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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, 2025
OR

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

For the transition period from _____ to _____

Commission File Number: 001-34448



Accenture plc

(Exact name of registrant as specified in its charter)

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

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

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

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

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

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

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

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

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

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

The number of shares of the registrant's Class A ordinary shares, par value $0.0000225 per share, outstanding as of March 10, 2025 was 678,372,953 (which number includes 52,347,128 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 10, 2025 was 303,318.

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Part I — Financial Information
Item 1. Financial Statements

Consolidated Balance Sheets
February 28, 2025 and August 31, 2024

	February 28, 2025	August 31, 2024
ASSETS	*(Unaudited)*	
CURRENT ASSETS:		
Cash and cash equivalents	$ 8,490,438	$ 5,004,469
Short-term investments	5,062	5,396
Receivables and contract assets	14,281,294	13,664,847
Other current assets	2,530,858	2,183,069
Total current assets	**25,307,652**	**20,857,781**
NON-CURRENT ASSETS:		
Contract assets	141,561	120,260
Investments	441,720	334,664
Property and equipment, net	1,510,841	1,521,119
Lease assets	2,595,342	2,757,396
Goodwill	20,948,597	21,120,179
Deferred contract costs	929,143	862,140
Deferred tax assets	3,962,252	4,147,496
Intangibles	2,615,648	2,904,031
Other non-current assets	1,417,000	1,307,297
Total non-current assets	**34,562,104**	**35,074,582**
TOTAL ASSETS	**$ 59,869,756**	**$ 55,932,363**
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Current portion of long-term debt and bank borrowings	$ 115,179	$ 946,229
Accounts payable	2,614,866	2,743,807
Deferred revenues	5,460,618	5,174,923
Accrued payroll and related benefits	6,071,242	7,050,833
Income taxes payable	622,374	719,084
Lease liabilities	691,158	726,202
Other accrued liabilities	1,554,918	1,615,049
Total current liabilities	**17,130,355**	**18,976,127**
NON-CURRENT LIABILITIES:		
Long-term debt	5,042,111	78,628
Deferred revenues	638,448	641,091
Retirement obligation	1,862,043	1,815,867
Deferred tax liabilities	451,648	428,845
Income taxes payable	1,274,620	1,514,869
Lease liabilities	2,211,882	2,369,490
Other non-current liabilities	1,076,701	939,198
Total non-current liabilities	**12,557,453**	**7,787,988**
COMMITMENTS AND CONTINGENCIES		
SHAREHOLDERS' EQUITY:		
Ordinary shares, par value 1.00 euros per share, 40,000 shares authorized and issued as of February 28, 2025 and August 31, 2024	57	57
Class A ordinary shares, par value $0.0000225 per share, 20,000,000,000 shares authorized, 678,351,420 and 672,484,852 shares issued as of February 28, 2025 and August 31, 2024, respectively	15	15
Class X ordinary shares, par value $0.0000225 per share, 1,000,000,000 shares authorized, 303,318 and 307,754 shares issued and outstanding as of February 28, 2025 and August 31, 2024, respectively	—	—
Restricted share units	1,983,239	2,614,608
Additional paid-in capital	16,685,363	14,710,857
Treasury shares, at cost: Ordinary, 40,000 shares as of February 28, 2025 and August 31, 2024; Class A ordinary, 51,906,694 and 47,204,565 shares as of February 28, 2025 and August 31, 2024, respectively	(12,324,187)	(10,564,572)
Retained earnings	25,209,996	23,082,423
Accumulated other comprehensive loss	(2,308,430)	(1,554,742)
Total Accenture plc shareholders' equity	**29,246,053**	**28,288,646**
Noncontrolling interests	935,895	879,602
Total shareholders' equity	**30,181,948**	**29,168,248**
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	**$ 59,869,756**	**$ 55,932,363**

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

Consolidated Income Statements
For the Three and Six Months Ended February 28, 2025 and February 29, 2024
(Unaudited)

	Three Months Ended		Six Months Ended	
	February 28, 2025	February 29, 2024	February 28, 2025	February 29, 2024
REVENUES:				
Revenues	$ 16,659,301	$ 15,799,514	$ 34,348,846	$ 32,023,817
OPERATING EXPENSES:				
Cost of services	11,684,313	10,921,045	23,551,029	21,697,407
Sales and marketing	1,676,781	1,631,185	3,487,890	3,341,076
General and administrative costs	1,053,493	1,085,448	2,116,736	2,118,947
Business optimization costs	—	115,409	—	255,073
Total operating expenses	**14,414,587**	**13,753,087**	**29,155,655**	**27,412,503**
OPERATING INCOME	**2,244,714**	**2,046,427**	**5,193,191**	**4,611,314**
Interest income	76,113	65,269	152,140	167,249
Interest expense	(64,669)	(10,305)	(94,711)	(24,800)
Other income (expense), net	32,616	(5,652)	(6,601)	(41,371)
INCOME BEFORE INCOME TAXES	**2,288,774**	**2,095,739**	**5,244,019**	**4,712,392**
Income tax expense	466,333	386,537	1,105,388	993,209
NET INCOME	**1,822,441**	**1,709,202**	**4,138,631**	**3,719,183**
Net income attributable to noncontrolling interests in Accenture Canada Holdings Inc.	(1,685)	(1,675)	(3,855)	(3,691)
Net income attributable to noncontrolling interests – other	(32,681)	(32,668)	(67,807)	(67,189)
NET INCOME ATTRIBUTABLE TO ACCENTURE PLC	**$ 1,788,075**	**$ 1,674,859**	**$ 4,066,969**	**$ 3,648,303**
Weighted average Class A ordinary shares:				
Basic	626,824,946	629,016,555	626,247,762	628,488,831
Diluted	634,211,978	636,797,814	634,543,212	637,069,356
Earnings per Class A ordinary share:				
Basic	$ 2.85	$ 2.66	$ 6.49	$ 5.80
Diluted	$ 2.82	$ 2.63	$ 6.42	$ 5.73
Cash dividends per share	$ 1.48	$ 1.29	$ 2.96	$ 2.58

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, 2025 and February 29, 2024
(Unaudited)

	Three Months Ended		Six Months Ended	
	February 28, 2025	February 29, 2024	February 28, 2025	February 29, 2024
NET INCOME	$ 1,822,441	$ 1,709,202	$ 4,138,631	$ 3,719,183
OTHER COMPREHENSIVE INCOME (LOSS), NET OF TAX:				
Foreign currency translation	(166,903)	(91,773)	(641,886)	(23,581)
Defined benefit plans	3,419	5,238	(12,339)	41,630
Cash flow hedges	(95,552)	56,610	(99,463)	67,912
OTHER COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO ACCENTURE PLC	**(259,036)**	**(29,925)**	**(753,688)**	**85,961**
Other comprehensive income (loss) attributable to noncontrolling interests	(2,703)	(2,257)	(12,796)	(372)
COMPREHENSIVE INCOME	**$ 1,560,702**	**$ 1,677,020**	**$ 3,372,147**	**$ 3,804,772**
COMPREHENSIVE INCOME ATTRIBUTABLE TO ACCENTURE PLC	**$ 1,529,039**	**$ 1,644,934**	**$ 3,313,281**	**$ 3,734,264**
Comprehensive income attributable to noncontrolling interests	31,663	32,086	58,866	70,508
COMPREHENSIVE INCOME	**$ 1,560,702**	**$ 1,677,020**	**$ 3,372,147**	**$ 3,804,772**

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

Consolidated Shareholders' Equity Statement
For the Three Months Ended February 28, 2025
(Unaudited)

	Ordinary Shares		Class A Ordinary Shares		Class X Ordinary Shares		Restricted Share Units	Additional Paid-in Capital	Treasury Shares		Retained Earnings	Accumulated Other Comprehensive Loss	Total Accenture plc Shareholders' Equity	Noncontrolling Interests	Total Shareholders' Equity
	$	No. Shares	$	No. Shares	$	No. Shares			$	No. Shares					
Balance as of November 30, 2024	$57	40	$15	674,279	$—	308	$2,777,423	$15,364,338	$(11,304,512)	(49,289)	$24,402,568	$ (2,049,394)	$ 29,190,495	$ 911,928	$ 30,102,423
Net income											1,788,075		1,788,075	34,366	1,822,441
Other comprehensive income (loss)												(259,036)	(259,036)	(2,703)	(261,739)
Purchases of Class A shares								1,181	(1,444,442)	(4,000)			(1,443,261)	(1,181)	(1,444,442)
Share-based compensation expense							686,114						686,114		686,114
Purchases/redemptions of Accenture Canada Holdings Inc. exchangeable shares and Class X shares						(5)		(3,376)					(3,376)		(3,376)
Issuances of Class A shares for employee share programs				4,072			(1,517,697)	1,317,409	424,767	1,342	(15,134)		209,345	942	210,287
Dividends							37,399				(965,513)		(928,114)	(878)	(928,992)
Other, net								5,811					5,811	(6,579)	(768)
Balance as of February 28, 2025	**$57**	**40**	**$15**	**678,351**	**$—**	**303**	**$1,983,239**	**$16,685,363**	**$(12,324,187)**	**(51,947)**	**$25,209,996**	**$ (2,308,430)**	**$ 29,246,053**	**$ 935,895**	**$ 30,181,948**

