing the Participant's consent may affect the Participant's ability to participate in the Plan (and may result in the forfeiture of unvested RSUs). For more information on the consequences of the Participant's refusal to consent or withdrawal of consent, the Participant understands that the Participant may contact the data protection officer referred to above.

(g) The Participant can contact the Company as data controller of the Participant's Data via the Company's Data Privacy Officer (dataprivacyofficer@accenture.com) or via post, clearly marked for the attention of the Data Privacy Officer, on this address: Accenture Limited Dublin, 1 Grand Canal Square, Grand Canal Harbour, Dublin 2, Ireland.

(h) Finally, upon request of the Company, the Participant agrees to provide an executed data privacy consent form (or any other agreements or consents that may be required by the Company) that the Company may deem necessary to obtain from the Participant for the

purposes of administering the Participant's participation in the Plan in compliance with the data privacy laws in the Participant's country, either now or in the future.

ACCENTURE PLC
AMENDED AND RESTATED 2010 SHARE INCENTIVE PLAN

RESTRICTED SHARE UNIT AGREEMENT

(Key Executive Performance Share Program – 2022)
Terms and Conditions

This Agreement (as defined below) is between Accenture plc (the "Company" or "Accenture") and the Participant.

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Company and its Affiliates (the "Constituent Companies"), the Participant has been, and will be, provided with access to Confidential Information;

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Constituent Companies, the Participant has been, and will be, provided with access to Trade Secrets in accordance with protocols and procedures that the Participant expressly acknowledges were appropriate to protect such Trade Secrets;

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Constituent Companies, the Participant may, directly or indirectly, solicit or assist in soliciting clients or prospective clients of the Company and its Affiliates;

WHEREAS, the Participant acknowledges and agrees that such Confidential Information, Trade Secrets, and client or prospective client relationships of the Constituent Companies, as well as investments by the Constituent Companies in the training, skills, capabilities, knowledge and experience of their employees are extremely valuable assets, and that the Constituent Companies have invested and will continue to invest substantial time, effort and expense to develop Confidential Information, Trade Secrets, client or prospective client relationships, and the training, skills, capabilities, knowledge and experience of their employees, and which the Constituent Companies have taken all reasonable steps to protect;

WHEREAS, the Participant acknowledges and agrees that the terms and conditions set forth in this Agreement are reasonable, fair, and necessary to protect the Constituent Companies' legitimate business interests as described in the foregoing recital clauses; and

WHEREAS, the Participant acknowledges and agrees that the restricted share units ("RSUs") granted pursuant to Section 1 are good and valuable consideration for, and conditioned upon, the Participant's full compliance with the terms and conditions set forth in this Agreement, and that the Participant would forfeit such RSUs pursuant to Section 6 in the event the Participant were to engage in any of the activities defined in Section 6(c).

NOW, THEREFORE, for such good and valuable consideration, the Participant hereby covenants and agrees to the following terms and conditions, including, but not limited to, the provisions set forth in Sections 6(b) and 6(c), all of which the Participant acknowledges and agrees are reasonably designed to protect the legitimate business interests of the Constituent

Companies and which will not unreasonably affect the Participant's professional opportunities following termination of Participant's association with the Constituent Companies.

The Company hereby grants as of 1 January 2022 the number of RSUs as set forth in the Essential Grant Terms (as defined below) to the Participant on the terms and conditions hereinafter set forth. This grant is made pursuant to the terms of the Amended and Restated Accenture plc 2010 Share Incentive Plan (the "Plan"), which Plan, as amended from time to time, is incorporated herein by reference and made a part of this Agreement (as defined below). Each RSU represents the unfunded, unsecured right of the Participant to receive and retain a Share on the date(s) specified herein, subject to the conditions specified herein. Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the Plan.

This grant of RSUs is subject to the Key Executive Performance Share Program Essential Grant Terms (the "Essential Grant Terms") displayed electronically on the "Grant Agreement & Essential Grant Terms" page of the myHoldings website (https://myholdings.accenture.com) and the Restricted Share Unit Agreement, which together constitute the Key Executive Performance Share Program Restricted Share Unit Agreement (the "Agreement"). The parties further agree as follows:

1. Performance-Based Vesting.

(a) Performance Period. The RSUs shall vest, if at all, based upon the attainment of specific pre-established financial performance objectives (the "Performance Objectives") by the Company for the period commencing on 1 September 2021 and ending on 31 August 2024 (the "Performance Period"), as set forth in this Section 1.

(b) Service Relationship. Except as provided in Section 2(a), RSUs that are unvested as of the termination of the Participant's full-time employment status with any of the Constituent Companies (such employment hereinafter referred to as "Qualified Status") shall be immediately forfeited as of such termination and the Company shall have no further obligations with respect thereto. For the avoidance of doubt, a Participant's commencement of an approved leave of absence shall not be deemed the termination of such Participant's full-time employment status for purposes of this Agreement.

(c) Total Shareholder Return.

(i) Up to twenty-five percent (25%) of the RSUs granted to the Participant pursuant to this Agreement shall vest, if at all, based upon the Total Shareholder Return for the Company, as compared to the Comparison Companies, for the Performance Period in the manner set forth on Exhibit 1-A hereto.

(ii) For purposes of this Agreement, Total Shareholder Return with respect to the Company and each of the Comparison Companies shall mean the quotient of (A) the Fair Market Value of the stock of the particular company or index on 31 August 2024, divided by (B) the Fair Market Value of the stock of such company or index on 1 September 2021. For purposes of calculating a company's Total Shareholder Return, the Fair Market Value of the stock of any company on 31

August 2024 shall be adjusted to reflect any and all cash, stock or in-kind dividends paid on the stock of such company during the Performance Period as follows: the Fair Market Value of the stock of the company on 31 August 2024 shall be multiplied by the sum of (Y) one (1) plus (Z) the number of whole and fractional shares of the stock of the company that (i) were actually received in respect of one share (or such greater number of shares that are deemed to have been held at such time pursuant to this clause (c)(ii)) by way of a stock dividend and (ii) would otherwise result assuming each cash dividend paid on the stock (or fair market value of any in-kind dividend, as determined by the Committee) of the company during the Performance Period was used to purchase additional whole and/or fractional shares of stock of the company on the record date of such dividend based on the fair market value of the stock of the company (as determined by the Committee), or with respect to the Company, the Fair Market Value of a Share, on the record date of such dividend.

(iii) If at any time prior to the completion of the Performance Period, a Comparison Company ceases to be a publicly-traded company, merges or consolidates with another company, is acquired or disposes of or spins off a significant portion of its businesses as they exist on the date of this Agreement or experiences any other extraordinary event as determined by the Committee, the Committee, in its sole discretion, may remove such Comparison Company, ratably adjust the calculation of the Total Shareholder Return with respect to such Comparison Company, include any applicable successor entity or spun off entity as a new Comparison Company, determine the extent to which any distribution in kind should be valued for purposes of calculating Total Shareholder Return or make such other appropriate adjustments as determined by the Committee.

(iv) For purposes of this Agreement: (i) "Comparison Companies" shall mean Aon plc (AON), Capgemini SE (CAP), Cisco Systems, Inc. (CSCO), Cognizant Technology Solutions Corporation (CTSH), DXC Technology Company (DXC), General Dynamics Corporation (GD), Infosys Limited (INFY), Intel Corporation (INTC), International Business Machines Corporation (IBM), Marsh & McLennan Companies, Inc. (MMC), Microsoft Corporation (MSFT), Oracle Corporation (ORCL), salesforce.com, inc. (CRM), SAP SE (SAP), Visa Inc. (V) and the S&P 500 Total Return Index (SPX); and (ii) the "Fair Market Value" of (A) a share of stock of a company on a given date shall mean the average of the high and low trading price of the stock of the company, as reported on the principal exchange on which the stock of such company is traded (or, if the stock is not traded on an exchange but is quoted on Nasdaq or a successor quotation system, the average of the mean between the closing representative bid and asked prices for the stock) and (B) for the S&P 500 Total Return Index on a given date shall mean the average of the high and low values for such index as reported in the Wall Street Journal (or, if the S&P 500 Total Return Index is not reported in the Wall Street Journal, in such other reliable source as the Company may determine), in each case for the ten (10) consecutive trading days immediately preceding such date.

(d) Operating Income Growth Rate. Up to seventy-five percent (75%) of the RSUs granted to the Participant pursuant to this Agreement shall vest, if at all, based upon the achievement of operating income targets by the Company for the Performance Period, as set forth on Exhibit 1-B hereto. For purposes of this Agreement:

"Target Cumulative Operating Income" shall mean the aggregate of the "Operating Income Plan," as approved by the Committee, for each of the Company's three fiscal years during the Performance Period. Within a reasonable period following the availability of all relevant data (as determined by the Committee in its sole discretion), the Committee will approve an operating income plan for the purposes of the Key Executive Performance Share Program for each applicable fiscal year during the Performance Period (each an "Operating Income Plan").

"Actual Cumulative Operating Income" shall mean the aggregate of the Company's actual operating income for the Company's three fiscal years during the Performance Period, as determined from the Company's final, audited financial statements for such fiscal years.

In the event that, as determined in the sole discretion of the Committee and due to a required change in generally accepted accounting practices, a change in the accounting methods of the Company or an extraordinary and material event in the Company's business (each of the foregoing events being referred to herein as a "Material Event"), Actual Cumulative Operating Income determined after the occurrence of a Material Event would be materially different as a result of the occurrence thereof, the Committee may instruct the Company to determine Actual Cumulative Operating Income for such period, solely for purposes of this Agreement, as if the Material Event had not happened or was not effective. Such instruction may be limited to apply to fiscal periods in which the applicable Operating Income Plan did not account for the occurrence of the Material Event.

(e) Certification. No RSUs granted to the Participant hereunder shall vest in accordance with Sections 1(c) or (d) unless and until the Committee makes a certification in writing with respect to the achievement of the Performance Objectives for the Performance Period. Following the end of the Performance Period, the Committee shall review and determine whether the Performance Objectives have been met within a reasonable period following the availability of all data necessary to determine whether the Performance Objectives have been achieved, and not later than 31 December 2024, shall certify such finding to the Company and to the Participant.

2. Termination of Employment.

(a) Termination as a result of death, Disability, or Involuntary Termination; Specified Age Attainment. Notwithstanding anything in Section 1 to the contrary, the RSUs granted hereunder shall vest upon the termination of the Participant's Qualified Status as a result of death, Disability (as defined below), Involuntary Termination (as defined below) or if the Participant's Qualified Status has terminated as a result of voluntary termination before the end of the Performance Period and Participant has attained a certain age, all as follows:

(i) Termination as a result of death or Disability. In the event the Participant's Qualified Status is terminated during the Performance Period as a result of death or Disability, the RSUs granted to the Participant hereunder shall remain outstanding throughout the Performance Period and until the Vesting Date (as defined below) and shall vest, if at all, on the Vesting Date in accordance with Sections 1(c) or (d).

(ii) Involuntary Termination. In the event the Participant's Qualified Status is terminated during the Performance Period due to an Involuntary Termination, the RSUs granted to the Participant hereunder shall remain outstanding throughout the Performance Period and until the Vesting Date. On the Vesting Date, the Participant shall vest in the number of RSUs granted hereunder equal to the product of (i) the aggregate number of RSUs that would otherwise vest on the Vesting Date in accordance with Sections 1(c) or (d), multiplied by (ii) a fraction, the numerator of which is the whole number of months that have elapsed from the commencement of the Performance Period (or, if the Participant was hired after September 1, 2021, the Grant Date) through the effective date of the Participant's Involuntary Termination or the last day of the Performance Period (whichever is earlier) and the denominator of which is thirty-six (36).

(iii) Specified Age Attainment. In the event the Participant's Qualified Status is terminated as a result of the Participant's voluntary termination of employment during the Performance Period and (i) the Participant has reached the age of 50 prior to the effective date of the termination of the Participant's Qualified Status and the end of the Performance Period and (ii) has had at least 15 years of continuous service to the Company immediately preceding the effective date of the termination, the RSUs granted to the Participant hereunder shall remain outstanding throughout the Performance Period until the Vesting Date. On the Vesting Date, the Participant shall vest in the number of RSUs granted hereunder equal to the product of (i) the aggregate number of RSUs that would otherwise vest upon the Vesting Date in accordance with Sections 1(c) or (d), multiplied by (ii) a fraction, the numerator of which is the whole number of months that have elapsed from the commencement of the Performance Period through the effective date of the termination of the Participant's Qualified Status or the last day of the Performance Period (whichever is earlier) and the denominator of which is thirty-six (36).

(b) Termination for reasons other than death, Disability, Involuntary Termination or Specified Age Attainment. In the event the Participant's Qualified Status is terminated during the Performance Period for any reason other than death, Disability, Involuntary Termination, except as set forth in Section 2(a)(iii) above, the RSUs granted hereunder shall be immediately forfeited as of such termination and the Company shall have no further obligation with respect thereto.

(c) Definitions. For purposes of this Agreement, the following terms shall have the meaning specified below:

(i) "Cause" shall mean "cause" as defined in any employment or consultancy agreement (or similar agreement) or in any letter of appointment then in effect between the Participant and the Company or any Affiliate or if not defined therein (it being the intent that the definition of "Cause" shall include, at a minimum, the acts set forth below), or if there shall be no such agreement, to the extent legally permissible, (a) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (b) the Participant's commission or conviction of any felony, or of any misdemeanor involving moral turpitude, or entry of a plea of guilty or nolo contendere to any felony or misdemeanor, (c) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (d) the Participant's material failure to adhere to the Company's or an

Affiliate's corporate codes, policies or procedures as in effect from time to time, (e) the Participant's continued material failure to meet minimum performance standards as determined by the Company or an Affiliate, (f) the Participant's violation of any statutory, contractual, or common law duty or obligation to the Company or an Affiliate, including, without limitation, the duty of loyalty, or (g) the Participant's material breach of any confidentiality or non-competition covenant entered into between the Participant and the Company or an Affiliate, including, without limitation, the covenants contained in this Agreement. The determination of the existence of Cause shall be made by the Company in good faith, which determination shall be conclusive for purposes of this Agreement.

(ii) Unless Section 23 applies, "Disability" shall mean "disability" (A) as defined in any employment or consultancy agreement (or similar agreement) or in any letter of appointment then in effect between the Participant and the Company or any Affiliate or (B) if not defined therein, or if there shall be no such agreement, as defined in the long-term disability plan maintained by the Constituent Company by which the Participant is employed or for which the Participant serves as a consultant or by appointment, as in effect from time to time, or (C) if there shall be no plan, the inability of the Participant to perform in all material respects his or her duties and responsibilities to the Constituent Companies for a period of six (6) consecutive months or for an aggregate period of nine (9) months in any twenty-four (24) consecutive month period by reason of a physical or mental incapacity.

(iii) "Involuntary Termination" shall mean termination of Qualified Status, as applicable, by or with the agreement of the employing Constituent Company (other than for Cause or Disability) which is not voluntary and which is recorded as "involuntary" by the Company. A resignation, retirement or other voluntary termination of Qualified Status by the Participant, is not an Involuntary Termination.

(iv) "Vesting Date" shall mean the date the Committee certifies the achievement of the Performance Objectives pursuant to paragraph 1(e) above.

3. Form and Timing of Issuance or Transfer.

(a) Vested RSUs. The Company shall issue or cause there to be transferred to the Participant that number of Shares as determined by the Committee pursuant to Section 1(e) hereof to have vested under this RSU award; provided however, that in lieu of Shares, fractional vested RSUs shall be distributed to the Participant in cash based upon the Fair Market Value of a Share at the time of distribution.

(b) Distribution Date. Shares, if any, shall be distributed to the Participant in the manner set forth in Section 3(a) on the date the Committee makes a certification in writing with respect to the achievement of the Performance Objectives for the Performance Period as provided in Section 1(e).

(c) Participants Outside of the U.S. Notwithstanding Section 3(a), if the Participant is resident or employed outside the United States, the Company, in its sole discretion, may provide for the settlement of the RSUs in the form of:

(i) a cash payment (in an amount equal to the Fair Market Value of the Shares that corresponds with the number of vested RSUs) to the extent that settlement in Shares (i) is prohibited under local law, (ii) would require the Participant, the Company or Constituent Company to obtain the approval of any governmental or regulatory body in the Participant's country of residence (or country of employment, if different), (iii) would result in adverse tax consequences for the Participant, the Company or Constituent Company or (iv) is administratively burdensome; or

(ii) Shares, but require the Participant to sell such Shares immediately or within a specified period following the Participant's termination of employment (in which case, the Participant hereby agrees that the Company shall have the authority to issue sale instructions in relation to such Shares on the Participant's behalf).

4. Dividends. If on any date while RSUs are outstanding hereunder the Company shall pay any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of such dividend payment date, be increased by a number of RSUs equal to: (a) the product of (i) the number of RSUs held by the Participant as of the related dividend record date, multiplied by (ii) the per Share amount of any cash dividend (or, in the case of any dividend payable in whole or in part other than in cash, the per Share value of such dividend, as determined in good faith by the Committee), divided by (b) the Fair Market Value of a Share on the payment date of such dividend. In the case of any dividend declared on Shares that is payable in the form of Shares, the number of RSUs granted to the Participant shall be increased by a number equal to the product of (a) the aggregate number of RSUs held by the Participant through the related dividend record date, multiplied by (b) the number of Shares (including any fraction thereof) payable as a dividend on a Share. Any additional RSUs granted to the Participant pursuant to this Section 4 during the Performance Period or prior to the Vesting Date shall also be subject to the vesting requirements of Sections 1(c) and (d) and the other terms and conditions contained in this Agreement.

5. Adjustments Upon Certain Events.

(a) The grant of the RSUs shall not in any way affect the right or power of the Company to make adjustments, reclassification, or changes in its capital or business structure, or to merge, consolidate, dissolve, liquidate, sell or transfer all or any part of its business or assets.

(b) In the event of any dividend or other distribution other than a cash dividend (whether in the form of Shares, other securities or other property), recapitalization, reclassification, stock split, reverse stock split, reorganization, merger, consolidation, split-up, spin-off, combination, repurchase, liquidation, dissolution, or sale, transfer, exchange or other disposition of all or substantially all of the assets of the Company, or exchange of Shares or other securities of the Company, issuance of warrants or other rights to purchase Shares or other securities of the Company, or other similar corporate transaction or event (collectively, an "Adjustment Event"), the Committee may, in its sole discretion, (i) adjust the Shares or RSUs subject to this Agreement and (ii) adjust the methodology for calculating Total Shareholder Return and Operating Income in accordance with Sections 1(c) and (d) to reflect such Adjustment Event.

6. Compliance, Cancellation and Rescission of Shares.

(a) Upon any transfer or issuance of Shares or cash underlying RSUs, the Participant shall certify in a manner acceptable to the Company that the Participant is in compliance with the terms and conditions of this Agreement and the Plan.

(b) In the event that (i) the Participant engages in any activity that could serve as a basis for the termination of the Participant's Qualified Status for Cause, (ii) the Participant's Qualified Status with any of the Constituent Companies is terminated for Cause, or (iii) the Participant engages in any of the activities defined in subsection (c) below, the Participant shall, to the extent legally permitted, transfer to the Company the Shares that have been issued or transferred under this Agreement (as adjusted based on Sections 4 and 5 above) and without regard to whether the Participant continues to own or control such previously delivered Shares and the Participant shall bear all costs of issuance or transfer, including any transfer taxes that may be payable in connection with any transfer. Upon a showing satisfactory to the Company by Participant that the value of the Shares subject to transfer as described above exceeds the value of the actual benefit received by the Participant (as measured by the gross proceeds the Participant received upon the sale of Shares issued or transferred under this Agreement), then, with respect to such sold Shares, the transfer of Shares required under this Section 6(b) shall be limited to a number of Shares equivalent in value to such actual benefit received by the Participant. Upon receiving a demand from the Company to transfer Shares to the Company pursuant to this subsection, the Participant shall effect the transfer of Shares to the Company by no later than ten (10) business days from the date of the Company's demand. For the avoidance of doubt, if the Participant holds the position of Senior Managing Director or above (or any comparable level of seniority) and engages in any of the activity set forth in subsection (c)(i), the Company may require the Participant, to the extent legally permitted, to transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (as adjusted based on Sections 4 and 5 above), as well as a number of Shares that have been issued or transferred under any prior agreement between the Company and the Participant, without regard to whether the Participant continues to own or control such previously delivered Shares and without regard to the actual benefit received by the Participant with respect to any Shares sold by the Participant, and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer. Similarly, in the event that (i) the Participant engages in any activity that could serve as a basis for the termination of the Participant's Qualified Status for Cause or (ii) the Participant engages in any of the activities defined in subsection (c) below, in either case at any time prior to the date that any Shares underlying RSUs granted under this Agreement have been issued or transferred, the RSUs granted hereunder (both vested and unvested) shall be forfeited immediately.

(c) In the event Participant engages in any of the activities defined in this subsection, Participant agrees to transfer Shares to the Company in accordance with any demand received from the Company for the transfer of Shares under subsection 6(b) above and/or that his or her award of RSUs will be forfeited in its entirety, as applicable:

(i) if the Participant's employment with any of the Constituent Companies terminates while the Participant holds the position of Senior Managing Director or above (or any comparable level of seniority), the Participant shall not, for a period of twelve months following the termination of the Participant's employment with any of the Constituent Companies associate (including, but not limited to, association as a sole proprietor, owner, employer, partner, principal, investor, joint venturer, shareholder, associate, employee, member, consultant, contractor or otherwise) with any Competitive Enterprise (or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise) that: (1) is identified on the list of competitors maintained by the Company on the myHoldings website (which list may be updated by the Company from time to time) as a Global Accenture Competitor or as being a competitor of any Restricted Business, and/or (2) is otherwise a competitor of any Restricted Business; provided, however, that with respect to the equity of any Competitive Enterprise which is or becomes publicly traded, the Participant's ownership as a passive investor of less than one percent (1%) of the outstanding publicly traded stock of a Competitive Enterprise shall not be deemed a violation of this subsection 6(c)(i);

(ii) the Participant shall not, for a period of twelve months following the termination of the Participant's employment with the Constituent Companies, directly or indirectly (A) solicit, or assist any other individual, person, firm or other entity in soliciting, any Restricted Client or Restricted Prospective Client for the purpose of performing or providing any Relevant Services; (B) perform or provide, or assist any other individual, person, firm or other entity in performing or providing, Relevant Services for any Restricted Client or Restricted Prospective Client; or (C) interfere with or damage (or attempt to interfere with or damage) any relationship and/or agreement between the Company or any Affiliates and a Restricted Client or Restricted Prospective Client;

(iii) the Participant shall not, for a period of twelve months following the termination of the Participant's employment with the Constituent Companies, directly or indirectly, solicit, employ or retain, or assist any other individual, person, firm or other entity in soliciting, employing or retaining, any employee or other agent of the Company or an Affiliate, (A) with whom the Participant has had material dealings; (B) from whom, or as a result of contact with whom, the Participant has obtained Confidential Information or Trade Secrets; or (C) whom the Participant has supervised on a client or prospective client engagement, in the twenty-four months preceding the termination of the Participant's Qualified Status with the Constituent Companies; or

(iv) the Participant shall not, unless the Participant has received the prior written consent of the Company or its Affiliates or is otherwise required by law, either directly or indirectly use, sell, lend, lease, distribute, license, give, transfer, assign, show, disseminate, divulge, disclose, reveal, share, provide access to, reproduce, copy, distribute, publish, appropriate, or otherwise communicate any Confidential Information or Trade Secrets at any time following the termination of the Participant's employment with the relevant Constituent Company. If the Participant is requested or required pursuant to any legal, governmental or investigatory proceeding or process or otherwise, to disclose any Confidential Information or Trade Secrets, the Participant shall promptly notify the Company in writing so that the Company may seek a protective order or other appropriate remedy, or, if it chooses, waive compliance with the

applicable provision of this Agreement. The Participant's obligation of non-disclosure as set forth herein shall continue for so long as such item continues to constitute Confidential Information. Notwithstanding the foregoing, if the Participant makes a confidential disclosure of a Trade Secret or other Confidential Information to a government official or an attorney for the sole purpose of reporting or investigating a suspected violation of law, or in a court filing under seal, the Participant shall not be held liable under this Agreement or under any federal or state trade secret law for such a disclosure. Additionally, if the Participant files a lawsuit in the United States for retaliation by the Company for reporting a suspected violation of the law, the Participant may disclose Trade Secret information to the Participant's attorney, and can use the Trade Secret information in sealed filings in the court proceeding, or pursuant to a court order, as long as the Participant does not otherwise disclose the Trade Secret.

(d) In the event that the Participant's Qualified Status with any of the Constituent Companies is terminated for Cause, or (ii) the Participant engages in any of the activities defined in subsection (c) above, the Company's remedy shall be limited to the recovery of Shares as set forth in subsection (b) above; provided, however, that nothing in this Agreement is intended to or should be interpreted as diminishing any rights and remedies that Affiliates may have, at law or equity, related to investments by the Constituent Companies in Confidential Information, Trade Secrets, clients and prospective client relationships, and the training, skills, capabilities, knowledge and experience of employees, including, but not limited to, any rights and remedies set forth in the Participant's employment agreement, confidentiality agreement, intellectual property agreement, restrictive covenant agreement, or any other agreement entered into between the Participant and an Affiliate of the Company.

(e) This Section 6 shall be interpreted and applied in a consistent manner to any cash paid to the Participant in accordance with Section 3(c). For the sake of clarity, cash paid to the Participant to settle vested RSUs in accordance with Section 3(c) shall be subject to forfeiture/recoupment/repayment under this Section 6 on the same basis as if such RSUs were settled with Shares.

(f) For purposes of this Agreement:

(i) "Alliance Entity" shall mean any Legal Entity with whom the Company and/or any Affiliate has entered into an alliance agreement, joint venture agreement or any other legally binding go-to-market agreement, resale agreement or any agreement to combine offerings, products and/or services, or (without limiting the foregoing) any Legal Entity in which Accenture and/or any Affiliate has an interest, whether or not a Controlling Interest; provided always that the term "Alliance Entity" shall not include: (A) any Competitive Enterprise, (B) any contractor and/or sub-contractor of Accenture and/or any Affiliate, and/or (C) any sales, buying and/or marketing agent of Accenture.

(ii) "Competitive Enterprise" shall mean a business enterprise that engages in, or owns or controls a significant interest in any entity that engages in, the performance of services of the type provided by the Company, its Affiliates and/or their predecessors. "Competitive Enterprise" shall include, but not be limited to, the entities set forth on the list maintained by the

Company on the myHoldings website, which list may be updated by the Company from time to time.

(iii) "Confidential Information" shall include: (A) lists and databases of the Company's or any Affiliate's clients, including names of clients; (B) lists and databases of prospective clients whom the Company or any Affiliate has taken material steps to win business from; (C) confidential details of the Company's and Affiliates' or any of their clients' or suppliers' products and services; (D) commercial or technical information of the Company or any Affiliate or any other Knowledge Capital; (E) financial information and plans of the Company or any Affiliate; (F) prices/pricing structures/hourly rates of the Company or any Affiliates, including any discounts, terms of credit and preferential terms, costs and accounting; (G) lists and databases of the Company's or any Affiliate's suppliers; (H) any personal data belonging to the Company or any Affiliate or any client or business associate, affiliate or employee or contractor of the Company or its Affiliates; (I) terms of the Company's or any Affiliate's business with clients, suppliers and Alliance Entities; (J) lists and databases of the Company's or any Affiliate's employees, officers and contractors; (K) details of employees, officers and contractors of the Company or any Affiliate, including but not limited to their remuneration packages and terms of employment/engagement; (L) object or source codes and computer software; (M) any proposals relating to the acquisition or disposal of a company or business or any part thereof; (N) details of responses by the Company or any Affiliate to any request for proposal or tender for work (whether competitive or not), and of any contract negotiations; (O) intellectual property rights owned by or licensed to the Company or its Affiliates or any of their clients or suppliers; (P) any Company or Affiliate document marked as "confidential" (or with a similar expression), or any information or document which the Participant has been told is confidential or which the Participant might reasonably expect the Company or an Affiliate or client or supplier or the relevant discloser would regard as confidential; (Q) any information which has been given to the Company or any Affiliate in confidence by clients, suppliers or other third parties; (R) any of the foregoing which belongs, or which otherwise relates, to any past or present Alliance Entity or to any Legal Entity that Accenture or any Affiliate intends to make an Alliance Entity; and (S) details of any agreement, arrangement or otherwise (whether formal or informal) that the Company or any Affiliate has entered into with any Alliance Entity.

(iv) "Controlling Interest" shall mean (A) ownership by a Legal Entity of at least a majority of the voting interest of another Legal Entity or (B) the right or ability of such Legal Entity, whether directly or indirectly, to direct the affairs of another by means of ownership, contract, or otherwise.

(v) "Knowledge Capital" shall mean any reports, documents, templates, studies, software programs, delivery methods, specifications, business methods, tools, methodologies, inventions, processes, techniques, analytical frameworks, algorithms, know how and/or any other work product and materials, proprietary to the Company and/or any Affiliate which is used by the Company and/or any Affiliate to perform services for its or their clients.

(vi) “Legal Entity” shall mean any body corporate, branch partnership, joint venture or unincorporated association or other organization carrying on a trade or other activity with or without a view to profit.

(vii) “Relevant Services” shall mean the performance of any services of the type provided by the Company, its Affiliates and/or their predecessors at any time, past, present or future, including but not limited to, consulting services, technology services, and/or outsourcing services.

(viii) “Restricted Business” shall mean each of the businesses of each Constituent Company, as such businesses are listed as “Accenture Businesses” on the list of Competitive Enterprises maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time, (A) in respect of whom the Participant holds Confidential Information or Trade Secrets at the time of the termination of Qualified Status with the Constituent Companies or (B) to which business the Participant has provided services, has been materially concerned or has been responsible in the twenty-four months preceding the termination of the Participant’s Qualified Status with the Constituent Companies.

(ix) “Restricted Client” shall mean any person, firm, corporation or other organization to whom the Participant directly or indirectly performed or assisted in performing Relevant Services, or with which the Participant otherwise had material contact, or about which the Participant learned Confidential Information or Trade Secrets, within the twenty-four months prior to the date on which the Participant’s Qualified Status with the Constituent Companies terminated.

(x) “Restricted Prospective Client” shall mean any person, firm, corporation, or other organization with which the Participant directly or indirectly had any negotiations or discussions regarding the possible performance of services by the Company, or about which the Participant learned Confidential Information or Trade Secrets within the twelve months prior to the date of the termination of the Participant’s Qualified Status with the Constituent Companies.

(xi) “Solicit” shall mean to have any direct or indirect communication of any kind whatsoever, regardless of by whom initiated, inviting, advising, encouraging or requesting any person or entity, in any manner, to take or refrain from taking any action.

(xii) “Trade Secrets” shall include information relating to the Company and its Affiliates, and their respective clients, prospective clients or Alliance Entities, that is protectable as a trade secret under applicable law, including, without limitation, and without regard to form: technical or non-technical data, a formula, a pattern, a compilation, a program, a device, a method, a technique, a drawing, a process, financial data, financial plans, business and strategic plans, product plans, source code, software, unpublished patent applications, customer proposals or pricing information or a list of actual or potential customers or suppliers which is not commonly known by or available to the public and which information (A) derives economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use and (B) is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.

(g) If, during the twelve-month period following the termination of the Participant's employment with the Constituent Companies, the Participant is presented with an opportunity that might involve participation in any of the activities defined in Section 6(c) above, Participant shall notify the Company in writing of the nature of the opportunity (the "Conflicting Activity"). Following receipt of sufficient information concerning the Conflicting Activity, the Company will advise Participant in writing whether the Company considers the Participant's RSUs to be subject to Section 6(b)(ii) above. The Company retains sole discretion to determine whether Participant's RSUs are subject to Section 6(b)(ii) and to alter its determination should additional or different facts become known to the Company.

7. Collateral Agreements. As a condition to the issuance or transfer of the Shares underlying the RSUs granted hereunder, the Participant shall, to the degree reasonably required by the Company, (a) execute and return to the Company a counterpart of this Agreement (or, if acceptable to the Company, acknowledge receipt and agreement of the terms of this Agreement electronically), all in accordance with the instructions provided by the Company and (b) to the extent required by the Company, either (i) execute and return an employment agreement, a consultancy agreement, a letter of appointment and/or an intellectual property agreement, in form and substance satisfactory to the Company, or (ii) provide evidence satisfactory to the Company that the agreements referenced in clause (i) have been previously executed by the Participant.

8. Nature of Grant. In accepting the grant, the Participant acknowledges, understands and agrees that:

(a) the Plan is established voluntarily by the Company, it is discretionary in nature and it may be modified, amended, suspended or terminated by the Board at any time;

(b) the grant of the RSUs is voluntary and occasional and does not create any contractual or other right to receive future grants of RSUs (whether on the same or different terms), or benefits in lieu of RSUs, even if RSUs have been granted in the past;

(c) all decisions with respect to future grants of RSUs or other grants, if any, will be at the sole discretion of the Committee, including, but not limited to, the form and timing of the grant, the number of Shares subject to the grant, and the vesting provisions applicable to the grant;

(d) the RSU grant and the Participant's participation in the Plan shall not create a right to employment or be interpreted as forming an employment or services contract with the Company or any Constituent Company and shall not interfere with the ability of the Company, or Constituent Company, as applicable, to terminate Participant's employment or service relationship;

(e) the Participant is voluntarily participating in the Plan;

(f) Shares (or cash) will be issued to the Participant only if the vesting conditions are met and any necessary services are rendered by the Participant over the vesting period;

(g) the RSUs and the Shares (or cash) subject to the RSUs are not intended to replace any pension rights or compensation;

(h) the RSUs and the Shares subject to the RSUs, and the income and value thereof, are an extraordinary item of compensation outside the scope of the Participant's employment (and employment contract, if any) and is not part of normal or expected compensation for any purpose, including, without limitation, calculating any severance, resignation, termination, redundancy, dismissal, end-of-service payments, bonuses, long-service awards, pension or retirement or welfare benefits or similar payments;

(i) the future value of the Shares underlying the RSUs is unknown, indeterminable and cannot be predicted with certainty;

(j) no claim or entitlement to compensation or damages shall arise from forfeiture of RSUs resulting from the Participant ceasing to be employed or otherwise providing services to the Company or Constituent Company;

(k) unless otherwise provided herein, in the Plan or by the Company in its discretion, the RSUs and the benefits evidenced by this Agreement do not create any entitlement to have the RSUs or any such benefits transferred to, or assumed by, another company nor to be exchanged, cashed out or substituted for, in connection with any corporate transaction affecting the Shares of the Company; and

(l) if the Participant resides or is employed outside the United States, the Participant acknowledges and agrees that neither the Company nor any Constituent Company shall be liable for any exchange rate fluctuation between Participant's local currency and the United States Dollar that may affect the value of the RSUs or of any amounts due to Participant pursuant to the settlement of the RSUs or the subsequent sale of any Shares acquired upon settlement.

9. No Rights of a Shareholder. The Participant shall not have any rights as a shareholder of the Company until the Shares in question have been registered in the Company's register of shareholders.

10. Unfunded Obligation; Unsecured Creditor. The RSUs granted hereunder are an unfunded obligation of the Company and no assets or shares of the Company shall be set segregated or earmarked by the Company in respect of any RSUs awarded hereunder. The RSUs granted hereunder shall be an unsecured obligation of the Company and the rights and interests of the Participant herein shall make him only a general, unsecured creditor of the Company.

11. Legend on Certificates. Any Shares issued or transferred to the Participant pursuant to Section 3 of this Agreement shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the Plan or the rules, regulations, and other requirements of the U.S. Securities and Exchange Commission, any stock exchange upon which such Shares are listed, any applicable U.S. Federal or state laws or relevant securities laws of the jurisdiction of the domicile of the Participant or to ensure compliance with any additional transfer restrictions that may be in effect from time to time, and the Committee may cause a

legend or legends to be put on any certificates representing such Shares to make appropriate reference to such restrictions.

12. Transferability Restrictions — RSUs/Underlying Shares. RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 12 shall be void and unenforceable against any Constituent Company. Any Shares issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, any policies relating to minimum executive employee share ownership requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant. The Company shall give notice of any such additional or modified terms and restrictions applicable to Shares delivered or deliverable under this Agreement to the holder of the RSUs and/or the Shares so delivered, as appropriate, pursuant to the provisions of Section 13 or, if a valid address does not appear to exist in the personnel records, to the last address known by the Company of such holder. Notice of any such changes may be provided electronically, including, without limitation, by publication of such changes to a central website to which any holder of the RSUs or Shares issued therefrom has access.

13. Notices. Any notice to be given under this Agreement shall be delivered personally, or sent by certified, registered or express mail, postage prepaid, addressed to the Company in care of its General Counsel at:

Accenture
161 N. Clark Street
Chicago, IL 60601
USA
Telecopy: +1 (312) 652-5619
Attn: General Counsel

(or, if different, the then current principal business address of the duly appointed General Counsel of the Company) and to the Participant at the address appearing in the personnel records of the Company for the Participant or to either party at such other address as either party hereto may hereafter designate in writing to the other. Any such notice shall be deemed effective upon receipt thereof by the addressee.

14. Tax Withholding.

(a) Regardless of any action the Company or Constituent Company takes with respect to any or all income tax (including U.S. federal, state and local taxes or non-U.S. taxes), social insurance, payroll tax, fringe benefit, payment on account or other tax-related withholding ("Tax-Related Items"), the Participant acknowledges that the ultimate liability for all Tax-Related Items legally due by the Participant is and remains the Participant's responsibility and that the Company and Constituent Company (i) make no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the RSUs, including the

grant of the RSUs, the vesting of the RSUs, the delivery or sale of any Shares or cash acquired pursuant to the RSUs and the issuance of any dividends, and (ii) do not commit to structure the terms of the grant or any aspect of the RSUs to reduce or eliminate the Participant's liability for Tax-Related Items.

(b) To the extent that the grant or vesting of the RSUs, the delivery of Shares or cash pursuant to the RSUs or issuance of dividends results in a withholding obligation for Tax-Related Items, unless otherwise specifically approved and directed by the Committee, the Participant authorizes the Company, Constituent Company or agent of the Company or Constituent Company to satisfy the obligations with regard to all Tax-Related Items by one or a combination of the following: (i) withholding from the Participant's wages or other cash compensation paid to the Participant by the Company or the Constituent Company; (ii) withholding from proceeds of the sale of Shares acquired upon settlement of the RSUs either through a voluntary sale or through a mandatory sale arranged by the Company (on the Participant's behalf pursuant to this authorization without further consent); or (iii) withholding from the Shares to be delivered upon settlement of the RSUs that number of Shares having a Fair Market Value equal to the amount required by law to be withheld. If the Participant is subject to taxation in more than one jurisdiction, the Participant acknowledges that the Company may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

(c) Depending on the withholding method, the Company may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding rates (as determined by the Company in good faith and in its sole discretion) or other applicable withholding rates, including maximum applicable rates, in which case Participant will receive a refund of any over-withheld amount in cash and will have no entitlement to the Share equivalent. The Company shall repay any excess amounts due to the Participant within, where administratively feasible, thirty (30) days of withholding. If the obligation for Tax-Related Items is satisfied by withholding in Shares, for tax purposes, the Participant is deemed to have been issued the full number of Shares subject to the vested RSUs, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items.

(d) The Participant agrees to pay to the Company or Constituent Company, any amount of Tax-Related Items that the Company or Constituent Company may be required to withhold or account for as a result of Participant's participation in the Plan that cannot be satisfied by the means previously described. The Company may refuse to issue or deliver the Shares, cash or the proceeds of the sale of Shares, if the Participant fails to comply with the Participant's obligations in connection with the Tax-Related Items.

(e) The Participant hereby acknowledges that he or she will not be entitled to any interest or appreciation on Shares sold to satisfy the tax withholding requirements (including with respect to any amounts withheld in excess of the Participant's tax liability).

15. Choice of Law and Dispute Resolution.

(a) THE INTERPRETATION, PERFORMANCE AND ENFORCEMENT OF THIS AGREEMENT AND ANY AND ALL DISPUTES SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW.

(b) Subject to subsections (c) through (f), any and all disputes which cannot be settled amicably, including any ancillary claims of any party, arising out of, relating to or in connection with the validity, negotiation, execution, interpretation, performance or non-performance and/or termination of this Agreement and any amendment thereto or any other equity award in the Company previously granted to the Participant, whether under the Plan or otherwise (including without limitation the validity, scope and enforceability of this arbitration provision) (each a "Dispute") shall be finally settled by arbitration conducted by a single arbitrator in New York, in accordance with the then-existing Rules of Arbitration of the International Chamber of Commerce ("ICC"), except that the parties may select an arbitrator who is a national of the same country as one of the parties. If the parties to the dispute fail to agree on the selection of an arbitrator within thirty (30) days of the receipt of the request for arbitration, the ICC shall make the appointment. The arbitrator shall be a lawyer and shall conduct the proceedings in the English language. In the event of any arbitration between the parties, the Company shall consent to a request by the Participant to hold arbitral proceedings, including any evidentiary hearings, in the country in which the Participant principally conducts his/her business for the convenience of the parties and witnesses, it being understood, however, that the legal situs of the arbitration shall remain in New York. Each side will bear its own costs and attorneys' fees.

(c) Either party may bring an action or proceeding in any court having jurisdiction thereof for the purpose of compelling a party to arbitrate, seeking temporary or preliminary relief in aid of an arbitration hereunder, and/or enforcing an arbitration award and/or in support of the arbitration as permitted by any applicable arbitration law and, for the purposes of this subsection (c), each party expressly consents to the application of subsections (e) and (f) to any such suit, action or proceeding.

(d) Judgment on any award(s) rendered by the tribunal may be entered in any court having jurisdiction thereof.

(e) (i) Each party hereby irrevocably submits to the non-exclusive jurisdiction of the Courts located in New York, United States for the purpose of any suit, action or proceeding brought in accordance with the provisions of subsection (c). The parties acknowledge that the forum designated by this subsection (e) has a reasonable relation to this Agreement, and to the parties' relationship with one another.

(ii) The parties hereby waive, to the fullest extent permitted by applicable law, any objection which they now or hereafter may have to any right to assert personal jurisdiction in any other forum or to the laying of venue of any suit, action or proceeding brought in any court referred to in subsection (e)(i) pursuant to subsection (c) and such parties

agree not to plead or claim the same, or to seek anti-suit relief or any other remedy to deny the arbitral jurisdiction referred to in subsection (b).

(f) The parties agree that if a suit, action or proceeding is brought under subsection (c) proof shall not be required that monetary damages for breach of the provisions of this Agreement would be difficult to calculate and that remedies at law would be inadequate, and they irrevocably appoint the General Counsel of the Company, c/o Accenture, 161 N. Clark Street, Chicago IL, 60601 USA (or, if different, the then-current principal business address of the duly appointed General Counsel of the Company) as such party's agent for service of process in connection with any such action or proceeding and agree that service of process upon such agent, who shall promptly advise such party of any such service of process, shall be deemed in every respect effective service of process upon the party in any such action or proceeding.