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

Consolidated Shareholders' Equity Statement — (continued)
For the Three Months Ended February 29, 2024
(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, 2023	$57	40	$15	666,512	$—	318	$2,553,022	$13,353,477	$(8,032,018)	(39,560)	$20,429,413	$ (1,627,215)	$ 26,676,751	$ 808,686	$ 27,485,437
Net income											1,674,859		1,674,859	34,343	1,709,202
Other comprehensive income (loss)												(29,925)	(29,925)	(2,257)	(32,182)
Purchases of Class A shares								1,153	(1,318,412)	(3,742)			(1,317,259)	(1,153)	(1,318,412)
Share-based compensation expense							641,871						641,871		641,871
Purchases/redemptions of Accenture Canada Holdings Inc. exchangeable shares and Class X shares						(3)		(3,434)					(3,434)		(3,434)
Issuances of Class A shares for employee share programs				3,893			(1,369,402)	1,197,930	559,618	1,685	(103,022)		285,124	249	285,373
Dividends							37,847				(849,613)		(811,766)	(812)	(812,578)
Other, net								6,632					6,632	(5,485)	1,147
Balance as of February 29, 2024	**$57**	**40**	**$15**	**670,405**	**$—**	**315**	**$1,863,338**	**$14,555,758**	**$(8,790,812)**	**(41,617)**	**$21,151,637**	**$ (1,657,140)**	**$ 27,122,853**	**$ 833,571**	**$ 27,956,424**

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

Consolidated Shareholders' Equity Statement — (continued)
For the Six Months Ended February 28, 2025
(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, 2024	$57	40	$15	672,485	$—	308	$2,614,608	$14,710,857	$(10,564,572)	(47,245)	$23,082,423	$ (1,554,742)	$ 28,288,646	$ 879,602	$ 29,168,248
Net income											4,066,969		4,066,969	71,662	4,138,631
Other comprehensive income (loss)												(753,688)	(753,688)	(12,796)	(766,484)
Purchases of Class A shares								1,923	(2,341,837)	(6,528)			(2,339,914)	(1,923)	(2,341,837)
Share-based compensation expense							1,099,811	56,728					1,156,539		1,156,539
Purchases/redemptions of Accenture Canada Holdings Inc. exchangeable shares and Class X shares						(5)		(4,245)					(4,245)		(4,245)
Issuances of Class A shares for employee share programs				5,866			(1,802,162)	1,922,662	582,222	1,826	(15,625)		687,097	557	687,654
Dividends							70,982				(1,923,771)		(1,852,789)	(1,761)	(1,854,550)
Other, net								(2,562)					(2,562)	554	(2,008)
Balance as of February 28, 2025	**$57**	**40**	**$15**	**678,351**	**$—**	**303**	**$1,983,239**	**$16,685,363**	**$(12,324,187)**	**(51,947)**	**$25,209,996**	**$ (2,308,430)**	**$ 29,246,053**	**$ 935,895**	**$ 30,181,948**

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

Consolidated Shareholders' Equity Statement — (continued)
For the Six Months Ended February 29, 2024
(Unaudited)

	Ordinary Shares		Class A Ordinary Shares		Class X Ordinary Shares		Restricted Share Units	Additional Paid-in Capital	Treasury Shares		Retained Earnings	Accumulated Other Comprehensive Loss	Total Accenture plc Shareholders' Equity	Noncontrolling Interests	Total Shareholders' Equity
	$	No. Shares	$	No. Shares	$	No. Shares			$	No. Shares					
Balance as of August 31, 2023	$57	40	$15	664,616	$—	325	$2,403,374	$12,778,782	$(7,062,512)	(36,391)	$19,316,224	$ (1,743,101)	$ 25,692,839	$ 765,754	$ 26,458,593
Net income											3,648,303		3,648,303	70,880	3,719,183
Other comprehensive income (loss)												85,961	85,961	(372)	85,589
Purchases of Class A shares								2,203	(2,506,701)	(7,552)			(2,504,498)	(2,203)	(2,506,701)
Share-based compensation expense							1,007,582	57,289					1,064,871		1,064,871
Purchases/redemptions of Accenture Canada Holdings Inc. exchangeable shares and Class X shares						(10)		(6,273)					(6,273)		(6,273)
Issuances of Class A shares for employee share programs				5,789			(1,614,744)	1,723,265	778,401	2,326	(124,773)		762,149	658	762,807
Dividends							67,126				(1,688,117)		(1,620,991)	(1,643)	(1,622,634)
Other, net								492					492	497	989
Balance as of February 29, 2024	**$57**	**40**	**$15**	**670,405**	**$—**	**315**	**$1,863,338**	**$14,555,758**	**$(8,790,812)**	**(41,617)**	**$21,151,637**	**$ (1,657,140)**	**$ 27,122,853**	**$ 833,571**	**$ 27,956,424**

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

Consolidated Cash Flows Statements
For the Six Months Ended February 28, 2025 and February 29, 2024
(Unaudited)

	February 28, 2025	February 29, 2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 4,138,631	$ 3,719,183
Adjustments to reconcile Net income to Net cash provided by (used in) operating activities —		
Depreciation, amortization and other	1,114,210	1,050,328
Share-based compensation expense	1,156,539	1,064,871
Deferred tax expense (benefit)	193,355	(34,140)
Other, net	(72,523)	(167,097)
Change in assets and liabilities, net of acquisitions —		
Receivables and contract assets, current and non-current	(922,099)	(647,335)
Other current and non-current assets	(887,421)	(627,563)
Accounts payable	(80,374)	(313,941)
Deferred revenues, current and non-current	445,795	432,849
Accrued payroll and related benefits	(784,696)	(1,540,799)
Income taxes payable, current and non-current	(294,315)	(309,203)
Other current and non-current liabilities	(131,216)	(27,559)
Net cash provided by (used in) operating activities	**3,875,886**	**2,599,594**
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(323,017)	(178,756)
Purchases of businesses and investments, net of cash acquired	(492,355)	(2,909,480)
Proceeds from the sale of businesses and investments	15,433	20,905
Other investing, net	7,131	3,653
Net cash provided by (used in) investing activities	**(792,808)**	**(3,063,678)**
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of shares	687,654	762,807
Purchases of shares	(2,346,082)	(2,512,974)
Proceeds from debt	5,061,085	—
Repayments of debt	(931,885)	—
Cash dividends paid	(1,854,550)	(1,622,634)
Other financing, net	(69,502)	(44,853)
Net cash provided by (used in) financing activities	**546,720**	**(3,417,654)**
Effect of exchange rate changes on cash and cash equivalents	(143,829)	(42,187)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	**3,485,969**	**(3,923,925)**
CASH AND CASH EQUIVALENTS, beginning of period	5,004,469	9,045,032
CASH AND CASH EQUIVALENTS, end of period	**$ 8,490,438**	**$ 5,121,107**
SUPPLEMENTAL CASH FLOW INFORMATION:		
Income taxes paid, net	$ 1,308,343	$ 1,487,004

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, 2024 included in our Annual Report on Form 10-K filed with the SEC on October 10, 2024.

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, 2025 are not necessarily indicative of the results that may be expected for the fiscal year ending August 31, 2025.

Allowance for Credit Losses—Client Receivables and Contract Assets

As of February 28, 2025 and August 31, 2024, the total allowance for credit losses recorded for client receivables and contract assets was $26,704 and $27,561, respectively. The change in the allowance is primarily due to immaterial write-offs and changes in gross client receivables and contract assets.

Investments

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

Our non-current investments are as follows:

	February 28, 2025	August 31, 2024
Equity method investments	$ 127,183	$ 128,634
Investments without readily determinable fair values	314,537	206,030
Total non-current investments	**$ 441,720**	**$ 334,664**

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

Depreciation and Amortization

As of February 28, 2025 and August 31, 2024, total accumulated depreciation was $2,780,723 and $2,713,855, respectively. See table below for a summary of depreciation on fixed assets, deferred transition amortization, intangible assets amortization and operating lease cost for the three and six months ended February 28, 2025 and February 29, 2024, respectively.

	Three Months Ended		Six Months Ended	
	February 28, 2025	February 29, 2024	February 28, 2025	February 29, 2024
Depreciation	$ 133,809	$ 134,997	$ 266,908	$ 268,242
Amortization—Deferred transition	79,131	92,865	164,455	191,356
Amortization—Intangible assets	152,162	119,625	312,376	231,256
Operating lease cost	173,866	173,215	360,395	348,229
Other	5,902	8,226	10,076	11,245
Total depreciation, amortization and other	**$ 544,870**	**$ 528,928**	**$ 1,114,210**	**$ 1,050,328**

New Accounting Pronouncements

On November 27, 2023, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) No. 2023-07, Improvements to Reportable Segment Disclosures, which requires entities to enhance disclosures regarding their segments, including significant segment expenses. The ASU will be effective beginning with our annual fiscal 2025 financial statements and requires a retrospective method upon adoption. We are currently evaluating the impact of this standard on our segment disclosures.

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

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

2. Revenues

Disaggregation of Revenue

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

Remaining Performance Obligations

We had remaining performance obligations of approximately $31 billion and $30 billion as of February 28, 2025 and August 31, 2024, 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 50% of our remaining performance obligations as of February 28, 2025 as revenue in fiscal 2025, an additional 26% in fiscal 2026, 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, 2025 and February 29, 2024, respectively.

Contract Balances

Deferred transition revenues were $638,448 and $641,091 as of February 28, 2025 and August 31, 2024, 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 $929,143 and $862,140 as of February 28, 2025 and August 31, 2024, respectively, and are included in Deferred contract costs. Generally, deferred transition costs are recoverable under the contract in the event of early termination and are monitored regularly for impairment. Impairment losses are recorded when projected remaining undiscounted operating cash flows of the related contract are not sufficient to recover the carrying amount of contract assets.

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

	February 28, 2025	August 31, 2024
Receivables	$ 12,437,308	$ 11,873,442
Contract assets (current)	1,843,986	1,791,405
Receivables and contract assets, net of allowance (current)	**14,281,294**	**13,664,847**
Contract assets (non-current)	141,561	120,260
Deferred revenues (current)	5,460,618	5,174,923
Deferred revenues (non-current)	638,448	641,091

Changes in the contract asset and liability balances during the six months ended February 28, 2025 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, 2025 that were included in Deferred revenues as of November 30, 2024 and August 31, 2024 were $2.6 billion and $3.7 billion, respectively. Revenues recognized during the three and six months ended February 29, 2024 that were included in Deferred revenues as of November 30, 2023 and August 31, 2023 were $2.5 billion and $3.6 billion, respectively.