16. Severability. This Agreement shall be enforceable to the fullest extent allowed by law. In the event that a court or appointed arbitrator holds any provision of this Agreement to be invalid or unenforceable, then, if allowed by law, the provision shall be reduced, modified or otherwise conformed to the relevant law, judgment or determination to the degree necessary to render it valid and enforceable without affecting the rest of this Agreement. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be deemed severable from the remainder of this Agreement, and the remaining provisions contained in this Agreement shall be construed to preserve to the maximum permissible extent the intent and purposes of this Agreement. Any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

17. RSUs Subject to Plan. By entering into this Agreement, the Participant agrees and acknowledges that the Participant has received and read a copy of the Plan. All RSUs are subject to the Plan. In the event of a conflict between any term or provision contained herein and a term or provision of the Plan, the applicable terms and provisions of the Plan will govern and prevail.

18. Rule 16b-3. The grant of the RSUs to the Participant hereunder is intended to be exempt from the provisions of Section 16(b) of the Securities Exchange Act of 1934, as amended from time to time (the "Exchange Act") pursuant to Rule 16b-3 promulgated under the Exchange Act.

19. Signature in Counterparts. To the extent that this Agreement is manually signed, instead of electronically accepted by the Participant (if permitted by the Company), it may be signed in counterparts, each of which shall be deemed an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

20. Entire Agreement. This Agreement and the Plan constitute the entire agreement of the parties and supersede in their entirety all prior undertakings and oral and written agreements of the parties with respect to the subject matter hereof. Participant acknowledges and agrees that this Agreement, including the Plan, and all prior RSU or other equity grant agreements between the Company and its assignor Accenture Ltd, on the one hand, and Participant, on the other, are separate from, and shall not be modified or superseded in any way by any other agreements,

including employment agreements, entered into between Participant and the Company's Affiliates.

21. Severability of Agreement. In the event that any provision in this Agreement shall be held invalid or unenforceable, such provision shall be severable from, and such invalidity or unenforceability shall not be construed to have any effect on, the remaining provisions of this Agreement.

22. Administration; Consent. In order to manage compliance with the terms of this Agreement, Shares delivered pursuant to this Agreement may, at the sole discretion of the Company, be registered in the name of the nominee for the holder of the Shares and/or held in the custody of a custodian until otherwise determined by the Company. To that end, by acceptance of this Agreement, the holder hereby appoints the Company, with full power of substitution and resubstitution, his or her true and lawful attorney-in-fact to assign, endorse and register for transfer into such nominee's name or deliver to such custodian any such Shares, granting to such attorneys, and each of them, full power and authority to do and perform each and every act and thing whatsoever that such attorney or attorneys may deem necessary, advisable or appropriate to carry out fully the intent of this Section 22 as such person might or could do personally. It is understood and agreed by each holder of the Shares delivered under this Agreement that this appointment, empowerment and authorization may be exercised by the aforementioned persons with respect to all Shares delivered pursuant to this Agreement of such holder, and held of record by another person or entity, for the period beginning on the date hereof and ending on the later of the date this Agreement is terminated and the date that is ten years following the last date Shares are delivered pursuant to this Agreement. The form of the custody agreement and the identity of the custodian and/or nominee shall be as determined from time to time by the Company in its sole discretion. A holder of Shares delivered pursuant to this Agreement acknowledges and agrees that the Company may refuse to register the transfer of and enter stop transfer orders against the transfer of such Shares except for transfers deemed by it in its sole discretion to be in compliance with the terms of this Agreement. The Company reserves the right to impose other requirements on the RSUs, any Shares acquired pursuant to the RSUs and the Participant's participation in the Plan to the extent the Company determines, in its sole discretion, that such other requirements are necessary or advisable in order to comply with local laws, rules and/or regulations or to facilitate the operation and administration of the RSUs and the Plan. Such requirements may include (but are not limited to) requiring the Participant to sign any agreements, undertakings or additional documents that may be necessary to accomplish the foregoing. The Participant agrees to take such other actions as may be deemed reasonably necessary or desirable by the Company to effect the provisions of this Agreement, as in effect from time to time. Each holder of Shares delivered pursuant to this Agreement or any prior agreement between the Company and the Participant acknowledges and agrees that the Company may impose a legend on any document relating to Shares issued or issuable pursuant to this Agreement conspicuously referencing the restrictions applicable to such Shares, and may instruct the administrator of any brokerage account into which Shares have been initially deposited to freeze or otherwise prevent the disposition of such Shares.

23. Section 409A - Disability, Deferral Elections, Payments to Specified Employees, and Interpretation of Grant Terms. If the Participant is subject to income taxation on the income resulting from this Agreement under the laws of the United States, and the foregoing provisions of this Agreement would result in adverse tax consequences to the Participant, as determined by the Company, under Section 409A of the U.S. Internal Revenue Code of 1986, as amended (the "Code"), then the following provisions shall apply and supersede the foregoing provisions:

(a) "Disability" shall mean a disability within the meaning of Section 409A(a)(2)(C) of the Code.

(b) Deferral elections made by U.S. taxpayers are subject to Section 409A of the Code. The Company will use commercially reasonable efforts to not permit RSUs to be deferred, accelerated, released, extended, paid out or modified in a manner that would result in the imposition of an additional tax under Section 409A of the Code. In the event that it is reasonably determined by the Company that, as a result of Section 409A of the Code, payments or delivery of the Shares underlying the RSU award granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSU award or the Participant's deferral election, as the case may be, without causing the Participant to be subject to taxation under Section 409A of the Code, the Company will make such payment or share delivery as soon as practicable on or following the first day that would not result in the Participant's incurring any tax liability under Section 409A of the Code, and in any event, no later than the last day of the calendar year in which such first date occurs.

(c) If the Participant is a "specified employee" (within the meaning of Section 409A(a)(2)(B)(i) of the Code), payments and deliveries of shares in respect of any RSUs subject to Section 409A of the Code that are linked to the date of the Participant's separation from service shall not be made prior to the date which is six (6) months after the date of the Participant's separation from service from the Company or any of its Affiliates, determined in accordance with Section 409A of the Code and the regulations promulgated thereunder.

(d) The Company shall use commercially reasonable efforts to avoid subjecting the Participant to any additional taxation under Section 409A of the Code as described herein; provided that neither the Company nor any of its employees, agents, directors or representatives shall have any liability to the Participant with respect to Section 409A of the Code.

24. Electronic Delivery. The Company may, in its sole discretion, deliver by electronic means any documents related to the RSUs or the Participant's future participation in the Plan. The Participant hereby consents to receive such documents by electronic delivery and agrees to participate in the Plan through an on-line or electronic system established and maintained by the Company or a third party designated by the Company.

25. English Language. If the Participant is resident in a country where English is not an official language, the Participant acknowledges and agrees that it is the Participant's express intent that this Agreement, the Plan and all other documents, notices and legal proceedings entered into, given or instituted pursuant to the grant of RSUs, be drawn up in English. If the Participant has received this Agreement, the Plan or any other documents related to the RSUs

translated into a language other than English, and if the meaning of the translated version is different than the English version, the English version will control.

26. Repatriation; Compliance with Law. If the Participant is resident or employed outside the United States, the Participant agrees to repatriate all payments attributable to the Shares and/or cash acquired under the Plan in accordance with applicable foreign exchange rules and regulations in the Participant's country of residence (and country of employment, if different). In addition, the Participant agrees to take any and all actions, and consents to any and all actions taken by the Company and Constituent Companies, as may be required to allow the Company and Constituent Companies to comply with local laws, rules and/or regulations in the Participant's country of residence (and country of employment, if different). Further, the Participant agrees to take any and all actions as may be required to comply with the Participant's personal obligations under local laws, rules and/or regulations in the Participant's country of residence (and country of employment, if different).

27. Insider Trading / Market Abuse Laws. By participating in the Plan, the Participant agrees to comply with the Company's policy on insider trading. The Participant further acknowledges that the Participant may be subject to local insider trading and/or market abuse laws and regulations that are separate from and in addition to any restrictions that may be imposed under any applicable Company insider trading policy. The Participant acknowledges that it is the Participant's personal responsibility to comply with any applicable restrictions, and that the Participant should consult the Participant's personal advisor on this matter.

28. Appendix B. Notwithstanding any provision of this Agreement to the contrary, the RSUs shall be subject to any special terms and conditions for the Participant's jurisdiction of residence (and jurisdiction of employment, if different) as set forth in Appendix B to the Agreement, if applicable, which shall constitute part of this Agreement.

29. Recoupment. The RSUs granted under this Agreement, and any Shares issued or other payments made in respect thereof, shall be subject to any recoupment policy that the Company may adopt from time to time, to the extent any such policy is applicable to the Participant. By accepting the grant of RSUs under this Agreement the Participant agrees and consents to the Company's application, implementation and enforcement of (a) the recoupment policy and (b) any provision of applicable law relating to cancellation, recoupment, rescission or payback of compensation and expressly agrees that the Company may take such actions as are necessary to effectuate the recoupment policy (as applicable to the Participant) or applicable law without further consent or action being required by the Participant. For purposes of the foregoing, the Participant expressly and explicitly authorizes the Company to issue instructions, on the Participant's behalf, to any brokerage firm and/or third party administrator engaged by the Company to hold the Participant's Shares and other amounts acquired under the Plan to re-convey, transfer or otherwise return such Shares and/or other amounts to the Company. To the extent that the terms of this Agreement and the recoupment policy conflict, the terms of the recoupment policy shall prevail.

30. Amendments. The rights and obligations under this Agreement and their enforceability are subject to local tax and foreign exchange laws and regulations and, in this sense, the terms

and conditions contained herein may be amended at the sole discretion of the Company and/or the Committee in order to comply with any such laws and regulations.

31. Data Protection. The Participant consents to the collection and processing (including international transfer) of personal data as set out in Appendix A for the purposes specified therein.

32. Waiver. No waiver of any breach or condition of this Agreement shall be deemed to be **a** waiver of any other or subsequent breach or condition, whether of like or different nature.

33. Electronic Signature. Participant acknowledges and agrees that by clicking the "Accept Grant Online" button on the "Grant Agreement & Essential Grant Terms" page of the myHoldings website (https://myholdings.accenture.com), it will act as the Participant's electronic signature to this Agreement and will constitute Participant's acceptance of and agreement with all of the terms and conditions of the RSUs, as set forth in this Agreement, the Essential Grant Terms and the Plan.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective as of the date set forth above.

ACCENTURE PLC
By:

Joel Unruch
General Counsel & Corporate Secretary

PARTICIPANT

By:_____
Name: _____
Address: _____

APPENDIX A

DATA PROTECTION PROVISION

(a) By participating in the Plan or accepting any rights granted under it, the Participant consents to and authorizes the collection, processing and transfer by the Company and its Affiliates of personal data relating to the Participant by the Company and its Affiliates for the purposes of fulfilling their obligations and exercising their rights under the Plan, issuing certificates (if any), statements and communications relating to the Plan and generally administering and managing the Plan, including keeping records of analysis of and reporting on participation levels and other information about the Plan from time to time. Any such processing shall be in accordance with the purposes and provisions of this data protection provision. References in this provision to the Company and its Affiliates include the Participant's employer.

This includes the following categories of data ("Data"):

(i) Data already held in the Participant's records such as the Participant's name and address, ID number, payroll number, length of service and whether the Participant works full-time or part time;

(ii) Data collected upon the Participant accepting the rights granted under the Plan (if applicable);

(iii) Data subsequently collected by the Company or any of its Affiliates in relation to the Participant's continued participation in the Plan, for example, data about shares offered or received, purchased or sold under the Plan from time to time and other appropriate financial and other data about the Participant and his or her participation in the Plan (e.g., the date on which shares were granted, termination of employment and the reasons of termination of employment or retirement of the Participant); and

(iv) Other personal information about the Participant, including, but not limited to, telephone number, date of birth, social insurance number, tax identification number, resident registration number or other identification number, salary, nationality, job title or any other information necessary for implementing, administering, and managing the Plan.

(b) Access to the Participant's personal Data within the Company will be limited to those employees who have a need to know the information for the purposes described in this Appendix A, which may include personnel in HR, IT, Compliance, Legal, Finance and Accounting, Corporate Investigations and Internal Audit.

(c) The Company and its Affiliates shall retain the Data of the Participant for as long as necessary for the above mentioned purposes. In particular:

- the Company retains the Participant's Data during the term of the Plan;

- the Company retains the Participant's Data where it is required to do so by a legal obligation to which it is subject;
- the Company retains the Participant's Data where this is advisable to safeguard or improve the Company's legal position (for instance in relation to statutes of limitations, litigation, or regulatory investigations).

(d) This consent is in addition to and does not affect any previous consent provided by the Participant to the Company or its Affiliates. The Participant has the right to withdraw its consent at any time by contacting the Company's data protection officer at dataprivacyofficer@accenture.com.

(e) In particular, the Participant expressly consents to the transfer of personal data about the Participant as described in paragraph (a) above by the Company and its Affiliates. Data may be transferred not only within the country in which the Participant is based from time to time or within the EU or the European Economic Area ("EEA"), but also worldwide, to other employees and officers of the Company and its Affiliates and to the following third parties for the purposes described in paragraph (a) above:

(i) Plan administrators, auditors, brokers, agents and contractors of, and third party service providers to, the Company or its Affiliates such as printers and mail houses engaged to print or distribute notices or communications about the Plan;

(ii) regulators, tax authorities, stock or security exchanges and other supervisory, regulatory, governmental or public bodies as required by law or otherwise deemed necessary by the Company or its Affiliates;

(iii) actual or proposed merger partners or proposed assignees of, or those taking or proposing to take security over, the business or assets of the Company or its Affiliates and their agents and contractors;

(iv) other third parties to whom the Company or its Affiliates may need to communicate/transfer the data in connection with the administration of the Plan, under a duty of confidentiality to the Company and its Affiliates; and

(v) the Participant's family members, physicians, heirs, legatees and others associated with the Participant in connection with the Plan.

Not all countries, where the personal data may be transferred to, have an equal level of data protection as in the EU or the European Economic Area. Countries to which data are transferred include the USA and Ireland and other locations where the Company and its Affiliates, as applicable, administer the Plan. The Company has internal policies to ensure an equivalent level of protection is in place across the Company's worldwide organization. Any transfers of the Participant's personal Data to other offices of the Company will be governed by the Company's binding corporate rules (a copy of which can be found at https://www.accenture.com/us-en/about/binding-corporate-rules). Any international transfers of the Participant's personal Data to third parties (including those

outside the EEA), will be based on an adequacy decision or are governed by the standard contractual clauses (a copy of which can be obtained from dataprivacy@accenture.com).

All national and international transfer of personal data is only done in order to fulfill the obligations and rights of the Company and/or its Affiliates under the Plan.

The Participant has the right to be informed whether the Company or its Affiliates hold personal data about the Participant and, to the extent they do so, to have access to those personal data at no charge and require them to be corrected if they are inaccurate and to request the erasure, request the restriction of processing or object to the processing and withdraw his or her consent. The Participant also has the right to request a copy or the portability of its personal Data which it provided to the Company. The Participant is entitled to all the other rights provided for by applicable data protection law, including those detailed in any applicable documentation or guidelines provided to the Participant by the Company or its Affiliates in the past. More detailed information is available to the Participant by contacting the appropriate local data protection officer in the country in which the Participant is based from time to time. If the Participant has a complaint regarding the manner in which personal information relating to the Participant is dealt with, the Participant should contact the appropriate local data protection officer referred to above. The Participant also has the right to lodge a complaint with the competent data protection authority.

(f) The Participant understands that the Participant may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data, or refuse or withdraw the consents herein, in any case without cost, by contacting in writing the Participant's local data contact referred to above. The Participant understands, however, that refusing or withdrawing the Participant's consent may affect the Participant's ability to participate in the Plan (and may result in the forfeiture of unvested RSUs). For more information on the consequences of the Participant's refusal to consent or withdrawal of consent, the Participant understands that the Participant may contact the data protection officer referred to above.

(g) The Participant can contact the Company as data controller of the Participant's Data via the Company's Data Privacy Officer (dataprivacyofficer@accenture.com) or via post, clearly marked for the attention of the Data Privacy Officer, on this address: Accenture Limited Dublin, 1 Grand Canal Square, Grand Canal Harbour, Dublin 2, Ireland.

(h) Finally, upon request of the Company, the Participant agrees to provide an executed data privacy consent form (or any other agreements or consents that may be required by the Company) that the Company may deem necessary to obtain from the Participant for the purposes of administering the Participant's participation in the Plan in compliance with the data privacy laws in the Participant's country, either now or in the future.

EXHIBIT 1-A

Determination of RSU Vesting pursuant to Section 1(c) of the Agreement

1. Determine Percentile Rank (PR) for each of the Comparison Companies in accordance with the following formula:

PR = (PB/N)(100)

Where:

PB = ordinal position from the lowest TSR among the Comparison Companies. The Comparison Company with the lowest TSR is the first position from the bottom.

N = number of Comparison Companies in the computation.

2. After determining and ordering the PR for each Comparison Company, if the TSR of the Company is equal to the TSR of any other Comparison Company (rounded to the nearest 0.01), then the Company's PR shall equal the PR of such Comparison Company. If the Company's TSR is not equal to the TSR of any other Comparison Company, then the Company's PR shall be determined by interpolation, using the TSRs and PRs of the Comparison Companies having the next highest and next lowest TSRs in comparison to the Company's TSR. If there is no Comparison Company with a TSR that is higher than the Company's TSR, then the Company's PR shall be 100. If there is no Comparison Company with a TSR that is lower than the Company's TSR, then the Company's PR shall be equal to the PR of the lowest ranked Comparison Company.

3. Upon determining the PR of the Company, the percentage of maximum RSUs granted under the Agreement that vest shall be determined as follows:

Performance level	**Company PR (measured as a percentile)**	**Percentage of maximum RSUs granted under the Agreement that vest**
Maximum	The Company is ranked at or above the 75th percentile.	25%
Target	The Company is ranked at the 60th percentile.	16.67%
Threshold	The Company is ranked at the 40th percentile.	8.33%
	The Company is ranked below the 40th percentile.	0%

If the Company's Percentile Rank is at the 40th percentile or above, but below the 75th percentile, the percentage of RSUs that vest will be determined by linear interpolation between the applicable Percentile Ranks shown above, taking into account that where the Company is ranked at the 60th percentile, 16.67% of the RSUs granted under the Agreement will vest.

EXHIBIT 1-B

Determination of RSU Vesting pursuant to Section 1(d) of the Agreement

1. Determine the Company actual percentage of Target Cumulative Operating Income ("AP") by dividing the Company's Actual Cumulative Operating Income by the Target Cumulative Operating Income and expressing the result as a percentage (the resulting percentage being referred to as the "Performance Rate" or "PR").

2. Upon determining the Company's Performance Rate, the percentage of maximum RSUs granted under the Agreement that vest shall be determined as follows:

Performance level	**Company's Performance Rate**	**Percentage of RSUs granted under the Agreement that vest**
Maximum	110% or greater	75%
Target	100%	50%
Threshold	80%	25%
	Less than 80%	0%

If the Company's Performance Rate is 80% or above, but below 110%, then the percentage of RSUs that vest will be determined by linear interpolation between the applicable Performance Rates shown above, taking into account that where the Performance Rate is 100%, 50% of the RSUs granted under the Agreement will vest.

STANDARD FORM OF
ACCENTURE LEADERSHIP PERFORMANCE EQUITY AWARD
RESTRICTED SHARE UNIT AGREEMENT
(Fiscal 2022)

Terms and Conditions

This Agreement (as defined below) is between Accenture plc (the "Company" or "Accenture") and the Participant.

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Company and its Affiliates (the "Constituent Companies"), the Participant has been, and will be, provided with access to Confidential Information;

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Constituent Companies, the Participant has been, and will be, provided with access to Trade Secrets in accordance with protocols and procedures that the Participant expressly acknowledges were appropriate to protect such Trade Secrets;

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Constituent Companies, the Participant may, directly or indirectly, solicit or assist in soliciting clients or prospective clients of the Company and its Affiliates;

WHEREAS, the Participant acknowledges and agrees that such Confidential Information, Trade Secrets, and client or prospective client relationships of the Constituent Companies, as well as investments by the Constituent Companies in the training, skills, capabilities, knowledge and experience of their employees are extremely valuable assets, and that the Constituent Companies have invested and will continue to invest substantial time, effort and expense to develop Confidential Information, Trade Secrets, client or prospective client relationships, and the training, skills, capabilities, knowledge and experience of their employees, and which the Constituent Companies have taken all reasonable steps to protect;

WHEREAS, the Participant acknowledges and agrees that the terms and conditions set forth in this Agreement are reasonable, fair, and necessary to protect the Constituent Companies' legitimate business interests as described in the foregoing recital clauses; and

WHEREAS, the Participant acknowledges and agrees that the restricted share units ("RSUs") granted pursuant to Section 1 are good and valuable consideration for, and conditioned upon, the Participant's full compliance with the terms and conditions set forth in this Agreement, and that the Participant would forfeit such RSUs pursuant to Section 6 in the event the Participant were to engage in any of the activities defined in Section 6(c).

NOW, THEREFORE, for such good and valuable consideration, the Participant hereby covenants and agrees to the following terms and conditions, including, but not limited to, the provisions set forth in Sections 6(b) and 6(c), all of which the Participant acknowledges and agrees are reasonably designed to protect the legitimate business interests of the Constituent

Companies and which will not unreasonably affect the Participant's professional opportunities following termination of Participant's association with the Constituent Companies.

1. Grant of RSUs.

(a) The Company hereby grants the number of RSUs set forth in the Essential Grant Terms (as defined below) to the Participant set forth in the Essential Grant Terms, on the terms and conditions hereinafter set forth. This grant is made pursuant to the terms of the Amended and Restated Accenture plc 2010 Share Incentive Plan (the "Plan"), which Plan, as amended from time to time, is incorporated herein by reference and made a part of this Agreement (as defined below). Each RSU represents the unfunded, unsecured right of the Participant to receive and retain a Share on the date(s) specified herein, subject to the conditions specified herein. Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the Plan.

(b) This grant of RSUs is subject to the Accenture Leadership Performance Equity Award Restricted Share Unit Agreement Essential Grant Terms (the "Essential Grant Terms") displayed electronically on the "Grant Agreement & Essential Grant Terms" page of the myHoldings website (https://myholdings.accenture.com) and the Standard Form of Accenture Leadership Performance Equity Award Restricted Share Unit Agreement Terms and Conditions which together constitute the Accenture Leadership Performance Equity Award Restricted Share Unit Agreement (the "Agreement").

2. Vesting Schedule.

(a) Subject to the Participant's continued employment with any of the Constituent Companies, the RSUs shall vest pursuant to the vesting schedule set forth in the Essential Grant Terms (as modified by this Agreement) until such RSUs are one hundred percent (100%) vested. Upon the Participant's termination of employment for any reason, any unvested RSUs shall immediately terminate, and no further Shares shall be issued or transferred under Section 3 of this Agreement in respect of such unvested RSUs; provided, however, that if (i) the Participant's employment with the Constituent Companies terminates due to the Participant's death or Disability, the RSUs granted hereunder shall vest with respect to one hundred percent (100%) of the RSUs held by the Participant on the date of such termination of employment, or (ii) the Participant's employment with the Constituent Companies terminates due to (A) an Involuntary Termination or (B) a Qualifying SMD Departure, a number of RSUs granted hereunder shall vest on the date of such termination equal to the total number of RSUs that would have otherwise vested within the twelve (12) month period immediately following such termination.

(b) For purposes of this Agreement:

(i) "Cause" shall have the meaning set forth in Section 3(c) below.

(ii) "Disability" shall have the meaning set forth in Section 3(b) below or, if applicable, Section 21(a) below.

(iii) "Involuntary Termination" shall mean termination of employment by or with the agreement of the employing Constituent Company (other than for Cause or Disability) which is not voluntary and which is recorded as "involuntary" by the Company. A Qualifying SMD Departure, resignation or other voluntary termination of employment by the Participant, is not an Involuntary Termination.

(iv) "Qualifying SMD Departure" shall mean a voluntary termination of employment by the Participant (other than by reason of death, Cause or Disability): (i) that the Company in its sole discretion agrees should constitute a Qualifying SMD Departure; and (ii) that satisfies the Company's applicable requirements when the Participant is a Senior Managing Director ("SMD") located in a jurisdiction designated by the Company's Chief Leadership & Human Resources Officer and has at least fifteen (15) years of continuous service with the Constituent Companies immediately preceding the effective date of the termination, of which at least three (3) years were as an SMD.

3. Form and Timing of Issuance or Transfer.

(a) In General.

(i) The Company shall issue or cause there to be transferred to the Participant that number of Shares as set forth in the Essential Grant Terms, until all of the Shares underlying the vested RSUs have been issued or transferred; provided that on each such delivery date, a number of RSUs equal to the number of Shares issued or transferred to the Participant shall be extinguished; provided further, that upon the issuance or transfer of Shares to the Participant, in lieu of a fractional Share, the Participant shall receive a cash payment equal to the Fair Market Value of such fractional Share. At the discretion of the Company, the Company may issue or transfer Shares underlying vested RSUs to the Participant earlier than the dates set forth in the Essential Grant Terms to the extent required to satisfy tax liabilities arising in connection with this RSU grant. Notwithstanding the foregoing, if the conditions set forth in Section 21 of this Agreement are satisfied, Section 21 shall supersede the foregoing.

(ii) Notwithstanding Section 3(a)(i), if the Participant is resident or employed outside the United States, the Company, in its sole discretion, may provide for the settlement of the RSUs in the form of:

(A) a cash payment (in an amount equal to the Fair Market Value of the Shares that corresponds with the number of vested RSUs) to the extent that settlement in Shares (i) is prohibited under local law, (ii) would require the Participant, the Company or Constituent Company to obtain the approval of any governmental or regulatory body in the Participant's country of residence (or country of employment, if different), (iii) would result in adverse tax consequences for the Participant, the Company or Constituent Company or (iv) is administratively burdensome; or

(B) Shares, but require the Participant to sell such Shares immediately or within a specified period following the Participant's termination of employment (in which case, the Participant hereby agrees that the Company shall have the authority to issue sale instructions in relation to such Shares on the Participant's behalf).

(b) Death or Disability. Notwithstanding Section 3(a) of this Agreement, if (i) the Participant's employment with the Constituent Companies terminates due to the Participant's death or Disability, the Company shall issue or cause to be transferred to the Participant or to his or her estate, as the case may be, a number of Shares equal to the aggregate number of RSUs granted to the Participant hereunder (rounded down to the next whole Share) as soon as practicable following such termination of employment, at which time a number of RSUs equal to the number of Shares issued or transferred to the Participant or to his or her estate shall be extinguished or (ii) the Participant dies following a Qualifying SMD Departure or an involuntary not for Cause termination of employment with the Constituent Companies, the Company shall issue or cause to be transferred to the Participant's estate all previously vested but unreleased Shares, if any (rounded down to the next whole Share) as soon as practicable following receipt of satisfactory evidence of such Participant's death; provided, however, that upon the issuance or transfer of Shares to the Participant or to his or her estate, in lieu of a fractional Share, the Participant or his or her estate, as the case may be, shall receive a cash payment equal to the Fair Market Value of such fractional Share.

For purposes of this Agreement, unless Section 21 applies, "Disability" shall mean "disability" as defined (i) in any employment agreement then in effect between the Participant and the Company or any Affiliate or (ii) if not defined therein, or if there shall be no such agreement, as defined in the long-term disability plan maintained by the Participant's employer as in effect from time to time, or (iii) if there shall be no plan, the inability of the Participant to perform in all material respects his or her duties and responsibilities to the Constituent Companies for a period of six (6) consecutive months or for an aggregate period of nine (9) months in any twenty-four (24) consecutive month period by reason of a physical or mental incapacity.

(c) Notwithstanding Sections 3(a) and 3(b) of this Agreement, upon the Participant's termination of employment with the Constituent Companies for Cause or to the extent that the Participant otherwise takes such action that would constitute Cause, to the extent legally permissible, any outstanding RSUs shall immediately terminate. For purposes of this Agreement, "Cause" shall mean "cause" as defined in any employment or consultancy agreement (or similar agreement) or in any letter of appointment then in effect between the Participant and the Company or any Affiliate or if not defined therein (it being the intent that the definition of "Cause" shall include, at a minimum, the acts set forth below), or if there shall be no such agreement, to the extent legally permissible, (a) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (b) the Participant's commission or conviction of any felony, or of any misdemeanor involving moral turpitude, or entry of a plea of guilty or nolo contendere to any felony or misdemeanor, (c) engagement in any activity that the Participant knows or should know could harm the business or reputation of the

Company or an Affiliate, (d) the Participant's material failure to adhere to the Company's or an Affiliate's corporate codes, policies or procedures as in effect from time to time, (e) the Participant's continued and material failure to meet minimum performance standards as determined by the Company or an Affiliate, (f) the Participant's violation of any statutory, contractual, or common law duty or obligation to the Company or an Affiliate, including, without limitation, the duty of loyalty, or (g) the Participant's material breach of any confidentiality or non-competition covenant entered into between the Participant and the Company or an Affiliate, including, without limitation, the covenants contained in this Agreement. The determination of the existence of Cause shall be made by the Company in good faith, which determination shall be conclusive for purposes of this Agreement.

4. Dividends. If on any date while RSUs are outstanding hereunder the Company shall pay any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of such dividend payment date, be increased by a number of RSUs equal to: (a) the product of (x) the number of RSUs held by the Participant as of the related dividend record date, multiplied by (y) the per Share amount of any cash dividend (or, in the case of any dividend payable in whole or in part other than in cash, the per Share value of such dividend, as determined in good faith by the Committee), divided by (b) the Fair Market Value of a Share on the payment date of such dividend. In the case of any dividend declared on Shares that is payable in the form of Shares, the number of RSUs granted to the Participant shall be increased by a number equal to the product of (a) the aggregate number of RSUs held by the Participant through the related dividend record date, multiplied by (b) the number of Shares (including any fraction thereof) payable as a dividend on a Share. For the avoidance of doubt, any additional RSUs granted pursuant to this Section 4 shall be subject to the terms and conditions contained in this Agreement.

5. Adjustments Upon Certain Events. In the event of any change in the outstanding Shares by reason of any Share dividend or split, reorganization, recapitalization, merger, consolidation, amalgamation, spin-off or combination transaction or exchange of Shares or other similar events (collectively, an "Adjustment Event"), the Committee may, in its sole discretion, adjust any Shares or RSUs subject to this Agreement to reflect such Adjustment Event.

6. Cancellation and Rescission of RSUs and Shares Underlying RSUs.

(a) Upon any transfer or issuance of Shares or cash underlying RSUs, the Participant shall certify in a manner acceptable to the Company that the Participant is in compliance with the terms and conditions of this Agreement and the Plan.

(b) In the event that (i) the Participant engages in any activity that could serve as a basis for the termination of the Participant for Cause, (ii) the Participant's employment with any of the Constituent Companies is terminated for Cause, or (iii) the Participant engages in any of the activities defined in subsection (c) below, the Company may require the Participant, to the extent legally permitted, to transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (as adjusted based on Sections 4 and 5 above) and without regard to whether the Participant continues to own or

control such previously delivered Shares, and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer. Upon a showing satisfactory to the Company by Participant that the value of the Shares subject to transfer as described above exceeds the value of the actual benefit received by the Participant (as measured by the gross proceeds the Participant received upon the sale of Shares issued or transferred under this Agreement), then, with respect to such sold Shares, the transfer of Shares required under this Section 6(b) shall be limited to a number of Shares equivalent in value to such actual benefit received by the Participant. Upon receiving a demand from the Company to transfer Shares to the Company pursuant to this subsection, the Participant shall effect the transfer of Shares to the Company by no later than ten (10) business days from the date of the Company's demand. For the avoidance of doubt, if the Participant holds the position of Senior Managing Director or above (or any comparable level of seniority) and engages in any of the activity set forth in subsection (c)(i), the Company may require the Participant, to the extent legally permitted, to transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (as adjusted based on Sections 4 and 5 above), as well as a number of Shares that have been issued or transferred under any prior agreement between the Company and the Participant, without regard to whether the Participant continues to own or control such previously delivered Shares and without regard to the actual benefit received by the Participant with respect to any Shares sold by the Participant, and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer. Similarly, in the event that (i) the Participant engages in any activity that could serve as a basis for the termination of the Participant for Cause or (ii) the Participant engages in any of the activities defined in subsection (c) below, in either case at any time prior to the date that any Shares underlying RSUs granted under this Agreement have been issued or transferred, the RSUs granted hereunder (both vested and unvested) shall be forfeited immediately.

(c) In the event Participant engages in any of the activities defined in this subsection, Participant agrees to transfer Shares to the Company in accordance with any demand received from the Company for the transfer of Shares under subsection 6(b) above and/or that his or her award of RSUs will be forfeited in its entirety, as applicable:

(i) if the Participant's employment with any of the Constituent Companies terminates while the Participant holds the position of Senior Managing Director or above (or any comparable level of seniority), the Participant shall not, for a period of twelve months following the termination of the Participant's employment with any of the Constituent Companies associate (including, but not limited to, association as a sole proprietor, owner, employer, partner, principal, investor, joint venturer, shareholder, associate, employee, member, consultant, contractor or otherwise) with any Competitive Enterprise (or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise) that: (1) is identified on the list of competitors maintained by the Company on the myHoldings website (which list may be updated by the Company from time to time) as a Global Accenture Competitor or as being a competitor of any Restricted Business, and/or (2) is otherwise a competitor of any Restricted Business; provided, however, that with respect to the equity of any

Competitive Enterprise which is or becomes publicly traded, the Participant's ownership as a passive investor of less than one percent (1%) of the outstanding publicly traded stock of a Competitive Enterprise shall not be deemed a violation of this subsection 6(c)(i);

(ii) the Participant shall not, for a period of twelve months following the termination of the Participant's employment with the Constituent Companies, directly or indirectly (A) solicit, or assist any other individual, person, firm or other entity in soliciting, any Restricted Client or Restricted Prospective Client for the purpose of performing or providing any Relevant Services; (B) perform or provide, or assist any other individual, person, firm or other entity in performing or providing, Relevant Services for any Restricted Client or Restricted Prospective Client; or (C) interfere with or damage (or attempt to interfere with or damage) any relationship and/or agreement between the Company or any Affiliates and a Restricted Client or Restricted Prospective Client;

(iii) the Participant shall not, for a period of twelve months following the termination of the Participant's employment with the Constituent Companies, directly or indirectly, solicit, employ or retain, or assist any other individual, person, firm or other entity in soliciting, employing or retaining, any employee or other agent of the Company or an Affiliate, (A) with whom the Participant has had material dealings; (B) from whom, or as a result of contact with whom, the Participant has obtained Confidential Information or Trade Secrets; or (C) whom the Participant has supervised on a client or prospective client engagement, in the twenty-four months preceding the termination of the Participant's employment with the Constituent Companies; or

(iv) the Participant shall not, unless the Participant has received the prior written consent of the Company or its Affiliates or is otherwise required by law, either directly or indirectly, use, sell, lend, lease, distribute, license, give, transfer, assign, show, disseminate, divulge, disclose, reveal, share, provide access to, reproduce, copy, distribute, publish, appropriate, or otherwise communicate any Confidential Information or Trade Secrets at any time following the termination of the Participant's employment with the relevant Constituent Company. If the Participant is requested or required pursuant to any legal, governmental or investigatory proceeding or process or otherwise, to disclose any Confidential Information or Trade Secrets, the Participant shall promptly notify the Company in writing so that the Company may seek a protective order or other appropriate remedy, or, if it chooses, waive compliance with the applicable provision of this Agreement. The Participant's obligation of non-disclosure as set forth herein shall continue for so long as such item continues to constitute Confidential Information. Notwithstanding the foregoing, if the Participant makes a confidential disclosure of a Trade Secret or other Confidential Information to a government official or an attorney for the sole purpose of reporting or investigating a suspected violation of law, or in a court filing under seal, the Participant shall not be held liable under this Agreement or under any federal or state trade secret law for such a disclosure. Additionally, if the Participant files a lawsuit in the United States for

retaliation by the Company for reporting a suspected violation of the law, the Participant may disclose Trade Secret information to the Participant's attorney, and can use the Trade Secret information in sealed filings in the court proceeding, or pursuant to a court order, as long as the Participant does not otherwise disclose the Trade Secret.

(d) In the event that (i) the Participant's employment with any of the Constituent Companies is terminated for Cause, or (ii) the Participant engages in any of the activities defined in subsection (c) above, the Company's remedy shall be limited to the recovery of Shares as set forth in subsection (b) above; provided, however, that nothing in this Agreement is intended to or should be interpreted as diminishing any rights and remedies that Affiliates may have, at law or equity, related to investments by the Constituent Companies in Confidential Information, Trade Secrets, clients and prospective client relationships, and the training, skills, capabilities, knowledge and experience of employees, including, but not limited to, any rights and remedies set forth in the Participant's employment agreement, confidentiality agreement, intellectual property agreement, restrictive covenant agreement, or any other agreement entered into between the Participant and an Affiliate of the Company.

(e) This Section 6 shall be interpreted and applied in a consistent manner to any cash paid to the Participant in accordance with Section 3(a)(ii). For the sake of clarity, cash paid to the Participant to settle vested RSUs in accordance with Section 3(a)(ii) shall be subject to forfeiture/recoupment/repayment under this Section 6 on the same basis as if such RSUs were settled with Shares.

(f) For purposes of this Agreement:

(i) "Alliance Entity" shall mean any Legal Entity with whom the Company and/or any Affiliate has entered into an alliance agreement, joint venture agreement or any other legally binding go-to-market agreement, resale agreement or any agreement to combine offerings, products and/or services, or (without limiting the foregoing) any Legal Entity in which Accenture and/or any Affiliate has an interest, whether or not a Controlling Interest; provided always that the term "Alliance Entity" shall not include: (A) any Competitive Enterprise, (B) any contractor and/or sub-contractor of Accenture and/or any Affiliate, and/or (C) any sales, buying and/or marketing agent of Accenture.

(ii) "Competitive Enterprise" shall mean a business enterprise that engages in, or owns or controls a significant interest in any entity that engages in, the performance of services of the type provided by the Company, its Affiliates and/or their predecessors. "Competitive Enterprise" shall include, but not be limited to, the entities set forth on the list maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time.

(iii) "Confidential Information" shall include: (A) lists and databases of the Company's or any Affiliate's clients, including names of clients; (B) lists and databases of prospective clients whom the Company or any Affiliate has taken

material steps to win business from; (C) confidential details of the Company's and Affiliates' or any of their clients' or suppliers' products and services; (D) commercial or technical information of the Company or any Affiliate or any other Knowledge Capital; (E) financial information and plans of the Company or any Affiliate; (F) prices/pricing structures/hourly rates of the Company or any Affiliates, including any discounts, terms of credit and preferential terms, costs and accounting; (G) lists and databases of the Company's or any Affiliate's suppliers; (H) any personal data belonging to the Company or any Affiliate or any client or business associate, affiliate or employee or contractor of the Company or its Affiliates; (I) terms of the Company's or any Affiliate's business with clients, suppliers and Alliance Entities; (J) lists and databases of the Company's or any Affiliate's employees, officers and contractors; (K) details of employees, officers and contractors of the Company or any Affiliate, including but not limited to their remuneration packages and terms of employment/engagement; (L) object or source codes and computer software; (M) any proposals relating to the acquisition or disposal of a company or business or any part thereof; (N) details of responses by the Company or any Affiliate to any request for proposal or tender for work (whether competitive or not), and of any contract negotiations; (O) intellectual property rights owned by or licensed to the Company or its Affiliates or any of their clients or suppliers; (P) any Company or Affiliate document marked as "confidential" (or with a similar expression), or any information or document which the Participant has been told is confidential or which the Participant might reasonably expect the Company or an Affiliate or client or supplier or the relevant discloser would regard as confidential; (Q) any information which has been given to the Company or any Affiliate in confidence by clients, suppliers or other third parties; (R) any of the foregoing which belongs, or which otherwise relates, to any past or present Alliance Entity or to any Legal Entity that Accenture or any Affiliate intends to make an Alliance Entity; and (S) details of any agreement, arrangement or otherwise (whether formal or informal) that the Company or any Affiliate has entered into with any Alliance Entity.

(iv) "Controlling Interest" shall mean (A) ownership by a Legal Entity of at least a majority of the voting interest of another Legal Entity or (B) the right or ability of such Legal Entity, whether directly or indirectly, to direct the affairs of another by means of ownership, contract, or otherwise.

(v) "Knowledge Capital" shall mean any reports, documents, templates, studies, software programs, delivery methods, specifications, business methods, tools, methodologies, inventions, processes, techniques, analytical frameworks, algorithms, know how and/or any other work product and materials, proprietary to the Company and/or any Affiliate which is used by the Company and/or any Affiliate to perform services for its or their clients.

(vi) "Legal Entity" shall mean any body corporate, branch partnership, joint venture or unincorporated association or other organization carrying on a trade or other activity with or without a view to profit.

(vii) “Relevant Services” shall mean the performance of any services of the type provided by the Company, its Affiliates and/or their predecessors at any time, past, present or future, including, but not limited to, consulting services, technology services, and/or outsourcing services.

(viii) “Restricted Business” shall mean each of the businesses of each Constituent Company, as such businesses are listed as “Accenture Businesses” on the list of Competitive Enterprises maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time, (A) in respect of whom the Participant holds Confidential Information or Trade Secrets at the time of the termination of employment with the Constituent Companies or (B) to which business the Participant has provided services, has been materially concerned or has been responsible in the twenty-four months preceding the termination of the Participant’s employment with the Constituent Companies.

(ix) “Restricted Client” shall mean any person, firm, corporation or other organization to whom the Participant directly or indirectly performed or assisted in performing Relevant Services, or with which the Participant otherwise had material contact, or about which the Participant learned Confidential Information or Trade Secrets, within the twenty-four months prior to the date on which the Participant’s employment with the Constituent Companies terminated.

(x) “Restricted Prospective Client” shall mean any person, firm, corporation, or other organization with which the Participant directly or indirectly had any negotiations or discussions regarding the possible performance of services by the Company, or about which the Participant learned Confidential Information or Trade Secrets within the twelve months prior to the date of the Participant’s termination of employment with the Constituent Companies.

(xi) “Solicit” shall mean to have any direct or indirect communication of any kind whatsoever, regardless of by whom initiated, inviting, advising, encouraging or requesting any person or entity, in any manner, to take or refrain from taking any action.

(xii) “Trade Secrets” shall include information relating to the Company and its Affiliates, and their respective clients, prospective clients or Alliance Entities, that is protectable as a trade secret under applicable law, including, without limitation, and without regard to form: technical or non-technical data, a formula, a pattern, a compilation, a program, a device, a method, a technique, a drawing, a process, financial data, financial plans, business and strategic plans, product plans, source code, software, unpublished patent applications, customer proposals or pricing information or a list of actual or potential customers or suppliers which is not commonly known by or available to the public and which information (A) derives economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic

value from its disclosure or use and (B) is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.

(g) If, during the twelve month period following the termination of the Participant's employment with the Constituent Companies, the Participant is presented with an opportunity that might involve participation in any of the activities defined in Section 6(c) above, Participant shall notify the Company in writing of the nature of the opportunity (the "Conflicting Activity"). Following receipt of sufficient information concerning the Conflicting Activity, the Company will advise Participant in writing whether the Company considers the Participant's RSUs to be subject to Section 6(b)(ii) above. The Company retains sole discretion to determine whether Participant's RSUs are subject to Section 6(b)(ii) and to alter its determination should additional or different facts become known to the Company.

7. Data Protection. The Participant consents to the collection and processing (including international transfer) of personal data as set out in Appendix A for the purposes specified therein.

8. Collateral Agreements. As a condition to the issuance or transfer of the Shares underlying the RSUs granted hereunder, the Participant shall, to the degree reasonably required by the Company, (a) execute and return to the Company a counterpart of this Agreement (or, if acceptable to the Company, acknowledge receipt and agreement of the terms of this Agreement electronically), all in accordance with the instructions provided by the Company and (b) to the extent required by the Company, either (i) execute and return an employment agreement, a consultancy agreement, a letter of appointment and/or an intellectual property agreement, in form and substance satisfactory to the Company, or (ii) provide evidence satisfactory to the Company that the agreements referenced in clause (i) have been previously executed by the Participant.

9. Nature of Grant. In accepting the grant, the Participant acknowledges, understands and agrees that:

(a) the Plan is established voluntarily by the Company, it is discretionary in nature and it may be modified, amended, suspended or terminated by the Board at any time;

(b) the grant of the RSUs is voluntary and occasional and does not create any contractual or other right to receive future grants of RSUs (whether on the same or different terms), or benefits in lieu of RSUs, even if RSUs have been granted in the past;

(c) all decisions with respect to future grants of RSUs or other grants, if any, will be at the sole discretion of the Committee, including, but not limited to, the form and timing of the grant, the number of Shares subject to the grant, and the vesting provisions applicable to the grant;

(d) the RSU grant and the Participant's participation in the Plan shall not create a right to employment or be interpreted as forming an employment or services contract with the Company or any Constituent Company and shall not interfere with the ability of the

Company, or Constituent Company, as applicable, to terminate Participant's employment or service relationship;

(e) the Participant is voluntarily participating in the Plan;

(f) Shares (or cash) will be issued to the Participant only if the vesting conditions are met and any necessary services are rendered by the Participant over the vesting period;

(g) the RSUs and the Shares (or cash) subject to the RSUs are not intended to replace any pension rights or compensation;

(h) the RSUs and the Shares subject to the RSUs, and the income and value thereof, are an extraordinary item of compensation outside the scope of the Participant's employment (and employment contract, if any) and is not part of normal or expected compensation for any purpose, including, without limitation, calculating any severance, resignation, termination, redundancy, dismissal, end-of-service payments, bonuses, long-service awards, pension or retirement or welfare benefits or similar payments;

(i) the future value of the Shares underlying the RSUs is unknown, indeterminable and cannot be predicted with certainty;

(j) no claim or entitlement to compensation or damages shall arise from forfeiture of RSUs resulting from the Participant ceasing to be employed or otherwise providing services to the Company or Constituent Company;

(k) unless otherwise provided herein, in the Plan or by the Company in its discretion, the RSUs and the benefits evidenced by this Agreement do not create any entitlement to have the RSUs or any such benefits transferred to, or assumed by, another company nor to be exchanged, cashed out or substituted for, in connection with any corporate transaction affecting the Shares of the Company; and

(l) if the Participant resides or is employed outside the United States, the Participant acknowledges and agrees that neither the Company nor any Constituent Company shall be liable for any exchange rate fluctuation between Participant's local currency and the United States Dollar that may affect the value of the RSUs or of any amounts due to Participant pursuant to the settlement of the RSUs or the subsequent sale of any Shares acquired upon settlement.

10. No Rights of a Shareholder. The Participant shall not have any rights as a shareholder of the Company until the Shares in question have been registered in the Company's register of shareholders.

11. Legend on Certificates. Any Shares issued or transferred to the Participant pursuant to Section 3 of this Agreement shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the Plan or the rules, regulations, and

other requirements of the U.S. Securities and Exchange Commission, any stock exchange upon which such Shares are listed, any applicable U.S. Federal or state laws or relevant securities laws of the jurisdiction of the domicile of the Participant or to ensure compliance with any additional transfer restrictions that may be in effect from time to time, and the Committee may cause a legend or legends to be put on any certificates representing such Shares to make appropriate reference to such restrictions.

12. Transferability Restrictions – RSUs/Underlying Shares. RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 12 shall be void and unenforceable against any Constituent Company. Any Shares issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, any policies relating to certain minimum share ownership requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant. The Company shall give notice of any such additional or modified terms and restrictions applicable to Shares delivered or deliverable under this Agreement to the holder of the RSUs and/or the Shares so delivered, as appropriate, pursuant to the provisions of Section 13 or, if a valid address does not appear to exist in the personnel records, to the last address known by the Company of such holder. Notice of any such changes may be provided electronically, including, without limitation, by publication of such changes to a central website to which any holder of the RSUs or Shares issued therefrom has access.

13. Notices. Any notice to be given under this Agreement shall be addressed to the Company in care of its General Counsel at:

Accenture
161 N. Clark Street
Chicago, IL 60601
USA
Telecopy: +1 (312) 652-5619
Attn: General Counsel

(or, if different, the then current principal business address of the duly appointed General Counsel of the Company) and to the Participant at the address appearing in the personnel records of the Company for the Participant or to either party at such other address as either party hereto may hereafter designate in writing to the other. Any such notice shall be deemed effective upon receipt thereof by the addressee.

14. Tax Withholding.

(a) Regardless of any action the Company or Constituent Company takes with respect to any or all income tax (including U.S. federal, state and local taxes or non-U.S. taxes), social insurance, payroll tax, fringe benefit, payment on account or other tax-related withholding ("Tax-Related Items"), the Participant acknowledges that the ultimate liability for all Tax-

Related Items legally due by the Participant is and remains the Participant's responsibility and that the Company and Constituent Company (i) make no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the RSUs, including the grant of the RSUs, the vesting of the RSUs, the delivery or sale of any Shares or cash acquired pursuant to the RSUs and the issuance of any dividends, and (ii) do not commit to structure the terms of the grant or any aspect of the RSUs to reduce or eliminate the Participant's liability for Tax-Related Items.

(b) To the extent that the grant or vesting of the RSUs, the delivery of Shares or cash pursuant to the RSUs or issuance of dividends results in a withholding obligation for Tax-Related Items, unless otherwise specifically approved and directed by the Committee, the Participant authorizes the Company, Constituent Company or agent of the Company or Constituent Company to satisfy the obligations with regard to all Tax-Related Items by one or a combination of the following: (i) withholding from the Participant's wages or other cash compensation paid to the Participant by the Company or the Constituent Company; (ii) withholding from proceeds of the sale of Shares acquired upon settlement of the RSUs either through a voluntary sale or through a mandatory sale arranged by the Company (on the Participant's behalf pursuant to this authorization without further consent); or (iii) withholding from the Shares to be delivered upon settlement of the RSUs that number of Shares having a Fair Market Value equal to the amount required by law to be withheld. If the Participant is subject to taxation in more than one jurisdiction, the Participant acknowledges that the Company may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

(c) Depending on the withholding method, the Company may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding rates (as determined by the Company in good faith and in its sole discretion) or other applicable withholding rates, including maximum applicable rates, in which case Participant will receive a refund of any over-withheld amount in cash and will have no entitlement to the Share equivalent. The Company shall repay any excess amounts due to the Participant within, where administratively feasible, thirty (30) days of withholding. If the obligation for Tax-Related Items is satisfied by withholding in Shares, for tax purposes, the Participant is deemed to have been issued the full number of Shares subject to the vested RSUs, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items.

(d) The Participant agrees to pay to the Company or Constituent Company, any amount of Tax-Related Items that the Company or Constituent Company may be required to withhold or account for as a result of Participant's participation in the Plan that cannot be satisfied by the means previously described. The Company may refuse to issue or deliver the Shares, cash or the proceeds of the sale of Shares, if the Participant fails to comply with the Participant's obligations in connection with the Tax-Related Items.

(e) The Participant hereby acknowledges that he or she will not be entitled to any interest or appreciation on Shares sold to satisfy the tax withholding requirements (including with respect to any amounts withheld in excess of the Participant's tax liability).

15. Choice of Law and Dispute Resolution.

(a) THE INTERPRETATION, PERFORMANCE AND ENFORCEMENT OF THIS AGREEMENT AND ANY AND ALL DISPUTES SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW.

(b) Subject to subsections (c) through (f), any and all disputes which cannot be settled amicably, including any ancillary claims of any party, arising out of, relating to or in connection with the validity, negotiation, execution, interpretation, performance or non-performance and/or termination of this Agreement and any amendment thereto or any other equity award in the Company previously granted to the Participant, whether under the Plan or otherwise (including without limitation the validity, scope and enforceability of this arbitration provision) (each a "Dispute") shall be finally settled by arbitration conducted by a single arbitrator in New York in accordance with the then-existing Rules of Arbitration of the International Chamber of Commerce ("ICC"), except that the parties may select an arbitrator who is a national of the same country as one of the parties. If the parties to the dispute fail to agree on the selection of an arbitrator within thirty (30) days of the receipt of the request for arbitration, the ICC shall make the appointment. The arbitrator shall be a lawyer and shall conduct the proceedings in the English language. In the event of any arbitration between the parties, the Company shall consent to a request by the Participant to hold arbitral proceedings, including any evidentiary hearings, in the country in which the Participant principally conducts his/her business for the convenience of the parties and witnesses, it being understood, however, that the legal situs of the arbitration shall remain in New York. Each side will bear its own costs and attorneys' fees.

(c) Either party may bring an action or proceeding in any court having jurisdiction thereof for the purpose of compelling a party to arbitrate, seeking temporary or preliminary relief in aid of an arbitration hereunder, and/or enforcing an arbitration award and/or in support of the arbitration as permitted by any applicable arbitration law and, for the purposes of this subsection (c), each party expressly consents to the application of subsections (e) and (f) to any such suit, action or proceeding.

(d) Judgment on any award(s) rendered by the tribunal may be entered in any court having jurisdiction thereof.

(e) (i) Each party hereby irrevocably submits to the non-exclusive jurisdiction of the Courts located in New York, United States for the purpose of any suit, action or proceeding brought in accordance with the provisions of subsection (c). The parties acknowledge that the forum designated by this subsection (e) has a reasonable relation to this Agreement, and to the parties' relationship with one another.

(ii) The parties hereby waive, to the fullest extent permitted by applicable law, any objection which they now or hereafter may have to any right to assert

personal jurisdiction in any other forum or to the laying of venue of any suit, action or proceeding brought in any court referred to in subsection (e)(i) pursuant to subsection (c) and such parties agree not to plead or claim the same, or to seek anti-suit relief or any other remedy to deny the arbitral jurisdiction referred to in subsection (b).

(f) The parties agree that if a suit, action or proceeding is brought under subsection (c), proof shall not be required that monetary damages for breach of the provisions of this Agreement would be difficult to calculate and that remedies at law would be inadequate, and they irrevocably appoint the General Counsel of the Company, c/o Accenture, 161 N. Clark Street, Chicago, IL 60601 USA (or, if different, the then-current principal business address of the duly appointed General Counsel of the Company) as such party's agent for service of process in connection with any such action or proceeding and agree that service of process upon such agent, who shall promptly advise such party of any such service of process, shall be deemed in every respect effective service of process upon the party in any such action or proceeding.

16. Severability. This Agreement shall be enforceable to the fullest extent allowed by law. In the event that a court or appointed arbitrator holds any provision of this Agreement to be invalid or unenforceable, then, if allowed by law, that provision shall be reduced, modified or otherwise conformed to the relevant law, judgment or determination to the degree necessary to render it valid and enforceable without affecting the rest of this Agreement. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be deemed severable from the remainder of this Agreement, and the remaining provisions contained in this Agreement shall be construed to preserve to the maximum permissible extent the intent and purposes of this Agreement. Any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

17. RSUs Subject to Plan. By entering into this Agreement, the Participant agrees and acknowledges that the Participant has received and read a copy of the Plan. All RSUs are subject to the Plan. In the event of a conflict between any term or provision contained herein and a term or provision of the Plan, the applicable terms and provisions of the Plan will govern and prevail.

18. Amendments. The rights and obligations under this Agreement and their enforceability are subject to local tax and foreign exchange laws and regulations and, in this sense, the terms and conditions contained herein may be amended at the sole discretion of the Company and/or the Committee in order to comply with any such laws and regulations.

19. Signature in Counterparts. To the extent that this Agreement is manually signed, instead of electronically accepted by the Participant (if permitted by the Company), it may be signed in counterparts, each of which shall be deemed an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

20. Administration; Consent. In order to manage compliance with the terms of this Agreement, Shares delivered pursuant to this Agreement may, at the sole discretion of the

Company, be registered in the name of the nominee for the holder of the Shares and/or held in the custody of a custodian until otherwise determined by the Company. To that end, by acceptance of this Agreement, the holder hereby appoints the Company, with full power of substitution and resubstitution, his or her true and lawful attorney-in-fact to assign, endorse and register for transfer into such nominee's name or deliver to such custodian any such Shares, granting to such attorneys, and each of them, full power and authority to do and perform each and every act and thing whatsoever that such attorney or attorneys may deem necessary, advisable or appropriate to carry out fully the intent of this Section 20 as such person might or could do personally. It is understood and agreed by each holder of the Shares delivered under this Agreement that this appointment, empowerment and authorization may be exercised by the aforementioned persons with respect to all Shares delivered pursuant to this Agreement of such holder, and held of record by another person or entity, for the period beginning on the date hereof and ending on the later of the date this Agreement is terminated and the date that is ten years following the last date Shares are delivered pursuant to this Agreement. The form of the custody agreement and the identity of the custodian and/or nominee shall be as determined from time to time by the Company in its sole discretion. A holder of Shares delivered pursuant to this Agreement acknowledges and agrees that the Company may refuse to register the transfer of and enter stop transfer orders against the transfer of such Shares except for transfers deemed by it in its sole discretion to be in compliance with the terms of this Agreement. The Company reserves the right to impose other requirements on the RSUs, any Shares acquired pursuant to the RSUs and the Participant's participation in the Plan to the extent the Company determines, in its sole discretion, that such other requirements are necessary or advisable in order to comply with local laws, rules and/or regulations or to facilitate the operation and administration of the RSUs and the Plan. Such requirements may include (but are not limited to) requiring the Participant to sign any agreements, undertakings or additional documents that may be necessary to accomplish the foregoing. The Participant agrees to take such other actions as may be deemed reasonably necessary or desirable by the Company to effect the provisions of this Agreement, as in effect from time to time. Each holder of Shares delivered pursuant to this Agreement or any prior agreement between the Company and the Participant acknowledges and agrees that the Company may impose a legend on any document relating to Shares issued or issuable pursuant to this Agreement conspicuously referencing the restrictions applicable to such Shares, and may instruct the administrator of any brokerage account into which Shares have been initially deposited to freeze or otherwise prevent the disposition of such Shares.

21. Section 409A - Disability, Deferral Elections, Payments to Specified Employees, and Interpretation of Grant Terms. If the Participant is subject to income taxation on the income resulting from this Agreement under the laws of the United States, and the foregoing provisions of this Agreement would result in adverse tax consequences to the Participant, as determined by the Company, under Section 409A of the U.S. Internal Revenue Code of 1986, as amended (the "Code"), then the following provisions shall apply and supersede the foregoing provisions:

(a) "Disability" shall mean a disability within the meaning of Section 409A(a)(2)(C) of the Code.

(b) Deferral elections made by U.S. taxpayers are subject to Section 409A of the Code. The Company will use commercially reasonable efforts to not permit RSUs to be deferred, accelerated, released, extended, paid out or modified in a manner that would result in the imposition of an additional tax under Section 409A of the Code. In the event that it is reasonably determined by the Company that, as a result of Section 409A of the Code, payments or delivery of the Shares underlying the RSU award granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSU award or the Participant's deferral election, as the case may be, without causing the Participant to be subject to taxation under Section 409A of the Code, the Company will make such payment or share delivery as soon as practicable on or following the first day that would not result in the Participant's incurring any tax liability under Section 409A of the Code, and in any event, no later than the last day of the calendar year in which such first date occurs.

(c) If the Participant is a "specified employee" (within the meaning of Section 409A(a)(2)(B)(i) of the Code), payments and deliveries of shares in respect of any RSUs subject to Section 409A of the Code that are linked to the date of the Participant's separation from service shall not be made prior to the date which is six (6) months after the date of the Participant's separation from service from the Company or any of its Affiliates, determined in accordance with Section 409A of the Code and the regulations promulgated thereunder.

(d) The Company shall use commercially reasonable efforts to avoid subjecting the Participant to any additional taxation under Section 409A of the Code as described herein; provided that neither the Company nor any of its employees, agents, directors or representatives shall have any liability to the Participant with respect to Section 409A of the Code.

22. Electronic Delivery. The Company may, in its sole discretion, deliver by electronic means any documents related to the RSUs or the Participant's future participation in the Plan. The Participant hereby consents to receive such documents by electronic delivery and agrees to participate in the Plan through an on-line or electronic system established and maintained by the Company or a third party designated by the Company.

23. English Language. If the Participant is resident in a country where English is not an official language, the Participant acknowledges and agrees that it is the Participant's express intent that this Agreement, the Plan and all other documents, notices and legal proceedings entered into, given or instituted pursuant to the grant of RSUs, be drawn up in English. If the Participant has received this Agreement, the Plan or any other documents related to the RSUs translated into a language other than English, and if the meaning of the translated version is different than the English version, the English version will control.

24. Repatriation; Compliance with Law. If the Participant is resident or employed outside the United States, the Participant agrees to repatriate all payments attributable to the Shares and/or cash acquired under the Plan in accordance with applicable foreign exchange rules and regulations in the Participant's country of residence (and country of employment, if different). In addition, the Participant agrees to take any and all actions, and consents to any and all actions taken by the Company and Constituent Companies, as may be

required to allow the Company and Constituent Companies to comply with local laws, rules and/or regulations in the Participant's country of residence (and country of employment, if different). Further, the Participant agrees to take any and all actions as may be required to comply with the Participant's personal obligations under local laws, rules and/or regulations in the Participant's country of residence (and country of employment, if different).

25. Insider Trading / Market Abuse Laws. By participating in the Plan, the Participant agrees to comply with the Company's policy on insider trading. The Participant further acknowledges that the Participant may be subject to local insider trading and/or market abuse laws and regulations that are separate from and in addition to any restrictions that may be imposed under any applicable Company insider trading policy. The Participant acknowledges that it is the Participant's personal responsibility to comply with any applicable restrictions, and that the Participant should consult the Participant's personal advisor on this matter.

26. Appendix B. Notwithstanding any provision of this Agreement to the contrary, the RSUs shall be subject to any special terms and conditions for the Participant's jurisdiction of residence (and jurisdiction of employment, if different) as set forth in Appendix B to the Agreement, if applicable, which shall constitute part of this Agreement.

27. Recoupment. The RSUs granted under this Agreement, and any Shares issued or other payments made in respect thereof, shall be subject to any recoupment policy that the Company may adopt from time to time, to the extent any such policy is applicable to the Participant. By accepting the grant of RSUs under this Agreement the Participant agrees and consents to the Company's application, implementation and enforcement of (a) the recoupment policy and (b) any provision of applicable law relating to cancellation, recoupment, rescission or payback of compensation and expressly agrees that the Company may take such actions as are necessary to effectuate the recoupment policy (as applicable to the Participant) or applicable law without further consent or action being required by the Participant. For purposes of the foregoing, the Participant expressly and explicitly authorizes the Company to issue instructions, on the Participant's behalf, to any brokerage firm and/or third party administrator engaged by the Company to hold the Participant's Shares and other amounts acquired under the Plan to re-convey, transfer or otherwise return such Shares and/or other amounts to the Company. To the extent that the terms of this Agreement and the recoupment policy conflict, the terms of the recoupment policy shall prevail.

28. Entire Agreement. This Agreement, including the Plan, as provided therein, contains the entire agreement between the parties with respect to the subject matter therein and supersedes all prior oral and written agreements between the parties pertaining to such matters. Participant acknowledges and agrees that this Agreement, including the Plan, and all prior RSU or other equity grant agreements between the Company and its assignor Accenture Ltd, on the one hand, and Participant, on the other, are separate from, and shall not be modified or superseded in any way by any other agreements, including employment agreements, entered into between Participant and the Company's Affiliates.

29. Waiver. No waiver of any breach or condition of this Agreement shall be deemed to be a waiver of any other or subsequent breach or condition, whether of like or different nature.

30. Electronic Signature. Participant acknowledges and agrees that by clicking the "Accept Grant Online" button on the "Grant Agreement & Essential Grant Terms" page of the myHoldings website (https://myholdings.accenture.com), it will act as the Participant's electronic signature to this Agreement and will constitute Participant's acceptance of and agreement with all of the terms and conditions of the RSUs, as set forth in this Agreement, the Essential Grant Terms and the Plan.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective as of the Date of Grant set forth on the attached Essential Grant Terms.

ACCENTURE PLC
By:

Joel Unruch
General Counsel & Corporate Secretary

[IF NOT ELECTRONICALLY ACCEPTED]
PARTICIPANT

_____
Signature

_____
Print Name

_____
Date

_____
Employee ID

APPENDIX A

DATA PROTECTION PROVISION

(a) By participating in the Plan or accepting any rights granted under it, the Participant consents to and authorizes the collection, processing and transfer by the Company and its Affiliates of personal data relating to the Participant by the Company and its Affiliates for the purposes of fulfilling their obligations and exercising their rights under the Plan, issuing certificates (if any), statements and communications relating to the Plan and generally administering and managing the Plan, including keeping records of analysis of and reporting on participation levels and other information about the Plan from time to time. Any such processing shall be in accordance with the purposes and provisions of this data protection provision. References in this provision to the Company and its Affiliates include the Participant's employer.

This includes the following categories of data ("Data"):

(i) Data already held in the Participant's records such as the Participant's name and address, ID number, payroll number, length of service and whether the Participant works full-time or part time;

(ii) Data collected upon the Participant accepting the rights granted under the Plan (if applicable);

(iii) Data subsequently collected by the Company or any of its Affiliates in relation to the Participant's continued participation in the Plan, for example, data about shares offered or received, purchased or sold under the Plan from time to time and other appropriate financial and other data about the Participant and his or her participation in the Plan (e.g., the date on which shares were granted, termination of employment and the reasons of termination of employment or retirement of the Participant); and

(iv) Other personal information about the Participant, including, but not limited to, telephone number, date of birth, social insurance number, tax identification number, resident registration number or other identification number, salary, nationality, job title or any other information necessary for implementing, administering, and managing the Plan.

(b) Access to the Participant's personal Data within the Company will be limited to those employees who have a need to know the information for the purposes described in this Appendix A, which may include personnel in HR, IT, Compliance, Legal, Finance and Accounting, Corporate Investigations and Internal Audit.

(c) The Company and its Affiliates shall retain the Data of the Participant for as long as necessary for the above mentioned purposes. In particular:

- the Company retains the Participant's Data during the term of the Plan;

- the Company retains the Participant's Data where it is required to do so by a legal obligation to which it is subject;
- the Company retains the Participant's Data where this is advisable to safeguard or improve the Company's legal position (for instance in relation to statutes of limitations, litigation, or regulatory investigations).

(d) This consent is in addition to and does not affect any previous consent provided by the Participant to the Company or its Affiliates. The Participant has the right to withdraw its consent at any time by contacting the Company's data protection officer at dataprivacyofficer@accenture.com.

(e) In particular, the Participant expressly consents to the transfer of personal data about the Participant as described in paragraph (a) above by the Company and its Affiliates. Data may be transferred not only within the country in which the Participant is based from time to time or within the EU or the European Economic Area ("EEA"), but also worldwide, to other employees and officers of the Company and its Affiliates and to the following third parties for the purposes described in paragraph (a) above:

(i) Plan administrators, auditors, brokers, agents and contractors of, and third party service providers to, the Company or its Affiliates such as printers and mail houses engaged to print or distribute notices or communications about the Plan;

(ii) regulators, tax authorities, stock or security exchanges and other supervisory, regulatory, governmental or public bodies as required by law or otherwise deemed necessary by the Company or its Affiliates;

(iii) actual or proposed merger partners or proposed assignees of, or those taking or proposing to take security over, the business or assets of the Company or its Affiliates and their agents and contractors;

(iv) other third parties to whom the Company or its Affiliates may need to communicate/transfer the data in connection with the administration of the Plan, under a duty of confidentiality to the Company and its Affiliates; and

(v) the Participant's family members, physicians, heirs, legatees and others associated with the Participant in connection with the Plan.

Not all countries, where the personal data may be transferred to, have an equal level of data protection as in the EU or the European Economic Area. Countries to which data are transferred include the USA and Ireland and other locations where the Company and its Affiliates, as applicable, administer the Plan. The Company has internal policies to ensure an equivalent level of protection is in place across the Company's worldwide organization. Any transfers of the Participant's personal Data to other offices of the Company will be governed by the Company's binding corporate rules (a copy of which can be found at https://www.accenture.com/us-en/about/binding-corporate-rules). Any international transfers of the Participant's personal Data to third parties (including those

outside the EEA), will be based on an adequacy decision or are governed by the standard contractual clauses (a copy of which can be obtained from dataprivacy@accenture.com).

All national and international transfer of personal data is only done in order to fulfill the obligations and rights of the Company and/or its Affiliates under the Plan.

The Participant has the right to be informed whether the Company or its Affiliates hold personal data about the Participant and, to the extent they do so, to have access to those personal data at no charge and require them to be corrected if they are inaccurate and to request the erasure, request the restriction of processing or object to the processing and withdraw his or her consent. The Participant also has the right to request a copy or the portability of its personal Data which it provided to the Company. The Participant is entitled to all the other rights provided for by applicable data protection law, including those detailed in any applicable documentation or guidelines provided to the Participant by the Company or its Affiliates in the past. More detailed information is available to the Participant by contacting the appropriate local data protection officer in the country in which the Participant is based from time to time. If the Participant has a complaint regarding the manner in which personal information relating to the Participant is dealt with, the Participant should contact the appropriate local data protection officer referred to above. The Participant also has the right to lodge a complaint with the competent data protection authority.

(f) The Participant understands that the Participant may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data, or refuse or withdraw the consents herein, in any case without cost, by contacting in writing the Participant's local data contact referred to above. The Participant understands, however, that refusing or withdrawing the Participant's consent may affect the Participant's ability to participate in the Plan (and may result in the forfeiture of unvested RSUs). For more information on the consequences of the Participant's refusal to consent or withdrawal of consent, the Participant understands that the Participant may contact the data protection officer referred to above.

(g) The Participant can contact the Company as data controller of the Participant's Data via the Company's Data Privacy Officer (dataprivacyofficer@accenture.com) or via post, clearly marked for the attention of the Data Privacy Officer, on this address: Accenture Limited Dublin, 1 Grand Canal Square, Grand Canal Harbour, Dublin 2, Ireland.

(h) Finally, upon request of the Company, the Participant agrees to provide an executed data privacy consent form (or any other agreements or consents that may be required by the Company) that the Company may deem necessary to obtain from the Participant for the purposes of administering the Participant's participation in the Plan in compliance with the data privacy laws in the Participant's country, either now or in the future.

FORM OF
VOLUNTARY EQUITY INVESTMENT PROGRAM

MATCHING GRANT RESTRICTED SHARE UNIT AGREEMENT

(Fiscal 2022)

Terms and Conditions

This Agreement (as defined below) is between Accenture plc (the "Company" or "Accenture") and the Participant.

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Company and its Affiliates (the "Constituent Companies"), the Participant has been, and will be, provided with access to Confidential Information;

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Constituent Companies, the Participant has been, and will be, provided with access to Trade Secrets in accordance with protocols and procedures that the Participant expressly acknowledges were appropriate to protect such Trade Secrets;

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Constituent Companies, the Participant may, directly or indirectly, solicit or assist in soliciting clients or prospective clients of the Company and its Affiliates;

WHEREAS, the Participant acknowledges and agrees that such Confidential Information, Trade Secrets, and client or prospective client relationships of the Constituent Companies, as well as investments by the Constituent Companies in the training, skills, capabilities, knowledge and experience of their employees are extremely valuable assets, and that the Constituent Companies have invested and will continue to invest substantial time, effort and expense to develop Confidential Information, Trade Secrets, client or prospective client relationships, and the training, skills, capabilities, knowledge and experience of their employees, and which the Constituent Companies have taken all reasonable steps to protect;

WHEREAS, the Participant acknowledges and agrees that the terms and conditions set forth in this Agreement are reasonable, fair, and necessary to protect the Constituent Companies' legitimate business interests as described in the foregoing recital clauses; and

WHEREAS, the Participant acknowledges and agrees that the restricted share units ("RSUs") granted pursuant to Section 1 are good and valuable consideration for, and conditioned upon, the Participant's full compliance with the terms and conditions set forth in this Agreement, and that the Participant would forfeit such RSUs pursuant to Section 6 in the event the Participant were to engage in any of the activities defined in Section 6(c).

NOW, THEREFORE, for such good and valuable consideration, the Participant hereby covenants and agrees to the following terms and conditions, including, but not limited to, the provisions set forth in Sections 6(b) and 6(c), all of which the Participant acknowledges and agrees are reasonably designed to protect the legitimate business interests of the Constituent

Companies and which will not unreasonably affect the Participant's professional opportunities following termination of Participant's association with the Constituent Companies:

1. Grant of RSUs.

(a) The Company hereby grants the number of RSUs set forth in the Essential Grant Terms (as defined below) to the Participant set forth in the Essential Grant Terms, on the terms and conditions hereinafter set forth. This grant is made pursuant to the terms of the Amended and Restated Accenture plc 2010 Share Incentive Plan (the "Plan"), which Plan, as amended from time to time, is incorporated herein by reference and made a part of this Agreement (as defined below). Each RSU represents the unfunded, unsecured right of the Participant to receive and retain a Share on the date(s) specified herein, subject to the conditions specified herein. Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the Plan.

(b) This grant of RSUs is subject to the Voluntary Equity Investment Program Matching Grant Restricted Share Unit Agreement Essential Grant Terms (the "Essential Grant Terms") displayed electronically on the "Grant Agreement & Essential Grant Terms" page of the myHoldings website (https://myholdings.accenture.com) and the Standard Form of Voluntary Equity Investment Program Matching Grant Restricted Share Unit Agreement Terms and Conditions which together constitute the Voluntary Equity Investment Program Matching Grant Restricted Share Unit Agreement (the "Agreement").

2. Vesting Schedule.

(a) Subject to the Participant's continued employment with any of the Constituent Companies, the RSUs shall vest pursuant to the vesting schedule set forth in the Essential Grant Terms (as modified by this Agreement) until such RSUs are one hundred percent (100%) vested. Upon the Participant's termination of employment for any reason, any unvested RSUs shall immediately terminate, and no further Shares shall be issued or transferred under Section 3 of this Agreement in respect of such unvested RSUs; provided, however, that if (i) the Participant's employment with the Constituent Companies terminates due to the Participant's death, Disability or a Qualifying SMD Departure, the RSUs granted hereunder shall vest with respect to one hundred percent (100%) of the RSUs held by the Participant on the date of such termination of employment, or (ii) the Participant's employment with the Constituent Companies terminates due to an Involuntary Termination, a number of RSUs granted hereunder shall vest on the date of such Involuntary Termination equal to (x) fifty percent (50%) of the total number of RSUs granted hereunder if the date of the Involuntary Termination is prior to the first anniversary of the date of the grant, or (y) one hundred percent (100%) of the total number of RSUs granted hereunder if the date of the Involuntary Termination is on or after the first anniversary of the date of the grant less the number (if any) of RSUs that vested before the date of such Involuntary Termination.

(b) For purposes of this Agreement:

(i) "Cause" shall have the meaning set forth in Section 3(c) below.

(ii) "Disability" shall have the meaning set forth in Section 3(b) below or, if applicable, Section 21(a) below.

(iii) "Involuntary Termination" shall mean termination of employment by or with the agreement of the employing Constituent Company (other than for Cause or Disability) which is not voluntary and which is recorded as "involuntary" by the Company. A Qualifying SMD Departure, resignation or other voluntary termination of employment by the Participant is not an Involuntary Termination.

(iv) "Qualifying SMD Departure" shall mean a voluntary termination of employment by the Participant (other than by reason of death, Cause or Disability): (i) that the Company in its sole discretion agrees should constitute a Qualifying SMD Departure; and (ii) that satisfies the Company's applicable requirements when the Participant is a Senior Managing Director ("SMD") located in a jurisdiction designated by the Company's Chief Leadership & Human Resources Officer and has at least fifteen (15) years of continuous service with the Constituent Companies immediately preceding the effective date of the termination, of which at least three (3) years were as an SMD.

3. Form and Timing of Issuance or Transfer.

(a) In General.

(i) The Company shall issue or cause there to be transferred to the Participant that number of Shares as set forth in the Essential Grant Terms, until all of the Shares underlying the vested RSUs have been issued or transferred; provided that on each such delivery date, a number of RSUs equal to the number of Shares issued or transferred to the Participant shall be extinguished; provided, further, that upon the issuance or transfer of Shares to the Participant, in lieu of a fractional Share, the Participant shall receive a cash payment equal to the Fair Market Value of such fractional Share. At the discretion of the Company, the Company may issue or transfer Shares underlying vested RSUs to the Participant earlier than the dates set forth in the Essential Grant Terms to the extent required to satisfy tax liabilities arising in connection with this RSU grant. Notwithstanding the foregoing, if the conditions set forth in Section 21 of this Agreement are satisfied, Section 21 shall supersede the foregoing.

(ii) Notwithstanding Section 3(a)(i), if the Participant is resident or employed outside the United States, the Company, in its sole discretion, may provide for the settlement of the RSUs in the form of:

(A) a cash payment (in an amount equal to the Fair Market Value of the Shares that corresponds with the number of vested RSUs) to the extent that settlement in Shares (i) is prohibited under local law, (ii) would require the Participant, the Company or Constituent Company to obtain the approval of any governmental or regulatory body in the Participant's country of residence (or country of employment, if different), (iii) would result in adverse tax consequences for the Participant, the Company or Constituent Company or (iv) is administratively burdensome; or

(B) Shares, but require the Participant to sell such Shares immediately or within a specified period following the Participant's termination of employment (in which case, the Participant hereby agrees that the Company shall have the authority to issue sale instructions in relation to such Shares on the Participant's behalf).

(b) Death or Disability. Notwithstanding Section 3(a) of this Agreement, if (i) the Participant's employment with the Constituent Companies terminates due to the Participant's death or Disability, the Company shall issue or cause to be transferred to the Participant or to his or her estate, as the case may be, a number of Shares equal to the aggregate number of RSUs granted to the Participant hereunder (rounded down to the next whole Share) as soon as practicable following such termination of employment, at which time a number of RSUs equal to the number of Shares issued or transferred to the Participant or to his or her estate shall be extinguished or (ii) the Participant dies following a Qualifying SMD Departure or an involuntary not for Cause termination of employment with the Constituent Companies, the Company shall issue or cause to be transferred to the Participant's estate all previously vested but unreleased Shares, if any (rounded down to the next whole Share) as soon as practicable following receipt of satisfactory evidence of such Participant's death; provided, however, that upon the issuance or transfer of Shares to the Participant or to his or her estate, in lieu of a fractional Share, the Participant or his or her estate, as the case may be, shall receive a cash payment equal to the Fair Market Value of such fractional Share.

For purposes of this Agreement, unless Section 21 applies, "Disability" shall mean "disability" as defined (i) in any employment agreement then in effect between the Participant and the Company or any Affiliate or (ii) if not defined therein, or if there shall be no such agreement, as defined in the long-term disability plan maintained by the Participant's employer as in effect from time to time, or (iii) if there shall be no plan, the inability of the Participant to perform in all material respects his or her duties and responsibilities to the Constituent Companies for a period of six (6) consecutive months or for an aggregate period of nine (9) months in any twenty-four (24) consecutive month period by reason of a physical or mental incapacity.

(c) Notwithstanding Sections 3(a) and 3(b) of this Agreement, upon the Participant's termination of employment with the Constituent Companies for Cause or to the extent that the Participant otherwise takes such action that would constitute Cause, to the extent legally permissible, any outstanding RSUs shall immediately terminate. For purposes of this Agreement, "Cause" shall mean "cause" as defined in any employment or consultancy agreement (or similar agreement) or in any letter of appointment then in effect between the Participant and the Company or any Affiliate or if not defined therein (it being the intent that the definition of "Cause" shall include, at a minimum, the acts set forth below), or if there shall be no such agreement, to the extent legally permissible, (a) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (b) the Participant's commission or conviction of any felony, or of any misdemeanor involving moral turpitude, or entry of a plea of guilty or nolo contendere to any felony or misdemeanor, (c) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (d) the Participant's material failure to adhere to the Company's or an

Affiliate's corporate codes, policies or procedures as in effect from time to time, (e) the Participant's continued and material failure to meet minimum performance standards as determined by the Company or an Affiliate, (f) the Participant's violation of any statutory, contractual, or common law duty or obligation to the Company or an Affiliate, including, without limitation, the duty of loyalty, or (g) the Participant's material breach of any confidentiality or non-competition covenant entered into between the Participant and the Company or an Affiliate, including, without limitation, the covenants contained in this Agreement. The determination of the existence of Cause shall be made by the Company in good faith, which determination shall be conclusive for purposes of this Agreement.

4. Dividends. If on any date while RSUs are outstanding hereunder the Company shall pay any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of such dividend payment date, be increased by a number of RSUs equal to: (a) the product of (x) the number of RSUs held by the Participant as of the related dividend record date, multiplied by (y) the per Share amount of any cash dividend (or, in the case of any dividend payable in whole or in part other than in cash, the per Share value of such dividend, as determined in good faith by the Committee), divided by (b) the Fair Market Value of a Share on the payment date of such dividend. In the case of any dividend declared on Shares that is payable in the form of Shares, the number of RSUs granted to the Participant shall be increased by a number equal to the product of (a) the aggregate number of RSUs held by the Participant through the related dividend record date, multiplied by (b) the number of Shares (including any fraction thereof) payable as a dividend on a Share. For the avoidance of doubt, any additional RSUs granted pursuant to this Section 4 shall be subject to the terms and conditions contained in this Agreement.

5. Adjustments Upon Certain Events. In the event of any change in the outstanding Shares by reason of any Share dividend or split, reorganization, recapitalization, merger, consolidation, amalgamation, spin-off or combination transaction or exchange of Shares or other similar events (collectively, an "Adjustment Event"), the Committee may, in its sole discretion, adjust any Shares or RSUs subject to this Agreement to reflect such Adjustment Event.

6. Cancellation and Rescission of RSUs and Shares Underlying RSUs.

(a) Upon any transfer or issuance of Shares or cash underlying RSUs, the Participant shall certify in a manner acceptable to the Company that the Participant is in compliance with the terms and conditions of this Agreement and the Plan.

(b) In the event that (i) the Participant engages in any activity that could serve as a basis for the termination of the Participant for Cause, (ii) the Participant's employment with any of the Constituent Companies is terminated for Cause, or (iii) the Participant engages in any of the activities defined in subsection (c) below, the Company may require the Participant to, to the extent legally permitted, to transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (as adjusted based on Sections 4 and 5 above), and without regard to whether the Participant continues to own or control such previously delivered Shares, and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer. Upon a

showing satisfactory to the Company by Participant that the value of the Shares subject to transfer as described above exceeds the value of the actual benefit received by the Participant (as measured by the gross proceeds the Participant received upon the sale of Shares issued or transferred under this Agreement), then, with respect to such sold Shares, the transfer of Shares required under this Section 6(b) shall be limited to a number of Shares equivalent in value to such actual benefit received by the Participant. Upon receiving a demand from the Company to transfer Shares to the Company pursuant to this subsection, the Participant shall effect the transfer of Shares to the Company by no later than ten (10) business days from the date of the Company's demand. For the avoidance of doubt, if the Participant holds the position of Senior Managing Director or above (or any comparable level of seniority) and engages in any of the activity set forth in subsection (c)(i), the Company may require the Participant, to the extent legally permitted, to transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (as adjusted based on Sections 4 and 5 above), as well as a number of Shares that have been issued or transferred under any prior agreement between the Company and the Participant, without regard to whether the Participant continues to own or control such previously delivered Shares and without regard to the actual benefit received by the Participant with respect to any Shares sold by the Participant, and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer. Similarly, in the event that (i) the Participant engages in any activity that could serve as a basis for the termination of the Participant for Cause or (ii) the Participant engages in any of the activities defined in subsection (c) below, in either case at any time prior to the date that any Shares underlying RSUs granted under this Agreement have been issued or transferred, the RSUs granted hereunder (both vested and unvested) shall be forfeited immediately.

(c) In the event Participant engages in any of the activities defined in this subsection, Participant agrees to transfer Shares to the Company in accordance with any demand received from the Company for the transfer of Shares under subsection 6(b) above and/or that his or her award of RSUs will be forfeited in its entirety, as applicable:

(i) if the Participant's employment with any of the Constituent Companies terminates while the Participant holds the position of Senior Managing Director or above (or any comparable level of seniority), the Participant shall not, for a period of twelve (12) months following the termination of the Participant's employment with any of the Constituent Companies associate (including, but not limited to, association as a sole proprietor, owner, employer, partner, principal, investor, joint venturer, shareholder, associate, employee, member, consultant, contractor or otherwise) with any Competitive Enterprise (or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise) that: (1) is identified on the list of competitors maintained by the Company on the myHoldings website (which list may be updated by the Company from time to time) as a Global Accenture Competitor or as being a competitor of any Restricted Business, and/or (2) is otherwise a competitor of any Restricted Business; provided, however, that with respect to the equity of any Competitive Enterprise which is or becomes publicly traded, the Participant's ownership as a passive investor of less than one percent (1%) of the outstanding

publicly traded stock of a Competitive Enterprise shall not be deemed a violation of this subsection 6(c)(i);

(ii) the Participant shall not, for a period of twelve (12) months following the termination of the Participant's employment with the Constituent Companies, directly or indirectly (A) solicit, or assist any other individual, person, firm or other entity in soliciting, any Restricted Client or Restricted Prospective Client for the purpose of performing or providing any Relevant Services; (B) perform or provide, or assist any other individual, person, firm or other entity in performing or providing, Relevant Services for any Restricted Client or Restricted Prospective Client; or (C) interfere with or damage (or attempt to interfere with or damage) any relationship and/or agreement between the Company or any Affiliates and a Restricted Client or Restricted Prospective Client;

(iii) the Participant shall not, for a period of twelve (12) months following the termination of the Participant's employment with the Constituent Companies, directly or indirectly, solicit, employ or retain, or assist any other individual, person, firm or other entity in soliciting, employing or retaining, any employee or other agent of the Company or an Affiliate, (A) with whom the Participant has had material dealings; (B) from whom, or as a result of contact with whom, the Participant has obtained Confidential Information or Trade Secrets; or (C) whom the Participant has supervised on a client or prospective client engagement, in the twenty-four (24) months preceding the termination of the Participant's employment with the Constituent Companies; or

(iv) the Participant shall not, unless the Participant has received the prior written consent of the Company or its Affiliates or is otherwise required by law, either directly or indirectly, use, sell, lend, lease, distribute, license, give, transfer, assign, show, disseminate, divulge, disclose, reveal, share, provide access to, reproduce, copy, distribute, publish, appropriate, or otherwise communicate any Confidential Information or Trade Secrets at any time following the termination of the Participant's employment with the relevant Constituent Company. If the Participant is requested or required pursuant to any legal, governmental or investigatory proceeding or process or otherwise, to disclose any Confidential Information or Trade Secrets, the Participant shall promptly notify the Company in writing so that the Company may seek a protective order or other appropriate remedy, or, if it chooses, waive compliance with the applicable provision of this Agreement. The Participant's obligation of non-disclosure as set forth herein shall continue for so long as such item continues to constitute Confidential Information. Notwithstanding the foregoing, if the Participant makes a confidential disclosure of a Trade Secret or other Confidential Information to a government official or an attorney for the sole purpose of reporting or investigating a suspected violation of law, or in a court filing under seal, the Participant shall not be held liable under this Agreement or under any federal or state trade secret law for such a disclosure. Additionally, if the Participant files a lawsuit in the United States for retaliation by the Company for reporting a suspected violation of the law, the

Participant may disclose Trade Secret information to the Participant's attorney, and can use the Trade Secret information in sealed filings in the court proceeding, or pursuant to a court order, as long as the Participant does not otherwise disclose the Trade Secret.