3. Earnings Per Share

Basic and diluted earnings per share are calculated as follows:

	Three Months Ended		Six Months Ended	
	February 28, 2025	February 29, 2024	February 28, 2025	February 29, 2024
Basic earnings per share				
Net income attributable to Accenture plc	$ 1,788,075	$ 1,674,859	$ 4,066,969	$ 3,648,303
Basic weighted average Class A ordinary shares	626,824,946	629,016,555	626,247,762	628,488,831
Basic earnings per share	**$ 2.85**	**$ 2.66**	**$ 6.49**	**$ 5.80**
Diluted earnings per share				
Net income attributable to Accenture plc	$ 1,788,075	$ 1,674,859	$ 4,066,969	$ 3,648,303
Net income attributable to noncontrolling interests in Accenture Canada Holdings Inc. (1)	1,685	1,675	3,855	3,691
Net income for diluted earnings per share calculation	**$ 1,789,760**	**$ 1,676,534**	**$ 4,070,824**	**$ 3,651,994**
Basic weighted average Class A ordinary shares	626,824,946	629,016,555	626,247,762	628,488,831
Class A ordinary shares issuable upon redemption/exchange of noncontrolling interests (1)	590,760	629,053	593,312	635,356
Diluted effect of employee compensation related to Class A ordinary shares	6,619,249	6,804,596	7,406,861	7,665,966
Diluted effect of share purchase plans related to Class A ordinary shares	177,023	347,610	295,277	279,203
Diluted weighted average Class A ordinary shares (2)	**634,211,978**	**636,797,814**	**634,543,212**	**637,069,356**
Diluted earnings per share	**$ 2.82**	**$ 2.63**	**$ 6.42**	**$ 5.73**

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

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

4. Accumulated Other Comprehensive Loss

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

	Three Months Ended		Six Months Ended	
	February 28, 2025	February 29, 2024	February 28, 2025	February 29, 2024
Foreign currency translation				
Beginning balance	$ (1,770,726)	$ (1,442,440)	$ (1,295,743)	$ (1,510,632)
Foreign currency translation	(174,026)	(93,076)	(660,113)	(25,287)
Income tax benefit (expense)	4,506	(1,014)	5,536	1,226
Portion attributable to noncontrolling interests	2,617	2,317	12,691	480
Foreign currency translation, net of tax	**(166,903)**	**(91,773)**	**(641,886)**	**(23,581)**
Ending balance	**(1,937,629)**	**(1,534,213)**	**(1,937,629)**	**(1,534,213)**
Defined benefit plans				
Beginning balance	(269,930)	(190,111)	(254,172)	(226,503)
Reclassifications into net periodic pension and post-retirement expense	4,255	6,514	(13,425)	50,808
Income tax benefit (expense)	(833)	(1,272)	1,074	(9,137)
Portion attributable to noncontrolling interests	(3)	(4)	12	(41)
Defined benefit plans, net of tax	**3,419**	**5,238**	**(12,339)**	**41,630**
Ending balance	**(266,511)**	**(184,873)**	**(266,511)**	**(184,873)**
Cash flow hedges				
Beginning balance	(8,738)	5,336	(4,827)	(5,966)
Unrealized gain (loss)	(113,620)	73,761	(99,022)	97,375
Reclassification adjustments into Cost of services	1,830	(4,846)	(5,647)	(15,446)
Income tax benefit (expense)	16,149	(12,249)	5,113	(13,950)
Portion attributable to noncontrolling interests	89	(56)	93	(67)
Cash flow hedges, net of tax	**(95,552)**	**56,610**	**(99,463)**	**67,912**
Ending balance (1)	**(104,290)**	**61,946**	**(104,290)**	**61,946**
Accumulated other comprehensive loss	**$ (2,308,430)**	**$ (1,657,140)**	**$ (2,308,430)**	**$ (1,657,140)**

(1) As of February 28, 2025, $37,989 of net unrealized losses related to derivatives designated as cash flow hedges is expected to be reclassified into Cost of services in the next twelve months.

5. Business Combinations

During the six months ended February 28, 2025, we completed individually immaterial acquisitions for total consideration of $421,133, net of cash acquired. The pro forma effects of these acquisitions on our operations were not material.

6. Goodwill and Intangible Assets

Goodwill

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

	August 31, 2024	Additions/ Adjustments	Foreign Currency Translation	February 28, 2025
Americas (1)	$ 11,960,650	$ 99,352	$ (45,723)	$ 12,014,279
EMEA	7,341,686	271,892	(405,797)	7,207,781
Asia Pacific (1)	1,817,843	(6,239)	(85,067)	1,726,537
Total	**$ 21,120,179**	**$ 365,005**	**$ (536,587)**	**$ 20,948,597**

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

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, 2024			February 28, 2025		
Intangible Asset Class	**Gross Carrying Amount**	**Accumulated Amortization**	**Net Carrying Amount**	**Gross Carrying Amount**	**Accumulated Amortization**	**Net Carrying Amount**
Customer-related	$ 3,924,339	$ (1,336,679)	$ 2,587,660	$ 3,764,310	$ (1,408,538)	$ 2,355,772
Technology	335,845	(183,182)	152,663	334,512	(210,947)	123,565
Patents	120,457	(72,518)	47,939	117,222	(72,550)	44,672
Other	150,098	(34,329)	115,769	132,111	(40,472)	91,639
Total	**$ 4,530,739**	**$ (1,626,708)**	**$ 2,904,031**	**$ 4,348,155**	**$ (1,732,507)**	**$ 2,615,648**

Total amortization related to our intangible assets was $152,162 and $312,376 for the three and six months ended February 28, 2025, respectively. Total amortization related to our intangible assets was $119,625 and $231,256 for the three and six months ended February 29, 2024, respectively. Estimated future amortization related to intangible assets held as of February 28, 2025 is as follows:

Fiscal Year	**Estimated Amortization**
Remainder of 2025	$ 293,918
2026	539,240
2027	474,343
2028	439,497
2029	350,938
Thereafter	517,712
Total	**$ 2,615,648**

7. Shareholders' Equity

Dividends

Our dividend activity during the six months ended February 28, 2025 is as follows:

Dividend Payment Date	Dividend Per Share	Accenture plc Class A Ordinary Shares		Accenture Canada Holdings Inc. Exchangeable Shares		Total Cash Outlay
		Record Date	Cash Outlay	Record Date	Cash Outlay	
November 15, 2024	$ 1.48	October 10, 2024	$ 924,675	October 9, 2024	$ 883	$ 925,558
February 14, 2025	1.48	January 16, 2025	928,114	January 15, 2025	878	928,992
Total Dividends			**$ 1,852,789**		**$ 1,761**	**$ 1,854,550**

The payment of cash dividends includes the net effect of $70,982 of additional restricted stock units being issued as a part of our share plans, which resulted in 186,690 restricted share units being issued.

Subsequent Event

On March 19, 2025, the Board of Directors of Accenture plc declared a quarterly cash dividend of $1.48 per share on our Class A ordinary shares for shareholders of record at the close of business on April 10, 2025 payable on May 15, 2025.

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, 2025 and February 29, 2024, as well as those expected to be reclassified into Cost of services in the next twelve months, see Note 4 (Accumulated Other Comprehensive Loss) to these Consolidated Financial Statements.

Other Derivatives

Realized gains or losses and changes in the estimated fair value of foreign currency forward contracts that have not been designated as hedges were net losses of $12,442 and $16,698 for the three and six months ended February 28, 2025, respectively, and net losses of $26,056 and $46,336 for the three and six months ended February 29, 2024, respectively. Gains and losses on these contracts are recorded in Other income (expense), net in the Consolidated Income Statements and are offset by gains and losses on the related hedged items.

Fair Value of Derivative Instruments

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

	February 28, 2025	August 31, 2024
Assets		
Cash Flow Hedges		
Other current assets	$ 33,066	$ 51,152
Other non-current assets	15,208	28,363
Other Derivatives		
Other current assets	16,573	39,733
Total assets	**$ 64,847**	**$ 119,248**
Liabilities		
Cash Flow Hedges		
Other accrued liabilities	$ 71,055	$ 29,247
Other non-current liabilities	62,522	35,346
Other Derivatives		
Other accrued liabilities	32,627	25,974
Total liabilities	**$ 166,204**	**$ 90,567**
Total fair value	**$ (101,357)**	**$ 28,681**
Total notional value	**$ 14,313,926**	**$ 14,824,483**

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, 2025	August 31, 2024
Net derivative assets	$ 35,734	$ 91,127
Net derivative liabilities	137,091	62,446
Total fair value	**$ (101,357)**	**$ 28,681**

9. Borrowings and Indebtedness

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

The following is a summary of total outstanding debt as of February 28, 2025 and August 31, 2024, respectively:

	February 28, 2025	August 31, 2024
Current portion of long-term debt and bank borrowings		
Commercial paper (1)	$ 99,951	$ 931,507
Other (2)	15,228	14,722
Total current portion of long-term debt and bank borrowings	**$ 115,179**	**$ 946,229**
Long-term debt		
Senior notes – 3.90% due 2027	$ 1,100,000	$ —
Senior notes – 4.05% due 2029	1,200,000	—
Senior notes – 4.25% due 2031	1,200,000	—
Senior notes – 4.50% due 2034	1,500,000	—
Total principal amount (3)	$ 5,000,000	$ —
Less: unamortized debt discount and issuance costs	(36,297)	—
Total carrying amount	**$ 4,963,703**	**$ —**
Other (2)	78,408	78,628
Total long-term debt	**$ 5,042,111**	**$ 78,628**

(1) The carrying amounts of the commercial paper as of February 28, 2025 and August 31, 2024 include the remaining principal outstanding of $100,000 and $935,000, respectively, net of total unamortized discounts of $49 and $3,493, respectively. The weighted-average effective interest rate for the commercial paper was 4.5% and 5.4% as of February 28, 2025 and August 31, 2024, respectively.