(d) In the event that (i) the Participant's employment with any of the Constituent Companies is terminated for Cause, or (ii) the Participant engages in any of the activities defined in subsection (c) above, the Company's remedy shall be limited to the recovery of Shares as set forth in subsection (b) above; provided, however, that nothing in this Agreement is intended to or should be interpreted as diminishing any rights and remedies that Affiliates may have, at law or equity, related to investments by the Constituent Companies in Confidential Information, Trade Secrets, clients and prospective client relationships, and the training, skills, capabilities, knowledge and experience of employees, including, but not limited to, any rights and remedies set forth in the Participant's employment agreement, confidentiality agreement, intellectual property agreement, restrictive covenant agreement, or any other agreement entered into between the Participant and an Affiliate of the Company.

(e) This Section 6 shall be interpreted and applied in a consistent manner to any cash paid to the Participant in accordance with Section 3(a)(ii). For the sake of clarity, cash paid to the Participant to settle vested RSUs in accordance with Section 3(a)(ii) shall be subject to forfeiture/recoupment/repayment under this Section 6 on the same basis as if such RSUs were settled with Shares.

(f) For purposes of this Agreement:

(i) "Alliance Entity" shall mean any Legal Entity with whom the Company and/or any Affiliate has entered into an alliance agreement, joint venture agreement or any other legally binding go-to-market agreement, resale agreement or any agreement to combine offerings, products and/or services, or (without limiting the foregoing) any Legal Entity in which Accenture and/or any Affiliate has an interest, whether or not a Controlling Interest; provided always that the term "Alliance Entity" shall not include: (A) any Competitive Enterprise, (B) any contractor and/or sub-contractor of Accenture and/or any Affiliate, and/or (C) any sales, buying and/or marketing agent of Accenture.

(ii) "Competitive Enterprise" shall mean a business enterprise that engages in, or owns or controls a significant interest in any entity that engages in, the performance of services of the type provided by the Company, its Affiliates and/or their predecessors. "Competitive Enterprise" shall include, but not be limited to, the entities set forth on the list maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time.

(iii) "Confidential Information" shall include: (A) lists and databases of the Company's or any Affiliate's clients, including names of clients; (B) lists and databases of prospective clients whom the Company or any Affiliate has taken material steps to win business from; (C) confidential details of the Company's and

Affiliates' or any of their clients' or suppliers' products and services; (D) commercial or technical information of the Company or any Affiliate or any other Knowledge Capital; (E) financial information and plans of the Company or any Affiliate; (F) prices/pricing structures/hourly rates of the Company or any Affiliates, including any discounts, terms of credit and preferential terms, costs and accounting; (G) lists and databases of the Company's or any Affiliate's suppliers; (H) any personal data belonging to the Company or any Affiliate or any client or business associate, affiliate or employee or contractor of the Company or its Affiliates; (I) terms of the Company's or any Affiliate's business with clients, suppliers and Alliance Entities; (J) lists and databases of the Company's or any Affiliate's employees, officers and contractors; (K) details of employees, officers and contractors of the Company or any Affiliate, including but not limited to their remuneration packages and terms of employment/engagement; (L) object or source codes and computer software; (M) any proposals relating to the acquisition or disposal of a company or business or any part thereof; (N) details of responses by the Company or any Affiliate to any request for proposal or tender for work (whether competitive or not), and of any contract negotiations; (O) intellectual property rights owned by or licensed to the Company or its Affiliates or any of their clients or suppliers; (P) any Company or Affiliate document marked as "confidential" (or with a similar expression), or any information or document which the Participant has been told is confidential or which the Participant might reasonably expect the Company or an Affiliate or client or supplier or the relevant discloser would regard as confidential; (Q) any information which has been given to the Company or any Affiliate in confidence by clients, suppliers or other third parties; (R) any of the foregoing which belongs, or which otherwise relates, to any past or present Alliance Entity or to any Legal Entity that Accenture or any Affiliate intends to make an Alliance Entity; and (S) details of any agreement, arrangement or otherwise (whether formal or informal) that the Company or any Affiliate has entered into with any Alliance Entity.

(iv) "Controlling Interest" shall mean (A) ownership by a Legal Entity of at least a majority of the voting interest of another Legal Entity or (B) the right or ability of such Legal Entity, whether directly or indirectly, to direct the affairs of another by means of ownership, contract, or otherwise.

(v) "Knowledge Capital" shall mean any reports, documents, templates, studies, software programs, delivery methods, specifications, business methods, tools, methodologies, inventions, processes, techniques, analytical frameworks, algorithms, know how and/or any other work product and materials, proprietary to the Company and/or any Affiliate which is used by the Company and/or any Affiliate to perform services for its or their clients.

(vi) "Legal Entity" shall mean any body corporate, branch partnership, joint venture or unincorporated association or other organization carrying on a trade or other activity with or without a view to profit.

(vii) “Relevant Services” shall mean the performance of any services of the type provided by the Company, its Affiliates and/or their predecessors at any time, past, present or future, including, but not limited to, consulting services, technology services, and/or outsourcing services.

(viii) “Restricted Business” shall mean each of the businesses of each Constituent Company, as such businesses are listed as “Accenture Businesses” on the list of Competitive Enterprises maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time, (A) in respect of whom the Participant holds Confidential Information or Trade Secrets at the time of the termination of employment with the Constituent Companies or (B) to which business the Participant has provided services, has been materially concerned or has been responsible in the twenty-four months preceding the termination of the Participant’s employment with the Constituent Companies.

(ix) “Restricted Client” shall mean any person, firm, corporation or other organization to whom the Participant directly or indirectly performed or assisted in performing Relevant Services, or with which the Participant otherwise had material contact, or about which the Participant learned Confidential Information or Trade Secrets, within the twenty-four (24) months prior to the date on which the Participant’s employment with the Constituent Companies terminated.

(x) “Restricted Prospective Client” shall mean any person, firm, corporation, or other organization with which the Participant directly or indirectly had any negotiations or discussions regarding the possible performance of services by the Company, or about which the Participant learned Confidential Information or Trade Secrets within the twelve (12) months prior to the date of the Participant’s termination of employment with the Constituent Companies.

(xi) “solicit” shall mean to have any direct or indirect communication of any kind whatsoever, regardless of by whom initiated, inviting, advising, encouraging or requesting any person or entity, in any manner, to take or refrain from taking any action.

(xii) “Trade Secrets” shall include information relating to the Company and its Affiliates, and their respective clients, prospective clients or Alliance Entities, that is protectable as a trade secret under applicable law, including, without limitation, and without regard to form: technical or non-technical data, a formula, a pattern, a compilation, a program, a device, a method, a technique, a drawing, a process, financial data, financial plans, business and strategic plans, product plans, source code, software, unpublished patent applications, customer proposals or pricing information or a list of actual or potential customers or suppliers which is not commonly known by or available to the public and which information (A) derives economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or

use and (B) is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.

(g) If, during the twelve (12) month period following the termination of the Participant's employment with the Constituent Companies, the Participant is presented with an opportunity that might involve participation in any of the activities defined in Section 6(c) above, Participant shall notify the Company in writing of the nature of the opportunity (the "Conflicting Activity"). Following receipt of sufficient information concerning the Conflicting Activity, the Company will advise Participant in writing whether the Company considers the Participant's RSUs to be subject to Section 6(b)(ii) above. The Company retains sole discretion to determine whether Participant's RSUs are subject to Section 6(b)(ii) and to alter its determination should additional or different facts become known to the Company.

7. Data Protection. The Participant consents to the collection and processing (including international transfer) of personal data as set out in Appendix A for the purposes specified therein.

8. Collateral Agreements. As a condition to the issuance or transfer of the Shares underlying the RSUs granted hereunder, the Participant shall, to the degree reasonably required by the Company, (a) execute and return to the Company a counterpart of this Agreement (or, if acceptable to the Company, acknowledge receipt and agreement of the terms of this Agreement electronically), all in accordance with the instructions provided by the Company and (b) to the extent required by the Company, either (i) execute and return an employment agreement, a consultancy agreement, a letter of appointment and/or an intellectual property agreement, in form and substance satisfactory to the Company, or (ii) provide evidence satisfactory to the Company that the agreements referenced in clause (i) have been previously executed by the Participant.

9. Nature of Grant. In accepting the grant, the Participant acknowledges, understands and agrees that:

(a) the Plan is established voluntarily by the Company, it is discretionary in nature and it may be modified, amended, suspended or terminated by the Board at any time;

(b) the grant of the RSUs is voluntary and occasional and does not create any contractual or other right to receive future grants of RSUs (whether on the same or different terms), or benefits in lieu of RSUs, even if RSUs have been granted in the past;

(c) all decisions with respect to future grants of RSUs or other grants, if any, will be at the sole discretion of the Committee, including, but not limited to, the form and timing of the grant, the number of Shares subject to the grant, and the vesting provisions applicable to the grant;

(d) the RSU grant and the Participant's participation in the Plan shall not create a right to employment or be interpreted as forming an employment or services contract with the Company or any Constituent Company and shall not interfere with the ability of the

Company, or Constituent Company, as applicable, to terminate Participant's employment or service relationship;

(e) the Participant is voluntarily participating in the Plan;

(f) Shares (or cash) will be issued to the Participant only if the vesting conditions are met and any necessary services are rendered by the Participant over the vesting period;

(g) the RSUs and the Shares (or cash) subject to the RSUs are not intended to replace any pension rights or compensation;

(h) the RSUs and the Shares subject to the RSUs, and the income and value thereof, are an extraordinary item of compensation outside the scope of the Participant's employment (and employment contract, if any) and is not part of normal or expected compensation for any purpose, including, without limitation, calculating any severance, resignation, termination, redundancy, dismissal, end-of-service payments, bonuses, long-service awards, pension or retirement or welfare benefits or similar payments;

(i) the future value of the Shares underlying the RSUs is unknown, indeterminable and cannot be predicted with certainty;

(j) no claim or entitlement to compensation or damages shall arise from forfeiture of RSUs resulting from the Participant ceasing to be employed or otherwise providing services to the Company or Constituent Company;

(k) unless otherwise provided herein, in the Plan or by the Company in its discretion, the RSUs and the benefits evidenced by this Agreement do not create any entitlement to have the RSUs or any such benefits transferred to, or assumed by, another company nor to be exchanged, cashed out or substituted for, in connection with any corporate transaction affecting the Shares of the Company; and

(l) if the Participant resides or is employed outside the United States, the Participant acknowledges and agrees that neither the Company nor any Constituent Company shall be liable for any exchange rate fluctuation between Participant's local currency and the United States Dollar that may affect the value of the RSUs or of any amounts due to Participant pursuant to the settlement of the RSUs or the subsequent sale of any Shares acquired upon settlement.

10. No Rights of a Shareholder. The Participant shall not have any rights as a shareholder of the Company until the Shares in question have been registered in the Company's register of shareholders.

11. Legend on Certificates. Any Shares issued or transferred to the Participant pursuant to Section 3 of this Agreement shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the Plan or the rules, regulations, and other requirements of the U.S. Securities and Exchange Commission, any stock exchange upon which such Shares are listed, any applicable U.S. Federal or state laws or relevant securities laws of the jurisdiction of the domicile of the Participant or to ensure compliance with any additional transfer restrictions that may be in effect from time to time, and the Committee may cause a legend or legends to be put on any certificates representing such Shares to make appropriate reference to such restrictions.

12. Transferability Restrictions – RSUs/Underlying Shares. RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 12 shall be void and unenforceable against any Constituent Company. Any Shares issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, any policies relating to certain minimum share ownership requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant. The Company shall give notice of any such additional or modified terms and restrictions applicable to Shares delivered or deliverable under this Agreement to the holder of the RSUs and/or the Shares so delivered, as appropriate, pursuant to the provisions of Section 13 or, if a valid address does not appear to exist in the personnel records, to the last address known by the Company of such holder. Notice of any such changes may be provided electronically, including, without limitation, by publication of such changes to a central website to which any holder of the RSUs or Shares issued therefrom has access.

13. Notices. Any notice to be given under this Agreement shall be addressed to the Company in care of its General Counsel at:

Accenture
161 N.Clark Street
Chicago, IL 60601
USA
Telecopy: +1(312) 652-5619
Attn: General Counsel

(or, if different, the then current principal business address of the duly appointed General Counsel of the Company) and to the Participant at the address appearing in the personnel records of the Company for the Participant or to either party at such other address as either party hereto may hereafter designate in writing to the other. Any such notice shall be deemed effective upon receipt thereof by the addressee.

14. Tax Withholding.

(a) Regardless of any action the Company or Constituent Company takes with respect to any or all income tax (including U.S. federal, state and local taxes or non-U.S. taxes), social insurance, payroll tax, fringe benefit, payment on account or other tax-related withholding ("Tax-Related Items"), the Participant acknowledges that the ultimate liability for all Tax-Related Items legally due by the Participant is and remains the Participant's responsibility and that the Company and Constituent Company (i) make no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the RSUs, including the grant of the RSUs, the vesting of the RSUs, the delivery or sale of any Shares or cash acquired pursuant to the RSUs and the issuance of any dividends, and (ii) do not commit to structure the terms of the grant or any aspect of the RSUs to reduce or eliminate the Participant's liability for Tax-Related Items.

(b) To the extent that the grant or vesting of the RSUs, the delivery of Shares or cash pursuant to the RSUs or issuance of dividends results in a withholding obligation for Tax-Related Items, unless otherwise specifically approved and directed by the Committee, the Participant authorizes the Company, Constituent Company or agent of the Company or Constituent Company to satisfy the obligations with regard to all Tax-Related Items by one or a combination of the following: (i) withholding from the Participant's wages or other cash compensation paid to the Participant by the Company or the Constituent Company; (ii) withholding from proceeds of the sale of Shares acquired upon settlement of the RSUs either through a voluntary sale or through a mandatory sale arranged by the Company (on the Participant's behalf pursuant to this authorization without further consent); or (iii) withholding from the Shares to be delivered upon settlement of the RSUs that number of Shares having a Fair Market Value equal to the amount required by law to be withheld. If the Participant is subject to taxation in more than one jurisdiction, the Participant acknowledges that the Company may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

(c) Depending on the withholding method, the Company may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding rates (as determined by the Company in good faith and in its sole discretion) or other applicable withholding rates, including maximum applicable rates, in which case Participant will receive a refund of any over-withheld amount in cash and will have no entitlement to the Share equivalent. The Company shall repay any excess amounts due to the Participant within, where administratively feasible, thirty (30) days of withholding. If the obligation for Tax-Related Items is satisfied by withholding in Shares, for tax purposes, the Participant is deemed to have been issued the full number of Shares subject to the vested RSUs, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items.

(d) The Participant agrees to pay to the Company or Constituent Company, any amount of Tax-Related Items that the Company or Constituent Company may be required to withhold or account for as a result of Participant's participation in the Plan that cannot be satisfied by the means previously described. The Company may refuse to issue or deliver the

Shares, cash or the proceeds of the sale of Shares, if the Participant fails to comply with the Participant's obligations in connection with the Tax-Related Items.

(e) The Participant hereby acknowledges that he or she will not be entitled to any interest or appreciation on Shares sold to satisfy the tax withholding requirements (including with respect to any amounts withheld in excess of the Participant's tax liability).

15. Choice of Law and Dispute Resolution.

(a) THE INTERPRETATION, PERFORMANCE AND ENFORCEMENT OF THIS AGREEMENT AND ANY AND ALL DISPUTES SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW.

(b) Subject to subsections (c) through (f), any and all disputes which cannot be settled amicably, including any ancillary claims of any party, arising out of, relating to or in connection with the validity, negotiation, execution, interpretation, performance or non-performance and/or termination of this Agreement and any amendment thereto or any other equity award in the Company previously granted to the Participant, whether under the Plan or otherwise (including without limitation the validity, scope and enforceability of this arbitration provision) (each a "Dispute") shall be finally settled by arbitration conducted by a single arbitrator in New York, in accordance with the then-existing Rules of Arbitration of the International Chamber of Commerce ("ICC"), except that the parties may select an arbitrator who is a national of the same country as one of the parties. If the parties to the dispute fail to agree on the selection of an arbitrator within thirty (30) days of the receipt of the request for arbitration, the ICC shall make the appointment. The arbitrator shall be a lawyer and shall conduct the proceedings in the English language. In the event of any arbitration between the parties, the Company shall consent to a request by the Participant to hold arbitral proceedings, including any evidentiary hearings, in the country in which the Participant principally conducts his/her business for the convenience of the parties and witnesses, it being understood, however, that the legal situs of the arbitration shall remain in New York. Each side will bear its own costs and attorneys' fees.

(c) Either party may bring an action or proceeding in any court having jurisdiction thereof for the purpose of compelling a party to arbitrate, seeking temporary or preliminary relief in aid of an arbitration hereunder, and/or enforcing an arbitration award and/or in support of the arbitration as permitted by any applicable arbitration law and, for the purposes of this subsection (c), each party expressly consents to the application of subsections (e) and (f) to any such suit, action or proceeding.

(d) Judgment on any award(s) rendered by the tribunal may be entered in any court having jurisdiction thereof.

(e) (i) Each party hereby irrevocably submits to the non-exclusive jurisdiction of the Courts located in New York, United States for the purpose of any suit, action or proceeding brought in accordance with the provisions of subsection (c). The parties

acknowledge that the forum designated by this subsection (e) has a reasonable relation to this Agreement, and to the parties' relationship with one another.

(ii) The parties hereby waive, to the fullest extent permitted by applicable law, any objection which they now or hereafter may have to any right to assert personal jurisdiction in any other forum or to the laying of venue of any suit, action or proceeding brought in any court referred to in subsection (e)(i) pursuant to subsection (c) and such parties agree not to plead or claim the same, or to seek anti-suit relief or any other remedy to deny the arbitral jurisdiction referred to in subsection (b).

(f) The parties agree that if a suit, action or proceeding is brought under subsection (c), proof shall not be required that monetary damages for breach of the provisions of this Agreement would be difficult to calculate and that remedies at law would be inadequate, and they irrevocably appoint the General Counsel of the Company, c/o Accenture, 161 N. Clark Street, Chicago, IL 60601 USA (or, if different, the then-current principal business address of the duly appointed General Counsel of the Company) as such party's agent for service of process in connection with any such action or proceeding and agree that service of process upon such agent, who shall promptly advise such party of any such service of process, shall be deemed in every respect effective service of process upon the party in any such action or proceeding.

16. Severability. This Agreement shall be enforceable to the fullest extent allowed by law. In the event that a court or appointed arbitrator holds any provision of this Agreement to be invalid or unenforceable, then, if allowed by law, that provision shall be reduced, modified or otherwise conformed to the relevant law, judgment or determination to the degree necessary to render it valid and enforceable without affecting the rest of this Agreement. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be deemed severable from the remainder of this Agreement, and the remaining provisions contained in this Agreement shall be construed to preserve to the maximum permissible extent the intent and purposes of this Agreement. Any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

17. RSUs Subject to Plan. By entering into this Agreement, the Participant agrees and acknowledges that the Participant has received and read a copy of the Plan. All RSUs are subject to the Plan. In the event of a conflict between any term or provision contained herein and a term or provision of the Plan, the applicable terms and provisions of the Plan will govern and prevail.

18. Amendments. The rights and obligations under this Agreement and their enforceability are subject to local tax and foreign exchange laws and regulations and, in this sense, the terms and conditions contained herein may be amended at the sole discretion of the Company and/or the Committee in order to comply with any such laws and regulations.

19. Signature in Counterparts. To the extent that this Agreement is manually signed, instead of electronically accepted by the Participant (if permitted by the Company), it may

be signed in counterparts, each of which shall be deemed an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

20. Administration; Consent. In order to manage compliance with the terms of this Agreement, Shares delivered pursuant to this Agreement may, at the sole discretion of the Company, be registered in the name of the nominee for the holder of the Shares and/or held in the custody of a custodian until otherwise determined by the Company. To that end, by acceptance of this Agreement, the holder hereby appoints the Company, with full power of substitution and resubstitution, his or her true and lawful attorney-in-fact to assign, endorse and register for transfer into such nominee's name or deliver to such custodian any such Shares, granting to such attorneys, and each of them, full power and authority to do and perform each and every act and thing whatsoever that such attorney or attorneys may deem necessary, advisable or appropriate to carry out fully the intent of this Section 20 as such person might or could do personally. It is understood and agreed by each holder of the Shares delivered under this Agreement that this appointment, empowerment and authorization may be exercised by the aforementioned persons with respect to all Shares delivered pursuant to this Agreement of such holder, and held of record by another person or entity, for the period beginning on the date hereof and ending on the later of the date this Agreement is terminated and the date that is ten years following the last date Shares are delivered pursuant to this Agreement. The form of the custody agreement and the identity of the custodian and/or nominee shall be as determined from time to time by the Company in its sole discretion. A holder of Shares delivered pursuant to this Agreement acknowledges and agrees that the Company may refuse to register the transfer of and enter stop transfer orders against the transfer of such Shares except for transfers deemed by it in its sole discretion to be in compliance with the terms of this Agreement. Each holder of Shares delivered pursuant to this Agreement agrees to execute such additional documents and take such other actions as may be deemed reasonably necessary or desirable by the Company to effect the provisions of this Agreement, as in effect from time to time The Company reserves the right to impose other requirements on the RSUs, any Shares acquired pursuant to the RSUs and the Participant's participation in the Plan to the extent the Company determines, in its sole discretion, that such other requirements are necessary or advisable in order to comply with local laws, rules and/or regulations or to facilitate the operation and administration of the RSUs and the Plan. Such requirements may include (but are not limited to) requiring the Participant to sign any agreements, undertakings or additional documents that may be necessary to accomplish the foregoing. The Participant agrees to take such other actions as may be deemed reasonably necessary or desirable by the Company to effect the provisions of this Agreement, as in effect from time to time. Each holder of Shares delivered pursuant to this Agreement or any prior agreement between the Company and the Participant acknowledges and agrees that the Company may impose a legend on any document relating to Shares issued or issuable pursuant to this Agreement conspicuously referencing the restrictions applicable to such Shares, and may instruct the administrator of any brokerage account into which Shares have been initially deposited to freeze or otherwise prevent the disposition of such Shares.

21. Section 409A - Disability, Deferral Elections, Payments to Specified Employees, and Interpretation of Grant Terms. If the Participant is subject to income taxation on the income resulting from this Agreement under the laws of the United States, and the foregoing provisions of this Agreement would result in adverse tax consequences to the

Participant, as determined by the Company, under Section 409A of the U.S. Internal Revenue Code of 1986, as amended (the "Code"), then the following provisions shall apply and supersede the foregoing provisions:

(a) "Disability" shall mean a disability within the meaning of Section 409A(a)(2)(C) of the Code.

(b) Deferral elections made by U.S. taxpayers are subject to Section 409A of the Code. The Company will use commercially reasonable efforts to not permit RSUs to be deferred, accelerated, released, extended, paid out or modified in a manner that would result in the imposition of an additional tax under Section 409A of the Code. In the event that it is reasonably determined by the Company that, as a result of Section 409A of the Code, payments or delivery of the Shares underlying the RSU award granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSU award or the Participant's deferral election, as the case may be, without causing the Participant to be subject to taxation under Section 409A of the Code, the Company will make such payment or share delivery as soon as practicable on or following the first day that would not result in the Participant's incurring any tax liability under Section 409A of the Code, and in any event, no later than the last day of the calendar year in which such first date occurs.

(c) If the Participant is a "specified employee" (within the meaning of Section 409A(a)(2)(B)(i) of the Code), payments and deliveries of shares in respect of any RSUs subject to Section 409A of the Code that are linked to the date of the Participant's separation from service shall not be made prior to the date which is six (6) months after the date of the Participant's separation from service from the Company or any of its Affiliates, determined in accordance with Section 409A of the Code and the regulations promulgated thereunder.

(d) The Company shall use commercially reasonable efforts to avoid subjecting the Participant to any additional taxation under Section 409A of the Code as described herein; provided that neither the Company nor any of its employees, agents, directors or representatives shall have any liability to the Participant with respect to Section 409A of the Code.

22. Electronic Delivery. The Company may, in its sole discretion, deliver by electronic means any documents related to the RSUs or the Participant's future participation in the Plan. The Participant hereby consents to receive such documents by electronic delivery and agrees to participate in the Plan through an on-line or electronic system established and maintained by the Company or a third party designated by the Company.

23. English Language. If the Participant is resident in a country where English is not an official language, the Participant acknowledges and agrees that it is the Participant's express intent that this Agreement, the Plan and all other documents, notices and legal proceedings entered into, given or instituted pursuant to the grant of RSUs, be drawn up in English. If the Participant has received this Agreement, the Plan or any other documents related to the RSUs translated into a language other than English, and if the meaning of the translated version is different than the English version, the English version will control.

24. Repatriation; Compliance with Law. If the Participant is resident or employed outside the United States, the Participant agrees to repatriate all payments attributable to the Shares and/or cash acquired under the Plan in accordance with applicable foreign exchange rules and regulations in the Participant's country of residence (and country of employment, if different). In addition, the Participant agrees to take any and all actions, and consents to any and all actions taken by the Company and Constituent Companies, as may be required to allow the Company and Constituent Companies to comply with local laws, rules and/or regulations in the Participant's country of residence (and country of employment, if different). Further, the Participant agrees to take any and all actions as may be required to comply with the Participant's personal obligations under local laws, rules and/or regulations in the Participant's country of residence (and country of employment, if different).

25. Insider Trading / Market Abuse Laws. By participating in the Plan, the Participant agrees to comply with the Company's policy on insider trading. The Participant further acknowledges that the Participant may be subject to local insider trading and/or market abuse laws and regulations that are separate from and in addition to any restrictions that may be imposed under any applicable Company insider trading policy. The Participant acknowledges that it is the Participant's personal responsibility to comply with any applicable restrictions, and that the Participant should consult the Participant's personal advisor on this matter.

26. Appendix B. Notwithstanding any provision of this Agreement to the contrary, the RSUs shall be subject to any special terms and conditions for the Participant's jurisdiction of residence (and jurisdiction of employment, if different) as set forth in Appendix B to the Agreement, if applicable, which shall constitute part of this Agreement.

27. Recoupment. The RSUs granted under this Agreement, and any Shares issued or other payments made in respect thereof, shall be subject to any recoupment policy that the Company may adopt from time to time, to the extent any such policy is applicable to the Participant. By accepting the grant of RSUs under this Agreement the Participant agrees and consents to the Company's application, implementation and enforcement of (a) the recoupment policy and (b) any provision of applicable law relating to cancellation, recoupment, rescission or payback of compensation and expressly agrees that the Company may take such actions as are necessary to effectuate the recoupment policy (as applicable to the Participant) or applicable law without further consent or action being required by the Participant. For purposes of the foregoing, the Participant expressly and explicitly authorizes the Company to issue instructions, on the Participant's behalf, to any brokerage firm and/or third party administrator engaged by the Company to hold the Participant's Shares and other amounts acquired under the Plan to re-convey, transfer or otherwise return such Shares and/or other amounts to the Company. To the extent that the terms of this Agreement and the recoupment policy conflict, the terms of the recoupment policy shall prevail.

28. Entire Agreement. This Agreement, including the Plan, as provided therein, contains the entire agreement between the parties with respect to the subject matter therein and supersedes all prior oral and written agreements between the parties pertaining to such matters. Participant acknowledges and agrees that this Agreement, including the Plan, and all prior RSU

or other equity grant agreements between the Company and its assignor Accenture Ltd, on the one hand, and Participant, on the other, are separate from, and shall not be modified or superseded in any way by any other agreements, including employment agreements, entered into between Participant and the Company's Affiliates.

29. Waiver. No waiver of any breach or condition of this Agreement shall be deemed to be a waiver of any other or subsequent breach or condition, whether of like or different nature.

30. Electronic Signature. Participant acknowledges and agrees that by clicking the "Accept Grant Online" button on the "Grant Agreement & Essential Grant Terms" page of the myHoldings website (https://myholdings.accenture.com), it will act as the Participant's electronic signature to this Agreement and will constitute Participant's acceptance of and agreement with all of the terms and conditions of the RSUs, as set forth in this Agreement, the Essential Grant Terms and the Plan.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective as of the Date of Grant set forth on the attached Essential Grant Terms.

ACCENTURE PLC
By:

Joel Unruch
General Counsel & Corporate Secretary

[IF NOT ELECTRONICALLY ACCEPTED]
PARTICIPANT

_____
Signature

_____
Print Name

_____
Date

_____
Employee ID

APPENDIX A

DATA PROTECTION PROVISION

(a) By participating in the Plan or accepting any rights granted under it, the Participant consents to and authorizes the collection, processing and transfer by the Company and its Affiliates of personal data relating to the Participant by the Company and its Affiliates for the purposes of fulfilling their obligations and exercising their rights under the Plan, issuing certificates (if any), statements and communications relating to the Plan and generally administering and managing the Plan, including keeping records of analysis of and reporting on participation levels and other information about the Plan from time to time. Any such processing shall be in accordance with the purposes and provisions of this data protection provision. References in this provision to the Company and its Affiliates include the Participant's employer.

This includes the following categories of data ("Data"):

(i) Data already held in the Participant's records such as the Participant's name and address, ID number, payroll number, length of service and whether the Participant works full-time or part time;

(ii) Data collected upon the Participant accepting the rights granted under the Plan (if applicable);

(iii) Data subsequently collected by the Company or any of its Affiliates in relation to the Participant's continued participation in the Plan, for example, data about shares offered or received, purchased or sold under the Plan from time to time and other appropriate financial and other data about the Participant and his or her participation in the Plan (e.g., the date on which shares were granted, termination of employment and the reasons of termination of employment or retirement of the Participant); and

(iv) Other personal information about the Participant, including, but not limited to, telephone number, date of birth, social insurance number, tax identification number, resident registration number or other identification number, salary, nationality, job title or any other information necessary for implementing, administering, and managing the Plan.

(b) Access to the Participant's personal Data within the Company will be limited to those employees who have a need to know the information for the purposes described in this Appendix A, which may include personnel in HR, IT, Compliance, Legal, Finance and Accounting, Corporate Investigations and Internal Audit.

(c) The Company and its Affiliates shall retain the Data of the Participant for as long as necessary for the above mentioned purposes. In particular:

- the Company retains the Participant's Data during the term of the Plan;
- the Company retains the Participant's Data where it is required to do so by a legal obligation to which it is subject;
- the Company retains the Participant's Data where this is advisable to safeguard or improve the Company's legal position (for instance in relation to statutes of limitations, litigation, or regulatory investigations).

(d) This consent is in addition to and does not affect any previous consent provided by the Participant to the Company or its Affiliates. The Participant has the right to withdraw its consent at any time by contacting the Company's data protection officer at dataprivacyofficer@accenture.com.

(e) In particular, the Participant expressly consents to the transfer of personal data about the Participant as described in paragraph (a) above by the Company and its Affiliates. Data may be transferred not only within the country in which the Participant is based from time to time or within the EU or the European Economic Area ("EEA"), but also worldwide, to other employees and officers of the Company and its Affiliates and to the following third parties for the purposes described in paragraph (a) above:

(i) Plan administrators, auditors, brokers, agents and contractors of, and third party service providers to, the Company or its Affiliates such as printers and mail houses engaged to print or distribute notices or communications about the Plan;

(ii) regulators, tax authorities, stock or security exchanges and other supervisory, regulatory, governmental or public bodies as required by law or otherwise deemed necessary by the Company or its Affiliates;

(iii) actual or proposed merger partners or proposed assignees of, or those taking or proposing to take security over, the business or assets of the Company or its Affiliates and their agents and contractors;

(iv) other third parties to whom the Company or its Affiliates may need to communicate/transfer the data in connection with the administration of the Plan, under a duty of confidentiality to the Company and its Affiliates; and

(v) the Participant's family members, physicians, heirs, legatees and others associated with the Participant in connection with the Plan.

Not all countries, where the personal data may be transferred to, have an equal level of data protection as in the EU or the European Economic Area. Countries to which data are transferred include the USA and Ireland and other locations where the Company and its Affiliates, as applicable, administer the Plan. The Company has internal policies to ensure an equivalent level of protection is in place across the Company's worldwide organization. Any transfers of the Participant's personal Data to other offices of the Company will be governed by the Company's binding corporate rules (a copy of which

can be found at https://www.accenture.com/us-en/about/binding-corporate-rules). Any international transfers of the Participant's personal Data to third parties (including those outside the EEA), will be based on an adequacy decision or are governed by the standard contractual clauses (a copy of which can be obtained from dataprivacy@accenture.com).

All national and international transfer of personal data is only done in order to fulfill the obligations and rights of the Company and/or its Affiliates under the Plan.

The Participant has the right to be informed whether the Company or its Affiliates hold personal data about the Participant and, to the extent they do so, to have access to those personal data at no charge and require them to be corrected if they are inaccurate and to request the erasure, request the restriction of processing or object to the processing and withdraw his or her consent. The Participant also has the right to request a copy or the portability of its personal Data which it provided to the Company. The Participant is entitled to all the other rights provided for by applicable data protection law, including those detailed in any applicable documentation or guidelines provided to the Participant by the Company or its Affiliates in the past. More detailed information is available to the Participant by contacting the appropriate local data protection officer in the country in which the Participant is based from time to time. If the Participant has a complaint regarding the manner in which personal information relating to the Participant is dealt with, the Participant should contact the appropriate local data protection officer referred to above. The Participant also has the right to lodge a complaint with the competent data protection authority.

(f) The Participant understands that the Participant may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data, or refuse or withdraw the consents herein, in any case without cost, by contacting in writing the Participant's local data contact referred to above. The Participant understands, however, that refusing or withdrawing the Participant's consent may affect the Participant's ability to participate in the Plan (and may result in the forfeiture of unvested RSUs). For more information on the consequences of the Participant's refusal to consent or withdrawal of consent, the Participant understands that the Participant may contact the data protection officer referred to above.

(g) The Participant can contact the Company as data controller of the Participant's Data via the Company's Data Privacy Officer (dataprivacyofficer@accenture.com) or via post, clearly marked for the attention of the Data Privacy Officer, on this address: Accenture Limited Dublin, 1 Grand Canal Square, Grand Canal Harbour, Dublin 2, Ireland.

(h) Finally, upon request of the Company, the Participant agrees to provide an executed data privacy consent form (or any other agreements or consents that may be required by the Company) that the Company may deem necessary to obtain from the Participant for the purposes of administering the Participant's participation in the Plan in compliance with the data privacy laws in the Participant's country, either now or in the future.

STANDARD FORM OF
CEO DISCRETIONARY GRANT
RESTRICTED SHARE UNIT AGREEMENT
(Fiscal 2022)

Terms and Conditions

This Agreement (as defined below) is between Accenture plc (the "Company" or "Accenture") and the Participant.

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Company and its Affiliates (the "Constituent Companies"), the Participant has been, and will be, provided with access to Confidential Information;

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Constituent Companies, the Participant has been, and will be, provided with access to Trade Secrets in accordance with protocols and procedures that the Participant expressly acknowledges were appropriate to protect such Trade Secrets;

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Constituent Companies, the Participant may, directly or indirectly, solicit or assist in soliciting clients or prospective clients of the Company and its Affiliates;

WHEREAS, the Participant acknowledges and agrees that such Confidential Information, Trade Secrets, and client or prospective client relationships of the Constituent Companies, as well as investments by the Constituent Companies in the training, skills, capabilities, knowledge and experience of their employees are extremely valuable assets, and that the Constituent Companies have invested and will continue to invest substantial time, effort and expense to develop Confidential Information, Trade Secrets, client or prospective client relationships, and the training, skills, capabilities, knowledge and experience of their employees, and which the Constituent Companies have taken all reasonable steps to protect;

WHEREAS, the Participant acknowledges and agrees that the terms and conditions set forth in this Agreement are reasonable, fair, and necessary to protect the Constituent Companies' legitimate business interests as described in the foregoing recital clauses; and

WHEREAS, the Participant acknowledges and agrees that the restricted share units ("RSUs") granted pursuant to Section 1 are good and valuable consideration for, and conditioned upon, the Participant's full compliance with the terms and conditions set forth in this Agreement, and that the Participant would forfeit such RSUs pursuant to Section 6 in the event the Participant were to engage in any of the activities defined in Section 6(c).

NOW, THEREFORE, for such good and valuable consideration, the Participant hereby covenants and agrees to the following terms and conditions, including, but not limited to, the provisions set forth in Sections 6(b) and 6(c), all of which the Participant acknowledges and agrees are reasonably designed to protect the legitimate business interests of the Constituent Companies and which will not unreasonably affect the Participant's professional opportunities following termination of Participant's association with the Constituent Companies.

1. Grant of RSUs.

(a) The Company hereby grants the number of RSUs set forth in the Essential Grant Terms (as defined below) to the Participant set forth in the Essential Grant Terms, on the terms and conditions hereinafter set forth. This grant is made pursuant to the terms of the Amended and Restated Accenture plc 2010 Share Incentive Plan (the "Plan"), which Plan, as amended from time to time, is incorporated herein by reference and made a part of this Agreement (as defined below). Each RSU represents the unfunded, unsecured right of the Participant to receive and retain a Share on the date(s) specified herein, subject to the conditions specified herein. Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the Plan.

(b) This grant of RSUs is subject to the CEO Discretionary Grant Restricted Share Unit Agreement Essential Grant Terms (the "Essential Grant Terms") displayed electronically on the "Grant Agreement & Essential Grant Terms" page of the myHoldings website (https://myholdings.accenture.com) and the Standard Form of CEO Discretionary Grant Restricted Share Unit Agreement Terms and Conditions which together constitute the CEO Discretionary Grant Restricted Share Unit Agreement (the "Agreement").

2. Vesting Schedule.

(a) Subject to the Participant's continued employment with any of the Constituent Companies, the RSUs shall vest pursuant to the vesting schedule set forth in the Essential Grant Terms (as modified by this Agreement) until such RSUs are one hundred percent (100%) vested. Upon the Participant's termination of employment for any reason, any unvested RSUs shall immediately terminate, and no further Shares shall be issued or transferred under Section 3 of this Agreement in respect of such unvested RSUs; provided, however, that if (i) the Participant's employment with the Constituent Companies terminates due to the Participant's death or Disability, the RSUs granted hereunder shall vest with respect to one hundred percent (100%) of the RSUs held by the Participant on the date of such termination of employment, or (ii) the Participant's employment with the Constituent Companies terminates due to an Involuntary Termination, a number of RSUs granted hereunder shall vest on the date of such Involuntary Termination equal to the total number of RSUs that would have otherwise vested within the twelve (12) month period immediately following such Involuntary Termination.

(b) For purposes of this Agreement:

(i) "Cause" shall have the meaning set forth in Section 3(c) below.

(ii) "Disability" shall have the meaning set forth in Section 3(b) below or, if applicable, Section 21(a) below.

(iii) "Involuntary Termination" shall mean termination of employment by or with the agreement of the employing Constituent Company (other than for Cause or Disability) which is not voluntary and which is recorded as "involuntary" by the Company. A resignation,

voluntary retirement or other voluntary termination of employment by the Participant, is not an Involuntary Termination.

3. Form and Timing of Issuance or Transfer.

(a) In General.

(i) The Company shall issue or cause there to be transferred to the Participant that number of Shares as set forth in the Essential Grant Terms, until all of the Shares underlying the vested RSUs have been issued or transferred; provided that on each such delivery date, a number of RSUs equal to the number of Shares issued or transferred to the Participant shall be extinguished; provided further, that upon the issuance or transfer of Shares to the Participant, in lieu of a fractional Share, the Participant shall receive a cash payment equal to the Fair Market Value of such fractional Share. At the discretion of the Company, the Company may issue or transfer Shares underlying vested RSUs to the Participant earlier than the dates set forth in the Essential Grant Terms to the extent required to satisfy tax liabilities arising in connection with this RSU grant. Notwithstanding the foregoing, if the conditions set forth in Section 21 of this Agreement are satisfied, Section 21 shall supersede the foregoing.

(ii) Notwithstanding Section 3(a)(i), if the Participant is resident or employed outside the United States, the Company, in its sole discretion, may provide for the settlement of the RSUs in the form of:

(A) a cash payment (in an amount equal to the Fair Market Value of the Shares that corresponds with the number of vested RSUs) to the extent that settlement in Shares (i) is prohibited under local law, (ii) would require the Participant, the Company or Constituent Company to obtain the approval of any governmental or regulatory body in the Participant's country of residence (or country of employment, if different), (iii) would result in adverse tax consequences for the Participant, the Company or Constituent Company or (iv) is administratively burdensome; or

(B) Shares, but require the Participant to sell such Shares immediately or within a specified period following the Participant's termination of employment (in which case, the Participant hereby agrees that the Company shall have the authority to issue sale instructions in relation to such Shares on the Participant's behalf).

(b) Death or Disability. Notwithstanding Section 3(a) of this Agreement, if (i) the Participant's employment with the Constituent Companies terminates due to the Participant's death or Disability, the Company shall issue or cause to be transferred to the Participant or to his or her estate, as the case may be, a number of Shares equal to the aggregate number of RSUs granted to the Participant hereunder (rounded down to the next whole Share) as soon as

practicable following such termination of employment, at which time a number of RSUs equal to the number of Shares issued or transferred to the Participant or to his or her estate shall be extinguished or (ii) the Participant dies following an involuntary not for Cause termination of employment with the Constituent Companies, the Company shall issue or cause to be transferred to the Participant's estate all previously vested but unreleased Shares, if any (rounded down to the next whole Share) as soon as practicable following receipt of satisfactory evidence of such Participant's death; provided, however, that upon the issuance or transfer of Shares to the Participant or to his or her estate, in lieu of a fractional Share, the Participant or his or her estate, as the case may be, shall receive a cash payment equal to the Fair Market Value of such fractional Share.

For purposes of this Agreement, unless Section 21 applies, "Disability" shall mean "disability" as defined (i) in any employment agreement then in effect between the Participant and the Company or any Affiliate or (ii) if not defined therein, or if there shall be no such agreement, as defined in the long-term disability plan maintained by the Participant's employer as in effect from time to time, or (iii) if there shall be no plan, the inability of the Participant to perform in all material respects his or her duties and responsibilities to the Constituent Companies for a period of six (6) consecutive months or for an aggregate period of nine (9) months in any twenty-four (24) consecutive month period by reason of a physical or mental incapacity.

(c) Notwithstanding Sections 3(a) and 3(b) of this Agreement, upon the Participant's termination of employment with the Constituent Companies for Cause or to the extent that the Participant otherwise takes such action that would constitute Cause, to the extent legally permissible, any outstanding RSUs shall immediately terminate. For purposes of this Agreement, "Cause" shall mean "cause" as defined in any employment or consultancy agreement (or similar agreement) or in any letter of appointment then in effect between the Participant and the Company or any Affiliate or if not defined therein (it being the intent that the definition of "Cause" shall include, at a minimum, the acts set forth below), or if there shall be no such agreement, to the extent legally permissible, (a) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (b) the Participant's commission or conviction of any felony, or of any misdemeanor involving moral turpitude, or entry of a plea of guilty or nolo contendere to any felony or misdemeanor, (c) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (d) the Participant's material failure to adhere to the Company's or an Affiliate's corporate codes, policies or procedures as in effect from time to time, (e) the Participant's continued and material failure to meet minimum performance standards as determined by the Company or an Affiliate, (f) the Participant's violation of any statutory, contractual, or common law duty or obligation to the Company or an Affiliate, including, without limitation, the duty of loyalty, or (g) the Participant's material breach of any confidentiality or non-competition covenant entered into between the Participant and the Company or an Affiliate, including, without limitation, the covenants contained in this Agreement. The determination of the existence of Cause shall be made by the Company in good faith, which determination shall be conclusive for purposes of this Agreement.

4. Dividends. If on any date while RSUs are outstanding hereunder the Company shall pay any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of such dividend payment date, be increased by a number of RSUs equal to: (a) the product of (x) the number of RSUs held by the Participant as of the related dividend record date, multiplied by (y) the per Share amount of any cash dividend (or, in the case of any dividend payable in whole or in part other than in cash, the per Share value of such dividend, as determined in good faith by the Committee), divided by (b) the Fair Market Value of a Share on the payment date of such dividend. In the case of any dividend declared on Shares that is payable in the form of Shares, the number of RSUs granted to the Participant shall be increased by a number equal to the product of (a) the aggregate number of RSUs held by the Participant through the related dividend record date, multiplied by (b) the number of Shares (including any fraction thereof) payable as a dividend on a Share. For the avoidance of doubt, any additional RSUs granted pursuant to this Section 4 shall be subject to the terms and conditions contained in this Agreement.

5. Adjustments Upon Certain Events. In the event of any change in the outstanding Shares by reason of any Share dividend or split, reorganization, recapitalization, merger, consolidation, amalgamation, spin-off or combination transaction or exchange of Shares or other similar events (collectively, an "Adjustment Event"), the Committee may, in its sole discretion, adjust any Shares or RSUs subject to this Agreement to reflect such Adjustment Event.

6. Cancellation and Rescission of RSUs and Shares Underlying RSUs.

(a) Upon any transfer or issuance of Shares or cash underlying RSUs, the Participant shall certify in a manner acceptable to the Company that the Participant is in compliance with the terms and conditions of this Agreement and the Plan.

(b) In the event that (i) the Participant engages in any activity that could serve as a basis for the termination of the Participant for Cause, (ii) the Participant's employment with any of the Constituent Companies is terminated for Cause, or (iii) the Participant engages in any of the activities defined in subsection (c) below, the Company may require the Participant, to the extent legally permitted, to transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (as adjusted based on Sections 4 and 5 above) and without regard to whether the Participant continues to own or control such previously delivered Shares, and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer. Upon a showing satisfactory to the Company by Participant that the value of the Shares subject to transfer as described above exceeds the value of the actual benefit received by the Participant (as measured by the gross proceeds the Participant received upon the sale of Shares issued or transferred under this Agreement), then, with respect to such sold Shares, the transfer of Shares required under this Section 6(b) shall be limited to a number of Shares equivalent in value to such actual benefit received by the Participant. Upon receiving a demand from the Company to transfer Shares to the Company pursuant to this subsection, the Participant shall effect the transfer of Shares to the Company by no later than ten (10) business days from the date of the

Company's demand. For the avoidance of doubt, if the Participant holds the position of Senior Managing Director or above (or any comparable level of seniority) and engages in any of the activity set forth in subsection (c)(i), the Company may require the Participant, to the extent legally permitted, to transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (as adjusted based on Sections 4 and 5 above), as well as a number of Shares that have been issued or transferred under any prior agreement between the Company and the Participant, without regard to whether the Participant continues to own or control such previously delivered Shares and without regard to the actual benefit received by the Participant with respect to any Shares sold by the Participant, and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer. Similarly, in the event that (i) the Participant engages in any activity that could serve as a basis for the termination of the Participant for Cause or (ii) the Participant engages in any of the activities defined in subsection (c) below, in either case at any time prior to the date that any Shares underlying RSUs granted under this Agreement have been issued or transferred, the RSUs granted hereunder (both vested and unvested) shall be forfeited immediately.

(c) In the event Participant engages in any of the activities defined in this subsection, Participant agrees to transfer Shares to the Company in accordance with any demand received from the Company for the transfer of Shares under subsection 6(b) above and/or that his award of RSUs will be forfeited in its entirety, as applicable:

(i) if the Participant's employment with any of the Constituent Companies terminates while the Participant holds the position of Senior Managing Director or above (or any comparable level of seniority), the Participant shall not, for a period of twelve months following the termination of the Participant's employment with any of the Constituent Companies associate (including, but not limited to, association as a sole proprietor, owner, employer, partner, principal, investor, joint venturer, shareholder, associate, employee, member, consultant, contractor or otherwise) with any Competitive Enterprise (or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise) that: (1) is identified on the list of competitors maintained by the Company on the myHoldings website (which list may be updated by the Company from time to time) as a Global Accenture Competitor or as being a competitor of any Restricted Business, and/or (2) is otherwise a competitor of any Restricted Business; provided, however, that with respect to the equity of any Competitive Enterprise which is or becomes publicly traded, the Participant's ownership as a passive investor of less than one percent (1%) of the outstanding publicly traded stock of a Competitive Enterprise shall not be deemed a violation of this subsection 6(c)(i);

(ii) the Participant shall not, for a period of twelve months following the termination of the Participant's employment with the Constituent Companies, directly or indirectly (A) solicit, or assist any other individual, person, firm or other entity in soliciting, any Restricted Client or Restricted Prospective Client for the purpose of performing or providing any Relevant Services; (B) perform or provide, or assist any other individual, person, firm or other entity in performing or providing, Relevant

Services for any Restricted Client or Restricted Prospective Client; or (C) interfere with or damage (or attempt to interfere with or damage) any relationship and/or agreement between the Company or any Affiliates and a Restricted Client or Restricted Prospective Client;

(iii) the Participant shall not, for a period of twelve months following the termination of the Participant's employment with the Constituent Companies, directly or indirectly, solicit, employ or retain, or assist any other individual, person, firm or other entity in soliciting, employing or retaining, any employee or other agent of the Company or an Affiliate, (A) with whom the Participant has had material dealings; (B) from whom, or as a result of contact with whom, the Participant has obtained Confidential Information or Trade Secrets; or (C) whom the Participant has supervised on a client or prospective client engagement, in the twenty-four months preceding the termination of the Participant's employment with the Constituent Companies; or

(iv) the Participant shall not, unless the Participant has received the prior written consent of the Company or its Affiliates or is otherwise required by law, either directly or indirectly, use, sell, lend, lease, distribute, license, give, transfer, assign, show, disseminate, divulge, disclose, reveal, share, provide access to, reproduce, copy, distribute, publish, appropriate, or otherwise communicate any Confidential Information or Trade Secrets at any time following the termination of the Participant's employment with the relevant Constituent Company. If the Participant is requested or required pursuant to any legal, governmental or investigatory proceeding or process or otherwise, to disclose any Confidential Information or Trade Secrets, the Participant shall promptly notify the Company in writing so that the Company may seek a protective order or other appropriate remedy, or, if it chooses, waive compliance with the applicable provision of this Agreement. The Participant's obligation of non-disclosure as set forth herein shall continue for so long as such item continues to constitute Confidential Information. Notwithstanding the foregoing, if Participant makes a confidential disclosure of a Trade Secret or other Confidential Information to a government official or an attorney for the sole purpose of reporting or investigating a suspected violation of law, or in a court filing under seal, Participant shall not be held liable under this Agreement or under any federal or state trade secret law for such a disclosure. Additionally, if the Participant files a lawsuit in the United States for retaliation by the Company for reporting a suspected violation of the law, the Participant may disclose Trade Secret information to the Participant's attorney, and can use the Trade Secret information in sealed filings in the court proceeding, or pursuant to a court order, as long as the Participant does not otherwise disclose the Trade Secret.

(d) In the event that (i) the Participant's employment with any of the Constituent Companies is terminated for Cause, or (ii) the Participant engages in any of the activities defined in subsection (c) above, the Company's remedy shall be limited to the recovery of Shares as set forth in subsection (b) above; provided, however, that nothing in this Agreement is intended to or should be interpreted as diminishing any rights and remedies that Affiliates may have, at law or equity, related to investments by the Constituent Companies in Confidential

Information, Trade Secrets, clients and prospective client relationships, and the training, skills, capabilities, knowledge and experience of employees, including, but not limited to, any rights and remedies set forth in the Participant's employment agreement, confidentiality agreement, intellectual property agreement, restrictive covenant agreement, or any other agreement entered into between the Participant and an Affiliate of the Company.

(e) This Section 6 shall be interpreted and applied in a consistent manner to any cash paid to the Participant in accordance with Section 3(a)(ii). For the sake of clarity, cash paid to the Participant to settle vested RSUs in accordance with Section 3(a)(ii) shall be subject to forfeiture/recoupment/repayment under this Section 6 on the same basis as if such RSUs were settled with Shares.

(f) For purposes of this Agreement:

(i) "Alliance Entity" shall mean any Legal Entity with whom the Company and/or any Affiliate has entered into an alliance agreement, joint venture agreement or any other legally binding go-to-market agreement, resale agreement or any agreement to combine offerings, products and/or services, or (without limiting the foregoing) any Legal Entity in which Accenture and/or any Affiliate has an interest, whether or not a Controlling Interest; provided always that the term "Alliance Entity" shall not include: (A) any Competitive Enterprise, (B) any contractor and/or sub-contractor of Accenture and/or any Affiliate, and/or (C) any sales, buying and/or marketing agent of Accenture.

(ii) "Competitive Enterprise" shall mean a business enterprise that engages in, or owns or controls a significant interest in any entity that engages in, the performance of services of the type provided by the Company, its Affiliates and/or their predecessors. "Competitive Enterprise" shall include, but not be limited to, the entities set forth on the list maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time.

(iii) "Confidential Information" shall include: (A) lists and databases of the Company's or any Affiliate's clients, including names of clients; (B) lists and databases of prospective clients whom the Company or any Affiliate has taken material steps to win business from; (C) confidential details of the Company's and Affiliates' or any of their clients' or suppliers' products and services; (D) commercial or technical information of the Company or any Affiliate or any other Knowledge Capital; (E) financial information and plans of the Company or any Affiliate; (F) prices/pricing structures/hourly rates of the Company or any Affiliates, including any discounts, terms of credit and preferential terms, costs and accounting; (G) lists and databases of the Company's or any Affiliate's suppliers; (H) any personal data belonging to the Company or any Affiliate or any client or business associate, affiliate or employee or contractor of the Company or its Affiliates; (I) terms of the Company's or any Affiliate's business with clients, suppliers and Alliance Entities; (J) lists and databases of the Company's or any Affiliate's employees, officers and contractors; (K) details of employees, officers and contractors of the Company or any Affiliate, including but not

limited to their remuneration packages and terms of employment/engagement; (L) object or source codes and computer software; (M) any proposals relating to the acquisition or disposal of a company or business or any part thereof; (N) details of responses by the Company or any Affiliate to any request for proposal or tender for work (whether competitive or not), and of any contract negotiations; (O) intellectual property rights owned by or licensed to the Company or its Affiliates or any of their clients or suppliers; (P) any Company or Affiliate document marked as "confidential" (or with a similar expression), or any information or document which the Participant has been told is confidential or which the Participant might reasonably expect the Company or an Affiliate or client or supplier or the relevant discloser would regard as confidential; (Q) any information which has been given to the Company or any Affiliate in confidence by clients, suppliers or other third parties; (R) any of the foregoing which belongs, or which otherwise relates, to any past or present Alliance Entity or to any Legal Entity that Accenture or any Affiliate intends to make an Alliance Entity; and (S) details of any agreement, arrangement or otherwise (whether formal or informal) that the Company or any Affiliate has entered into with any Alliance Entity.

(iv) "Controlling Interest" shall mean (A) ownership by a Legal Entity of at least a majority of the voting interest of another Legal Entity or (B) the right or ability of such Legal Entity, whether directly or indirectly, to direct the affairs of another by means of ownership, contract, or otherwise.

(v) "Knowledge Capital" shall mean any reports, documents, templates, studies, software programs, delivery methods, specifications, business methods, tools, methodologies, inventions, processes, techniques, analytical frameworks, algorithms, know how and/or any other work product and materials, proprietary to the Company and/or any Affiliate which is used by the Company and/or any Affiliate to perform services for its or their clients.

(vi) "Legal Entity" shall mean any body corporate, branch partnership, joint venture or unincorporated association or other organization carrying on a trade or other activity with or without a view to profit.

(vii) "Relevant Services" shall mean the performance of any services of the type provided by the Company, its Affiliates and/or their predecessors at any time, past, present or future, including, but not limited to, consulting services, technology services, and/or outsourcing services.

(viii) "Restricted Business" shall mean each of the businesses of each Constituent Company, as such businesses are listed as "Accenture Businesses" on the list of Competitive Enterprises maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time, (A) in respect of whom the Participant holds Confidential Information or Trade Secrets at the time of the termination of employment with the Constituent Companies or (B) to which business the Participant has provided services, has been materially concerned or has been responsible

in the twenty-four months preceding the termination of the Participant's employment with the Constituent Companies.

(ix) "Restricted Client" shall mean any person, firm, corporation or other organization to whom the Participant directly or indirectly performed or assisted in performing Relevant Services, or with which the Participant otherwise had material contact, or about which the Participant learned Confidential Information or Trade Secrets, within the twenty-four months prior to the date on which the Participant's employment with the Constituent Companies terminated.

(x) "Restricted Prospective Client" shall mean any person, firm, corporation, or other organization with which the Participant directly or indirectly had any negotiations or discussions regarding the possible performance of services by the Company, or about which the Participant learned Confidential Information or Trade Secrets within the twelve months prior to the date of the Participant's termination of employment with the Constituent Companies.

(xi) "Solicit" shall mean to have any direct or indirect communication of any kind whatsoever, regardless of by whom initiated, inviting, advising, encouraging or requesting any person or entity, in any manner, to take or refrain from taking any action.

(xii) "Trade Secrets" shall include information relating to the Company and its Affiliates, and their respective clients, prospective clients or Alliance Entities, that is protectable as a trade secret under applicable law, including, without limitation, and without regard to form: technical or non-technical data, a formula, a pattern, a compilation, a program, a device, a method, a technique, a drawing, a process, financial data, financial plans, business and strategic plans, product plans, source code, software, unpublished patent applications, customer proposals or pricing information or a list of actual or potential customers or suppliers which is not commonly known by or available to the public and which information (A) derives economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use and (B) is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.

(g) If, during the twelve month period following the termination of the Participant's employment with the Constituent Companies, the Participant is presented with an opportunity that might involve participation in any of the activities defined in Section 6(c) above, Participant shall notify the Company in writing of the nature of the opportunity (the "Conflicting Activity"). Following receipt of sufficient information concerning the Conflicting Activity, the Company will advise Participant in writing whether the Company considers the Participant's RSUs to be subject to Section 6(b)(ii) above. The Company retains sole discretion to determine whether Participant's RSUs are subject to Section 6(b)(ii) and to alter its determination should additional or different facts become known to the Company.

7. **Data Protection.** The Participant consents to the collection and processing (including international transfer) of personal data as set out in Appendix A for the purposes specified therein.

8. **Collateral Agreements.** As a condition to the issuance or transfer of the Shares underlying the RSUs granted hereunder, the Participant shall, to the degree reasonably required by the Company, (a) execute and return to the Company a counterpart of this Agreement (or, if acceptable to the Company, acknowledge receipt and agreement of the terms of this Agreement electronically), all in accordance with the instructions provided by the Company and (b) to the extent required by the Company, either (i) execute and return an employment agreement, a consultancy agreement, a letter of appointment and/or an intellectual property agreement, in form and substance satisfactory to the Company, or (ii) provide evidence satisfactory to the Company that the agreements referenced in clause (i) have been previously executed by the Participant.

9. **Nature of Grant.** In accepting the grant, the Participant acknowledges, understands and agrees that:

(a) the Plan is established voluntarily by the Company, it is discretionary in nature and it may be modified, amended, suspended or terminated by the Board at any time;

(b) the grant of the RSUs is voluntary and occasional and does not create any contractual or other right to receive future grants of RSUs (whether on the same or different terms), or benefits in lieu of RSUs, even if RSUs have been granted in the past;

(c) all decisions with respect to future grants of RSUs or other grants, if any, will be at the sole discretion of the Committee, including, but not limited to, the form and timing of the grant, the number of Shares subject to the grant, and the vesting provisions applicable to the grant;

(d) the RSU grant and the Participant's participation in the Plan shall not create a right to employment or be interpreted as forming an employment or services contract with the Company or any Constituent Company and shall not interfere with the ability of the Company, or Constituent Company, as applicable, to terminate Participant's employment or service relationship;

(e) the Participant is voluntarily participating in the Plan;

(f) Shares (or cash) will be issued to the Participant only if the vesting conditions are met and any necessary services are rendered by the Participant over the vesting period;

(g) the RSUs and the Shares (or cash) subject to the RSUs are not intended to replace any pension rights or compensation;

(h) the RSUs and the Shares subject to the RSUs, and the income and value thereof, are an extraordinary item of compensation outside the scope of the Participant's employment (and employment contract, if any) and is not part of normal or expected compensation for any purpose, including, without limitation, calculating any severance, resignation, termination, redundancy, dismissal, end-of-service payments, bonuses, long-service awards, pension or retirement or welfare benefits or similar payments;

(i) the future value of the Shares underlying the RSUs is unknown, indeterminable and cannot be predicted with certainty;

(j) no claim or entitlement to compensation or damages to or for the Participant shall arise from cancellation of the RSUs upon any failure to satisfy a term or condition of the RSUs or forfeiture of RSUs resulting from the Participant ceasing to be employed or otherwise providing services to the Company or Constituent Company;

(k) unless otherwise provided herein, in the Plan or by the Company in its discretion, the RSUs and the benefits evidenced by this Agreement do not create any entitlement to have the RSUs or any such benefits transferred to, or assumed by, another company nor to be exchanged, cashed out or substituted for, in connection with any corporate transaction affecting the Shares of the Company; and

(l) if the Participant resides or is employed outside the United States, the Participant acknowledges and agrees that neither the Company nor any Constituent Company shall be liable for any exchange rate fluctuation between Participant's local currency and the United States Dollar that may affect the value of the RSUs or of any amounts due to Participant pursuant to the settlement of the RSUs or the subsequent sale of any Shares acquired upon settlement.

10. No Rights of a Shareholder. The Participant shall not have any rights as a shareholder of the Company until the Shares in question have been registered in the Company's register of shareholders.

11. Legend on Certificates. Any Shares issued or transferred to the Participant pursuant to Section 3 of this Agreement shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the Plan or the rules, regulations, and other requirements of the U.S. Securities and Exchange Commission, any stock exchange upon which such Shares are listed, any applicable U.S. Federal or state laws or relevant securities laws of the jurisdiction of the domicile of the Participant or to ensure compliance with any additional transfer restrictions that may be in effect from time to time, and the Committee may cause a legend or legends to be put on any certificates representing such Shares to make appropriate reference to such restrictions.

12. Transferability Restrictions – RSUs/Underlying Shares. RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this

Section 12 shall be void and unenforceable against any Constituent Company. Any Shares issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, any policies relating to certain minimum share ownership requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant. The Company shall give notice of any such additional or modified terms and restrictions applicable to Shares delivered or deliverable under this Agreement to the holder of the RSUs and/or the Shares so delivered, as appropriate, pursuant to the provisions of Section 13 or, if a valid address does not appear to exist in the personnel records, to the last address known by the Company of such holder. Notice of any such changes may be provided electronically, including, without limitation, by publication of such changes to a central website to which any holder of the RSUs or Shares issued therefrom has access.

13. Notices. Any notice to be given under this Agreement shall be addressed to the Company in care of its General Counsel at:

Accenture
161 N. Clark Street
Chicago, IL 60601
USA
Telecopy: +1 (312) 652-5619
Attn: General Counsel

(or, if different, the then current principal business address of the duly appointed General Counsel of the Company) and to the Participant at the address appearing in the personnel records of the Company for the Participant or to either party at such other address as either party hereto may hereafter designate in writing to the other. Any such notice shall be deemed effective upon receipt thereof by the addressee.

14. Tax Withholding.

(a) Regardless of any action the Company or Constituent Company takes with respect to any or all income tax (including U.S. federal, state and local taxes or non-U.S. taxes), social insurance, payroll tax, fringe benefit, payment on account or other tax-related withholding ("Tax-Related Items"), the Participant acknowledges that the ultimate liability for all Tax-Related Items legally due by the Participant is and remains the Participant's responsibility and that the Company and Constituent Company (i) make no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the RSUs, including the grant of the RSUs, the vesting of the RSUs, the delivery or sale of any Shares or cash acquired pursuant to the RSUs and the issuance of any dividends, and (ii) do not commit to structure the terms of the grant or any aspect of the RSUs to reduce or eliminate the Participant's liability for Tax-Related Items.

(b) To the extent that the grant or vesting of the RSUs, the delivery of Shares or cash pursuant to the RSUs or issuance of dividends results in a withholding obligation for

Tax-Related Items, unless otherwise specifically approved and directed by the Committee, the Participant authorizes the Company, Constituent Company or agent of the Company or Constituent Company to satisfy the obligations with regard to all Tax-Related Items by one or a combination of the following: (i) withholding from the Participant's wages or other cash compensation paid to the Participant by the Company or the Constituent Company; (ii) withholding from proceeds of the sale of Shares acquired upon settlement of the RSUs either through a voluntary sale or through a mandatory sale arranged by the Company (on the Participant's behalf pursuant to this authorization without further consent); or (iii) withholding from the Shares to be delivered upon settlement of the RSUs that number of Shares having a Fair Market Value equal to the amount required by law to be withheld. If the Participant is subject to taxation in more than one jurisdiction, the Participant acknowledges that the Company may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

(c) Depending on the withholding method, the Company may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding rates (as determined by the Company in good faith and in its sole discretion) or other applicable withholding rates, including maximum applicable rates, in which case Participant will receive a refund of any over-withheld amount in cash and will have no entitlement to the Share equivalent. The Company shall repay any excess amounts due to the Participant within, where administratively feasible, thirty (30) days of withholding. If the obligation for Tax-Related Items is satisfied by withholding in Shares, for tax purposes, the Participant is deemed to have been issued the full number of Shares subject to the vested RSUs, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items.

(d) The Participant agrees to pay to the Company or Constituent Company, any amount of Tax-Related Items that the Company or Constituent Company may be required to withhold or account for as a result of Participant's participation in the Plan that cannot be satisfied by the means previously described. The Company may refuse to issue or deliver the Shares, cash or the proceeds of the sale of Shares, if the Participant fails to comply with the Participant's obligations in connection with the Tax-Related Items.

(e) The Participant hereby acknowledges that he or she will not be entitled to any interest or appreciation on Shares sold to satisfy the tax withholding requirements (including with respect to any amounts withheld in excess of the Participant's tax liability).

15. <u>Choice of Law and Dispute Resolution</u>.

(a) THE INTERPRETATION, PERFORMANCE AND ENFORCEMENT OF THIS AGREEMENT AND ANY AND ALL DISPUTES SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW.

(b) Subject to subsections (c) through (f), any and all disputes which cannot be settled amicably, including any ancillary claims of any party, arising out of, relating to or in connection with the validity, negotiation, execution, interpretation, performance or non-performance and/or termination of this Agreement and any amendment thereto or any other

equity award in the Company previously granted to the Participant, whether under the Plan or otherwise (including without limitation the validity, scope and enforceability of this arbitration provision) (each a "Dispute") shall be finally settled by arbitration conducted by a single arbitrator in New York in accordance with the then-existing Rules of Arbitration of the International Chamber of Commerce ("ICC"), except that the parties may select an arbitrator who is a national of the same country as one of the parties. If the parties to the dispute fail to agree on the selection of an arbitrator within thirty (30) days of the receipt of the request for arbitration, the ICC shall make the appointment. The arbitrator shall be a lawyer and shall conduct the proceedings in the English language. In the event of any arbitration between the parties, the Company shall consent to a request by the Participant to hold arbitral proceedings, including any evidentiary hearings, in the country in which the Participant principally conducts his/her business for the convenience of the parties and witnesses, it being understood, however, that the legal situs of the arbitration shall remain in New York. Each side will bear its own costs and attorneys' fees.

(c) Either party may bring an action or proceeding in any court having jurisdiction thereof for the purpose of compelling a party to arbitrate, seeking temporary or preliminary relief in aid of an arbitration hereunder, and/or enforcing an arbitration award and/or in support of the arbitration as permitted by any applicable arbitration law and, for the purposes of this subsection (c), each party expressly consents to the application of subsections (e) and (f) to any such suit, action or proceeding.

(d) Judgment on any award(s) rendered by the tribunal may be entered in any court having jurisdiction thereof.

(e) (i) Each party hereby irrevocably submits to the non-exclusive jurisdiction of the Courts located in New York, United States for the purpose of any suit, action or proceeding brought in accordance with the provisions of subsection (c). The parties acknowledge that the forum designated by this subsection (e) has a reasonable relation to this Agreement, and to the parties' relationship with one another.

(ii) The parties hereby waive, to the fullest extent permitted by applicable law, any objection which they now or hereafter may have to any right to assert personal jurisdiction in any other forum or to the laying of venue of any suit, action or proceeding brought in any court referred to in subsection (e)(i) pursuant to subsection (c) and such parties agree not to plead or claim the same, or to seek anti-suit relief or any other remedy to deny the arbitral jurisdiction referred to in subsection (b). The parties agree that if a suit, action or proceeding is brought under subsection (c), proof shall not be required that monetary damages for breach of the provisions of this Agreement would be difficult to calculate and that remedies at law would be inadequate, and they irrevocably appoint the General Counsel of the Company, c/o Accenture, 161 N. Clark Street, Chicago, IL 60601 USA (or, if different, the then-current principal business address of the duly appointed General Counsel of the Company) as such party's agent for service of process in connection with any such action or proceeding and agree that service of process upon such agent, who shall promptly advise such party of any

such service of process, shall be deemed in every respect effective service of process upon the party in any such action or proceeding.

16. **Severability.** This Agreement shall be enforceable to the fullest extent allowed by law. In the event that a court or appointed arbitrator holds any provision of this Agreement to be invalid or unenforceable, then, if allowed by law, that provision shall be reduced, modified or otherwise conformed to the relevant law, judgment or determination to the degree necessary to render it valid and enforceable without affecting the rest of this Agreement. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be deemed severable from the remainder of this Agreement, and the remaining provisions contained in this Agreement shall be construed to preserve to the maximum permissible extent the intent and purposes of this Agreement. Any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

17. **RSUs Subject to Plan.** By entering into this Agreement, the Participant agrees and acknowledges that the Participant has received and read a copy of the Plan. All RSUs are subject to the Plan. In the event of a conflict between any term or provision contained herein and a term or provision of the Plan, the applicable terms and provisions of the Plan will govern and prevail.

18. **Amendments.** The rights and obligations under this Agreement and their enforceability are subject to local tax and foreign exchange laws and regulations and, in this sense, the terms and conditions contained herein may be amended at the sole discretion of the Company and/or the Committee in order to comply with any such laws and regulations.

19. **Signature in Counterparts.** To the extent that this Agreement is manually signed, instead of electronically accepted by the Participant (if permitted by the Company), it may be signed in counterparts, each of which shall be deemed an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

20. **Administration; Consent.** In order to manage compliance with the terms of this Agreement, Shares delivered pursuant to this Agreement may, at the sole discretion of the Company, be registered in the name of the nominee for the holder of the Shares and/or held in the custody of a custodian until otherwise determined by the Company. To that end, by acceptance of this Agreement, the holder hereby appoints the Company, with full power of substitution and resubstitution, his or her true and lawful attorney-in-fact to assign, endorse and register for transfer into such nominee's name or deliver to such custodian any such Shares, granting to such attorneys, and each of them, full power and authority to do and perform each and every act and thing whatsoever that such attorney or attorneys may deem necessary, advisable or appropriate to carry out fully the intent of this Section 20 as such person might or could do personally. It is understood and agreed by each holder of the Shares delivered under this Agreement that this appointment, empowerment and authorization may be exercised by the aforementioned persons with respect to all Shares delivered pursuant to this Agreement of such holder, and held of record by another person or entity, for the period beginning on the date hereof and ending on the later of the date this Agreement is terminated and the date that is ten years

following the last date Shares are delivered pursuant to this Agreement. The form of the custody agreement and the identity of the custodian and/or nominee shall be as determined from time to time by the Company in its sole discretion. A holder of Shares delivered pursuant to this Agreement acknowledges and agrees that the Company may refuse to register the transfer of and enter stop transfer orders against the transfer of such Shares except for transfers deemed by it in its sole discretion to be in compliance with the terms of this Agreement. The Company reserves the right to impose other requirements on the RSUs, any Shares acquired pursuant to the RSUs and the Participant's participation in the Plan to the extent the Company determines, in its sole discretion, that such other requirements are necessary or advisable in order to comply with local laws, rules and/or regulations or to facilitate the operation and administration of the RSUs and the Plan. Such requirements may include (but are not limited to) requiring the Participant to sign any agreements, undertakings or additional documents that may be necessary to accomplish the foregoing. The Participant agrees to take such other actions as may be deemed reasonably necessary or desirable by the Company to effect the provisions of this Agreement, as in effect from time to time. Each holder of Shares delivered pursuant to this Agreement or any prior agreement between the Company and the Participant acknowledges and agrees that the Company may impose a legend on any document relating to Shares issued or issuable pursuant to this Agreement conspicuously referencing the restrictions applicable to such Shares, and may instruct the administrator of any brokerage account into which Shares have been initially deposited to freeze or otherwise prevent the disposition of such Shares.

21. Section 409A - Disability, Deferral Elections, Payments to Specified Employees, and Interpretation of Grant Terms. If the Participant is subject to income taxation on the income resulting from this Agreement under the laws of the United States, and the foregoing provisions of this Agreement would result in adverse tax consequences to the Participant, as determined by the Company, under Section 409A of the U.S. Internal Revenue Code of 1986, as amended (the "Code"), then the following provisions shall apply and supersede the foregoing provisions:

(a) "Disability" shall mean a disability within the meaning of Section 409A(a)(2)(C) of the Code.

(b) Deferral elections made by U.S. taxpayers are subject to Section 409A of the Code. The Company will use commercially reasonable efforts to not permit RSUs to be deferred, accelerated, released, extended, paid out or modified in a manner that would result in the imposition of an additional tax under Section 409A of the Code. In the event that it is reasonably determined by the Company that, as a result of Section 409A of the Code, payments or delivery of the Shares underlying the RSU award granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSU award or the Participant's deferral election, as the case may be, without causing the Participant to be subject to taxation under Section 409A of the Code, the Company will make such payment or share delivery as soon as practicable on or following the first day that would not result in the Participant's incurring any

tax liability under Section 409A of the Code, and in any event, no later than the last day of the calendar year in which such first date occurs.

(c) If the Participant is a "specified employee" (within the meaning of Section 409A(a)(2)(B)(i) of the Code), payments and deliveries of shares in respect of any RSUs subject to Section 409A of the Code that are linked to the date of the Participant's separation from service shall not be made prior to the date which is six (6) months after the date of the Participant's separation from service from the Company or any of its Affiliates, determined in accordance with Section 409A of the Code and the regulations promulgated thereunder.

(d) The Company shall use commercially reasonable efforts to avoid subjecting the Participant to any additional taxation under Section 409A of the Code as described herein; provided that neither the Company nor any of its employees, agents, directors or representatives shall have any liability to the Participant with respect to Section 409A of the Code.

22. Electronic Delivery. The Company may, in its sole discretion, deliver by electronic means any documents related to the RSUs or the Participant's future participation in the Plan. The Participant hereby consents to receive such documents by electronic delivery and agrees to participate in the Plan through an on-line or electronic system established and maintained by the Company or a third party designated by the Company.

23. English Language. If the Participant is resident in a country where English is not an official language, the Participant acknowledges and agrees that it is the Participant's express intent that this Agreement, the Plan and all other documents, notices and legal proceedings entered into, given or instituted pursuant to the grant of RSUs, be drawn up in English. If the Participant has received this Agreement, the Plan or any other documents related to the RSUs translated into a language other than English, and if the meaning of the translated version is different than the English version, the English version will control.

24. Repatriation; Compliance with Law. If the Participant is resident or employed outside the United States, the Participant agrees to repatriate all payments attributable to the Shares and/or cash acquired under the Plan in accordance with applicable foreign exchange rules and regulations in the Participant's country of residence (and country of employment, if different). In addition, the Participant agrees to take any and all actions, and consents to any and all actions taken by the Company and Constituent Companies, as may be required to allow the Company and Constituent Companies to comply with local laws, rules and/or regulations in the Participant's country of residence (and country of employment, if different). Further, the Participant agrees to take any and all actions as may be required to comply with the Participant's personal obligations under local laws, rules and/or regulations in the Participant's country of residence (and country of employment, if different).

25. Insider Trading / Market Abuse Laws. By participating in the Plan, the Participant agrees to comply with the Company's policy on insider trading. The Participant further acknowledges that the Participant may be subject to local insider trading and/or market abuse laws and regulations that are separate from and in addition to any restrictions that may be

imposed under any applicable Company insider trading policy. The Participant acknowledges that it is the Participant's personal responsibility to comply with any applicable restrictions, and that the Participant should consult the Participant's personal advisor on this matter.

26. **Appendix B.** Notwithstanding any provision of this Agreement to the contrary, the RSUs shall be subject to any special terms and conditions for the Participant's jurisdiction of residence (and jurisdiction of employment, if different) as set forth in Appendix B to the Agreement, if applicable, which shall constitute part of this Agreement.

27. **Recoupment.** The RSUs granted under this Agreement, and any Shares issued or other payments made in respect thereof, shall be subject to any recoupment policy that the Company may adopt from time to time, to the extent any such policy is applicable to the Participant. By accepting the grant of RSUs under this Agreement the Participant agrees and consents to the Company's application, implementation and enforcement of (a) the recoupment policy and (b) any provision of applicable law relating to cancellation, recoupment, rescission or payback of compensation and expressly agrees that the Company may take such actions as are necessary to effectuate the recoupment policy (as applicable to the Participant) or applicable law without further consent or action being required by the Participant. For purposes of the foregoing, the Participant expressly and explicitly authorizes the Company to issue instructions, on the Participant's behalf, to any brokerage firm and/or third party administrator engaged by the Company to hold the Participant's Shares and other amounts acquired under the Plan to re-convey, transfer or otherwise return such Shares and/or other amounts to the Company. To the extent that the terms of this Agreement and the recoupment policy conflict, the terms of the recoupment policy shall prevail.

28. **Entire Agreement.** This Agreement, including the Plan, as provided therein, contains the entire agreement between the parties with respect to the subject matter therein and supersedes all prior oral and written agreements between the parties pertaining to such matters. Participant acknowledges and agrees that this Agreement, including the Plan, and all prior RSU or other equity grant agreements between the Company and its assignor Accenture Ltd, on the one hand, and Participant, on the other, are separate from, and shall not be modified or superseded in any way by any other agreements, including employment agreements, entered into between Participant and the Company's Affiliates.

29. **Waiver.** No waiver of any breach or condition of this Agreement shall be deemed to be a waiver of any other or subsequent breach or condition, whether of like or different nature.

30. **Electronic Signature.** Participant acknowledges and agrees that by clicking the "Accept Grant Online" button on the "Grant Agreement & Essential Grant Terms" page of the myHoldings website (https://myholdings.accenture.com), it will act as the Participant's electronic signature to this Agreement and will constitute Participant's acceptance of and agreement with all of the terms and conditions of the RSUs, as set forth in this Agreement, the Essential Grant Terms and the Plan.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective as of the Date of Grant set forth on the attached Essential Grant Terms.

ACCENTURE PLC
By:

Joel Unruch
General Counsel & Corporate Secretary

[IF NOT ELECTRONICALLY ACCEPTED]
PARTICIPANT

_____
Signature

_____
Print Name

_____
Date

_____
Employee ID

APPENDIX A

DATA PROTECTION PROVISION

(a) By participating in the Plan or accepting any rights granted under it, the Participant consents to and authorizes the collection, processing and transfer by the Company and its Affiliates of personal data relating to the Participant by the Company and its Affiliates for the purposes of fulfilling their obligations and exercising their rights under the Plan, issuing certificates (if any), statements and communications relating to the Plan and generally administering and managing the Plan, including keeping records of analysis of and reporting on participation levels and other information about the Plan from time to time. Any such processing shall be in accordance with the purposes and provisions of this data protection provision. References in this provision to the Company and its Affiliates include the Participant's employer.

This includes the following categories of data ("Data"):

(i) Data already held in the Participant's records such as the Participant's name and address, ID number, payroll number, length of service and whether the Participant works full-time or part time;

(ii) Data collected upon the Participant accepting the rights granted under the Plan (if applicable);

(iii) Data subsequently collected by the Company or any of its Affiliates in relation to the Participant's continued participation in the Plan, for example, data about shares offered or received, purchased or sold under the Plan from time to time and other appropriate financial and other data about the Participant and his or her participation in the Plan (e.g., the date on which shares were granted, termination of employment and the reasons of termination of employment or retirement of the Participant); and

(iv)Other personal information about the Participant, including, but not limited to, telephone number, date of birth, social insurance number, tax identification number, resident registration number or other identification number, salary, nationality, job title or any other information necessary for implementing, administering, and managing the Plan.

(b) Access to the Participant's personal Data within the Company will be limited to those employees who have a need to know the information for the purposes described in this Appendix A, which may include personnel in HR, IT, Compliance, Legal, Finance and Accounting, Corporate Investigations and Internal Audit.

(c) The Company and its Affiliates shall retain the Data of the Participant for as long as necessary for the above mentioned purposes. In particular:

- the Company retains the Participant's Data during the term of the Plan;
- the Company retains the Participant's Data where it is required to do so by a legal obligation to which it is subject;
- the Company retains the Participant's Data where this is advisable to safeguard or improve the Company's legal position (for instance in relation to statutes of limitations, litigation, or regulatory investigations).

(d) This consent is in addition to and does not affect any previous consent provided by the Participant to the Company or its Affiliates. The Participant has the right to withdraw its consent at any time by contacting the Company's data protection officer at dataprivacyofficer@accenture.com.

(e) In particular, the Participant expressly consents to the transfer of personal data about the Participant as described in paragraph (a) above by the Company and its Affiliates. Data may be transferred not only within the country in which the Participant is based from time to time or within the EU or the European Economic Area ("EEA"), but also worldwide, to other employees and officers of the Company and its Affiliates and to the following third parties for the purposes described in paragraph (a) above:

(i) Plan administrators, auditors, brokers, agents and contractors of, and third party service providers to, the Company or its Affiliates such as printers and mail houses engaged to print or distribute notices or communications about the Plan;

(ii) regulators, tax authorities, stock or security exchanges and other supervisory, regulatory, governmental or public bodies as required by law or otherwise deemed necessary by the Company or its Affiliates;

(iii) actual or proposed merger partners or proposed assignees of, or those taking or proposing to take security over, the business or assets of the Company or its Affiliates and their agents and contractors;

(iv)other third parties to whom the Company or its Affiliates may need to communicate/transfer the data in connection with the administration of the Plan, under a duty of confidentiality to the Company and its Affiliates; and

(v) the Participant's family members, physicians, heirs, legatees and others associated with the Participant in connection with the Plan.

Not all countries, where the personal data may be transferred to, have an equal level of data protection as in the EU or the European Economic Area. Countries to which data are transferred include the USA and Ireland and other locations where the Company and its Affiliates, as applicable, administer the Plan. The Company has internal policies to ensure an equivalent level of protection is in place across the Company's worldwide

organization. Any transfers of the Participant's personal Data to other offices of the Company will be governed by the Company's binding corporate rules (a copy of which can be found at https://www.accenture.com/us-en/about/binding-corporate-rules). Any international transfers of the Participant's personal Data to third parties (including those outside the EEA), will be based on an adequacy decision or are governed by the standard contractual clauses (a copy of which can be obtained from dataprivacy@accenture.com).

All national and international transfer of personal data is only done in order to fulfill the obligations and rights of the Company and/or its Affiliates under the Plan.

The Participant has the right to be informed whether the Company or its Affiliates hold personal data about the Participant and, to the extent they do so, to have access to those personal data at no charge and require them to be corrected if they are inaccurate and to request the erasure, request the restriction of processing or object to the processing and withdraw his or her consent. The Participant also has the right to request a copy or the portability of its personal Data which it provided to the Company. The Participant is entitled to all the other rights provided for by applicable data protection law, including those detailed in any applicable documentation or guidelines provided to the Participant by the Company or its Affiliates in the past. More detailed information is available to the Participant by contacting the appropriate local data protection officer in the country in which the Participant is based from time to time. If the Participant has a complaint regarding the manner in which personal information relating to the Participant is dealt with, the Participant should contact the appropriate local data protection officer referred to above. The Participant also has the right to lodge a complaint with the competent data protection authority.

(f) The Participant understands that the Participant may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data, or refuse or withdraw the consents herein, in any case without cost, by contacting in writing the Participant's local data contact referred to above. The Participant understands, however, that refusing or withdrawing the Participant's consent may affect the Participant's ability to participate in the Plan (and may result in the forfeiture of unvested RSUs). For more information on the consequences of the Participant's refusal to consent or withdrawal of consent, the Participant understands that the Participant may contact the data protection officer referred to above.

(g) The Participant can contact the Company as data controller of the Participant's Data via the Company's Data Privacy Officer (dataprivacyofficer@accenture.com) or via post, clearly marked for the attention of the Data Privacy Officer, on this address: Accenture Limited Dublin, 1 Grand Canal Square, Grand Canal Harbour, Dublin 2, Ireland.

(h) Finally, upon request of the Company, the Participant agrees to provide an executed data privacy consent form (or any other agreements or consents that may be required by the Company) that the Company may deem necessary to obtain from the Participant for the purposes of administering the Participant's participation in the Plan in compliance with the data privacy laws in the Participant's country, either now or in the future.

ACCENTURE PLC
AMENDED AND RESTATED 2010 SHARE INCENTIVE PLAN
RESTRICTED SHARE UNIT AGREEMENT
FOR THE 2015 FRENCH RESTRICTED SHARE UNIT PLAN

(Key Executive Performance Share Program – 2022)
Terms and Conditions

This Agreement (as defined below) is between Accenture plc (the "Company" or "Accenture") and the Participant.