(2) Amounts primarily include finance lease liabilities.

(3) The total estimated fair value of our senior notes was $4.9 billion as of February 28, 2025. The fair value was determined based on quoted prices as of the last trading day of the second quarter of fiscal 2025 and is classified as Level 1 within the fair value hierarchy.

As of February 28, 2025, future principal payments for total outstanding debt, excluding finance leases, are summarized as follows:

Fiscal Year	Amount
Remainder of 2025	$ 100,000
2026	—
2027	—
2028	1,100,000
2029	—
Thereafter	3,900,000
Total	**$ 5,100,000**

As of February 28, 2025, we had the following borrowing facilities:

		Credit Facilities
Syndicated loan facility (1)	$	5,500,000
Separate, uncommitted, unsecured multicurrency revolving credit facilities (2)		1,901,169
Local guaranteed and non-guaranteed lines of credit (3)		279,268
Total	**$**	**7,680,437**

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

(2) We maintain separate, uncommitted and unsecured multicurrency revolving credit facilities. These facilities provide local currency financing for the majority of our operations. Interest rate terms on the revolving facilities are at market rates prevailing in the relevant local markets. As of February 28, 2025 and August 31, 2024, we had no borrowings under these facilities.

(3) We also maintain local guaranteed and non-guaranteed lines of credit for those locations that cannot access our global facilities. As of February 28, 2025 and August 31, 2024, we had no borrowings under these various facilities.

We had an aggregate of $1,244,873 and $1,269,178 of letters of credit outstanding and $100,000 and $935,000 (excluding unamortized discounts) of commercial paper outstanding as of February 28, 2025 and August 31, 2024, respectively. The amount of letters of credit and commercial paper outstanding reduces the available borrowing capacity under the facilities described above.

10. Income Taxes

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

Our effective tax rates for the three months ended February 28, 2025 and February 29, 2024 were 20.4% and 18.4%, respectively. The higher effective tax rate for the three months ended February 28, 2025 was primarily due to lower tax benefits from share-based payments. Our effective tax rate for both the six months ended February 28, 2025 and February 29, 2024 was 21.1%.

11. Commitments and Contingencies

Indemnifications and Guarantees

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

As of February 28, 2025 and August 31, 2024, our aggregate potential liability to our clients for expressly limited guarantees involving the performance of third parties was approximately $1,995,000 and $2,370,000, respectively, of which all but approximately $64,000 and $61,000, 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, 2025 and August 31, 2024, we have issued or provided guarantees in the form of letters of credit and surety bonds of $1,867,566 ($1,683,583 net of recourse provisions) and $1,758,783 ($1,609,046 net of recourse provisions), respectively, the majority of which support certain contracts that require us to provide them as a guarantee of our performance. These guarantees are typically renewed annually and remain in place until the contractual obligations are satisfied. In general, we would only be liable for these guarantees in the event we defaulted in performing our obligations under each contract, the probability of which we believe is remote.

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

Legal Contingencies

As of February 28, 2025, we or our present personnel had been named as a defendant in various litigation matters. We and/or our personnel also from time to time are involved in investigations by various regulatory or legal authorities concerning matters arising in the course of our business around the world. Based on the present status of these matters, except as otherwise noted below, management believes the range of reasonably possible losses in addition to amounts accrued, net of insurance recoveries, will not have a material effect on our results of operations or financial condition.

On July 24, 2019, Accenture was named in a putative class action lawsuit filed by consumers of Marriott International, Inc. (“Marriott”) in the U.S. District Court for the District of Maryland. The complaint alleges negligence by us, and seeks monetary damages, costs and attorneys’ fees and other related relief, relating to a data security incident involving unauthorized access to the reservations database of Starwood Worldwide Resorts, Inc. (“Starwood”), which was acquired by Marriott on September 23, 2016. Since 2009, we have provided certain IT infrastructure outsourcing services to Starwood. On May 3, 2022, the court issued an order granting in part the plaintiffs’ motion for class certification, which we appealed. On August 17, 2023, the appeals court vacated the class certification and remanded the case to the district court for consideration of, among other things, the class action waiver signed by Starwood customer plaintiffs. On November 29, 2023, the district court reinstated the classes previously certified by the court in May 2022. We are appealing the district court’s decision. 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.

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

12. Segment Reporting

Our reportable segments are our three geographic markets, which are the Americas, EMEA and Asia Pacific.

Information regarding reportable segments, industry groups and type of work is as follows:

	Revenues			
	Three Months Ended		Six Months Ended	
	February 28, 2025	February 29, 2024	February 28, 2025	February 29, 2024
Geographic Markets				
Americas (1)	$ 8,553,098	$ 7,815,543	$ 17,286,193	$ 15,842,515
EMEA	5,803,875	5,598,850	12,215,827	11,402,492
Asia Pacific (1)	2,302,328	2,385,121	4,846,826	4,778,810
Total Revenues	**$ 16,659,301**	**$ 15,799,514**	**$ 34,348,846**	**$ 32,023,817**
Industry Groups				
Communications, Media & Technology	$ 2,729,655	$ 2,654,137	$ 5,587,540	$ 5,323,585
Financial Services	3,010,430	2,808,930	6,179,265	5,842,508
Health & Public Service	3,608,912	3,334,039	7,421,521	6,711,505
Products	5,051,839	4,761,838	10,477,156	9,621,825
Resources	2,258,465	2,240,570	4,683,364	4,524,394
Total Revenues	**$ 16,659,301**	**$ 15,799,514**	**$ 34,348,846**	**$ 32,023,817**
Type of Work				
Consulting	$ 8,282,260	$ 8,021,034	$ 17,327,488	$ 16,477,540
Managed Services	8,377,041	7,778,480	17,021,358	15,546,277
Total Revenues	**$ 16,659,301**	**$ 15,799,514**	**$ 34,348,846**	**$ 32,023,817**

	Operating Income			
	Three Months Ended		Six Months Ended	
	February 28, 2025	February 29, 2024	February 28, 2025	February 29, 2024
Geographic Markets				
Americas (1)	$ 1,240,443	$ 1,083,257	$ 2,617,677	$ 2,376,238
EMEA	639,235	529,012	1,675,212	1,352,613
Asia Pacific (1)	365,036	434,158	900,302	882,463
Total Operating Income	**$ 2,244,714**	**$ 2,046,427**	**$ 5,193,191**	**$ 4,611,314**

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

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, 2024, and with the information under the headings "Management's Discussion and Analysis of Financial Condition and Results of Operations" and "Risk Factors" in our Annual Report on Form 10-K for the year ended August 31, 2024, as updated in this Quarterly Report on Form 10-Q.

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 2025" means the 12-month period that will end on August 31, 2025. All references to quarters, unless otherwise noted, refer to the quarters of our fiscal year.

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

Disclosure Regarding Forward-Looking Statements

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

Business Risks

- Our results of operations have been, and may in the future be, adversely affected by volatile, negative or uncertain economic and geopolitical conditions and the effects of these conditions on our clients' businesses and levels of business activity.
- Our business depends on generating and maintaining client demand for our 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.
- Risks and uncertainties related to the development and use of AI could harm our business, damage our reputation or give rise to legal or regulatory action.
- If we are unable to match people and their skills with client demand around the world and attract and retain professionals with strong leadership skills, our business, the utilization rate of our professionals and our results of operations may be materially adversely affected.
- We face legal, reputational and financial risks from any failure to protect client and/or Accenture data from security incidents or cyberattacks.
- The markets in which we operate are highly competitive, and we might not be able to compete effectively.
- 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 ecosystem 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 due to pricing pressure, if we are unable to remain competitive, if our cost-management strategies are unsuccessful or if we experience delivery inefficiencies or fail to satisfy certain agreed-upon targets or specific service levels.
- Changes in our level of taxes, as well as audits, investigations and tax proceedings, or changes in tax laws or in their interpretation or enforcement, could have a material adverse effect on our effective tax rate, results of operations, cash flows and financial condition.
- Our results of operations could be materially adversely affected by fluctuations in foreign currency exchange rates.
- Our debt obligations could adversely affect our business and financial condition.
- 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.

Operational Risks

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

Legal and Regulatory Risks

- Our business could be materially adversely affected if we incur legal liability.
- Our work with government clients exposes us to additional risks inherent in the government contracting environment.
- Our global operations expose us to numerous and sometimes conflicting legal and regulatory requirements, and violation of these regulations could harm our business.
- If we are unable to protect or enforce our intellectual property rights, or if our 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.
- 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, 2024, as updated in Item 1A, “Risk Factors” in this Quarterly Report on Form 10-Q. Our forward-looking statements speak only as of the date of this report or as of the date they are made, and we undertake no obligation to update any forward-looking statements.

Overview

Accenture is a leading global professional services company, providing a broad range of services and solutions across Strategy & Consulting, Technology, Operations, Industry X and Song. We serve clients in three geographic markets: the Americas, EMEA (Europe, Middle East and Africa) and Asia Pacific. We combine our strength in technology and leadership in cloud, data and AI with unmatched industry experience, functional expertise and global delivery capability to help the world's leading businesses, governments and other organizations build their digital core, optimize their operations, accelerate revenue growth and enhance citizen services—creating tangible value at speed and scale.

Our results of operations are affected by economic conditions, including macroeconomic conditions, the overall inflationary environment and levels of business confidence. We are seeing an elevated level of what was already significant economic and geopolitical uncertainty in many markets around the world, which has impacted and may continue to impact our business. These conditions have slowed the pace and level of client spending, particularly for smaller contracts with a shorter duration and for our consulting services. Clients continue to prioritize large-scale transformations, which convert to revenue over a longer period.

For a discussion of risks related to these and other recent developments, see Item 1A, "Risk Factors" in our Annual Report on Form 10-K for the year ended August 31, 2024, as updated in Item 1A, "Risk Factors" in this Quarterly Report on Form 10-Q.