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Company and its Affiliates (the "Constituent Companies"), the Participant has been, and will be, provided with access to Confidential Information;

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Constituent Companies, the Participant has been, and will be, provided with access to Trade Secrets in accordance with protocols and procedures that the Participant expressly acknowledges were appropriate to protect such Trade Secrets;

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Constituent Companies, the Participant may, directly or indirectly, solicit or assist in soliciting clients or prospective clients of the Company and its Affiliates;

WHEREAS, the Participant acknowledges and agrees that such Confidential Information, Trade Secrets, and client or prospective client relationships of the Constituent Companies, as well as investments by the Constituent Companies in the training, skills, capabilities, knowledge and experience of their employees are extremely valuable assets, and that the Constituent Companies have invested and will continue to invest substantial time, effort and expense to develop Confidential Information, Trade Secrets, client or prospective client relationships, and the training, skills, capabilities, knowledge and experience of their employees, and which the Constituent Companies have taken all reasonable steps to protect;

WHEREAS, the Participant acknowledges and agrees that the terms and conditions set forth in this Agreement are reasonable, fair, and necessary to protect the Constituent Companies' legitimate business interests as described in the foregoing recital clauses; and

WHEREAS, the Participant acknowledges and agrees that the restricted share units ("RSUs") granted pursuant to Section 1 are good and valuable consideration for, and conditioned upon, the Participant's full compliance with the terms and conditions set forth in this Agreement, and that the Participant would forfeit such RSUs pursuant to Section 6 in the event the Participant were to engage in any of the activities defined in Section 6(c).

NOW, THEREFORE, for such good and valuable consideration, the Participant hereby covenants and agrees to the following terms and conditions, including, but not limited to, the provisions set forth in Sections 6(b) and 6(c), all of which the Participant acknowledges and agrees are reasonably designed to protect the legitimate business interests of the Constituent

Companies and which will not unreasonably affect the Participant's professional opportunities following termination of Participant's association with the Constituent Companies.

The Company hereby grants, as of 1 January 2022, the number of RSUs as set forth in the Essential Grant Terms (as defined below) to the Participant on the terms and conditions hereinafter set forth. This grant is made pursuant to the terms of the Amended and Restated Accenture plc 2010 Share Incentive Plan (the "Plan") as amended by the subplan for Restricted Share Units in France (the "Subplan" and, together with the Plan, collectively, the "2015 French Restricted Share Unit Plan"), which 2015 French Restricted Share Unit Plan, as amended from time to time, is incorporated herein by reference and made a part of this Agreement (as defined below) and pursuant to the authorization given by the January 30, 2020 shareholders meeting of the Company. Each RSU represents the unfunded, unsecured right of the Participant to receive and retain a Share on the date(s) specified herein, subject to the conditions specified herein. Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the 2015 French Restricted Share Unit Plan.

This grant of RSUs is subject to the Key Executive Performance Share Program Essential Grant Terms (the "Essential Grant Terms") displayed electronically on the "Grant Agreement & Essential Grant Terms" page of the myHoldings website (https://myholdings.accenture.com) and the Supplemental Restricted Share Unit Agreement for the 2015 French Restricted Share Unit Agreement Terms and Conditions, which together constitute the Key Executive Performance Share Program Restricted Share Unit Agreement (the "Agreement").

1. Performance-Based Vesting.

(a) Performance Period. The RSUs shall vest, if at all, based upon the attainment of specific pre-established financial performance objectives (the "Performance Objectives") by the Company for the period commencing on 1 September 2021 and ending on 31 August 2024 (the "Performance Period"), as set forth in this Section 1.

(b) Service Relationship. Except as provided in Section 2(a), RSUs that are unvested as of the termination of the Participant's full-time employment status with any of the Constituent Companies (such employment hereinafter referred to as "Qualified Status") shall be immediately forfeited as of such termination and the Company shall have no further obligations with respect thereto. For the avoidance of doubt, a Participant's commencement of an approved leave of absence shall not be deemed the termination of such Participant's full-time employment status for purposes of this Agreement.

(c) Total Shareholder Return.

(i) Up to twenty-five percent (25%) of the RSUs granted to the Participant pursuant to this Agreement shall vest, if at all, based upon the Total Shareholder Return for the Company, as compared to the Comparison Companies, for the Performance Period in the manner set forth on Exhibit 1-A hereto.

(ii) For purposes of this Agreement, Total Shareholder Return with respect to the Company and each of the Comparison Companies shall mean the quotient of (A) the Fair Market Value of the stock of the particular company or index on 31 August 2024, divided by (B) the Fair Market Value of the stock of such company or index on 1 September 2021. For purposes of calculating a company's Total Shareholder Return, the Fair Market Value of the stock of any company on 31 August 2024 shall be adjusted to reflect any and all cash, stock or in-kind dividends paid on the stock of such company during the Performance Period as follows: the Fair Market Value of the stock of the company on 31 August 2024 shall be multiplied by the sum of (Y) one (1) plus (Z) the number of whole and fractional shares of the stock of the company that (i) were actually received in respect of one share (or such greater number of shares that are deemed to have been held at such time pursuant to this clause (c)(ii)) by way of a stock dividend and (ii) would otherwise result assuming each cash dividend paid on the stock (or fair market value of any in-kind dividend, as determined by the Committee) of the company during the Performance Period was used to purchase additional whole and/or fractional shares of stock of the company on the record date of such dividend based on the fair market value of the stock of the company (as determined by the Committee), or with respect to the Company, the Fair Market Value of a Share, on the record date of such dividend.

(iii) If at any time prior to the completion of the Performance Period, a Comparison Company ceases to be a publicly-traded company, merges or consolidates with another company, is acquired or disposes of or spins off a significant portion of its businesses as they exist on the date of this Agreement or experiences any other extraordinary event as determined by the Committee, the Committee, in its sole discretion, may remove such Comparison Company, ratably adjust the calculation of the Total Shareholder Return with respect to such Comparison Company, include any applicable successor entity or spun off entity as a new Comparison Company, determine the extent to which any distribution in kind should be valued for purposes of calculating Total Shareholder Return or make such other appropriate adjustments as determined by the Committee.

(iv) For purposes of this Agreement: (i) "Comparison Companies" shall mean Aon plc (AON), Capgemini SE (CAP), Cisco Systems, Inc. (CSCO), Cognizant Technology Solutions Corporation (CTSH), DXC Technology Company (DXC), General Dynamics Corporation (GD), Infosys Limited (INFY), Intel Corporation (INTC), International Business Machines Corporation (IBM), Marsh & McLennan Companies, Inc. (MMC), Microsoft Corporation (MSFT), Oracle Corporation (ORCL), salesforce.com, inc. (CRM), SAP SE (SAP), Visa Inc. (V) and the S&P 500 Total Return Index (SPX); and (ii) the "Fair Market Value" of (A) a share of stock of a company on a given date shall mean the average of the high and low trading price of the stock of the company, as reported on the principal exchange on which the stock of such company is traded (or, if the stock is not traded on an exchange but is quoted on Nasdaq or a successor quotation system, the average of the mean between the closing representative bid and asked prices for the stock) and (B) for the S&P 500 Total Return Index on a given date shall mean the average of the high and low values for such index as reported in the Wall Street Journal (or, if the S&P 500 Total Return Index is not reported in the Wall Street Journal, in such other reliable source as the Company may determine), in each case for the ten (10) consecutive trading days immediately preceding such date.

(d) Operating Income Growth Rate. Up to seventy-five percent (75%) of the RSUs granted to the Participant pursuant to this Agreement shall vest, if at all, based upon the achievement of operating income targets by the Company for the Performance Period, as set forth on Exhibit 1-B hereto. For purposes of this Agreement:

"Target Cumulative Operating Income" shall mean the aggregate of the "Operating Income Plan," as approved by the Committee, for each of the Company's three fiscal years during the Performance Period. Within a reasonable period following the availability of all relevant data (as determined by the Committee in its sole discretion), the Committee will approve an operating income plan for the purposes of the Key Executive Performance Share Program for each applicable fiscal year during the Performance Period (each an "Operating Income Plan").

"Actual Cumulative Operating Income" shall mean the aggregate of the Company's actual operating income for the Company's three fiscal years during the Performance Period, as determined from the Company's final, audited financial statements for such fiscal years.

In the event that, as determined in the sole discretion of the Committee and due to a required change in generally accepted accounting practices, a change in the accounting methods of the Company or an extraordinary and material event in the Company's business (each of the foregoing events being referred to herein as a "Material Event"), Actual Cumulative Operating Income determined after the occurrence of a Material Event would be materially different as a result of the occurrence thereof, the Committee may instruct the Company to determine Actual Cumulative Operating Income for such period, solely for purposes of this Agreement, as if the Material Event had not happened or was not effective. Such instruction may be limited to apply to fiscal periods in which the applicable Operating Income Plan did not account for the occurrence of the Material Event.

(e) Certification. No RSUs granted to the Participant hereunder shall vest in accordance with Sections 1(c) or (d) unless and until the Committee makes a certification in writing with respect to the achievement of the Performance Objectives for the Performance Period. Following the end of the Performance Period, the Committee shall review and determine whether the Performance Objectives have been met within a reasonable period following the availability of all data necessary to determine whether the Performance Objectives have been achieved, and not later than 31 December 2024, shall certify such finding to the Company and to the Participant.

2. Termination of Employment.

(a) Termination as a result of death, Disability, or Involuntary Termination; Specified Age Attainment. Notwithstanding anything in Section 1 to the contrary, the RSUs granted hereunder shall vest upon the termination of the Participant's Qualified Status as a result of death, Disability (as defined below), Involuntary Termination (as defined below) or if the Participant's Qualified Status has terminated as a result of voluntary termination before the end of the Performance Period and Participant has attained a certain age, all as follows:

(i) Termination as a result of death or Disability. In the event the Participant's Qualified Status is terminated during the Performance Period as a result of death or Disability, the RSUs granted to the Participant hereunder shall remain outstanding throughout the Performance Period and until the Vesting Date (as defined below) and shall vest, if at all, on the Vesting Date in accordance with Sections 1(c) or (d). In addition, in the event the Participant's Qualified Status is terminated during the Performance Period as a result of death, the Participant's heirs must make a request to receive the vested Shares within 6 months as from the date of death.

(ii) Involuntary Termination. In the event the Participant's Qualified Status is terminated during the Performance Period due to an Involuntary Termination, the RSUs granted to the Participant hereunder shall remain outstanding throughout the Performance Period and until the Vesting Date. On the Vesting Date, the Participant shall vest in the number of RSUs granted hereunder equal to the product of (i) the aggregate number of RSUs that would otherwise vest on the Vesting Date in accordance with Sections 1(c) or (d), multiplied by (ii) a fraction, the numerator of which is the whole number of months that have elapsed from the commencement of the Performance Period (or, if the Participant was hired after September 1, 2021, the Grant Date) through the effective date of the Participant's Involuntary Termination or the last day of the Performance Period (whichever is earlier) and the denominator of which is thirty-six (36).

(iii) Specified Age Attainment. In the event the Participant's Qualified Status is terminated as a result of the Participant's voluntary termination of employment during the Performance Period and (i) the Participant has reached the age of 50 prior to the effective date of the termination of the Participant's Qualified Status and the end of the Performance Period and (ii) has had at least 15 years of continuous service to the Company immediately preceding the effective date of the termination, the RSUs granted to the Participant hereunder shall remain outstanding throughout the Performance Period until the Vesting Date. On the Vesting Date, the Participant shall vest in the number of RSUs granted hereunder equal to the product of (i) the aggregate number of RSUs that would otherwise vest upon the Vesting Date in accordance with Sections 1(c) or (d), multiplied by (ii) a fraction, the numerator of which is the whole number of months that have elapsed from the commencement of the Performance Period through the effective date of the termination of the Participant's Qualified Status or the last day of the Performance Period (whichever is earlier) and the denominator of which is thirty-six (36).

(b) Termination for reasons other than death, Disability, Involuntary Termination or Specified Age Attainment. In the event the Participant's Qualified Status is terminated during the Performance Period for any reason other than death, Disability, Involuntary Termination, except as set forth in Section 2(a)(iii) above, the RSUs granted hereunder shall be immediately forfeited as of such termination and the Company shall have no further obligation with respect thereto.

(c) Definitions. For purposes of this Agreement, the following terms shall have the meaning specified below:

(i) "Cause" shall mean "cause" as defined in any employment or consultancy agreement (or similar agreement) or in any letter of appointment then in effect between the Participant and the Company or any Affiliate or if not defined therein (it being the intent that the definition of

"Cause" shall include, at a minimum, the acts set forth below), or if there shall be no such agreement, to the extent legally permissible, (a) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (b) the Participant's commission or conviction of any felony, or of any misdemeanor involving moral turpitude, or entry of a plea of guilty or nolo contendere to any felony or misdemeanor, (c) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (d) the Participant's material failure to adhere to the Company's or an Affiliate's corporate codes, policies or procedures as in effect from time to time, (e) the Participant's continued and material failure to meet minimum performance standards as determined by the Company or an Affiliate, (f) the Participant's violation of any statutory, contractual, or common law duty or obligation to the Company or an Affiliate, including, without limitation, the duty of loyalty, or (g) the Participant's material breach of any confidentiality or non-competition covenant entered into between the Participant and the Company or an Affiliate, including, without limitation, the covenants contained in this Agreement. The determination of the existence of Cause shall be made by the Company in good faith, which determination shall be conclusive for purposes of this Agreement.

(ii) "Disability" shall mean a termination which results from a determination of "disability" (*"constat d' inaptitute*") as that term is defined by French law (article L 341-4 of the French Social Security Code).

(iii) "Involuntary Termination" shall mean termination of Qualified Status, as applicable, by or with the agreement of the employing Constituent Company (other than for Cause) which is not voluntary and which is recorded as "involuntary" by the Company. A resignation, retirement or other voluntary termination of Qualified Status by the Participant, is not an Involuntary Termination.

(iv) "Vesting Date" shall mean the date the Committee certifies the achievement of the Performance Objectives pursuant to paragraph 1(e) above.

3. Form and Timing of Issuance or Transfer.

(a) Vested RSUs. The Company shall issue or cause there to be transferred to the Participant that number of Shares as determined by the Committee pursuant to Section 1(e) hereof to have vested under this RSU award.

(b) Distribution Date. Shares, if any, shall be distributed to the Participant in the manner set forth in Section 3(a) on the date the Committee makes a certification in writing with respect to the achievement of the Performance Objectives for the Performance Period as provided in Section 1(e).

(c) Transfers Outside of France. Notwithstanding any other provision of this Agreement, the Company may take any other action as it deems necessary or advisable for the purpose of complying with any applicable laws and regulations in connection with such transfer.

4. Adjustments Upon Certain Events. In accordance with the 2015 French Restricted Share Unit Plan, the number of Awards granted as well as the number of Shares to be delivered shall not be modified or adjusted, except in cases which would be authorized or rendered compulsory under French law, currently, article L. 225-197-1 III of the French Commercial Code, as amended.

5. Dividends. If on any date while RSUs are outstanding hereunder the Company shall pay any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of such dividend payment date, be increased by a number of RSUs equal to: (a) the product of (x) the number of RSUs held by the Participant as of the related dividend record date, multiplied by (y) the per Share amount of any cash dividend (or, in the case of any dividend payable in whole or in part other than in cash, the per Share value of such dividend, as determined in good faith by the Committee), divided by (b) the Fair Market Value of a Share on the payment date of such dividend. In the case of any dividend declared on Shares that is payable in the form of Shares, the number of RSUs granted to the Participant shall be increased by a number equal to the product of (a) the aggregate number of RSUs held by the Participant through the related dividend record date, multiplied by (b) the number of Shares (including any fraction thereof) payable as a dividend on a Share. Any additional RSUs granted pursuant to this Section 5 ("Additional RSUs") shall be subject to the terms and conditions contained in Appendix C.

6. Compliance, Cancellation and Rescission of Shares.

(a) Upon any transfer or issuance of Shares underlying RSUs, the Participant shall certify in a manner acceptable to the Company that the Participant is in compliance with the terms and conditions of this Agreement and the 2015 French Restricted Share Unit Plan.

(b) In the event that (i) the Participant engages in any activity that could serve as a basis for the termination of the Participant's Qualified Status for Cause, (ii) the Participant's Qualified Status with any of the Constituent Companies is terminated for Cause, or (iii) the Participant engages in any of the activities defined in subsection (c) below, the Participant shall, to the extent legally permitted under French law, transfer to the Company the Shares that have been issued or transferred under this Agreement (as adjusted based on Section 4 above) and without regard to whether the Participant continues to own or control such previously delivered Shares, and the Participant shall bear all costs of issuance or transfer, including any transfer taxes that may be payable in connection with any transfer. Upon a showing satisfactory to the Company by Participant that the value of the Shares subject to transfer as described above exceeds the value of the actual benefit received by the Participant (as measured by the gross proceeds the Participant received upon the sale of Shares issued or transferred under this Agreement), then, with respect to such sold Shares, the transfer of Shares required under this Section 6(b) shall be limited to a number of Shares equivalent in value to such actual benefit received by the Participant. Upon receiving a demand from the Company to transfer Shares to the Company pursuant to this subsection, the Participant shall effect the transfer of Shares to the Company by no later than ten (10) business days from the date of the Company's demand. For the avoidance of doubt, if the Participant holds the position of Senior Managing Director or above (or any

comparable level of seniority) and engages in any of the activity set forth in subsection (c)(i), the Company may require the Participant, to the extent legally permitted, to transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (as adjusted based on Section 4 above), as well as a number of Shares that have been issued or transferred under any prior agreement between the Company and the Participant, without regard to whether the Participant continues to own or control such previously delivered Shares and without regard to the actual benefit received by the Participant with respect to any Shares sold by the Participant, and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer. Similarly, in the event that (i) the Participant engages in any activity that could serve as a basis for the termination of the Participant's Qualified Status for Cause or (ii) the Participant engages in any of the activities defined in subsection (c) below, in either case at any time prior to the date that any Shares underlying RSUs granted under this Agreement have been issued or transferred, the RSUs granted hereunder (both vested and unvested) shall be forfeited immediately.

(c) In the event Participant engages in any of the activities defined in this subsection, Participant agrees to transfer Shares to the Company in accordance with any demand received from the Company for the transfer of Shares under subsection 6(b) above and/or that his or her award of RSUs will be forfeited in its entirety, as applicable:

(i) if the Participant's employment with any of the Constituent Companies terminates while the Participant holds the position of Senior Managing Director or above (or any comparable level of seniority), the Participant shall not, for a period of twelve months following the termination of the Participant's employment with any of the Constituent Companies associate (including, but not limited to, association as a sole proprietor, owner, employer, partner, principal, investor, joint venturer, shareholder, associate, employee, member, consultant, contractor or otherwise) with any Competitive Enterprise (or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise) that: (1) is identified on the list of competitors maintained by the Company on the myHoldings website (which list may be updated by the Company from time to time) as a Global Accenture Competitor or as being a competitor of any Restricted Business, and/or (2) is otherwise a competitor of any Restricted Business; provided, however, that with respect to the equity of any Competitive Enterprise which is or becomes publicly traded, the Participant's ownership as a passive investor of less than one percent (1%) of the outstanding publicly traded stock of a Competitive Enterprise shall not be deemed a violation of this subsection 6(c)(i);

(ii) the Participant shall not, for a period of twelve months following the termination of the Participant's employment with the Constituent Companies, directly or indirectly (A) solicit, or assist any other individual, person, firm or other entity in soliciting, any Restricted Client or Restricted Prospective Client for the purpose of performing or providing any Relevant Services; (B) perform or provide, or assist any other individual, person, firm or other entity in performing or providing, Relevant Services for any Restricted Client or Restricted Prospective Client; or (C) interfere with or damage (or attempt to interfere with or damage) any relationship and/or agreement between the Company or any Affiliates and a Restricted Client or Restricted Prospective Client;

(iii) the Participant shall not, for a period of twelve months following the termination of the Participant's employment with the Constituent Companies, directly or indirectly, solicit, employ or retain, or assist any other individual, person, firm or other entity in soliciting, employing or retaining, any employee or other agent of the Company or an Affiliate, (A) with whom the Participant has had material dealings; (B) from whom, or as a result of contact with whom, the Participant has obtained Confidential Information or Trade Secrets; or (C) whom the Participant has supervised on a client or prospective client engagement, in the twenty-four months preceding the termination of the Participant's Qualified Status with the Constituent Companies; or

(iv) the Participant shall not, unless the Participant has received the prior written consent of the Company or its Affiliates or is otherwise required by law, either directly or indirectly, use, sell, lend, lease, distribute, license, give, transfer, assign, show, disseminate, divulge, disclose, reveal, share, provide access to, reproduce, copy, distribute, publish, appropriate, or otherwise communicate any Confidential Information or Trade Secrets at any time following the termination of the Participant's employment with the relevant Constituent Company. If the Participant is requested or required pursuant to any legal, governmental or investigatory proceeding or process or otherwise, to disclose any Confidential Information or Trade Secrets, the Participant shall promptly notify the Company in writing so that the Company may seek a protective order or other appropriate remedy, or, if it chooses, waive compliance with the applicable provision of this Agreement. The Participant's obligation of non-disclosure as set forth herein shall continue for so long as such item continues to constitute Confidential Information. Notwithstanding the foregoing, if the Participant makes a confidential disclosure of a Trade Secret or other Confidential Information to a government official or an attorney for the sole purpose of reporting or investigating a suspected violation of law, or in a court filing under seal, the Participant shall not be held liable under this Agreement or under any federal or state trade secret law for such a disclosure. Additionally, if the Participant files a lawsuit in the United States for retaliation by the Company for reporting a suspected violation of the law, the Participant may disclose Trade Secret information to the Participant's attorney, and can use the Trade Secret information in sealed filings in the court proceeding, or pursuant to a court order, as long as the Participant does not otherwise disclose the Trade Secret.

(d) In the event that (i) the Participant's Qualified Status with any of the Constituent Companies is terminated for Cause, or (ii) the Participant engages in any of the activities defined in subsection (c) above, the Company's remedy shall be limited to the recovery of Shares as set forth in subsection (b) above; provided, however, that nothing in this Agreement is intended to or should be interpreted as diminishing any rights and remedies that Affiliates may have, at law or equity, related to investments by the Constituent Companies in Confidential Information, Trade Secrets, clients and prospective client relationships, and the training, skills, capabilities, knowledge and experience of employees, including, but not limited to, any rights and remedies set forth in the Participant's employment agreement, confidentiality agreement, intellectual property agreement, restrictive covenant agreement, or any other agreement entered into between the Participant and an Affiliate of the Company.

(e) For purposes of this Agreement:

(i) “Alliance Entity” shall mean any Legal Entity with whom the Company and/or any Affiliate has entered into an alliance agreement, joint venture agreement or any other legally binding go-to-market agreement, resale agreement or any agreement to combine offerings, products and/or services, or (without limiting the foregoing) any Legal Entity in which Accenture and/or any Affiliate has an interest, whether or not a Controlling Interest; provided always that the term “Alliance Entity” shall not include: (A) any Competitive Enterprise, (B) any contractor and/or sub-contractor of Accenture and/or any Affiliate, and/or (C) any sales, buying and/or marketing agent of Accenture.

(ii) “Competitive Enterprise” shall mean a business enterprise that engages in, or owns or controls a significant interest in any entity that engages in, the performance of services of the type provided by the Company, its Affiliates and/or their predecessors. “Competitive Enterprise” shall include, but not be limited to, the entities set forth on the list maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time.

(iii) “Confidential Information” shall include: (A) lists and databases of the Company’s or any Affiliate’s clients, including names of clients; (B) lists and databases of prospective clients whom the Company or any Affiliate has taken material steps to win business from; (C) confidential details of the Company’s and Affiliates’ or any of their clients’ or suppliers’ products and services; (D) commercial or technical information of the Company or any Affiliate or any other Knowledge Capital; (E) financial information and plans of the Company or any Affiliate; (F) prices/pricing structures/hourly rates of the Company or any Affiliates, including any discounts, terms of credit and preferential terms, costs and accounting; (G) lists and databases of the Company’s or any Affiliate’s suppliers; (H) any personal data belonging to the Company or any Affiliate or any client or business associate, affiliate or employee or contractor of the Company or its Affiliates; (I) terms of the Company’s or any Affiliate’s business with clients, suppliers and Alliance Entities; (J) lists and databases of the Company’s or any Affiliate’s employees, officers and contractors; (K) details of employees, officers and contractors of the Company or any Affiliate, including but not limited to their remuneration packages and terms of employment/engagement; (L) object or source codes and computer software; (M) any proposals relating to the acquisition or disposal of a company or business or any part thereof; (N) details of responses by the Company or any Affiliate to any request for proposal or tender for work (whether competitive or not), and of any contract negotiations; (O) intellectual property rights owned by or licensed to the Company or its Affiliates or any of their clients or suppliers; (P) any Company or Affiliate document marked as “confidential” (or with a similar expression), or any information or document which the Participant has been told is confidential or which the Participant might reasonably expect the Company or an Affiliate or client or supplier or the relevant discloser would regard as confidential; (Q) any information which has been given to the Company or any Affiliate in confidence by clients, suppliers or other third parties; (R) any of the foregoing which belongs, or which otherwise relates, to any past or present Alliance Entity or to any Legal Entity that Accenture or any Affiliate intends to make an Alliance Entity; and (S) details of any agreement, arrangement or otherwise (whether formal or informal) that the Company or any Affiliate has entered into with any Alliance Entity.

(iv) “Controlling Interest” shall mean (A) ownership by a Legal Entity of at least a majority of the voting interest of another Legal Entity or (B) the right or ability of such Legal Entity, whether directly or indirectly, to direct the affairs of another by means of ownership, contract, or otherwise.

(v) “Knowledge Capital” shall mean any reports, documents, templates, studies, software programs, delivery methods, specifications, business methods, tools, methodologies, inventions, processes, techniques, analytical frameworks, algorithms, know how and/or any other work product and materials, proprietary to the Company and/or any Affiliate which is used by the Company and/or any Affiliate to perform services for its or their clients.

(vi) “Legal Entity” shall mean any body corporate, branch partnership, joint venture or unincorporated association or other organization carrying on a trade or other activity with or without a view to profit.

(vii) “Relevant Services” shall mean the performance of any services of the type provided by the Company, its Affiliates and/or their predecessors at any time, past, present or future, including but not limited to, consulting services, technology services, and/or outsourcing services.

(viii) “Restricted Business” shall mean each of the businesses of each Constituent Company, as such businesses are listed as “Accenture Businesses” on the list of Competitive Enterprises maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time, (A) in respect of whom the Participant holds Confidential Information or Trade Secrets at the time of the termination of Qualified Status with the Constituent Companies or (B) to which business the Participant has provided services, has been materially concerned or has been responsible in the twenty-four months preceding the termination of the Participant’s Qualified Status with the Constituent Companies.

(ix) “Restricted Client” shall mean any person, firm, corporation or other organization to whom the Participant directly or indirectly performed or assisted in performing Relevant Services, or with which the Participant otherwise had material contact, or about which the Participant learned Confidential Information or Trade Secrets, within the twenty-four months prior to the date on which the Participant’s Qualified Status with the Constituent Companies terminated.

(x) “Restricted Prospective Client” shall mean any person, firm, corporation, or other organization with which the Participant directly or indirectly had any negotiations or discussions regarding the possible performance of services by the Company, or about which the Participant learned Confidential Information or Trade Secrets within the twelve months prior to the date of the termination of the Participant’s Qualified Status with the Constituent Companies.

(xi) “Solicit” shall mean to have any direct or indirect communication of any kind whatsoever, regardless of by whom initiated, inviting, advising, encouraging or requesting any person or entity, in any manner, to take or refrain from taking any action.

(xii) “Trade Secrets” shall include information relating to the Company and its Affiliates, and their respective clients, prospective clients or Alliance Entities, that is protectable as a trade secret under applicable law, including, without limitation, and without regard to form: technical or non-technical data, a formula, a pattern, a compilation, a program, a device, a method, a technique, a drawing, a process, financial data, financial plans, business and strategic plans, product plans, source code, software, unpublished patent applications, customer proposals or pricing information or a list of actual or potential customers or suppliers which is not commonly known by or available to the public and which information (A) derives economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use and (B) is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.

(f) If, during the twelve-month period following the termination of the Participant’s employment with the Constituent Companies, the Participant is presented with an opportunity that might involve participation in any of the activities defined in Section 6(c) above, the Participant shall notify the Company in writing of the nature of the opportunity (the “Conflicting Activity”). Following receipt of sufficient information concerning the Conflicting Activity, the Company will advise the Participant in writing whether the Company considers the Participant’s RSUs to be subject to Section 6(b)(ii) above. The Company retains sole discretion to determine whether the Participant’s RSUs are subject to Section 6(b)(ii) and to alter its determination should additional or different facts become known to the Company.

7. Collateral Agreements. As a condition to the issuance or transfer of the Shares underlying the RSUs granted hereunder, the Participant shall, to the degree reasonably required by the Company, (a) execute and return to the Company a counterpart of this Agreement (or, if acceptable to the Company, acknowledge receipt and agreement of the terms of this Agreement electronically), all in accordance with the instructions provided by the Company and (b) to the extent required by the Company, either (i) execute and return an employment agreement, a consultancy agreement, a letter of appointment and/or an intellectual property agreement, in form and substance satisfactory to the Company, or (ii) provide evidence satisfactory to the Company that the agreements referenced in clause (i) have been previously executed by the Participant.

8. Nature of Grant. In accepting the grant, the Participant acknowledges, understands and agrees that:

(a) the 2015 French Restricted Share Unit Plan is established voluntarily by the Company, it is discretionary in nature and it may be modified, amended, suspended or terminated by the Board at any time except that a modification which could impact on the participant’s rights or entitlements would be subject to French legal requirements;

(b) the grant of the RSUs is voluntary and occasional and does not create any contractual or other right to receive future grants of RSUs (whether on the same or different terms), or benefits in lieu of RSUs, even if RSUs have been granted in the past;

(c) all decisions with respect to future grants of RSUs or other grants, if any, will be at the sole discretion of the Committee, including, but not limited to, the form and timing of the

grant, the number of Shares subject to the grant, and the vesting provisions applicable to the grant;

(d) the RSU grant and the Participant's participation in the 2015 French Restricted Share Unit Plan shall not create a right to employment or be interpreted as forming an employment or services contract with the Company or any Constituent Company and shall not interfere with the ability of the Company, or Constituent Company, as applicable, to terminate Participant's employment or service relationship;

(e) the Participant is voluntarily participating in the 2015 French Restricted Share Unit Plan;

(f) Shares will be issued to the Participant only if the vesting conditions are met and any necessary services are rendered by the Participant over the vesting period;

(g) the RSUs and the Shares subject to the RSUs are not intended to replace any pension rights or compensation;

(h) the RSUs and the Shares subject to the RSUs, and the income and value thereof, are an extraordinary item of compensation outside the scope of the Participant's employment (and employment contract, if any) and is not part of normal or expected compensation for any purpose, including, without limitation, calculating any severance, resignation, termination, redundancy, dismissal, end-of-service payments, bonuses, long-service awards, pension or retirement or welfare benefits or similar payments;

(i) the future value of the Shares underlying the RSUs is unknown, indeterminable and cannot be predicted with certainty;

(j) no claim or entitlement to compensation or damages shall arise from forfeiture of RSUs resulting from the Participant ceasing to be employed or otherwise providing services to the Company or Constituent Company;

(k) unless otherwise provided herein, in the 2015 French Restricted Share Unit Plan or by the Company in its discretion, the RSUs and the benefits evidenced by this Agreement do not create any entitlement to have the RSUs or any such benefits transferred to, or assumed by, another company nor to be exchanged, cashed out or substituted for, in connection with any corporate transaction affecting the Shares of the Company; and

(l) if the Participant resides or is employed outside the United States, the Participant acknowledges and agrees that neither the Company nor any Constituent Company shall be liable for any exchange rate fluctuation between Participant's local currency and the United States Dollar that may affect the value of the RSUs or of any amounts due to Participant pursuant to the settlement of the RSUs or the subsequent sale of any Shares acquired upon settlement.

9. No Rights of a Shareholder. The Participant shall not have any rights as a shareholder of the Company until the Shares in question have been registered in the Company's register of shareholders.

10. Unfunded Obligation; Unsecured Creditor. The RSUs granted hereunder are an unfunded obligation of the Company and no assets or shares of the Company shall be set segregated or earmarked by the Company in respect of any RSUs awarded hereunder. The RSUs granted hereunder shall be an unsecured obligation of the Company and the rights and interests of the Participant herein shall make him only a general, unsecured creditor of the Company.

11. Legend on Certificates. Any Shares issued or transferred to the Participant pursuant to Section 3 of this Agreement shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the 2015 French Restricted Share Unit Plan or the rules, regulations, and other requirements of the U.S. Securities and Exchange Commission, any stock exchange upon which such Shares are listed, any applicable U.S. Federal or state laws or relevant securities laws of the jurisdiction of the domicile of the Participant or to ensure compliance with any additional transfer restrictions that may be in effect from time to time, and the Committee may cause a legend or legends to be put on any certificates representing such Shares to make appropriate reference to such restrictions.

12. Transferability Restrictions — RSUs/Underlying Shares.

(a) RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 12 shall be void and unenforceable against any Constituent Company.

(b) Except in the event of death, Disability and any further specific provision set out in the French Commercial Code with respect to a minimum holding period, from and after the definitive date of their release, none of the Shares issued or transferred pursuant hereto may be transferred or disposed of in any fashion until the second anniversary of the Grant Date.

(c) In addition, no Shares issued or transferred pursuant hereto may be transferred or disposed of within the periods as set forth in Article L. 22-10-59 of the French Commercial Code, as the same may be amended, modified or replaced while the Participant holds such Shares. Such periods are:

(i) the period within thirty calendar days before the announcement of an interim financial report or an end-of-year report that the Company is required to make public; and

(ii) at all times by officers of the Company and employees having knowledge of privileged information within the meaning of Article 7 Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (Market Abuse Regulation) and repealing Directive 2003/6 / EC of the European Parliament and of the Council

and Commission Directives 2003/124 / EC, 2003/125 / EC and 2004/72 / EC, which has not been made public.

(d) Any Shares issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, any policies relating to minimum executive employee share ownership requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant. The Company shall give notice of any such additional or modified terms and restrictions applicable to Shares delivered or deliverable under this Agreement to the holder of the RSUs and/or the Shares so delivered, as appropriate, pursuant to the provisions of Section 13 or, if a valid address does not appear to exist in the personnel records, to the last address known by the Company of such holder. Notice of any such changes may be provided electronically, including, without limitation, by publication of such changes to a central website to which any holder of the RSUs or Shares issued therefrom has access.

13. Notices. Any notice to be given under this Agreement shall be delivered personally, or sent by certified, registered or express mail, postage prepaid, addressed to the Company in care of its General Counsel at:

Accenture
161 N. Clark Street
Chicago, IL 60601
USA
Telecopy: +1 (312) 652-5619
Attn: General Counsel

(or, if different, the then current principal business address of the duly appointed General Counsel of the Company) and to the Participant at the address appearing in the personnel records of the Company for the Participant or to either party at such other address as either party hereto may hereafter designate in writing to the other. Any such notice shall be deemed effective upon receipt thereof by the addressee.

14. Tax Withholding.

(a) Regardless of any action the Company or Constituent Company takes with respect to any or all income tax (including U.S. federal, state and local taxes or non-U.S. taxes), social insurance, payroll tax, fringe benefit, payment on account or other tax-related withholding ("Tax-Related Items"), the Participant acknowledges that the ultimate liability for all Tax-Related Items legally due by the Participant is and remains the Participant's responsibility and that the Company and Constituent Company (i) make no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the RSUs, including the grant of the RSUs, the vesting of the RSUs, the delivery or sale of any Shares acquired pursuant to the RSUs and the issuance of any dividends, and (ii) do not commit to structure the terms of the grant or any aspect of the RSUs to reduce or eliminate the Participant's liability for Tax-Related Items.

(b) To the extent that the grant or vesting of the RSUs, the delivery of Shares acquired pursuant to the RSUs or the issuance of dividends results in a withholding obligation for Tax-Related Items, unless otherwise specifically approved and directed by the Committee, the Participant authorizes the Company, Constituent Company or agent of the Company or Constituent Company to satisfy the obligations with regard to all Tax-Related Items by one or a combination of the following: (i) withholding from the Participant's wages or other cash compensation paid to the Participant by the Company or the Constituent Company; or (ii) withholding from proceeds of the sale of Shares acquired upon settlement of the RSUs either through a voluntary sale or through a mandatory sale arranged by the Company (on the Participant's behalf pursuant to this authorization without further consent). If the Participant is subject to taxation in more than one jurisdiction, the Participant acknowledges that the Company may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

(c) Depending on the withholding method, the Company may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding rates (as determined by the Company in good faith and in its sole discretion) or other applicable withholding rates, including maximum applicable rates, in which case Participant will receive a refund of any over-withheld amount in cash and will have no entitlement to the Share equivalent. The Company shall repay any excess amounts due to the Participant within, where administratively feasible, thirty (30) days of withholding.

(d) The Participant agrees to pay to the Company or Constituent Company, any amount of Tax-Related Items that the Company or Constituent Company may be required to withhold or account for as a result of Participant's participation in the Plan that cannot be satisfied by the means previously described. The Company may refuse to issue or deliver the Shares, or the proceeds of the sale of Shares, if the Participant fails to comply with the Participant's obligations in connection with the Tax-Related Items.

(e) The Participant hereby acknowledges that he or she will not be entitled to any interest or appreciation on Shares sold to satisfy the tax withholding requirements (including with respect to any amounts withheld in excess of the Participant's tax liability).

(f) If the Participant is not a French tax resident at the time the Participant sells Shares acquired pursuant to the RSUs, the Participant agrees to promptly notify the Company or Constituent Company of, and provide details regarding, such sale. Further, the Participant authorizes the Company and/or Constituent Company to collect the French income tax liability resulting from such sale (including a sale of Shares to the Company), as determined by the Company or Constituent Company, in its sole discretion, through one or more of the withholding methods identified in paragraph (b) above. If such French income tax liability is not collected through such withholding method(s), the Participant agrees to promptly pay to the Company or Constituent Company such amount upon request.

15. <u>Choice of Law and Dispute Resolution.</u>

(a) THE INTERPRETATION, PERFORMANCE AND ENFORCEMENT OF THIS AGREEMENT AND ANY AND ALL DISPUTES SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW.

(b) Subject to subsections (c) through (f), any and all disputes which cannot be settled amicably, including any ancillary claims of any party, arising out of, relating to or in connection with the validity, negotiation, execution, interpretation, performance or non-performance and/or termination of this Agreement and any amendment thereto or any other equity award in the Company previously granted to the Participant, whether under the Plan or otherwise (including without limitation the validity, scope and enforceability of this arbitration provision) (each a "Dispute") shall be finally settled by arbitration conducted by a single arbitrator in New York, in accordance with the then-existing Rules of Arbitration of the International Chamber of Commerce ("ICC"), except that the parties may select an arbitrator who is a national of the same country as one of the parties. If the parties to the dispute fail to agree on the selection of an arbitrator within thirty (30) days of the receipt of the request for arbitration, the ICC shall make the appointment. The arbitrator shall be a lawyer and shall conduct the proceedings in the English language. In the event of any arbitration between the parties, the Company shall consent to a request by the Participant to hold arbitral proceedings, including any evidentiary hearings, in the country in which the Participant principally conducts his/her business for the convenience of the parties and witnesses, it being understood, however, that the legal situs of the arbitration shall remain in New York. Each side will bear its own costs and attorneys' fees.

(c) Either party may bring an action or proceeding in any court having jurisdiction thereof for the purpose of compelling a party to arbitrate, seeking temporary or preliminary relief in aid of an arbitration hereunder, and/or enforcing an arbitration award and/or in support of the arbitration as permitted by any applicable arbitration law and, for the purposes of this subsection (c), each party expressly consents to the application of subsections (e) and (f) to any such suit, action or proceeding.

(d) Judgment on any award(s) rendered by the tribunal may be entered in any court having jurisdiction thereof.

(e) (i) Each party hereby irrevocably submits to the non-exclusive jurisdiction of the Courts located in New York, United States for the purpose of any suit, action or proceeding brought in accordance with the provisions of subsection (c). The parties acknowledge that the forum designated by this subsection (e) has a reasonable relation to this Agreement, and to the parties' relationship with one another.

(ii) The parties hereby waive, to the fullest extent permitted by applicable law, any objection which they now or hereafter may have to any right to assert personal jurisdiction in any other forum or to the laying of venue of any suit, action or proceeding brought in any court referred to in subsection (e)(i) pursuant to subsection (c) and such parties agree not to plead or claim the same, or to seek anti-suit relief or any other remedy to deny the arbitral jurisdiction referred to in subsection (b).

(f) The parties agree that if a suit, action or proceeding is brought under subsection (c), proof shall not be required that monetary damages for breach of the provisions of this Agreement would be difficult to calculate and that remedies at law would be inadequate, and they irrevocably appoint the General Counsel of the Company, c/o Accenture, 161 N. Clark Street, Chicago, IL 60601 USA (or, if different, the then-current principal business address of the duly appointed General Counsel of the Company) as such party's agent for service of process in connection with any such action or proceeding and agree that service of process upon such agent, who shall promptly advise such party of any such service of process, shall be deemed in every respect effective service of process upon the party in any such action or proceeding.

16. Severability. This Agreement shall be enforceable to the fullest extent allowed by law. In the event that a court or appointed arbitrator holds any provision of this Agreement to be invalid or unenforceable, then, if allowed by law, that provision shall be reduced, modified or otherwise conformed to the relevant law, judgment or determination to the degree necessary to render it valid and enforceable without affecting the rest of this Agreement. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be deemed severable from the remainder of this Agreement, and the remaining provisions contained in this Agreement shall be construed to preserve to the maximum permissible extent the intent and purposes of this Agreement. Any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

17. RSUs Subject to 2015 French Restricted Share Unit Plan. By entering into this Agreement, the Participant agrees and acknowledges that the Participant has received and read a copy of the Plan and of the Subplan. All RSUs are subject to the terms and conditions of the Plan applicable to the Restricted Share Units and to the terms and conditions of the Subplan. In the event of a conflict between any term or provision contained herein and a term or provision of the Plan and the Subplan, the applicable terms and provisions of the Subplan will govern and prevail.

18. Rule 16b-3. The grant of the RSUs to the Participant hereunder is intended to be exempt from the provisions of Section 16(b) of the Securities Exchange Act of 1934, as amended from time to time (the "Exchange Act") pursuant to Rule 16b-3 promulgated under the Exchange Act.

19. Signature in Counterparts. To the extent that this Agreement is manually signed, instead of electronically accepted by the Participant (if permitted by the Company), it may be signed in counterparts, each of which shall be deemed an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

20. Entire Agreement. This Agreement, including the Plan and the Subplan for the RSUs in France, constitute the entire agreement of the parties and supersede in their entirety all prior undertakings and oral and written agreements of the parties with respect to the subject matter hereof. Participant acknowledges and agrees that this Agreement, including the Plan, and all prior RSU or other equity grant agreements between the Company and its assignor Accenture Ltd, on the one hand, and Participant, on the other, are separate from, and shall not be modified

or superseded in any way by any other agreements, including employment agreements, entered into between Participant and the Company's Affiliates.

21. Severability of Agreement. In the event that any provision in this Agreement shall be held invalid or unenforceable, such provision shall be severable from, and such invalidity or unenforceability shall not be construed to have any effect on, the remaining provisions of this Agreement.

22. Administration; Consent. In order to manage compliance with the terms of this Agreement, Shares delivered pursuant to this Agreement may, at the sole discretion of the Company, be registered in the name of the nominee for the holder of the Shares and/or held in the custody of a custodian until otherwise determined by the Company. To that end, by acceptance of this Agreement, the holder hereby appoints the Company, with full power of substitution and resubstitution, his or her true and lawful attorney-in-fact to assign, endorse and register for transfer into such nominee's name or deliver to such custodian any such Shares, granting to such attorneys, and each of them, full power and authority to do and perform each and every act and thing whatsoever that such attorney or attorneys may deem necessary, advisable or appropriate to carry out fully the intent of this Section 22 as such person might or could do personally. It is understood and agreed by each holder of the Shares delivered under this Agreement that this appointment, empowerment and authorization may be exercised by the aforementioned persons with respect to all Shares delivered pursuant to this Agreement of such holder, and held of record by another person or entity, for the period beginning on the date hereof and ending on the later of the date this Agreement is terminated and the date that is ten years following the last date Shares are delivered pursuant to this Agreement. The form of the custody agreement and the identity of the custodian and/or nominee shall be as determined from time to time by the Company in its sole discretion. A holder of Shares delivered pursuant to this Agreement acknowledges and agrees that the Company may refuse to register the transfer of and enter stop transfer orders against the transfer of such Shares except for transfers deemed by it in its sole discretion to be in compliance with the terms of this Agreement. The Company reserves the right to impose other requirements on the RSUs, any Shares acquired pursuant to the RSUs and the Participant's participation in the 2015 French Restricted Share Unit Plan to the extent the Company determines, in its sole discretion, that such other requirements are necessary or advisable in order to comply with local laws, rules and/or regulations or to facilitate the operation and administration of the RSUs and the 2015 French Restricted Share Unit Plan and to the extent that these requirements are not in contradiction with the terms of the Subplan. Such requirements may include (but are not limited to) requiring the Participant to sign any agreements, undertakings or additional documents that may be necessary to accomplish the foregoing. The Participant agrees to take such other actions as may be deemed reasonably necessary or desirable by the Company to effect the provisions of this Agreement, as in effect from time to time. Each holder of Shares delivered pursuant to this Agreement or any prior agreement between the Company and the Participant acknowledges and agrees that the Company may impose a legend on any document relating to Shares issued or issuable pursuant to this Agreement conspicuously referencing the restrictions applicable to such Shares, and may instruct the administrator of any brokerage account into which Shares have been initially deposited to freeze or otherwise prevent the disposition of such Shares.

23. Section 409A - Disability, Deferral Elections, Payments to Specified Employees, and Interpretation of Grant Terms. If the Participant is subject to income taxation on the income resulting from this Agreement under the laws of the United States, and the foregoing provisions of this Agreement would result in adverse tax consequences to the Participant, as determined by the Company, under Section 409A of the U.S. Internal Revenue Code of 1986, as amended (the "Code"), then the following provisions shall apply and supersede the foregoing provisions to the extent permissible under the Subplan, notably in relation to the minimum Shares acquisition and holding periods:

(a) Deferral elections made by U.S. taxpayers are subject to Section 409A of the Code. The Company will use commercially reasonable efforts to not permit RSUs to be deferred, accelerated, released, extended, paid out or modified in a manner that would result in the imposition of an additional tax under Section 409A of the Code. In the event that it is reasonably determined by the Company that, as a result of Section 409A of the Code, delivery of the Shares underlying the RSU award granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSU award or the Participant's deferral election, as the case may be, without causing the Participant to be subject to taxation under Section 409A of the Code, the Company will make such share delivery as soon as practicable on or following the first day that would not result in the Participant's incurring any tax liability under Section 409A of the Code, and in any event, no later than the last day of the calendar year in which such first date occurs.

(b) If the Participant is a "specified employee" (within the meaning of Section 409A(a)(2)(B)(i) of the Code), deliveries of shares in respect of any RSUs subject to Section 409A of the Code that are linked to the date of the Participant's separation from service shall not be made prior to the date which is six (6) months after the date of the Participant's separation from service from the Company or any of its Affiliates, determined in accordance with Section 409A of the Code and the regulations promulgated thereunder.

(c) The Company shall use commercially reasonable efforts to avoid subjecting the Participant to any additional taxation under Section 409A of the Code as described herein; provided that neither the Company nor any of its employees, agents, directors or representatives shall have any liability to the Participant with respect to Section 409A of the Code.

24. Electronic Delivery. The Company may, in its sole discretion, deliver by electronic means any documents related to the RSUs or the Participant's future participation in the 2015 French Restricted Share Unit Plan. The Participant hereby consents to receive such documents by electronic delivery and agrees to participate in the 2015 French Restricted Share Unit Plan through an on-line or electronic system established and maintained by the Company or a third party designated by the Company.

25. Use of English Language/*Utilisation de la langue anglaise*. By accepting the RSUs, the Participant acknowledges and agrees that this Agreement, the Plan, the Subplan and all other documents, notices and legal proceedings entered into, given or instituted pursuant to the grant of RSUs, will be drawn up in English. The Participant acknowledges that he or she understands

and is able to speak English. ***En acceptant l'attribution d'actions gratuites (RSUs), le Participant reconnait et accepte que le Certificat d'Attribution, le Plan, le Sous-plan, ainsi que tous autres documents, avis donnés et autres documents juridiques, relatifs à l'attribution d'actions gratuites (RSUs), soient rédigés en anglais. Le Participant reconnait qu'il ou elle comprend et parle l'anglais.***

26. Repatriation; Compliance with Law. If the Participant is resident or employed outside the United States, the Participant agrees to repatriate all payments attributable to the Shares acquired under the 2015 French Restricted Share Unit Plan in accordance with applicable foreign exchange rules and regulations in the Participant's country of residence (and country of employment, if different). In addition, the Participant agrees to take any and all actions, and consents to any and all actions taken by the Company and Constituent Companies, as may be required to allow the Company and Constituent Companies to comply with local laws, rules and/or regulations in the Participant's country of residence (and country of employment, if different). Further, the Participant agrees to take any and all actions as may be required to comply with the Participant's personal obligations under local laws, rules and/or regulations in the Participant's country of residence (and country of employment, if different).

27. Insider Trading / Market Abuse Laws. By participating in the 2015 French Restricted Share Unit Plan, the Participant agrees to comply with the Company's policy on insider trading. The Participant further acknowledges that the Participant may be subject to local insider trading and/or market abuse laws and regulations that are separate from and in addition to any restrictions that may be imposed under any applicable Company insider trading policy. The Participant acknowledges that it is the Participant's personal responsibility to comply with any applicable restrictions, and that the Participant should consult the Participant's personal advisor on this matter.

28. Appendix B. Notwithstanding any provision of this Agreement to the contrary, the RSUs shall be subject to any special terms and conditions for the Participant's jurisdiction of residence (and jurisdiction of employment, if different) as set forth in Appendix B to the Agreement, if applicable, which shall constitute part of this Agreement.

29. Recoupment. The RSUs granted under this Agreement, and any Shares issued in respect thereof, shall be subject to any recoupment policy that the Company may adopt from time to time, to the extent any such policy is applicable to the Participant. By accepting the grant of RSUs under this Agreement the Participant agrees and consents to the Company's application, implementation and enforcement of (a) the recoupment policy and (b) any provision of applicable law relating to cancellation, recoupment, rescission or payback of compensation and expressly agrees that the Company may take such actions as are necessary to effectuate the recoupment policy (as applicable to the Participant) or applicable law without further consent or action being required by the Participant. For purposes of the foregoing, the Participant expressly and explicitly authorizes the Company to issue instructions, on the Participant's behalf, to any brokerage firm and/or third party administrator engaged by the Company to hold the Participant's Shares and other amounts acquired under the 2015 French Restricted Share Unit Plan to re-convey, transfer or otherwise return such Shares and/or other amounts to the

Company. To the extent that the terms of this Agreement and the recoupment policy conflict, the terms of the recoupment policy shall prevail.

30. Amendments. The rights and obligations under this Agreement and their enforceability are subject to local tax and foreign exchange laws and regulations and, in this sense, the terms and conditions contained herein may be amended at the sole discretion of the Company and/or the Committee in order to comply with any such laws and regulations.

31. Data Protection. The Participant consents to the collection and processing (including international transfer) of personal data as set out in Appendix A for the purposes specified therein.

32. Waiver. No waiver of any breach or condition of this Agreement shall be deemed to be a waiver of any other or subsequent breach or condition, whether of like or different nature.

33. Electronic Signature. Participant acknowledges and agrees that by clicking the "Accept Grant Online" button on the "Grant Agreement & Essential Grant Terms" page of the myHoldings website (https://myholdings.accenture.com), it will act as the Participant's electronic signature to this Agreement and will constitute Participant's acceptance of and agreement with all of the terms and conditions of the RSUs, as set forth in this Agreement, the Essential Grant Terms, the Plan and the Subplan.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective as of the Date of Grant set forth on the attached Essential Grant Terms.

ACCENTURE PLC

By:

Joel Unruch
General Counsel & Corporate Secretary

[IF NOT ELECTRONICALLY ACCEPTED]

PARTICIPANT

_____
Signature

_____
Print Name

_____
Date

_____
Employee ID

APPENDIX A

DATA PROTECTION PROVISION

(a) By participating in the 2015 French Restricted Share Unit Plan or accepting any rights granted under it, the Participant consents to and authorizes the collection, processing and transfer by the Company and its Affiliates of personal data relating to the Participant by the Company and its Affiliates for the purposes of fulfilling their obligations and exercising their rights under the 2015 French Restricted Share Unit Plan, issuing certificates (if any), statements and communications relating to the 2015 French Restricted Share Unit Plan and generally administering and managing the 2015 French Restricted Share Unit Plan, including keeping records of analysis of and reporting on participation levels and other information about the 2015 French Restricted Share Unit Plan from time to time. Any such processing shall be in accordance with the purposes and provisions of this data protection provision. References in this provision to the Company and its Affiliates include the Participant's employer.

This includes the following categories of data ("Data"):

(i) Data already held in the Participant's records such as the Participant's name and address, ID number, payroll number, length of service and whether the Participant works full-time or part time;

(ii) Data collected upon the Participant accepting the rights granted under the 2015 French Restricted Share Unit Plan (if applicable);

(iii) Data subsequently collected by the Company or any of its Affiliates in relation to the Participant's continued participation in the 2015 French Restricted Share Unit Plan, for example, data about shares offered or received, purchased or sold under the 2015 French Restricted Share Unit Plan from time to time and other appropriate financial and other data about the Participant and his or her participation in the 2015 French Restricted Share Unit Plan (e.g., the date on which shares were granted, termination of employment and the reasons of termination of employment or retirement of the Participant); and

(iv) Other personal information about the Participant, including, but not limited to, telephone number, date of birth, social insurance number, tax identification number, resident registration number or other identification number, salary, nationality, job title or any other information necessary for implementing, administering, and managing the 2015 French Restricted Share Unit Plan.

(b) Access to the Participant's personal Data within the Company will be limited to those employees who have a need to know the information for the purposes described in this Appendix A, which may include personnel in HR, IT, Compliance, Legal, Finance and Accounting, Corporate Investigations and Internal Audit.

(c) The Company and its Affiliates shall retain the Data of the Participant for as long as necessary for the above mentioned purposes. In particular:

- the Company retains the Participant's Data during the term of the 2015 French Restricted Share Unit Plan;
- the Company retains the Participant's Data where it is required to do so by a legal obligation to which it is subject;
- the Company retains the Participant's Data where this is advisable to safeguard or improve the Company's legal position (for instance in relation to statutes of limitations, litigation, or regulatory investigations).

(d) This consent is in addition to and does not affect any previous consent provided by the Participant to the Company or its Affiliates. The Participant has the right to withdraw its consent at any time by contacting the Company's data protection officer at dataprivacyofficer@accenture.com.

(e) In particular, the Participant expressly consents to the transfer of personal data about the Participant as described in paragraph (a) above by the Company and its Affiliates. Data may be transferred not only within the country in which the Participant is based from time to time or within the EU or the European Economic Area ("EEA"), but also worldwide, to other employees and officers of the Company and its Affiliates and to the following third parties for the purposes described in paragraph (a) above:

(i) Plan administrators, auditors, brokers, agents and contractors of, and third party service providers to, the Company or its Affiliates such as printers and mail houses engaged to print or distribute notices or communications about the 2015 French Restricted Share Unit Plan;

(ii) regulators, tax authorities, stock or security exchanges and other supervisory, regulatory, governmental or public bodies as required by law or otherwise deemed necessary by the Company or its Affiliates;

(iii) actual or proposed merger partners or proposed assignees of, or those taking or proposing to take security over, the business or assets of the Company or its Affiliates and their agents and contractors;

(iv)other third parties to whom the Company or its Affiliates may need to communicate/transfer the data in connection with the administration of the 2015 French Restricted Share Unit Plan, under a duty of confidentiality to the Company and its Affiliates; and

(v) the Participant's family members, physicians, heirs, legatees and others associated with the Participant in connection with the 2015 French Restricted Share Unit Plan.

Not all countries, where the personal data may be transferred to, have an equal level of data protection as in the EU or the European Economic Area. Countries to which data are

transferred include the USA and Ireland and other locations where the Company and its Affiliates, as applicable, administer the 2015 French Restricted Share Unit Plan. The Company has internal policies to ensure an equivalent level of protection is in place across the Company's worldwide organization. Any transfers of the Participant's personal Data to other offices of the Company will be governed by the Company's binding corporate rules (a copy of which can be found at https://www.accenture.com/us-en/about/binding-corporate-rules). Any international transfers of the Participant's personal Data to third parties (including those outside the EEA), will be based on an adequacy decision or are governed by the standard contractual clauses (a copy of which can be obtained from dataprivacy@accenture.com).

All national and international transfer of personal data is only done in order to fulfill the obligations and rights of the Company and/or its Affiliates under the 2015 French Restricted Share Unit Plan.

The Participant has the right to be informed whether the Company or its Affiliates hold personal data about the Participant and, to the extent they do so, to have access to those personal data at no charge and require them to be corrected if they are inaccurate and to request the erasure, request the restriction of processing or object to the processing and withdraw his or her consent. The Participant also has the right to request a copy or the portability of its personal Data which it provided to the Company. The Participant is entitled to all the other rights provided for by applicable data protection law, including those detailed in any applicable documentation or guidelines provided to the Participant by the Company or its Affiliates in the past. More detailed information is available to the Participant by contacting the appropriate local data protection officer in the country in which the Participant is based from time to time. If the Participant has a complaint regarding the manner in which personal information relating to the Participant is dealt with, the Participant should contact the appropriate local data protection officer referred to above. The Participant also has the right to lodge a complaint with the competent data protection authority.

(f) The Participant understands that the Participant may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data, or refuse or withdraw the consents herein, in any case without cost, by contacting in writing the Participant's local data contact referred to above. The Participant understands, however, that refusing or withdrawing the Participant's consent may affect the Participant's ability to participate in the 2015 French Restricted Share Unit Plan (and may result in the forfeiture of unvested RSUs). For more information on the consequences of the Participant's refusal to consent or withdrawal of consent, the Participant understands that the Participant may contact the data protection officer referred to above.

(g) The Participant can contact the Company as data controller of the Participant's Data via the Company's Data Privacy Officer (dataprivacyofficer@accenture.com) or via post, clearly marked for the attention of the Data Privacy Officer, on this address: Accenture Limited Dublin, 1 Grand Canal Square, Grand Canal Harbour, Dublin 2, Ireland.

(h) Finally, upon request of the Company, the Participant agrees to provide an executed data privacy consent form (or any other agreements or consents that may be required by the Company) that the Company may deem necessary to obtain from the Participant for the purposes of administering the Participant's participation in the 2015 French Restricted Share Unit Plan in compliance with the data privacy laws in the Participant's country, either now or in the future.

APPENDIX C

TERMS AND CONDITIONS
ADDITIONAL RSUS CREDITED PURSUANT TO SECTION 5 OF THE AGREEMENT

To the extent that Additional RSUs are granted to the Participant pursuant to Section 5 of the Agreement, the terms and conditions set forth in the Agreement shall apply to the Additional RSUs, except as provided below. Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the Agreement or the Plan.

1. The Plan. Additional RSUs granted pursuant to Section 5 of the Agreement shall be subject to the terms of the Plan. Where appropriate, references in the Agreement to the "2015 French Restricted Share Unit Plan" are hereby replaced with the "Plan".

2. Form and Timing of Issuance or Transfer. Notwithstanding Section 3(a) of the Agreement, if the Participant is resident or employed outside the United States, the Company, in its sole discretion, may provide for the settlement of the Additional RSUs in the form of:

(a) a cash payment (in an amount equal to the Fair Market Value of the Shares that corresponds with the number of vested Additional RSUs) to the extent that settlement in Shares (i) is prohibited under local law, (ii) would require the Participant, the Company or Constituent Company to obtain the approval of any governmental or regulatory body in the Participant's country of residence (or country of employment, if different), (iii) would result in adverse tax consequences for the Participant, the Company or Constituent Company or (iv) is administratively burdensome; or

(b) Shares, but require the Participant to sell such Shares immediately or within a specified period following the Participant's termination of employment (in which case, the Participant hereby agrees that the Company shall have the authority to issue sale instructions in relation to such Shares on the Participant's behalf).

3. Adjustments Upon Certain Events. Notwithstanding any provision in the Agreement to the contrary, the following provision shall replace Section 4 of the Agreement in its entirety with respect to the Additional RSUs:

4. Adjustments Upon Certain Events. In the event of any change in the outstanding Shares by reason of any Share dividend or split, reorganization, recapitalization, merger, consolidation, amalgamation, spin-off or combination transaction or exchange of Shares underlying Additional RSUs or other similar events (collectively, an "Adjustment Event"), the Committee may, in its sole discretion, adjust any Shares underlying Additional RSUs or Additional RSUs to reflect such Adjustment Event.

4. Transferability Restrictions – Additional RSUs/Underlying Shares. Notwithstanding any provision in the Agreement to the contrary, the following provision shall replace Section 12 of the Agreement in its entirety:

12. Transferability Restrictions – Additional RSUs/Underlying Shares. Additional RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 12 shall be void and unenforceable against any Constituent Company. Any Shares underlying Additional RSUs that are issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, any policies relating to certain minimum share ownership requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant. The Company shall give notice of any such additional or modified terms and restrictions applicable to Shares underlying Additional RSUs that are delivered or deliverable under this Agreement to the holder of the Additional RSUs and/or the Shares so delivered, as appropriate, pursuant to the provisions of Section 13 or, if a valid address does not appear to exist in the personnel records, to the last address known by the Company of such holder. Notice of any such changes may be provided electronically, including, without limitation, by publication of such changes to a central website to which any holder of the Additional RSUs or Shares issued therefrom has access.

5. Tax Withholding. The following provisions shall replace Sections 14(b) and 14(c) of the Agreement in their entirety:

(b) To the extent that the crediting or vesting of the Additional RSUs, the delivery of Shares or cash pursuant to the Additional RSUs or issuance of dividends results in a withholding obligation for Tax-Related Items, unless otherwise specifically approved and directed by the Committee, the Participant authorizes the Company, Constituent Company or agent of the Company or Constituent Company to satisfy the obligations with regard to all Tax-Related Items by one or a combination of the following: (i) withholding from the Participant's wages or other cash compensation paid to the Participant by the Company or the Constituent Company; (ii) withholding from proceeds of the sale of Shares acquired upon settlement of the Additional RSUs either through a voluntary sale or through a mandatory sale arranged by the Company (on the Participant's behalf pursuant to this authorization without further consent); or (iii) withholding from the Shares to be delivered upon

settlement of the Additional RSUs that number of Shares having a Fair Market Value equal to the amount required by law to be withheld. If the Participant is subject to taxation in more than one jurisdiction, the Participant acknowledges that the Company may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

(c) Depending on the withholding method, the Company may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding rates (as determined by the Company in good faith and in its sole discretion) or other applicable withholding rates, including maximum applicable rates, in which case Participant will receive a refund of any over-withheld amount in cash and will have no entitlement to the Share equivalent. The Company shall repay any excess amounts due to the Participant within, where administratively feasible, thirty (30) days of withholding. If the obligation for Tax-Related Items is satisfied by withholding in Shares, for tax purposes, the Participant is deemed to have been issued the full number of Shares subject to the vested Additional RSUs, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items.

EXHIBIT 1-A

Determination of RSU Vesting pursuant to Section 1(c) of the Agreement

Determine Percentile Rank (PR) for each of the Comparison Companies in accordance with the following formula:

PR = (PB/N)(100)

Where:

PB = ordinal position from the lowest TSR among the Comparison Companies. The Comparison Company with the lowest TSR is the first position from the bottom.

N = number of Comparison Companies in the computation.

After determining and ordering the PR for each Comparison Company, if the TSR of the Company is equal to the TSR of any other Comparison Company (rounded to the nearest 0.01), then the Company's PR shall equal the PR of such Comparison Company. If the Company's TSR is not equal to the TSR of any other Comparison Company, then the Company's PR shall be determined by interpolation, using the TSRs and PRs of the Comparison Companies having the next highest and next lowest TSRs in comparison to the Company's TSR. If there is no Comparison Company with a TSR that is higher than the Company's TSR, then the Company's PR shall be 100. If there is no Comparison Company with a TSR that is lower than the Company's TSR, then the Company's PR shall be equal to the PR of the lowest ranked Comparison Company.

Upon determining the PR of the Company, the percentage of maximum RSUs granted under the Agreement that vest shall be determined as follows:

Performance level	**Company PR (measured as a percentile)**	**Percentage of maximum RSUs granted under the Agreement that vest**
Maximum	The Company is ranked at or above the 75th percentile.	25%
Target	The Company is ranked at the 60th percentile.	16.67%
Threshold	The Company is ranked at the 40th percentile.	8.33%
	The Company is ranked below the 40th percentile.	0%

If the Company's Percentile Rank is at the 40th percentile or above, but below the 75th percentile, the percentage of RSUs that vest will be determined by linear interpolation between the applicable Percentile Ranks shown above, taking into account that where the Company is ranked at the 60th percentile, 16.67% of the RSUs granted under the Agreement will vest.

EXHIBIT 1-B

Determination of RSU Vesting pursuant to Section 1(d) of the Agreement

Determine the Company actual percentage of Target Cumulative Operating Income ("AP") by dividing the Company's Actual Cumulative Operating Income by the Target Cumulative Operating Income and expressing the result as a percentage (the resulting percentage being referred to as the "Performance Rate" or "PR").

Upon determining the Company's Performance Rate, the percentage of maximum RSUs granted under the Agreement that vest shall be determined as follows:

Performance level	Company's Performance Rate	Percentage of RSUs granted under the Agreement that vest
Maximum	110% or greater	75%
Target	100%	50%
Threshold	80%	25%
	Less than 80%	0%

If the Company's Performance Rate is 80% or above, but below 110%, then the percentage of RSUs that vest will be determined by linear interpolation between the applicable Performance Rates shown above, taking into account that where the Performance Rate is 100%, 50% of the RSUs granted under the Agreement will vest.

STANDARD FORM OF
ACCENTURE LEADERSHIP PERFORMANCE EQUITY AWARD
RESTRICTED SHARE UNIT AGREEMENT
FOR THE 2015 FRENCH RESTRICTED SHARE UNIT PLAN
(Fiscal 2022)

Terms and Conditions

This Agreement (as defined below) is between Accenture plc (the "Company" or "Accenture") and the Participant.

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Company and its Affiliates (the "Constituent Companies"), the Participant has been, and will be, provided with access to Confidential Information;

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Constituent Companies, the Participant has been, and will be, provided with access to Trade Secrets in accordance with protocols and procedures that the Participant expressly acknowledges were appropriate to protect such Trade Secrets;

WHEREAS, the Participant acknowledges and agrees that in the course of Participant's association with the Constituent Companies, the Participant may, directly or indirectly, solicit or assist in soliciting clients or prospective clients of the Company and its Affiliates;

WHEREAS, the Participant acknowledges and agrees that such Confidential Information, Trade Secrets, and client or prospective client relationships of the Constituent Companies, as well as investments by the Constituent Companies in the training, skills, capabilities, knowledge and experience of their employees are extremely valuable assets, and that the Constituent Companies have invested and will continue to invest substantial time, effort and expense to develop Confidential Information, Trade Secrets, client or prospective client relationships, and the training, skills, capabilities, knowledge and experience of their employees, and which the Constituent Companies have taken all reasonable steps to protect;

WHEREAS, the Participant acknowledges and agrees that the terms and conditions set forth in this Agreement are reasonable, fair, and necessary to protect the Constituent Companies' legitimate business interests as described in the foregoing recital clauses; and

WHEREAS, the Participant acknowledges and agrees that the restricted share units ("RSUs") granted pursuant to Section 1 are good and valuable consideration for, and conditioned upon, the Participant's full compliance with the terms and conditions set forth in this Agreement, and that the Participant would forfeit such RSUs pursuant to Section 6 in the event the Participant were to engage in any of the activities defined in Section 6(c).

NOW, THEREFORE, for such good and valuable consideration, the Participant hereby covenants and agrees to the following terms and conditions, including, but not limited to, the provisions set forth in Sections 6(b) and 6(c), all of which the Participant acknowledges and agrees are reasonably designed to protect the legitimate business interests of the Constituent

Companies and which will not unreasonably affect the Participant's professional opportunities following termination of Participant's association with the Constituent Companies.

1. Grant of RSUs.

(a) The Company hereby grants the number of RSUs set forth in the Essential Grant Terms (as defined below) to the Participant set forth in the Essential Grant Terms, on the terms and conditions hereinafter set forth. This grant is made pursuant to the terms of the Amended and Restated Accenture plc 2010 Share Incentive Plan (the "Plan") as amended by the subplan for Restricted Share Units in France (the "Subplan" and, together with the Plan, collectively, the "2015 French Restricted Share Unit Plan"), which 2015 French Restricted Share Unit Plan, as amended from time to time, is incorporated herein by reference and made a part of this Agreement (as defined below) and pursuant to the authorization given by the January 30, 2020 shareholders meeting of the Company. Each RSU represents the unfunded, unsecured right of the Participant to receive and retain a Share on the date(s) specified herein, subject to the conditions specified herein. Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the 2015 French Restricted Share Unit Plan.

(b) This grant of RSUs is subject to the Accenture Leadership Performance Equity Award Restricted Share Unit Agreement Essential Grant Terms (the "Essential Grant Terms") displayed electronically on the "Grant Agreement & Essential Grant Terms" page of the myHoldings website (https://myholdings.accenture.com) and the Supplemental Restricted Share Unit Agreement for the 2015 French Restricted Share Unit Agreement Terms and Conditions which together constitute the Accenture Leadership Performance Equity Award Restricted Share Unit Agreement (the "Agreement").

2. Vesting Schedule.

(a) Subject to the Participant's continued employment with any of the Constituent Companies, the RSUs shall vest pursuant to the vesting schedule set forth in the Essential Grant Terms (as modified by this Agreement) until such RSUs are one hundred percent (100%) vested. Upon the Participant's termination of employment for any reason, any unvested RSUs shall immediately terminate, and no further Shares shall be issued or transferred under Section 3 of this Agreement in respect of such unvested RSUs; provided, however, that if (i) the Participant's employment with the Constituent Companies terminates due to the Participant's death or Disability, the RSUs granted hereunder shall vest with respect to one hundred percent (100%) of the RSUs held by the Participant on the date of such termination of employment, or (ii) the Participant's employment with the Constituent Companies terminates due to (A) an Involuntary Termination or (B) a Qualifying SMD Departure, a number of RSUs granted hereunder shall vest on the date of such termination equal to the total number of RSUs that would have otherwise vested within the twelve (12) month period immediately following such termination.

(b) For purposes of this Agreement:

(i) "Cause" shall have the meaning set forth in Section 3(d) below.

(ii) "Disability" shall mean a termination which results from a determination of "disability (*"constat d'inaptitude")* as that term is defined by French law (article L 341-4 of the French Social Security Code).

(iii) "Involuntary Termination" shall mean termination of employment by or with the agreement of the employing Constituent Company (other than for Cause or Disability) which is not voluntary and which is recorded as "involuntary" by the Company. A Qualifying SMD Departure, resignation or other voluntary termination of employment by the Participant is not an Involuntary Termination.

(iv) "Qualifying SMD Departure" shall mean a voluntary termination of employment by the Participant (other than by reason of death, Cause or Disability): (i) that the Company in its sole discretion agrees should constitute a Qualifying SMD Departure; and (ii) that satisfies the Company's applicable requirements when the Participant is a Senior Managing Director ("SMD") located in a jurisdiction designated by the Company's Chief Leadership & Human Resources Officer and has at least fifteen (15) years of continuous service with the Constituent Companies immediately preceding the effective date of the termination, of which at least three (3) years were as an SMD.

3. Form and Timing of Issuance or Transfer.

(a) In General.

(i) The Company shall issue or cause there to be transferred to the Participant that number of Shares as set forth in the Essential Grant Terms, until all of the Shares underlying the vested RSUs have been issued or transferred; provided that on each such delivery date, a number of RSUs equal to the number of Shares issued or transferred to the Participant shall be extinguished. Shares underlying vested RSUs shall not be released before the first anniversary of the date of grant (the "Grant Date"), except in cases of death or Disability.

(ii) At the discretion of the Company, the Company may issue or transfer Shares underlying vested RSUs to the Participant earlier than the dates set forth in the Essential Grant Terms to the extent required to satisfy tax liabilities arising in connection with this RSU grant but in no event shall such issuance or transfer occur before the first anniversary of the Grant Date, except in cases of death or Disability. Notwithstanding the foregoing, if the conditions set forth in Section 21 of this Agreement are satisfied, Section 21 shall supersede the foregoing.

(iii) Notwithstanding Section 3(a)(i), the Company, in its sole discretion, may require the Participant to sell Shares obtained hereunder immediately or within a specified period following the Participant's termination of employment (in which case, the Participant hereby agrees that the Company shall have the authority to issue sale instructions in relation to such Shares on the Participant's behalf), provided such sale is not prohibited under French law, notably in consideration of any minimum holding period that would be required under French law. Notwithstanding any other

provision of this Agreement, if a Participant transfers his or her employment to a country other than France, the Company may, in its sole discretion, defer the release of any Shares underlying RSUs that would otherwise have been released to the Participant before the second anniversary of the Grant Date until the second anniversary of the Grant Date. In addition, the Company may take any other action as it deems necessary or advisable for the purpose of complying with any applicable laws and regulations in connection with such transfer.

(b) Death. Notwithstanding Section 3(a) of this Agreement, if (i) the Participant's employment with the Constituent Companies terminates due to the Participant's death, the Company shall at the request of his or her heirs, provided such request is made within 6 months as from the date of death, issue or cause to be transferred to the Participant or to his or her estate, as the case may be, a number of Shares equal to the aggregate number of RSUs granted to the Participant hereunder (rounded down to the next whole Share) as soon as practicable following such termination of employment, at which time a number of RSUs equal to the number of Shares issued or transferred to the Participant or to his or her estate shall be extinguished; or (ii) the Participant dies following a Qualifying SMD Departure or an involuntary not for Cause termination of employment with the Constituent Companies, the Company shall, at the request of his or her heirs, provided such request is made within 6 months as from the date of death, issue or cause to be transferred to the Participant or to his or her estate, as the case may be, a number of Shares equal to the number of vested but previously unreleased Shares, if any (rounded down to the next whole Share), at which point any future obligation to issue or transfer Shares to the Participant or to his or her estate will be extinguished.

(c) Disability. Notwithstanding Section 3(a) of this Agreement, if the Participant's employment with the Constituent Companies terminates due to the Participant's Disability, the Company shall issue or cause there to be transferred a number of Shares equal to the aggregate number of RSUs granted to the Participant hereunder (rounded down to the next whole Share) as soon as practicable following such termination of employment, at which time a number of RSUs equal to the number of Shares issued or transferred shall be extinguished.

(d) Notwithstanding Sections 3(a), (b) and (c) of this Agreement, upon the Participant's termination of employment with the Constituent Companies for Cause or to the extent that the Participant otherwise takes such action that would constitute Cause, to the extent legally permissible, any outstanding RSUs shall immediately terminate. For purposes of this Agreement, "Cause" shall mean "cause" as defined in any employment or consultancy agreement (or similar agreement) or in any letter of appointment then in effect between the Participant and the Company or any Affiliate or if not defined therein (it being the intent that the definition of "Cause" shall include, at a minimum, the acts set forth below), or if there shall be no such agreement, to the extent legally permissible, (a) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (b) the Participant's commission or conviction of any felony, or of any misdemeanor involving moral turpitude, or entry of a plea of guilty or nolo contendere to any felony or misdemeanor, (c) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (d) the Participant's material failure to adhere to the Company's or an

Affiliate's corporate codes, policies or procedures as in effect from time to time, (e) the Participant's continued and material failure to meet minimum performance standards as determined by the Company or an Affiliate, (f) the Participant's violation of any statutory, contractual, or common law duty or obligation to the Company or an Affiliate, including, without limitation, the duty of loyalty, or (g) the Participant's material breach of any confidentiality or non-competition covenant entered into between the Participant and the Company or an Affiliate, including, without limitation, the covenants contained in this Agreement. The determination of the existence of Cause shall be made by the Company in good faith, which determination shall be conclusive for purposes of this Agreement.

4. Adjustments Upon Certain Events. In accordance with the 2015 French Restricted Share Unit Plan, the number of Awards granted as well as the number of Shares to be delivered shall not be modified or adjusted, except:

(a) In cases which would be authorized or rendered compulsory under French law. Currently, article L. 225-197-1 III of the French Commercial Code provides that shares can be exchanged without net balancing cash adjustment in the event of a merger or spin-off operation performed before the delivery of the Shares to the Participant.

(b) In the event of operations performed on the share capital of the Company before the delivery of the Shares; in which cases the Committee is authorized to adjust the number of Shares to be delivered but only in order to protect the rights of the Participant and to guarantee the neutrality of such operations.

5. Dividends. If on any date while RSUs are outstanding hereunder the Company shall pay any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of such dividend payment date, be increased by a number of RSUs equal to: (a) the product of (x) the number of RSUs held by the Participant as of the related dividend record date, multiplied by (y) the per Share amount of any cash dividend (or, in the case of any dividend payable in whole or in part other than in cash, the per Share value of such dividend, as determined in good faith by the Committee), divided by (b) the Fair Market Value of a Share on the payment date of such dividend. In the case of any dividend declared on Shares that is payable in the form of Shares, the number of RSUs granted to the Participant shall be increased by a number equal to the product of (a) the aggregate number of RSUs held by the Participant through the related dividend record date, multiplied by (b) the number of Shares (including any fraction thereof) payable as a dividend on a Share. Any additional RSUs granted pursuant to this Section 5 ("Additional RSUs") shall be subject to the terms and conditions contained in Appendix C.

6. Cancellation and Rescission of RSUs and Shares Underlying RSUs.

(a) Upon any transfer or issuance of Shares underlying RSUs, the Participant shall certify in a manner acceptable to the Company that the Participant is in compliance with the terms and conditions of this Agreement and the 2015 French Restricted Share Unit Plan.

(b) In the event that (i) the Participant engages in any activity that could serve as a basis for the termination of the Participant for Cause, (ii) the Participant's employment with any of the Constituent Companies is terminated for Cause, or (iii) the Participant engages in any of the activities defined in subsection (c) below, the Company may require the Participant, to the extent legally permitted under French law, to transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (as adjusted based on Section 4 above) and without regard to whether the Participant continues to own or control such previously delivered Shares, and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer. Upon a showing satisfactory to the Company by Participant that the value of the Shares subject to transfer as described above exceeds the value of the actual benefit received by the Participant (as measured by the gross proceeds the Participant received upon the sale of Shares issued or transferred under this Agreement), then, with respect to such sold Shares, the transfer of Shares required under this Section 6(b) shall be limited to a number of Shares equivalent in value to such actual benefit received by the Participant. Upon receiving a demand from the Company to transfer Shares to the Company pursuant to this subsection, the Participant shall effect the transfer of Shares to the Company by no later than ten (10) business days from the date of the Company's demand. For the avoidance of doubt, if the Participant holds the position of Senior Managing Director or above (or any comparable level of seniority) and engages in any of the activity set forth in subsection (c)(i), the Company may require the Participant, to the extent legally permitted, to transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (as adjusted based on Section 4 above), as well as a number of Shares that have been issued or transferred under any prior agreement between the Company and the Participant, without regard to whether the Participant continues to own or control such previously delivered Shares and without regard to the actual benefit received by the Participant with respect to any Shares sold by the Participant, and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer. Similarly, in the event that (i) the Participant engages in any activity that could serve as a basis for the termination of the Participant for Cause or (ii) the Participant engages in any of the activities defined in subsection (c) below, in either case at any time prior to the date that any Shares underlying RSUs granted under this Agreement have been issued or transferred, the RSUs granted hereunder (both vested and unvested) shall be forfeited immediately.

(c) In the event Participant engages in any of the activities defined in this subsection, Participant agrees to transfer Shares to the Company in accordance with any demand received from the Company for the transfer of Shares under subsection 6(b) above and/or that his or her award of RSUs will be forfeited in its entirety, as applicable:

(i) if the Participant's employment with any of the Constituent Companies terminates while the Participant holds the position of Senior Managing Director or above (or any comparable level of seniority), the Participant shall not, for a period of twelve months following the termination of the Participant's employment with any of the Constituent Companies associate (including, but not limited to, association as a sole proprietor, owner, employer, partner, principal, investor, joint venturer, shareholder,

associate, employee, member, consultant, contractor or otherwise) with any Competitive Enterprise (or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise) that: (1) is identified on the list of competitors maintained by the Company on the myHoldings website (which list may be updated by the Company from time to time) as a Global Accenture Competitor or as being a competitor of any Restricted Business, and/or (2) is otherwise a competitor of any Restricted Business; provided, however, that with respect to the equity of any Competitive Enterprise which is or becomes publicly traded, the Participant's ownership as a passive investor of less than one percent (1%) of the outstanding publicly traded stock of a Competitive Enterprise shall not be deemed a violation of this subsection 6(c)(i);

(ii) the Participant shall not, for a period of twelve months following the termination of the Participant's employment with the Constituent Companies, directly or indirectly (A) solicit, or assist any other individual, person, firm or other entity in soliciting, any Restricted Client or Restricted Prospective Client for the purpose of performing or providing any Relevant Services; (B) perform or provide, or assist any other individual, person, firm or other entity in performing or providing, Relevant Services for any Restricted Client or Restricted Prospective Client; or (C) interfere with or damage (or attempt to interfere with or damage) any relationship and/or agreement between the Company or any Affiliates and a Restricted Client or Restricted Prospective Client;

(iii) the Participant shall not, for a period of twelve months following the termination of the Participant's employment with the Constituent Companies, directly or indirectly, solicit, employ or retain, or assist any other individual, person, firm or other entity in soliciting, employing or retaining, any employee or other agent of the Company or an Affiliate, (A) with whom the Participant has had material dealings; (B) from whom, or as a result of contact with whom, the Participant has obtained Confidential Information or Trade Secrets; or (C) whom the Participant has supervised on a client or prospective client engagement, in the twenty-four months preceding the termination of the Participant's employment with the Constituent Companies; or

(iv) the Participant shall not, unless the Participant has received the prior written consent of the Company or its Affiliates or is otherwise required by law, either directly or indirectly, use, sell, lend, lease, distribute, license, give, transfer, assign, show, disseminate, divulge, disclose, reveal, share, provide access to, reproduce, copy, distribute, publish, appropriate, or otherwise communicate any Confidential Information or Trade Secrets at any time following the termination of the Participant's employment with the relevant Constituent Company. If the Participant is requested or required pursuant to any legal, governmental or investigatory proceeding or process or otherwise, to disclose any Confidential Information or Trade Secrets, the Participant shall promptly notify the Company in writing so that the Company may seek a protective order or other appropriate remedy, or, if it chooses, waive compliance with the applicable provision of this Agreement. The Participant's obligation of non-

disclosure as set forth herein shall continue for so long as such item continues to constitute Confidential Information. Notwithstanding the foregoing, if the Participant makes a confidential disclosure of a Trade Secret or other Confidential Information to a government official or an attorney for the sole purpose of reporting or investigating a suspected violation of law, or in a court filing under seal, the Participant shall not be held liable under this Agreement or under any federal or state trade secret law for such a disclosure. Additionally, if the Participant files a lawsuit in the United States for retaliation by the Company for reporting a suspected violation of the law, the Participant may disclose Trade Secret information to the Participant's attorney, and can use the Trade Secret information in sealed filings in the court proceeding, or pursuant to a court order, as long as the Participant does not otherwise disclose the Trade Secret.

(d) In the event that (i) the Participant's employment with any of the Constituent Companies is terminated for Cause, or (ii) the Participant engages in any of the activities defined in subsection (c) above, the Company's remedy shall be limited to the recovery of Shares as set forth in subsection (b) above; provided, however, that nothing in this Agreement is intended to or should be interpreted as diminishing any rights and remedies that Affiliates may have, at law or equity, related to investments by the Constituent Companies in Confidential Information, Trade Secrets, clients and prospective client relationships, and the training, skills, capabilities, knowledge and experience of employees, including, but not limited to, any rights and remedies set forth in the Participant's employment agreement, confidentiality agreement, intellectual property agreement, restrictive covenant agreement, or any other agreement entered into between the Participant and an Affiliate of the Company.

(e) For purposes of this Agreement:

(i) "Alliance Entity" shall mean any Legal Entity with whom the Company and/or any Affiliate has entered into an alliance agreement, joint venture agreement or any other legally binding go-to-market agreement, resale agreement or any agreement to combine offerings, products and/or services, or (without limiting the foregoing) any Legal Entity in which Accenture and/or any Affiliate has an interest, whether or not a Controlling Interest; provided always that the term "Alliance Entity" shall not include: (A) any Competitive Enterprise, (B) any contractor and/or sub-contractor of Accenture and/or any Affiliate, and/or (C) any sales, buying and/or marketing agent of Accenture.

(ii) "Competitive Enterprise" shall mean a business enterprise that engages in, or owns or controls a significant interest in any entity that engages in, the performance of services of the type provided by the Company, its Affiliates and/or their predecessors. "Competitive Enterprise" shall include, but not be limited to, the entities set forth on the list maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time.