Key Metrics

Key metrics for the second quarter of fiscal 2025 compared to the second quarter of fiscal 2024 are included below. We have presented operating income, operating margin, effective tax rate and diluted earnings per share for the second quarter of fiscal 2024 on a non-GAAP or "adjusted" basis to exclude the impact of $115 million in business optimization costs recorded during the quarter, as discussed further in our Results of Operations.

- **Revenues of $16.7 billion,** an increase of 5% in U.S. dollars and 8.5% in local currency;
- **New bookings of $20.9 billion,** a decrease of 3% in U.S. dollars and flat in local currency;
- **Operating margin of 13.5%,** compared to operating margin of 13.0% and adjusted operating margin of 13.7% in the second quarter of fiscal 2024;
- **Diluted earnings per share of $2.82,** a 7% increase over diluted earnings per share of $2.63 and a 2% increase over adjusted earnings per share of $2.77 in the second quarter of fiscal 2024; and
- **Cash returned to shareholders of $2.4 billion,** including dividends of $929 million and share purchases of $1.4 billion.

Revenues

(in billions of U.S. dollars)		Three Months Ended February 28, 2025	Three Months Ended February 29, 2024	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency	Percent of Revenues for the Three Months Ended February 28, 2025	Percent of Revenues for the Three Months Ended February 29, 2024
Geographic Markets	Americas (1)	$ 8.6	$ 7.8	9 %	11 %	51 %	49 %
	EMEA	5.8	5.6	4	8	35	35
	Asia Pacific (1)	2.3	2.4	(3)	1	14	15
	Total Revenues	**$ 16.7**	**$ 15.8**	**5 %**	**8.5 %**	**100 %**	**100 %**
Industry Groups	Communications, Media & Technology	$ 2.7	$ 2.7	3 %	6 %	16 %	17 %
	Financial Services	3.0	2.8	7	11	18	18
	Health & Public Service	3.6	3.3	8	10	22	21
	Products	5.1	4.8	6	9	30	30
	Resources	2.3	2.2	1	5	14	14
	Total Revenues	**$ 16.7**	**$ 15.8**	**5 %**	**8.5 %**	**100 %**	**100 %**
Type of Work	Consulting	$ 8.3	$ 8.0	3 %	6 %	50 %	51 %
	Managed Services	8.4	7.8	8	11	50	49
	Total Revenues	**$ 16.7**	**$ 15.8**	**5 %**	**8.5 %**	**100 %**	**100 %**

Amounts in table may not total due to rounding.

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

Revenues for the second quarter of fiscal 2025 increased 5% in U.S. dollars and 8.5% in local currency compared to the second quarter of fiscal 2024. During the second quarter of fiscal 2025, revenue growth in local currency was very strong in the Americas and EMEA, while Asia Pacific experienced slight growth. We experienced local currency revenue growth that was very strong in Financial Services, Health & Public Service and Products, strong in Communications, Media & Technology and solid in Resources. Revenue growth in local currency was very strong in managed services and strong in consulting. While the business environment remained competitive, pricing was relatively stable. We define pricing as the contract profitability or margin on the work that we sell.

In our consulting business, revenues for the second quarter of fiscal 2025 increased 3% in U.S. dollars and 6% in local currency compared to the second quarter of fiscal 2024. Consulting revenue growth in local currency for the second quarter of fiscal 2025 was driven by very strong growth in the Americas and strong growth in EMEA, partially offset by a modest decline in Asia Pacific. Our consulting revenue continues to be driven by helping our clients accelerate their reinvention, in particular technology, data, and AI led digital transformations. This includes moving to the cloud, embedding security and responsible AI across the enterprise and leveraging our change capabilities to help our clients build new skills and drive the successful adoption of new processes and technologies. In addition, clients continue to be focused on initiatives designed to deliver cost savings and supply chain and operational resilience, as well as projects to accelerate growth and improve customer experiences. While we continue to experience demand for these services, we are seeing a slower pace and level of client spending, particularly for smaller contracts with a shorter duration.

In our managed services business, revenues for the second quarter of fiscal 2025 increased 8% in U.S. dollars and 11% in local currency compared to the second quarter of fiscal 2024. Managed services revenue growth in local currency for the second quarter of fiscal 2025 was driven by very strong growth in the Americas and EMEA and strong growth in Asia Pacific. We continue to experience growing demand to assist clients with application modernization and maintenance, cloud enablement and cybersecurity-as-a-service. In addition, clients continue to be focused on transforming their operations through technology, data and AI, and leveraging our digital platforms and talent 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. While a significant portion of our revenues are in U.S. dollars, the majority of our revenues are denominated in other currencies, including the Euro, Japanese yen and U.K. pound. There continues to be volatility in foreign currency exchange rates. Unfavorable fluctuations in foreign currency exchange rates have had and could in the future have a material effect on our financial results. If the U.S. dollar weakens against other currencies, resulting in favorable currency translation, our revenues, revenue growth and results of operations in U.S. dollars may be higher. If the U.S. dollar strengthens against other currencies, resulting in unfavorable currency translation, our revenues, revenue growth and results of operations in U.S. dollars may be lower. The U.S. dollar strengthened against various currencies during the three and six months ended February 28, 2025 compared to the three and six months ended February 29, 2024, resulting in unfavorable currency translation and U.S. dollar revenue growth that was approximately 3% and 1% lower, respectively, than our revenue growth in local currency. Assuming that exchange rates stay within recent ranges for the remainder of fiscal 2025, we estimate that our full fiscal 2025 revenue growth in U.S. dollars will be approximately 0.5% lower than our revenue growth in local currency.

People Metrics

Utilization	Workforce	Annualized Voluntary Attrition
91%	**801,000+**	**13%**
compared to 92% in the second quarter of fiscal 2024	compared to approximately 742,000 as of February 29, 2024	consistent with the second quarter of fiscal 2024

Utilization for the second quarter of fiscal 2025 was 91%, compared to 92% in the second quarter of fiscal 2024. 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 801,000 as of February 28, 2025, compared to approximately 742,000 as of February 29, 2024. The year-over-year increase in our workforce reflects hiring for the skills needed to support demand for our services and solutions, as well as people added in connection with acquisitions.

For the second quarter of fiscal 2025, annualized attrition, excluding involuntary terminations, was 13%, consistent with the second quarter of fiscal 2024. We evaluate voluntary attrition, adjust levels of new hiring and use involuntary terminations as a means to keep our supply of skills and resources in balance with changes in client demand.

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

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

New Bookings

(in billions of U.S. dollars)	Three Months Ended February 28, 2025	Three Months Ended February 29, 2024	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency	Six Months Ended February 28, 2025	Six Months Ended February 29, 2024	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency
Consulting	$ 10.5	$ 10.5	(1)%	2 %	$ 19.7	$ 19.1	3 %	4 %
Managed Services	10.4	11.1	(6)	(2)	19.9	20.9	(5)	(3)
Total New Bookings	**$ 20.9**	**$ 21.6**	**(3)%**	**— %**	**$ 39.6**	**$ 40.0**	**(1)%**	**— %**

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

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

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

Results of Operations for the Three and Six Months Ended February 28, 2025 Compared to the Three and Six Months Ended February 29, 2024

Revenues

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

(in millions of U.S. dollars)	Three Months Ended February 28, 2025	Three Months Ended February 29, 2024	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency	Six Months Ended February 28, 2025	Six Months Ended February 29, 2024	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency
Geographic Markets								
Americas (1)	$ 8,553	$ 7,816	9 %	11 %	$ 17,286	$ 15,843	9 %	11 %
EMEA	5,804	5,599	4	8	12,216	11,402	7	7
Asia Pacific (1)	2,302	2,385	(3)	1	4,847	4,779	1	2
Total	**$ 16,659**	**$ 15,800**	**5 %**	**8.5 %**	**$ 34,349**	**$ 32,024**	**7 %**	**8.3 %**
Industry Groups								
Communications, Media & Technology	$ 2,730	$ 2,654	3 %	6 %	$ 5,588	$ 5,324	5 %	6 %
Financial Services	3,010	2,809	7	11	6,179	5,843	6	7
Health & Public Service	3,609	3,334	8	10	7,422	6,712	11	11
Products	5,052	4,762	6	9	10,477	9,622	9	9
Resources	2,258	2,241	1	5	4,683	4,524	4	5
Total	**$ 16,659**	**$ 15,800**	**5 %**	**8.5 %**	**$ 34,349**	**$ 32,024**	**7 %**	**8.3 %**
Type of Work								
Consulting	$ 8,282	$ 8,021	3 %	6 %	$ 17,327	$ 16,478	5 %	6 %
Managed Services	8,377	7,778	8	11	17,021	15,546	9	11
Total	**$ 16,659**	**$ 15,800**	**5 %**	**8.5 %**	**$ 34,349**	**$ 32,024**	**7 %**	**8.3 %**

Amounts in table may not total due to rounding.

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

Geographic Markets

The following revenues commentary discusses the primary drivers of local currency revenue changes by geographic market for the three and six months ended February 28, 2025 compared to the three and six months ended February 29, 2024:

Americas

- **Three Months.** Revenues increased 11% in local currency, led by growth in Banking & Capital Markets, Industrial, Health and Consumer Goods, Retail & Travel Services. Revenue growth was driven by the United States.
- **Six Months.** Revenues increased 11% in local currency, led by growth in Industrial, Banking & Capital Markets, Software & Platforms and Consumer Goods, Retail & Travel Services. Revenue growth was driven by the United States, as well as Argentina, which continued to grow in local currency due primarily to hyperinflation.

EMEA

- **Three Months.** Revenues increased 8% in local currency, led by growth in Public Service, Life Sciences and Consumer Goods, Retail & Travel Services. Revenue growth was driven by the United Kingdom.
- **Six Months.** Revenues increased 7% in local currency, led by growth in Public Service, Life Sciences, Consumer Goods, Retail & Travel Services and Health. Revenue growth was driven by the United Kingdom and Italy, partially offset by a decline in France.

Asia Pacific

- **Three Months.** Revenues increased 1% in local currency, led by growth in Insurance and Utilities, partially offset by a decline in Chemicals & Natural Resources. Revenue growth was driven by Japan, partially offset by a decline in Singapore.

- **Six Months.** Revenues increased 2% in local currency, led by growth in Utilities, Insurance and Industrial, partially offset by a decline in Chemicals & Natural Resources. Revenue growth was driven by Japan, partially offset by a decline in Singapore.

Operating Expenses

Operating expenses for the second quarter of fiscal 2025 increased $662 million, or 5%, compared to the second quarter of fiscal 2024, and decreased as a percentage of revenues to 86.5% from 87.0% during this period. Operating expenses for the six months ended February 28, 2025 increased $1,743 million, or 6%, compared to the six months ended February 29, 2024, and decreased as a percentage of revenues to 84.9% from 85.6% during this period.

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 such as facilities, technology and travel. 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.

Operating expenses by category are as follows:

	Three Months Ended					Six Months Ended				
(in millions of U.S. dollars)	February 28, 2025		February 29, 2024		Increase (Decrease)	February 28, 2025		February 29, 2024		Increase (Decrease)
Operating Expenses	**$ 14,415**	**86.5 %**	**$ 13,753**	**87.0 %**	**$ 662**	**$ 29,156**	**84.9 %**	**$ 27,413**	**85.6 %**	**$ 1,743**
Cost of services	11,684	70.1	10,921	69.1	763	23,551	68.6	21,697	67.8	1,854
Sales and marketing	1,677	10.1	1,631	10.3	46	3,488	10.2	3,341	10.4	147
General and administrative costs	1,053	6.3	1,085	6.9	(32)	2,117	6.2	2,119	6.6	(2)
Business optimization costs	—	—	115	0.7	(115)	—	—	255	0.8	(255)

Amounts in table may not total due to rounding.

Cost of Services

Cost of services for the second quarter of fiscal 2025 increased $763 million, or 7%, over the second quarter of fiscal 2024, and increased as a percentage of revenues to 70.1% compared to 69.1% during this period. Gross margin for the second quarter of fiscal 2025 decreased as a percentage of revenues to 29.9% from 30.9% during the second quarter of fiscal 2024. The decrease in gross margin was primarily due to higher subcontractor costs and the impact of our business optimization actions which reduced severance costs in gross margin during the second quarter of fiscal 2024.

Cost of services for the six months ended February 28, 2025 increased $1,854 million, or 9%, over the six months ended February 29, 2024, and increased as a percentage of revenues to 68.6% compared to 67.8% during this period. Gross margin for the six months ended February 28, 2025 decreased as a percentage of revenues to 31.4% from 32.2% during the six months ended February 29, 2024. The decrease in gross margin was primarily due to higher subcontractor costs and the impact of our business optimization actions which reduced severance costs in gross margin during the six months ended February 29, 2024.

Sales and Marketing

Sales and marketing expense for the second quarter of fiscal 2025 increased $46 million, or 3%, over the second quarter of fiscal 2024, and decreased as a percentage of revenues to 10.1% from 10.3% during this period. Sales and marketing expense for the six months ended February 28, 2025 increased $147 million, or 4%, over the six months ended February 29, 2024, and decreased as a percentage of revenues to 10.2% from 10.4% during this period. The decrease as a percentage of revenues for the three and six months ended February 28, 2025 was primarily due to lower labor costs compared to the same periods in fiscal 2024.

General and Administrative Costs

General and administrative costs for the second quarter of fiscal 2025 decreased $32 million, or 3%, from the second quarter of fiscal 2024, and decreased as a percentage of revenues to 6.3% from 6.9% during this period. General and administrative costs for the six months ended February 28, 2025 decreased $2 million from the six months ended February 29, 2024, and decreased as a percentage of revenues to 6.2% from 6.6% during this period. The decrease as a percentage of revenues for the three and six months ended February 28, 2025 was primarily due to lower labor costs compared to the same periods in fiscal 2024.

Business Optimization Costs

During the second quarter of fiscal 2023, we initiated actions to streamline our operations, transform our non-billable corporate functions and consolidate our office space to reduce costs. We recorded a total of $1.5 billion related to these actions, primarily for employee severance, which have been completed as of August 31, 2024.

Non-GAAP Financial Measures

We have presented operating income, operating margin, effective tax rate and diluted earnings per share on a non-GAAP or "adjusted" basis excluding the business optimization costs recorded in fiscal 2024 as we believe doing so facilitates understanding as to the impact of this item and our performance in comparison to the prior periods. While we believe that this non-GAAP financial information is useful in evaluating our operations, this information should be considered as supplemental in nature and not as a substitute for the related financial information prepared in accordance with GAAP.

Operating Income and Operating Margin

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

	Three Months Ended					Six Months Ended				
	February 28, 2025		February 29, 2024			February 28, 2025		February 29, 2024		
(in millions of U.S. dollars)	Operating Income	Operating Margin	Operating Income	Operating Margin	Increase (Decrease)	Operating Income	Operating Margin	Operating Income	Operating Margin	Increase (Decrease)
Americas (1)	$ 1,240	15 %	$ 1,083	14 %	$ 157	$ 2,618	15 %	$ 2,376	15 %	$ 241
EMEA	639	11	529	9	110	1,675	14	1,353	12	323
Asia Pacific (1)	365	16	434	18	(69)	900	19	882	18	18
Total	**$ 2,245**	**13.5 %**	**$ 2,046**	**13.0 %**	**$ 198**	**$ 5,193**	**15.1 %**	**$ 4,611**	**14.4 %**	**$ 582**

Amounts in table may not total due to rounding.

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

Operating income for the second quarter of fiscal 2025 increased $198 million, or 10%, compared with the second quarter of fiscal 2024. Operating margin for the second quarter of fiscal 2025 was 13.5%, compared with 13.0% for the second quarter of fiscal 2024. Operating income for the six months ended February 28, 2025 increased $582 million, or 13%, compared with the six months ended February 29, 2024. Operating margin for the six months ended February 28, 2025 was 15.1%, compared with 14.4% for the six months ended February 29, 2024.

Geographic Markets

We estimate that the aggregate percentage impact of foreign currency exchange rates on our operating income during the three and six months ended February 28, 2025 was similar to that disclosed for revenue for each geographic market. Additionally, costs associated with our business optimization actions did not impact fiscal 2025 operating income as the actions were completed in fiscal 2024. The commentary below provides insight into other factors affecting geographic market performance and operating income for the three and six months ended February 28, 2025 compared with the three and six months ended February 29, 2024:

Americas

- **Three Months.** Operating income increased primarily due to revenue growth, partially offset by a decline in contract profitability.
- **Six Months.** Operating income increased primarily due to revenue growth, partially offset by a decline in contract profitability.

EMEA

- **Three Months.** Operating income increased primarily due to revenue growth, partially offset by a decline in contract profitability.
- **Six Months.** Operating income increased primarily due to revenue growth, partially offset by a decline in contract profitability.

Asia Pacific

- **Three Months.** Operating income decreased primarily due to a decline in contract profitability.
- **Six Months.** Operating income was relatively flat as revenue growth was offset by a decline in contract profitability.

Operating Income and Operating Margin Excluding Fiscal 2024 Business Optimization Costs (Non-GAAP)

The business optimization costs reduced operating margin for the second quarter of fiscal 2024 by 70 basis points. Operating margin for the second quarter of fiscal 2025 was 13.5% compared to adjusted operating margin for the second quarter of fiscal 2024 of 13.7%. The business optimization costs reduced operating margin for the six months ended February 29, 2024 by 80 basis points. Operating margin for the six months ended February 28, 2025 was 15.1% compared to adjusted operating margin for the six months ended February 29, 2024 of 15.2%.

	Three Months Ended						
	February 28, 2025		February 29, 2024				
(in millions of U.S. dollars)	Operating Income (GAAP)	Operating Margin (GAAP)	Operating Income (GAAP)	Business Optimization (1)	Operating Income (Non-GAAP)	Operating Margin (Non-GAAP)	Increase (Decrease)
Americas (2)	$ 1,240	15 %	$ 1,083	$ 12	$ 1,095	14 %	$ 145
EMEA	639	11	529	86	615	11	25
Asia Pacific (2)	365	16	434	18	452	19	(87)
Total	**$ 2,245**	**13.5 %**	**$ 2,046**	**$ 115**	**$ 2,162**	**13.7 %**	**$ 83**

	Six Months Ended						
	February 28, 2025		February 29, 2024				
(in millions of U.S. dollars)	Operating Income (GAAP)	Operating Margin (GAAP)	Operating Income (GAAP)	Business Optimization (1)	Operating Income (Non-GAAP)	Operating Margin (Non-GAAP)	Increase (Decrease)
Americas (2)	$ 2,618	15 %	$ 2,376	$ 62	$ 2,438	15 %	$ 180
EMEA	1,675	14	1,353	156	1,509	13	166
Asia Pacific (2)	900	19	882	37	919	19	(19)
Total	**$ 5,193**	**15.1 %**	**$ 4,611**	**$ 255**	**$ 4,866**	**15.2 %**	**$ 327**

Amounts in tables may not total due to rounding.

(1) Costs recorded in connection with our business optimization initiatives, primarily for employee severance.

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

Interest Income

Interest income for the second quarter of fiscal 2025 was $76 million, an increase of $11 million, or 17%, over the second quarter of fiscal 2024. The increase was primarily due to a higher average cash balance. Interest income for the six months ended February 28, 2025 was $152 million, a decrease of $15 million or 9% from the six months ended February 29, 2024. The decrease was primarily due to lower interest rates and a lower average cash balance.

Interest Expense

Interest expense for the second quarter of fiscal 2025 was $65 million, an increase of $54 million over the second quarter of fiscal 2024. Interest expense for the six months ended February 28, 2025 was $95 million, an increase of $70 million over the six months ended February 29, 2024. The increase for the three and six months ended February 28, 2025 was primarily due to an increase in long-term debt compared to the three and six months ended February 29, 2024.