(iii) "Confidential Information" shall include: (A) lists and databases of the Company's or any Affiliate's clients, including names of clients; (B) lists and databases of prospective clients whom the Company or any Affiliate has taken material steps to win business from; (C) confidential details of the Company's and Affiliates' or any of

their clients' or suppliers' products and services; (D) commercial or technical information of the Company or any Affiliate or any other Knowledge Capital; (E) financial information and plans of the Company or any Affiliate; (F) prices/pricing structures/hourly rates of the Company or any Affiliates, including any discounts, terms of credit and preferential terms, costs and accounting; (G) lists and databases of the Company's or any Affiliate's suppliers; (H) any personal data belonging to the Company or any Affiliate or any client or business associate, affiliate or employee or contractor of the Company or its Affiliates; (I) terms of the Company's or any Affiliate's business with clients, suppliers and Alliance Entities; (J) lists and databases of the Company's or any Affiliate's employees, officers and contractors; (K) details of employees, officers and contractors of the Company or any Affiliate, including but not limited to their remuneration packages and terms of employment/engagement; (L) object or source codes and computer software; (M) any proposals relating to the acquisition or disposal of a company or business or any part thereof; (N) details of responses by the Company or any Affiliate to any request for proposal or tender for work (whether competitive or not), and of any contract negotiations; (O) intellectual property rights owned by or licensed to the Company or its Affiliates or any of their clients or suppliers; (P) any Company or Affiliate document marked as "confidential" (or with a similar expression), or any information or document which the Participant has been told is confidential or which the Participant might reasonably expect the Company or an Affiliate or client or supplier or the relevant discloser would regard as confidential; (Q) any information which has been given to the Company or any Affiliate in confidence by clients, suppliers or other third parties; (R) any of the foregoing which belongs, or which otherwise relates, to any past or present Alliance Entity or to any Legal Entity that Accenture or any Affiliate intends to make an Alliance Entity; and (S) details of any agreement, arrangement or otherwise (whether formal or informal) that the Company or any Affiliate has entered into with any Alliance Entity.

(iv) "Controlling Interest" shall mean (A) ownership by a Legal Entity of at least a majority of the voting interest of another Legal Entity or (B) the right or ability of such Legal Entity, whether directly or indirectly, to direct the affairs of another by means of ownership, contract, or otherwise.

(v) "Knowledge Capital" shall mean any reports, documents, templates, studies, software programs, delivery methods, specifications, business methods, tools, methodologies, inventions, processes, techniques, analytical frameworks, algorithms, know how and/or any other work product and materials, proprietary to the Company and/or any Affiliate which is used by the Company and/or any Affiliate to perform services for its or their clients.

(vi) "Legal Entity" shall mean any body corporate, branch partnership, joint venture or unincorporated association or other organization carrying on a trade or other activity with or without a view to profit.

(vii) “Relevant Services” shall mean the performance of any services of the type provided by the Company, its Affiliates and/or their predecessors at any time, past, present or future, including, but not limited to, consulting services, technology services, and/or outsourcing services.

(viii) “Restricted Business” shall mean each of the businesses of each Constituent Company, as such businesses are listed as “Accenture Businesses” on the list of Competitive Enterprises maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time, (A) in respect of whom the Participant holds Confidential Information or Trade Secrets at the time of the termination of employment with the Constituent Companies or (B) to which business the Participant has provided services, has been materially concerned or has been responsible in the twenty-four months preceding the termination of the Participant’s employment with the Constituent Companies.

(ix) “Restricted Client” shall mean any person, firm, corporation or other organization to whom the Participant directly or indirectly performed or assisted in performing Relevant Services, or with which the Participant otherwise had material contact, or about which the Participant learned Confidential Information or Trade Secrets, within the twenty-four months prior to the date on which the Participant’s employment with the Constituent Companies terminated.

(x) “Restricted Prospective Client” shall mean any person, firm, corporation, or other organization with which the Participant directly or indirectly had any negotiations or discussions regarding the possible performance of services by the Company, or about which the Participant learned Confidential Information or Trade Secrets within the twelve months prior to the date of the Participant’s termination of employment with the Constituent Companies.

(xi) “Solicit” shall mean to have any direct or indirect communication of any kind whatsoever, regardless of by whom initiated, inviting, advising, encouraging or requesting any person or entity, in any manner, to take or refrain from taking any action.

(xii) “Trade Secrets” shall include information relating to the Company and its Affiliates, and their respective clients, prospective clients or Alliance Entities, that is protectable as a trade secret under applicable law, including, without limitation, and without regard to form: technical or non-technical data, a formula, a pattern, a compilation, a program, a device, a method, a technique, a drawing, a process, financial data, financial plans, business and strategic plans, product plans, source code, software, unpublished patent applications, customer proposals or pricing information or a list of actual or potential customers or suppliers which is not commonly known by or available to the public and which information (A) derives economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or

use and (B) is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.

(f) If, during the twelve month period following the termination of the Participant's employment with the Constituent Companies, the Participant is presented with an opportunity that might involve participation in any of the activities defined in Section 6(c) above, the Participant shall notify the Company in writing of the nature of the opportunity (the "Conflicting Activity"). Following receipt of sufficient information concerning the Conflicting Activity, the Company will advise the Participant in writing whether the Company considers the Participant's RSUs to be subject to Section 6(b)(ii) above. The Company retains sole discretion to determine whether the Participant's RSUs are subject to Section 6(b)(ii) and to alter its determination should additional or different facts become known to the Company.

7. Data Protection. The Participant consents to the collection and processing (including international transfer) of personal data as set out in Appendix A for the purposes specified therein.

8. Collateral Agreements. As a condition to the issuance or transfer of the Shares underlying the RSUs granted hereunder, the Participant shall, to the degree reasonably required by the Company, (a) execute and return to the Company a counterpart of this Agreement (or, if acceptable to the Company, acknowledge receipt and agreement of the terms of this Agreement electronically), all in accordance with the instructions provided by the Company and (b) to the extent required by the Company, either (i) execute and return an employment agreement, a consultancy agreement, a letter of appointment and/or an intellectual property agreement, in form and substance satisfactory to the Company, or (ii) provide evidence satisfactory to the Company that the agreements referenced in clause (i) have been previously executed by the Participant.

9. Nature of Grant. In accepting the grant, the Participant acknowledges, understands and agrees that:

(a) the 2015 French Restricted Share Unit Plan is established voluntarily by the Company, it is discretionary in nature and it may be modified, amended, suspended or terminated by the Board at any time except that a modification which could impact on the participant's rights or entitlements would be subject to French legal requirements;

(b) the grant of the RSUs is voluntary and occasional and does not create any contractual or other right to receive future grants of RSUs (whether on the same or different terms), or benefits in lieu of RSUs, even if RSUs have been granted in the past;

(c) all decisions with respect to future grants of RSUs or other grants, if any, will be at the sole discretion of the Committee, including, but not limited to, the form and timing of the grant, the number of Shares subject to the grant, and the vesting provisions applicable to the grant;

(d) the RSU grant and the Participant's participation in the 2015 French Restricted Share Unit Plan shall not create a right to employment or be interpreted as forming an employment or services contract with the Company or any Constituent Company and shall not interfere with the ability of the Company, or Constituent Company, as applicable, to terminate Participant's employment or service relationship;

(e) the Participant is voluntarily participating in the 2015 French Restricted Share Unit Plan;

(f) Shares will be issued to the Participant only if the vesting conditions are met and any necessary services are rendered by the Participant over the vesting period;

(g) the RSUs and the Shares subject to the RSUs are not intended to replace any pension rights or compensation;

(h) the RSUs and the Shares subject to the RSUs, and the income and value thereof, are an extraordinary item of compensation outside the scope of the Participant's employment (and employment contract, if any) and is not part of normal or expected compensation for any purpose, including, without limitation, calculating any severance, resignation, termination, redundancy, dismissal, end-of-service payments, bonuses, long-service awards, pension or retirement or welfare benefits or similar payments;

(i) the future value of the Shares underlying the RSUs is unknown, indeterminable and cannot be predicted with certainty;

(j) no claim or entitlement to compensation or damages shall arise from forfeiture of RSUs resulting from the Participant ceasing to be employed or otherwise providing services to the Company or Constituent Company;

(k) unless otherwise provided herein, in the 2015 French Restricted Share Unit Plan or by the Company in its discretion, the RSUs and the benefits evidenced by this Agreement do not create any entitlement to have the RSUs or any such benefits transferred to, or assumed by, another company nor to be exchanged, cashed out or substituted for, in connection with any corporate transaction affecting the Shares of the Company; and

(l) if the Participant resides or is employed outside the United States, the Participant acknowledges and agrees that neither the Company nor any Constituent Company shall be liable for any exchange rate fluctuation between Participant's local currency and the United States Dollar that may affect the value of the RSUs or of any amounts due to Participant pursuant to the settlement of the RSUs or the subsequent sale of any Shares acquired upon settlement.

10. No Rights of a Shareholder. The Participant shall not have any rights as a shareholder of the Company until the Shares in question have been registered in the Company's register of shareholders.

11. Legend on Certificates. Any Shares issued or transferred to the Participant pursuant to Section 3 of this Agreement shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the 2015 French Restricted Share Unit Plan or the rules, regulations, and other requirements of the U.S. Securities and Exchange Commission, any stock exchange upon which such Shares are listed, any applicable U.S. Federal or state laws or relevant securities laws of the jurisdiction of the domicile of the Participant or to ensure compliance with any additional transfer restrictions that may be in effect from time to time, and the Committee may cause a legend or legends to be put on any certificates representing such Shares to make appropriate reference to such restrictions.

12. Transferability Restrictions – RSUs/Underlying Shares.

(a) RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 12 shall be void and unenforceable against any Constituent Company.

(b) Except in the event of death, Disability and any further specific provision set out in the French Commercial Code with respect to a minimum holding period, from and after the definitive date of their release, none of the Shares issued or transferred pursuant hereto may be transferred or disposed of in any fashion until the second anniversary of the Grant Date.

(c) In addition, no Shares issued or transferred pursuant hereto may be transferred or disposed of within the periods as set forth in Article L. 22-10-59 of the French Commercial Code, as the same may be amended, modified or replaced while the Participant holds such Shares. Such periods are:

(i) the period within thirty calendar days before the announcement of an interim financial report or an end-of-year report that the Company is required to make public; and

(ii) at all times by officers of the Company and employees having knowledge of privileged information within the meaning of Article 7 Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (Market Abuse Regulation) and repealing Directive 2003/6 / EC of the European Parliament and of the Council and Commission Directives 2003/124 / EC, 2003/125 / EC and 2004/72 / EC, which has not been made public.

(d) Any Shares issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, any policies relating to certain minimum share ownership requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant. The Company shall give notice of any such additional or modified terms and restrictions applicable to Shares delivered or deliverable under this Agreement to the holder of the RSUs and/or the Shares

so delivered, as appropriate, pursuant to the provisions of Section 13 or, if a valid address does not appear to exist in the personnel records, to the last address known by the Company of such holder. Notice of any such changes may be provided electronically, including, without limitation, by publication of such changes to a central website to which any holder of the RSUs or Shares issued therefrom has access.

13. Notices. Any notice to be given under this Agreement shall be addressed to the Company in care of its General Counsel at:

Accenture
161 N. Clark Street
Chicago, IL 60601
USA
Telecopy: +1 (312) 652-5619
Attn: General Counsel

(or, if different, the then current principal business address of the duly appointed General Counsel of the Company) and to the Participant at the address appearing in the personnel records of the Company for the Participant or to either party at such other address as either party hereto may hereafter designate in writing to the other. Any such notice shall be deemed effective upon receipt thereof by the addressee.

14. Tax Withholding.

(a) Regardless of any action the Company or Constituent Company takes with respect to any or all income tax (including U.S. federal, state and local taxes or non-U.S. taxes), social insurance, payroll tax, fringe benefit, payment on account or other tax-related withholding ("Tax-Related Items"), the Participant acknowledges that the ultimate liability for all Tax-Related Items legally due by the Participant is and remains the Participant's responsibility and that the Company and Constituent Company (i) make no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the RSUs, including the grant of the RSUs, the vesting of the RSUs, the delivery or sale of any Shares acquired pursuant to the RSUs and the issuance of any dividends, and (ii) do not commit to structure the terms of the grant or any aspect of the RSUs to reduce or eliminate the Participant's liability for Tax-Related Items.

(b) To the extent that the grant or vesting of the RSUs, the delivery of Shares acquired pursuant to the RSUs or the issuance of dividends results in a withholding obligation for Tax-Related Items, unless otherwise specifically approved and directed by the Committee, the Participant authorizes the Company, Constituent Company or agent of the Company or Constituent Company to satisfy the obligations with regard to all Tax-Related Items by one or a combination of the following: (i) withholding from the Participant's wages or other cash compensation paid to the Participant by the Company or the Constituent Company or (ii) withholding from proceeds of the sale of Shares acquired upon settlement of the RSUs either through a voluntary sale or through a mandatory sale arranged by the Company (on the Participant's behalf pursuant to this authorization without further consent). If the Participant is

subject to taxation in more than one jurisdiction, the Participant acknowledges that the Company may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

(c) Depending on the withholding method, the Company may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding rates (as determined by the Company in good faith and in its sole discretion) or other applicable withholding rates, including maximum applicable rates, in which case Participant will receive a refund of any over-withheld amount in cash and will have no entitlement to the Share equivalent. The Company shall repay any excess amounts due to the Participant within, where administratively feasible, thirty (30) days of withholding.

(d) The Participant agrees to pay to the Company or Constituent Company, any amount of Tax-Related Items that the Company or Constituent Company may be required to withhold or account for as a result of Participant's participation in the Plan that cannot be satisfied by the means previously described. The Company may refuse to issue or deliver the Shares, or the proceeds of the sale of Shares, if the Participant fails to comply with the Participant's obligations in connection with the Tax-Related Items.

(e) The Participant hereby acknowledges that he or she will not be entitled to any interest or appreciation on Shares sold to satisfy the tax withholding requirements (including with respect to any amounts withheld in excess of the Participant's tax liability).

(f) If the Participant is not a French tax resident at the time the Participant sells Shares acquired pursuant to the RSUs, the Participant agrees to promptly notify the Company or Constituent Company of, and provide details regarding, such sale. Further, the Participant authorizes the Company and/or Constituent Company to collect the French income tax liability resulting from such sale (including a sale of Shares to the Company), as determined by the Company or Constituent Company, in its sole discretion, through one or more of the withholding methods identified in paragraph (b) above. If such French income tax liability is not collected through such withholding method(s), the Participant agrees to promptly pay to the Company or Constituent Company such amount upon request.

15. <u>Choice of Law and Dispute Resolution</u>.

(a) THE INTERPRETATION, PERFORMANCE AND ENFORCEMENT OF THIS AGREEMENT AND ANY AND ALL DISPUTES SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW.

(b) Subject to subsections (c) through (f), any and all disputes which cannot be settled amicably, including any ancillary claims of any party, arising out of, relating to or in connection with the validity, negotiation, execution, interpretation, performance or non-performance and/or termination of this Agreement and any amendment thereto or any other equity award in the Company previously granted to the Participant, whether under the Plan or otherwise (including without limitation the validity, scope and enforceability of this arbitration provision) (each a "Dispute") shall be finally settled by arbitration conducted by a single

arbitrator in New York in accordance with the then-existing Rules of Arbitration of the International Chamber of Commerce ("ICC"), except that the parties may select an arbitrator who is a national of the same country as one of the parties. If the parties to the dispute fail to agree on the selection of an arbitrator within thirty (30) days of the receipt of the request for arbitration, the ICC shall make the appointment. The arbitrator shall be a lawyer and shall conduct the proceedings in the English language. In the event of any arbitration between the parties, the Company shall consent to a request by the Participant to hold arbitral proceedings, including any evidentiary hearings, in the country in which the Participant principally conducts his/her business for the convenience of the parties and witnesses, it being understood, however, that the legal situs of the arbitration shall remain in New York. Each side will bear its own costs and attorneys' fees.

(c) Either party may bring an action or proceeding in any court having jurisdiction thereof for the purpose of compelling a party to arbitrate, seeking temporary or preliminary relief in aid of an arbitration hereunder, and/or enforcing an arbitration award and/or in support of the arbitration as permitted by any applicable arbitration law and, for the purposes of this subsection (c), each party expressly consents to the application of subsections (e) and (f) to any such suit, action or proceeding.

(d) Judgment on any award(s) rendered by the tribunal may be entered in any court having jurisdiction thereof.

(e) (i) Each party hereby irrevocably submits to the non-exclusive jurisdiction of the Courts located in New York, United States for the purpose of any suit, action or proceeding brought in accordance with the provisions of subsection (c). The parties acknowledge that the forum designated by this subsection (e) has a reasonable relation to this Agreement, and to the parties' relationship with one another.

(ii) The parties hereby waive, to the fullest extent permitted by applicable law, any objection which they now or hereafter may have to any right to assert personal jurisdiction in any other forum or to the laying of venue of any suit, action or proceeding brought in any court referred to in subsection (e)(i) pursuant to subsection (c) and such parties agree not to plead or claim the same, or to seek anti-suit relief or any other remedy to deny the arbitral jurisdiction referred to in subsection (b).

(f) The parties agree that if a suit, action or proceeding is brought under subsection (c), proof shall not be required that monetary damages for breach of the provisions of this Agreement would be difficult to calculate and that remedies at law would be inadequate, and they irrevocably appoint the General Counsel of the Company, c/o Accenture, 161 N. Clark Street, Chicago, IL 60601 USA (or, if different, the then-current principal business address of the duly appointed General Counsel of the Company) as such party's agent for service of process in connection with any such action or proceeding and agree that service of process upon such agent, who shall promptly advise such party of any such service of process, shall be deemed in every respect effective service of process upon the party in any such action or proceeding.

16. Severability. This Agreement shall be enforceable to the fullest extent allowed by law. In the event that a court or appointed arbitrator holds any provision of this Agreement to be invalid or unenforceable, then, if allowed by law, that provision shall be reduced, modified or otherwise conformed to the relevant law, judgment or determination to the degree necessary to render it valid and enforceable without affecting the rest of this Agreement. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be deemed severable from the remainder of this Agreement, and the remaining provisions contained in this Agreement shall be construed to preserve to the maximum permissible extent the intent and purposes of this Agreement. Any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

17. RSUs Subject to 2015 French Restricted Share Unit Plan. By entering into this Agreement, the Participant agrees and acknowledges that the Participant has received and read a copy of the Plan and of the Subplan. All RSUs are subject to the terms and conditions of the Plan applicable to the Restricted Share Units and to the terms and conditions of the Subplan. In the event of a conflict between any term or provision contained herein and a term or provision of the Plan and the Subplan, the applicable terms and provisions of the Subplan will govern and prevail.

18. Amendments. The rights and obligations under this Agreement and their enforceability are subject to local tax and foreign exchange laws and regulations and, in this sense, the terms and conditions contained herein may be amended at the sole discretion of the Company and/or the Committee in order to comply with any such laws and regulations.

19. Signature in Counterparts. To the extent that this Agreement is manually signed, instead of electronically accepted by the Participant (if permitted by the Company), it may be signed in counterparts, each of which shall be deemed an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

20. Administration; Consent. In order to manage compliance with the terms of this Agreement, Shares delivered pursuant to this Agreement may, at the sole discretion of the Company, be registered in the name of the nominee for the holder of the Shares and/or held in the custody of a custodian until otherwise determined by the Company. To that end, by acceptance of this Agreement, the holder hereby appoints the Company, with full power of substitution and resubstitution, his or her true and lawful attorney-in-fact to assign, endorse and register for transfer into such nominee's name or deliver to such custodian any such Shares, granting to such attorneys, and each of them, full power and authority to do and perform each and every act and thing whatsoever that such attorney or attorneys may deem necessary, advisable or appropriate to carry out fully the intent of this Section 20 as such person might or could do personally. It is understood and agreed by each holder of the Shares delivered under this Agreement that this appointment, empowerment and authorization may be exercised by the aforementioned persons with respect to all Shares delivered pursuant to this Agreement of such holder, and held of record by another person or entity, for the period beginning on the date hereof and ending on the later of the date this Agreement is terminated and the date that is ten years

following the last date Shares are delivered pursuant to this Agreement. The form of the custody agreement and the identity of the custodian and/or nominee shall be as determined from time to time by the Company in its sole discretion. A holder of Shares delivered pursuant to this Agreement acknowledges and agrees that the Company may refuse to register the transfer of and enter stop transfer orders against the transfer of such Shares except for transfers deemed by it in its sole discretion to be in compliance with the terms of this Agreement. The Company reserves the right to impose other requirements on the RSUs, any Shares acquired pursuant to the RSUs and the Participant's participation in the 2015 French Restricted Share Unit Plan to the extent the Company determines, in its sole discretion, that such other requirements are necessary or advisable in order to comply with local laws, rules and/or regulations or to facilitate the operation and administration of the RSUs and the 2015 French Restricted Share Unit Plan and to the extent that these requirements are not in contradiction with the terms of the Subplan. Such requirements may include (but are not limited to) requiring the Participant to sign any agreements, undertakings or additional documents that may be necessary to accomplish the foregoing. The Participant agrees to take such other actions as may be deemed reasonably necessary or desirable by the Company to effect the provisions of this Agreement, as in effect from time to time. Each holder of Shares delivered pursuant to this Agreement or any prior agreement between the Company and the Participant acknowledges and agrees that the Company may impose a legend on any document relating to Shares issued or issuable pursuant to this Agreement conspicuously referencing the restrictions applicable to such Shares, and may instruct the administrator of any brokerage account into which Shares have been initially deposited to freeze or otherwise prevent the disposition of such Shares.

21. Section 409A - Disability, Deferral Elections, Payments to Specified Employees, and Interpretation of Grant Terms. If the Participant is subject to income taxation on the income resulting from this Agreement under the laws of the United States, and the foregoing provisions of this Agreement would result in adverse tax consequences to the Participant, as determined by the Company, under Section 409A of the U.S. Internal Revenue Code of 1986, as amended (the "Code"), then the following provisions shall apply and supersede the foregoing provisions, to the extent permissible under the Subplan, notably in relation to the minimum Shares acquisition and holding periods:

(a) Deferral elections made by U.S. taxpayers are subject to Section 409A of the Code. The Company will use commercially reasonable efforts to not permit RSUs to be deferred, accelerated, released, extended, paid out or modified in a manner that would result in the imposition of an additional tax under Section 409A of the Code. In the event that it is reasonably determined by the Company that, as a result of Section 409A of the Code delivery of the Shares underlying the RSU award granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSU award or the Participant's deferral election, as the case may be, without causing the Participant to be subject to taxation under Section 409A of the Code, the Company will make such share delivery as soon as practicable on or following the first day that would not result in the Participant's incurring any tax liability under Section 409A of the Code, and in any event, no later than the last day of the calendar year in which such first date occurs.

(b) If the Participant is a "specified employee" (within the meaning of Section 409A(a)(2)(B)(i) of the Code), deliveries of shares in respect of any RSUs subject to Section 409A of the Code that are linked to the date of the Participant's separation from service shall not be made prior to the date which is six (6) months after the date of the Participant's separation from service from the Company or any of its Affiliates, determined in accordance with Section 409A of the Code and the regulations promulgated thereunder.

(c) The Company shall use commercially reasonable efforts to avoid subjecting the Participant to any additional taxation under Section 409A of the Code as described herein; provided that neither the Company nor any of its employees, agents, directors or representatives shall have any liability to the Participant with respect to Section 409A of the Code.

22. Electronic Delivery. The Company may, in its sole discretion, deliver by electronic means any documents related to the RSUs or the Participant's future participation in the 2015 French Restricted Share Unit Plan. The Participant hereby consents to receive such documents by electronic delivery and agrees to participate in the 2015 French Restricted Share Unit Plan through an on-line or electronic system established and maintained by the Company or a third party designated by the Company.

23. Use of English Language/*Utilisation de la langue anglaise*. By accepting the RSUs, the Participant acknowledges and agrees that this Agreement, the Plan, the Subplan and all other documents, notices and legal proceedings entered into, given or instituted pursuant to the grant of RSUs, will be drawn up in English. The Participant acknowledges that he or she understands and is able to speak English. ***En acceptant l'attribution d'actions gratuites (RSUs), le Participant reconnait et accepte que le Certificat d'Attribution, le Plan, le Sous-plan, ainsi que tous autres documents, avis donnés et autres documents juridiques, relatifs à l'attribution d'actions gratuites (RSUs), soient rédigés en anglais. Le Participant reconnait qu'il ou elle comprend et parle l'anglais.***

24. Repatriation; Compliance with Law. If the Participant is resident or employed outside the United States, the Participant agrees to repatriate all payments attributable to the Shares acquired under the 2015 French Restricted Share Unit Plan in accordance with applicable foreign exchange rules and regulations in the Participant's country of residence (and country of employment, if different). In addition, the Participant agrees to take any and all actions, and consents to any and all actions taken by the Company and Constituent Companies, as may be required to allow the Company and Constituent Companies to comply with local laws, rules and/or regulations in the Participant's country of residence (and country of employment, if different). Further, the Participant agrees to take any and all actions as may be required to comply with the Participant's personal obligations under local laws, rules and/or regulations in the Participant's country of residence (and country of employment, if different).

25. Insider Trading / Market Abuse Laws. By participating in the 2015 French Restricted Share Unit Plan, the Participant agrees to comply with the Company's policy on insider trading. The Participant further acknowledges that the Participant may be subject to local insider trading and/or market abuse laws and regulations that are separate from and in addition to

any restrictions that may be imposed under any applicable Company insider trading policy. The Participant acknowledges that it is the Participant's personal responsibility to comply with any applicable restrictions, and that the Participant should consult the Participant's personal advisor on this matter.

26. Appendix B. Notwithstanding any provision of this Agreement to the contrary, the RSUs shall be subject to any special terms and conditions for the Participant's jurisdiction of residence (and jurisdiction of employment, if different) as set forth in Appendix B to the Agreement, if applicable, which shall constitute part of this Agreement.

27. Recoupment. The RSUs granted under this Agreement, and any Shares issued in respect thereof, shall be subject to any recoupment policy that the Company may adopt from time to time, to the extent any such policy is applicable to the Participant. By accepting the grant of RSUs under this Agreement the Participant agrees and consents to the Company's application, implementation and enforcement of (a) the recoupment policy and (b) any provision of applicable law relating to cancellation, recoupment, rescission or payback of compensation and expressly agrees that the Company may take such actions as are necessary to effectuate the recoupment policy (as applicable to the Participant) or applicable law without further consent or action being required by the Participant. For purposes of the foregoing, the Participant expressly and explicitly authorizes the Company to issue instructions, on the Participant's behalf, to any brokerage firm and/or third party administrator engaged by the Company to hold the Participant's Shares and other amounts acquired under the 2015 French Restricted Share Unit Plan to re-convey, transfer or otherwise return such Shares and/or other amounts to the Company. To the extent that the terms of this Agreement and the recoupment policy conflict, the terms of the recoupment policy shall prevail.

28. Entire Agreement. This Agreement, including the Plan and the Subplan for the RSUs in France, as provided therein, contains the entire agreement between the parties with respect to the subject matter therein and supersedes all prior oral and written agreements between the parties pertaining to such matters. Participant acknowledges and agrees that this Agreement, including the Plan, and all prior RSU or other equity grant agreements between the Company and its assignor Accenture Ltd, on the one hand, and Participant, on the other, are separate from, and shall not be modified or superseded in any way by any other agreements, including employment agreements, entered into between Participant and the Company's Affiliates.

29. Waiver. No waiver of any breach or condition of this Agreement shall be deemed to be a waiver of any other or subsequent breach or condition, whether of like or different nature.

30. Electronic Signature. Participant acknowledges and agrees that by clicking the "Accept Grant Online" button on the "Grant Agreement & Essential Grant Terms" page of the myHoldings website (https://myholdings.accenture.com), it will act as the Participant's electronic signature to this Agreement and will constitute Participant's acceptance of and agreement with all of the terms and conditions of the RSUs, as set forth in this Agreement, the Essential Grant Terms, the Plan and the Subplan.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective as of the Date of Grant set forth on the attached Essential Grant Terms.

ACCENTURE PLC
By:

Joel Unruch
General Counsel & Corporate Secretary

[IF NOT ELECTRONICALLY ACCEPTED]
PARTICIPANT

_____
Signature

_____
Print Name

_____
Date

_____
Employee ID

APPENDIX A

DATA PROTECTION PROVISION

(a) By participating in the 2015 French Restricted Share Unit Plan or accepting any rights granted under it, the Participant consents to and authorizes the collection, processing and transfer by the Company and its Affiliates of personal data relating to the Participant by the Company and its Affiliates for the purposes of fulfilling their obligations and exercising their rights under the 2015 French Restricted Share Unit Plan, issuing certificates (if any), statements and communications relating to the 2015 French Restricted Share Unit Plan and generally administering and managing the 2015 French Restricted Share Unit Plan, including keeping records of analysis of and reporting on participation levels and other information about the 2015 French Restricted Share Unit Plan from time to time. Any such processing shall be in accordance with the purposes and provisions of this data protection provision. References in this provision to the Company and its Affiliates include the Participant's employer.

This includes the following categories of data ("Data"):

(i) Data already held in the Participant's records such as the Participant's name and address, ID number, payroll number, length of service and whether the Participant works full-time or part time;

(ii) Data collected upon the Participant accepting the rights granted under the 2015 French Restricted Share Unit Plan (if applicable);

(iii) Data subsequently collected by the Company or any of its Affiliates in relation to the Participant's continued participation in the 2015 French Restricted Share Unit Plan, for example, data about shares offered or received, purchased or sold under the 2015 French Restricted Share Unit Plan from time to time and other appropriate financial and other data about the Participant and his or her participation in the 2015 French Restricted Share Unit Plan (e.g., the date on which shares were granted, termination of employment and the reasons of termination of employment or retirement of the Participant); and

(iv) Other personal information about the Participant, including, but not limited to, telephone number, date of birth, social insurance number, tax identification number, resident registration number or other identification number, salary, nationality, job title or any other information necessary for implementing, administering, and managing the 2015 French Restricted Share Unit Plan.

(b) Access to the Participant's personal Data within the Company will be limited to those employees who have a need to know the information for the purposes described in this Appendix A, which may include personnel in HR, IT, Compliance, Legal, Finance and Accounting, Corporate Investigations and Internal Audit.

(c) The Company and its Affiliates shall retain the Data of the Participant for as long as necessary for the above mentioned purposes. In particular:

- the Company retains the Participant's Data during the term of the 2015 French Restricted Share Unit Plan;
- the Company retains the Participant's Data where it is required to do so by a legal obligation to which it is subject;
- the Company retains the Participant's Data where this is advisable to safeguard or improve the Company's legal position (for instance in relation to statutes of limitations, litigation, or regulatory investigations).

(d) This consent is in addition to and does not affect any previous consent provided by the Participant to the Company or its Affiliates. The Participant has the right to withdraw its consent at any time by contacting the Company's data protection officer at dataprivacyofficer@accenture.com.

(e) In particular, the Participant expressly consents to the transfer of personal data about the Participant as described in paragraph (a) above by the Company and its Affiliates. Data may be transferred not only within the country in which the Participant is based from time to time or within the EU or the European Economic Area ("EEA"), but also worldwide, to other employees and officers of the Company and its Affiliates and to the following third parties for the purposes described in paragraph (a) above:

(i) Plan administrators, auditors, brokers, agents and contractors of, and third party service providers to, the Company or its Affiliates such as printers and mail houses engaged to print or distribute notices or communications about the 2015 French Restricted Share Unit Plan;

(ii) regulators, tax authorities, stock or security exchanges and other supervisory, regulatory, governmental or public bodies as required by law or otherwise deemed necessary by the Company or its Affiliates;

(iii) actual or proposed merger partners or proposed assignees of, or those taking or proposing to take security over, the business or assets of the Company or its Affiliates and their agents and contractors;

(iv) other third parties to whom the Company or its Affiliates may need to communicate/transfer the data in connection with the administration of the 2015 French Restricted Share Unit Plan, under a duty of confidentiality to the Company and its Affiliates; and

(v) the Participant's family members, physicians, heirs, legatees and others associated with the Participant in connection with the 2015 French Restricted Share Unit Plan.

Not all countries, where the personal data may be transferred to, have an equal level of data protection as in the EU or the European Economic Area. Countries to which data are transferred include the USA and Ireland and other locations where the Company and its Affiliates, as applicable, administer the 2015 French Restricted Share Unit Plan. The Company has internal policies to ensure an equivalent level of protection is in place across the Company's worldwide organization. Any transfers of the Participant's personal Data to other offices of the Company will be governed by the Company's binding corporate rules (a copy of which can be found at https://www.accenture.com/us-en/about/binding-corporate-rules). Any international transfers of the Participant's personal Data to third parties (including those outside the EEA), will be based on an adequacy decision or are governed by the standard contractual clauses (a copy of which can be obtained from dataprivacy@accenture.com).

All national and international transfer of personal data is only done in order to fulfill the obligations and rights of the Company and/or its Affiliates under the 2015 French Restricted Share Unit Plan.

The Participant has the right to be informed whether the Company or its Affiliates hold personal data about the Participant and, to the extent they do so, to have access to those personal data at no charge and require them to be corrected if they are inaccurate and to request the erasure, request the restriction of processing or object to the processing and withdraw his or her consent. The Participant also has the right to request a copy or the portability of its personal Data which it provided to the Company. The Participant is entitled to all the other rights provided for by applicable data protection law, including those detailed in any applicable documentation or guidelines provided to the Participant by the Company or its Affiliates in the past. More detailed information is available to the Participant by contacting the appropriate local data protection officer in the country in which the Participant is based from time to time. If the Participant has a complaint regarding the manner in which personal information relating to the Participant is dealt with, the Participant should contact the appropriate local data protection officer referred to above. The Participant also has the right to lodge a complaint with the competent data protection authority.

(f) The Participant understands that the Participant may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data, or refuse or withdraw the consents herein, in any case without cost, by contacting in writing the Participant's local data contact referred to above. The Participant understands, however, that refusing or withdrawing the Participant's consent may affect the Participant's ability to participate in the 2015 French Restricted Share Unit Plan (and may result in the forfeiture of unvested RSUs). For more information on the consequences of the Participant's refusal to consent or withdrawal of consent, the Participant understands that the Participant may contact the data protection officer referred to above.

(g) The Participant can contact the Company as data controller of the Participant's Data via the Company's Data Privacy Officer (dataprivacyofficer@accenture.com) or via post, clearly marked for the attention of the Data Privacy Officer, on this address: Accenture Limited Dublin, 1 Grand Canal Square, Grand Canal Harbour, Dublin 2, Ireland.

(h) Finally, upon request of the Company, the Participant agrees to provide an executed data privacy consent form (or any other agreements or consents that may be required by the Company) that the Company may deem necessary to obtain from the Participant for the purposes of administering the Participant's participation in the 2015 French Restricted Share Unit Plan in compliance with the data privacy laws in the Participant's country, either now or in the future.

APPENDIX C

TERMS AND CONDITIONS
ADDITIONAL RSUS CREDITED PURSUANT TO SECTION 5 OF THE AGREEMENT

To the extent that Additional RSUs are granted to the Participant pursuant to Section 5 of the Agreement, the terms and conditions set forth in the Agreement shall apply to the Additional RSUs, except as provided below. Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the Agreement or the Plan.

1. The Plan. Additional RSUs granted pursuant to Section 5 of the Agreement shall be subject to the terms of the Plan. Where appropriate, references in the Agreement to the "2015 French Restricted Share Unit Plan" are hereby replaced with the "Plan".

2. Form and Timing of Issuance or Transfer. Notwithstanding Section 3(a) of the Agreement, if the Participant is resident or employed outside the United States, the Company, in its sole discretion, may provide for the settlement of the Additional RSUs in the form of:

(a) a cash payment (in an amount equal to the Fair Market Value of the Shares that corresponds with the number of vested Additional RSUs) to the extent that settlement in Shares (i) is prohibited under local law, (ii) would require the Participant, the Company or Constituent Company to obtain the approval of any governmental or regulatory body in the Participant's country of residence (or country of employment, if different), (iii) would result in adverse tax consequences for the Participant, the Company or Constituent Company or (iv) is administratively burdensome; or

(b) Shares, but require the Participant to sell such Shares immediately or within a specified period following the Participant's termination of employment (in which case, the Participant hereby agrees that the Company shall have the authority to issue sale instructions in relation to such Shares on the Participant's behalf).

3. Adjustments Upon Certain Events. Notwithstanding any provision in the Agreement to the contrary, the following provision shall replace Section 4 of the Agreement in its entirety with respect to the Additional RSUs:

> 4. Adjustments Upon Certain Events. In the event of any change in the outstanding Shares by reason of any Share dividend or split, reorganization, recapitalization, merger, consolidation, amalgamation, spin-off or combination transaction or exchange of Shares underlying Additional RSUs or other similar events (collectively, an "Adjustment Event"), the Committee may, in its sole discretion, adjust any Shares underlying Additional RSUs or Additional RSUs to reflect such Adjustment Event.

4. Transferability Restrictions – Additional RSUs/Underlying Shares. Notwithstanding any provision in the Agreement to the contrary, the following provision shall replace Section 12 of the Agreement in its entirety:

12. Transferability Restrictions – Additional RSUs/Underlying Shares. Additional RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 12 shall be void and unenforceable against any Constituent Company. Any Shares underlying Additional RSUs that are issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, any policies relating to certain minimum share ownership requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant. The Company shall give notice of any such additional or modified terms and restrictions applicable to Shares underlying Additional RSUs that are delivered or deliverable under this Agreement to the holder of the Additional RSUs and/or the Shares so delivered, as appropriate, pursuant to the provisions of Section 13 or, if a valid address does not appear to exist in the personnel records, to the last address known by the Company of such holder. Notice of any such changes may be provided electronically, including, without limitation, by publication of such changes to a central website to which any holder of the Additional RSUs or Shares issued therefrom has access.

5. Tax Withholding. The following provisions shall replace Sections 14(b) and 14(c) of the Agreement in their entirety:

(b) To the extent that the crediting or vesting of the Additional RSUs, the delivery of Shares or cash pursuant to the Additional RSUs or issuance of dividends results in a withholding obligation for Tax-Related Items, unless otherwise specifically approved and directed by the Committee, the Participant authorizes the Company, Constituent Company or agent of the Company or Constituent Company to satisfy the obligations with regard to all Tax-Related Items by one or a combination of the following: (i) withholding from the Participant's wages or other cash compensation paid to the Participant by the Company or the Constituent Company; (ii) withholding from proceeds of the sale of Shares acquired upon settlement of the Additional RSUs either through a voluntary sale or through a mandatory sale arranged by the Company (on the Participant's behalf pursuant to this authorization without further consent); or (iii) withholding from the Shares to be delivered upon

settlement of the Additional RSUs that number of Shares having a Fair Market Value equal to the amount required by law to be withheld. If the Participant is subject to taxation in more than one jurisdiction, the Participant acknowledges that the Company may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

(c) Depending on the withholding method, the Company may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding rates (as determined by the Company in good faith and in its sole discretion) or other applicable withholding rates, including maximum applicable rates, in which case Participant will receive a refund of any over-withheld amount in cash and will have no entitlement to the Share equivalent. The Company shall repay any excess amounts due to the Participant within, where administratively feasible, thirty (30) days of withholding. If the obligation for Tax-Related Items is satisfied by withholding in Shares, for tax purposes, the Participant is deemed to have been issued the full number of Shares subject to the vested Additional RSUs, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items.

Accenture Global Annual Bonus Plan
Summary of Terms

1. Objective: The objective of the Accenture Global Annual Bonus Plan (the "Plan") is to provide the Participants (as defined below) of Accenture plc (the "Company") and its eligible affiliates with performance incentive awards (each an "award") based upon the Company's annual performance and to promote further alignment of the interests of the Participants with those of the Company and its shareholders.

2. Term: The Plan shall be in effect beginning with the 2013 fiscal year and remain in effect for each following fiscal year, unless otherwise cancelled or replaced by the Compensation, Culture & People Committee of the Board of Directors (the "Compensation Committee").

3. Eligibility: Employees of the Company and its eligible affiliates and certain other consulting service providers deemed eligible, at the Company's sole discretion, are eligible to participate in the Plan (the "Participants"). To receive an award, a Participant must be employed by or otherwise providing services to the Company (or an eligible affiliate) as of the last day of the applicable fiscal year during the term of the Plan or, with respect to those Participants identified by the Company, through the award payment date. The Compensation Committee (or its designee) may, in its sole discretion, provide partial awards to Participants that commence providing services subsequent to the first day of the applicable fiscal year.

4. Target Levels for Award/Calculations: The Compensation Committee shall approve annual earnings targets prior to the end of the first quarter of the applicable fiscal year during the term of the Plan based on the Company's operating plan. The Compensation Committee shall also approve a range of potential award amounts for threshold, target and above-target performance. Based upon management's quarterly review, the Company shall book an accrual based upon the achievement of performance target levels. The Compensation Committee may adjust up or down the earnings target and ranges for potential awards under the Plan or, alternatively, may adjust the calculation of actual earnings for purposes of the Plan, in each case to reflect items outside of the Participants' control as the Compensation Committee deems necessary, advisable or appropriate to adequately reward and incentivize the Participants. Such items may include, without limitation, incurrence of non-operating income items, pension plan settlements or changes in the effective tax rate. The final determination of the earnings target, potential award ranges, the certification of earnings target attainment for the purposes of the Plan and the annual accrual shall be approved by the Compensation Committee prior to payment. The earnings achieved by the Company for the purposes of the Plan may differ from earnings amounts reflected in the Company's financial statements.

5. Performance Goals: Each Participant shall be assigned a target award level, stated as a percentage of that Participant's designated base earnings. Each Participant's ability to earn his or her target award is dependent on the Company's attainment of annual earnings targets. A Participant may earn more or less than his or her target award based upon his or her individual annual performance.

6. Award Payments: All award payments under the Plan will be paid out in cash, annually, following the completion of the fiscal year, and where practical during the calendar year in which the Plan year ends.

7. Termination: In the event that any Participant shall cease to provide services to the Company or its eligible affiliate prior to the end of the applicable fiscal year or, with respect to those Participants identified by the Company, through the award payment date, subject to legal requirements, that Participant will not be entitled to an award for that fiscal year. The Plan shall not give any person any right to be retained in the service of the Company or any of its affiliates.

8. Amendments: The Compensation Committee may, at any time and from time to time, make any and all amendments to the Plan as it deems necessary, advisable or appropriate, and may terminate the Plan at any time.

9. Administration: Except as determined by the Company's Board of Directors, the Plan will be administered by the Compensation Committee. The Compensation Committee is responsible for (a) determining the annual earnings targets under the Plan prior to the end of the first fiscal quarter of the plan year; (b) certifying the Company's achievement with respect to the earnings target following completion of the plan year; and (c) approving the Company's accrual under the Plan. The Compensation Committee has full authority, in its discretion, to take any action with respect to the Plan including, without limitation, (i) to determine all matters relating to awards, including eligibility criteria, performance criteria, the achievement of performance criteria, and terms, conditions, restrictions and limitations of any award, and (ii) to construe and interpret the Plan and any instruments evidencing awards granted under the Plan, to establish and interpret rules and regulations for administering the Plan and to make all other determinations deemed (in the Compensation Committee's discretion) necessary, advisable or appropriate for administering the Plan. The Compensation Committee may delegate authority to implement the Plan and to make certain modifications with respect thereto for purposes of such implementation on a global, per country or per participant basis, as the Compensation Committee may, in its discretion, deem necessary, advisable or appropriate.

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 February 28, 2022, 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: March 17, 2022

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

Exhibit 31.2

PRINCIPAL FINANCIAL OFFICER CERTIFICATION

I, KC McClure, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Accenture plc for the period ended February 28, 2022, 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: March 17, 2022

/s/ KC McClure
KC McClure
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 February 28, 2022 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: March 17, 2022

/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 February 28, 2022 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, KC McClure, 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: March 17, 2022

/s/ KC McClure
KC McClure
Chief Financial Officer of Accenture plc
(principal financial officer)