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 three and six months ended February 28, 2025, Other income (expense), net increased $38 million and $35 million over the three and six months ended February 29, 2024, respectively, primarily due to lower foreign currency exchange losses. 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 2025 and 2024 were 20.4% and 18.4%, respectively. The higher effective tax rate was primarily due to lower tax benefits from share-based payments. The effective tax rate for both the six months ended February 28, 2025 and February 29, 2024 was 21.1%.

Income Tax Expense Excluding Fiscal 2024 Business Optimization Costs (Non-GAAP)

Excluding the business optimization costs of $115 million and $255 million, and related reduction in tax expense of $28 million and $62 million, our adjusted effective tax rates were 18.8% and 21.2% for the three and six months ended February 29, 2024, respectively.

Earnings Per Share

Diluted earnings per share were $2.82 for the second quarter of fiscal 2025, compared with $2.63 for the second quarter of fiscal 2024. Diluted earnings per share were $6.42 for the six months ended February 28, 2025, compared with $5.73 for the six months ended February 29, 2024. For information regarding our earnings per share calculations, see Note 3 (Earnings Per Share) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Earnings Per Share Excluding Fiscal 2024 Business Optimization Costs (Non-GAAP)

The business optimization costs of $87 million and $193 million, net of related taxes, decreased diluted earnings per share by $0.14 and $0.30 for the three and six months ended February 29, 2024, respectively. Adjusted diluted earnings per share were $2.77 and $6.04 for the three and six months ended February 29, 2024, respectively.

	Three Months Ended	Six Months Ended
February 29, 2024 As Reported	**$ 2.63**	**$ 5.73**
Business optimization costs	0.18	0.40
Tax effect of business optimization costs (1)	(0.04)	(0.10)
February 29, 2024 As Adjusted	**$ 2.77**	**$ 6.04**
February 28, 2025 As Reported	**$ 2.82**	**$ 6.42**

Amounts in tables may not total due to rounding.

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

Changes in diluted earnings per share for the three and six months ended February 28, 2025 compared to adjusted diluted earnings per share for the three and six months ended February 29, 2024 were due to the following factors:

	Three Months Ended	Six Months Ended
February 29, 2024 As Adjusted	**$ 2.77**	**$ 6.04**
Revenue and operating results	0.11	0.40
Lower share count	0.01	0.03
Non-operating income	(0.01)	(0.06)
Effective tax rate	(0.06)	0.01
February 28, 2025 As Reported	**$ 2.82**	**$ 6.42**

Liquidity and Capital Resources

As of February 28, 2025, Cash and cash equivalents was $8.5 billion, compared with $5.0 billion as of August 31, 2024.

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, 2025**	**February 29, 2024**	**Change**
Net cash provided by (used in):			
Operating activities	$ 3,876	$ 2,600	$ 1,276
Investing activities	(793)	(3,064)	2,271
Financing activities	547	(3,418)	3,964
Effect of exchange rate changes on cash and cash equivalents	(144)	(42)	(102)
Net increase (decrease) in cash and cash equivalents	**$ 3,486**	**$ (3,924)**	**$ 7,410**

Amounts in table may not total due to rounding.

Operating activities: The $1,276 million increase in operating cash flows was primarily due to higher net income and changes in operating assets and liabilities, including lower spending on certain compensation payments.

Investing activities: The $2,271 million decrease in cash used was primarily due to lower spending on business acquisitions. For additional information, see Note 5 (Business Combinations) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Financing activities: The $3,964 million increase in financing cash flows was primarily due to net proceeds from borrowings. For additional information, see Note 9 (Borrowings and Indebtedness) to our Consolidated Financial Statements under Item 1, "Financial Statements."

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

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

Borrowings and Indebtedness

On September 30, 2024, we filed a registration statement on Form S-3, pursuant to which Accenture plc's wholly owned finance subsidiaries Accenture Capital and Accenture Global Capital DAC may issue debt securities. As of February 28, 2025, we had outstanding long-term debt in the form of senior unsecured notes issued by Accenture Capital in an aggregate principal amount of $5 billion, which mature from 2027 through 2034. Accenture plc fully and unconditionally guarantees these notes, as well as all future debt securities that may be issued by these entities.

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

Share Purchases and Redemptions

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

Our share purchase activity during the six months ended February 28, 2025 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)	4,611,999	$ 1,656	—	$ —
Other share purchase programs	—	—	11,311	4
Other purchases (2)	1,915,647	686	—	—
Total	**6,527,646**	**$ 2,342**	**11,311**	**$ 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, 2025, 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 2025. The number of shares ultimately repurchased under our open-market share purchase program may vary depending on numerous factors, including, without limitation, share price and other market conditions, our ongoing capital allocation planning, the levels of cash and debt balances, other demands for cash, such as acquisition activity, general economic and/or business conditions, and board and management discretion. Additionally, as these factors may change over the course of the year, the amount of share repurchase activity during any particular period cannot be predicted and may fluctuate from time to time. Share repurchases may be made from time to time through open-market purchases, in respect of purchases and redemptions of Accenture Canada Holdings Inc. exchangeable shares, through the use of Rule 10b5-1 plans and/or by other means. The repurchase program may be accelerated, suspended, delayed or discontinued at any time, without notice.

Off-Balance Sheet Arrangements

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

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

Significant Accounting Policies

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

Item 3. Quantitative and Qualitative Disclosures About Market Risk

During the six months ended February 28, 2025, there were no material changes to the information on market risk exposure disclosed in our Annual Report on Form 10-K for the year ended August 31, 2024. For a discussion of our market risk associated with foreign currency risk, interest rate risk and equity investment risk as of August 31, 2024, 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, 2024.

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

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

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

Changes in Internal Control Over Financial Reporting

There has been no change in our internal control over financial reporting that occurred during the second quarter of fiscal 2025 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

Part II — Other Information

Item 1. Legal Proceedings

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

Item 1A. Risk Factors

For a discussion of our potential risks and uncertainties, see the information under the heading “Risk Factors” in our Annual Report on Form 10-K for the year ended August 31, 2024 (the “Annual Report”), as updated below.

The following updates and replaces the risk factors in the Annual Report entitled “Our business could be materially adversely affected if we incur legal liability” and “Our work with government clients exposes us to additional risks inherent in the government contracting environment”.

Our business could be materially adversely affected if we incur legal liability.

We are subject to, and may become a party to, a variety of litigation or other claims and suits that arise from time to time in the ordinary course of our business. Our business is subject to the risk of litigation involving current and former employees, clients, ecosystem partners, subcontractors, suppliers, competitors, shareholders, government agencies or others through private actions, class actions, whistleblower claims, administrative proceedings, regulatory actions or other litigation. Regardless of the merits of the claims, the cost to defend current and future litigation may be significant, and such matters can be time-consuming and divert management’s attention and resources. The results of litigation and other legal proceedings are inherently uncertain, and adverse judgments or settlements in some or all of these legal disputes may result in materially adverse monetary damages, fines, penalties, debarment or injunctive relief against us. Any claims or litigation, even if fully indemnified or insured, could damage our reputation and make it more difficult to compete effectively or to obtain adequate insurance in the future.

We could be subject to significant legal liability and litigation expense if we fail to meet our contractual obligations, contribute to internal control or other deficiencies of a client or otherwise breach obligations to third parties, including clients, ecosystem partners, employees and former employees, and other parties with whom we conduct business, or if our subcontractors breach or dispute the terms of our agreements with them and impede our ability to meet our obligations to our clients, or if our services or solutions cause bodily injuries to our people, clients, or the public or property damage. For example, by taking over the operation of certain portions of our clients’ businesses, including functions and systems that are critical to the core businesses of our clients, by contributing to the design, development, manufacturing and/or engineering of client products, or by providing various operational technology, digital manufacturing and robotics or other industrial automation equipment solutions, and advisory, management and engineering services for infrastructure projects, we may be exposed to additional and evolving operational, regulatory, reputational or other risks specific to these areas, including risks related to data security, product liability, health and safety, hazardous materials and other environmental risks. A failure of a client’s system, product or infrastructure based on our services or solutions could also subject us to a claim for significant damages that could materially adversely affect our results of operations.

In order to remain competitive, we increasingly enter into agreements based on our clients’ contract terms after conducting an assessment of the risk of doing so, which may expose us to additional risk. In addition, the contracting practices of competitors, along with the demands of increasingly sophisticated clients, may cause contract terms and conditions that are unfavorable to us to become new standards in the industry. We may commit to providing services or solutions that we are unable to deliver or whose delivery may reduce our profitability or cause us financial loss. If we cannot or do not meet our contractual obligations and if our potential liability is not adequately limited through the terms of our agreements, liability limitations are not enforced or a third party alleges fraud or other wrongdoing to prevent us from relying upon those contractual protections, we might face significant legal liability and litigation expense and our results of operations could be materially adversely affected. Moreover, as we expand our services and solutions into new areas, we may be exposed to additional and evolving risks specific to these new areas.

In addition, we engage in platform trust and safety services on behalf of clients, including content moderation, which could have a negative impact on our employees due to the nature of the materials they review. We have been subject to media coverage regarding our provision of these services as well as litigation related to the provision of these services, which may result in adverse judgments or settlements or government inquiries and investigations.

Similarly, we could become the target of litigation or investigations initiated by government authorities or private actors alleging that our activities related to ESG (including diversity, equity and inclusion ("DEI")) are anti-competitive, discriminatory or otherwise unlawful.

While we maintain insurance for certain potential liabilities, such insurance does not cover all types and amounts of potential liabilities and is subject to various exclusions as well as caps on amounts recoverable. Even if we believe a claim is covered by insurance, insurers may dispute our entitlement to recovery for a variety of potential reasons, which may affect the timing and, if they prevail, the amount of our recovery.

Our work with government clients exposes us to additional risks inherent in the government contracting environment.

Our clients include national, provincial, state and local governmental entities. Our government work carries various risks inherent in the government contracting process. These risks include, but are not limited to, the following:

- Government entities, particularly in the United States, often reserve the right to audit our contract costs and conduct inquiries and investigations of our business practices and compliance with government contract requirements. U.S. government agencies, including the Defense Contract Audit Agency, routinely audit our contract costs, including allocated indirect costs, for compliance with the Cost Accounting Standards and the Federal Acquisition Regulation. These agencies also conduct reviews and investigations and make inquiries regarding our accounting, information technology and other systems in connection with our performance and business practices with respect to our government contracts. Negative findings from existing and future audits, investigations or inquiries, or failure to comply with applicable IT security, supply chain or other requirements, could affect our future sales and profitability by preventing us, by operation of law or in practice, from receiving new government contracts for some period of time, or result in other adverse consequences described in the following paragraphs. In addition, if the U.S. government concludes that certain costs are not reimbursable, have not been properly determined or are based on outdated estimates of our work, then we will not be allowed to bill for such costs, may have to refund money that has already been paid to us or could be required to retroactively and prospectively adjust previously agreed to billing or pricing rates for our work. Negative findings from existing and future audits of our business systems, including our accounting system, may result in the U.S. government preventing us from billing, at least temporarily, a percentage of our costs. As a result of prior negative findings in connection with audits, investigations and inquiries, we have from time to time experienced some of the adverse consequences described above and may in the future experience further adverse consequences, which could materially adversely affect our future results of operations.
- If a government client discovers improper or illegal activities in the course of audits or investigations, or alleges that such conduct occurred, we may become subject to various civil and criminal penalties, including those under the civil U.S. False Claims Act, and administrative sanctions, which may include termination of contracts, forfeiture of profits, suspension of payments, fines and suspensions or debarment from doing business with other agencies of that government. The inherent limitations of internal controls may not prevent or detect all improper or illegal activities.
- On January 21, 2025, an executive order was issued requiring U.S. federal contractors to certify that they do not operate any programs promoting DEI that violate any applicable federal anti-discrimination laws. A violation of these or similar federal or state orders, laws or regulations, may expose us to penalties and sanctions discussed above and jeopardize our ability to continue to do work with the U.S. federal government and certain state governments, which may materially adversely affect our future results of operations.
- U.S. government contracting regulations impose strict compliance and heightened disclosure obligations. From time to time we have made required or voluntary disclosures to the government in connection with our government contracting work. Disclosure is required if certain company personnel have knowledge of "credible evidence" of a violation of federal criminal laws involving fraud, conflict of interest, bribery or improper gratuity, a violation of the civil U.S. False Claims Act or receipt of a significant overpayment from the government. Failure to make required disclosures could be a basis for suspension and/or debarment from federal government contracting in addition to breach of the specific contract and could also impact contracting beyond the U.S. federal level. Reported matters may also lead to audits or investigations and other civil, criminal or administrative sanctions, including those described above. For example, after Accenture Federal Services ("AFS") made a voluntary disclosure to the U.S. government, the U.S. Department of Justice ("DOJ") initiated a civil and criminal investigation concerning whether one or more employees provided inaccurate submissions to an assessor who was evaluating on behalf of the U.S. government an AFS service offering and whether the service offering fully implemented required federal security controls. This matter could subject to us to adverse consequences, including those described in this risk factor.
- Government contracts are subject to heightened reputational and contractual risks compared to contracts with commercial clients. For example, government contracts and the proceedings surrounding them are often subject to more extensive scrutiny and publicity. Negative publicity, including an allegation of improper or illegal activity, regardless of its accuracy, may adversely affect our reputation.

- Terms and conditions of government contracts also tend to be more onerous and are often more difficult to negotiate. For example, these contracts often contain high or unlimited liability for breaches and feature less favorable payment terms and sometimes require us to take on liability for the performance of third parties.
- Government entities typically fund projects through appropriated monies. While these projects are often planned and executed as multi-year projects, government entities usually reserve the right to change the scope of or terminate these projects for lack of approved funding and/or at their convenience. Elections, changes in government or political developments, including government closures or shutdowns, budget deficits, shortfalls or uncertainties, government spending reductions or other debt constraints have resulted and could in the future result in our projects being reduced in price or scope, delayed or terminated altogether, which also could limit our recovery of incurred costs, reimbursable expenses and profits on work completed prior to the termination. Furthermore, if insufficient funding is appropriated to the government entity to cover termination costs, we may not be able to fully recover our investments.
- The new U.S. administration has begun efforts to reduce federal spending and the size of the federal workforce under the guidance of the Department of Government Efficiency. As a result of these efforts, many new procurements have been delayed or canceled. In addition, the General Services Administration (GSA) – the U.S. federal procurement agency – has instructed all federal agencies to review their contracts with what it has identified as the 10 highest-paid consulting firms contracting with the U.S. federal government, which includes Accenture Federal Services. The agencies were directed to identify the contracts that they plan to maintain and those that are not "mission critical and provide substantive, imperative technical support," which will be terminated. These and similar spending reductions and contract reviews have resulted in and are likely to continue to result in contract terminations, delays in new procurements, and reductions in price and contract scope, all of which could have a material impact on Accenture Federal Services' results of operations and financial condition.
- Political and economic factors such as pending elections, the outcome of recent elections, changes in leadership among key executive or legislative decision makers, revisions to governmental tax or other policies and reduced tax revenues can affect the number and terms of new government contracts signed or the speed at which new contracts are signed, decrease future levels of spending and authorizations for programs that we bid, shift spending priorities to programs in areas for which we do not provide services and/or lead to changes in enforcement or how compliance with relevant rules or laws is assessed.
- Our ability to work for the U.S. government is impacted by the fact that we are an Irish company. We elected to enter into a proxy agreement with the U.S. Department of Defense that enhances the ability of our U.S. federal government contracting subsidiary to perform certain work for the U.S. government. The proxy agreement regulates the management and operation of, and limits the control we can exercise over, this subsidiary. In addition, legislative and executive proposals remain under consideration or could be proposed in the future, which, if enacted, could place additional limitations on or even prohibit our eligibility to be awarded state or federal government contracts in the United States or could include requirements that would otherwise affect our results of operations. Various U.S. federal and state legislative proposals have been introduced and/or enacted in recent years that deny government contracts to certain U.S. companies that reincorporate or have reincorporated outside the United States. While Accenture was not a U.S. company that reincorporated outside the United States, it is possible that these contract bans and other legislative proposals could be applied in a way that negatively affects Accenture.

The occurrences or conditions described above could affect not only our business with the particular government entities involved, but also our business with other entities of the same or other governmental bodies or with certain commercial clients, and could have a material adverse effect on our business or our results of operations.

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 2025.

Period	Total Number of Shares Purchased	Average Price Paid per Share (1)	Total Number of Shares Purchased as Part of Publicly Announced Plans or Programs (2)	Approximate Dollar Value of Shares that May Yet Be Purchased Under the Plans or Programs (3)
				(in millions of U.S. dollars)
December 1, 2024 — December 31, 2024	922,285	$ 359.51	763,723	$ 5,648
January 1, 2025 — January 31, 2025	1,961,363	354.86	801,872	5,359
February 1, 2025 — February 28, 2025	1,116,266	373.44	871,718	5,034
Total (4)	**3,999,914**	**$ 361.12**	**2,437,313**	

(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 2025, we purchased 2,437,313 Accenture plc Class A ordinary shares under this program for an aggregate price of $884 million. The open-market purchase program does not have an expiration date.

(3) As of February 28, 2025, our aggregate available authorization for share purchases and redemptions was $5,034 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, 2025, the Board of Directors of Accenture plc has authorized an aggregate of $54.1 billion for share purchases and redemptions by Accenture plc and Accenture Canada Holdings Inc.

(4) During the second quarter of fiscal 2025, Accenture purchased 1,562,601 Accenture plc Class A ordinary shares in transactions unrelated to publicly announced share plans or programs. These transactions consisted of acquisitions of Accenture plc Class A ordinary shares primarily via share withholding for payroll tax obligations due from employees and former employees in connection with the delivery of Accenture plc Class A ordinary shares under our various employee equity share plans. These purchases of shares in connection with employee share plans do not affect our aggregate available authorization for our publicly announced open-market share purchase and the other share purchase programs.

Item 3. Defaults Upon Senior Securities

None.

Item 4. Mine Safety Disclosures

Not applicable.

Item 5. Other Information

Trading Arrangements

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

Name	Title	Date of Adoption or Termination	Duration of Plan (1)	Aggregate number of Class A ordinary shares to be sold pursuant to the trading agreement
Angie Park	Chief financial officer	Adopted on January 27, 2025	April 28, 2025 - January 23, 2026	up to 5,000
Atsushi Egawa	Co-chief executive officer—Asia Pacific and Chief executive officer —Japan	Adopted on January 23, 2025	April 23, 2025 - January 23, 2026	up to 5,000

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

Item 6. Exhibits

Exhibit Index:

Exhibit Number	Exhibit
3.1	Amended and Restated Memorandum and Articles of Association of Accenture plc (incorporated by reference to Exhibit 3.1 to Accenture plc's 8-K filed on February 7, 2018)
10.1*	Form of Director Restricted Share Unit Agreement pursuant to the Amended and Restated Accenture plc 2010 Share Incentive Plan (filed herewith)
10.2*	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)
10.3*	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)
10.4*	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)
10.5*	Form of CEO Discretionary Grant Restricted Share Unit Agreement pursuant to the Amended and Restated Accenture plc 2010 Share Incentive Plan (filed herewith)
10.6*	Form of Key Executive Performance-Based Award Restricted Share Unit Agreement in France (filed herewith)
10.7*	Form of Accenture Leadership Performance Equity Award Restricted Share Unit Agreement in France (filed herewith)
31.1	Certification of the Principal Executive Officer pursuant to Rule 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (filed herewith)
31.2	Certification of the Principal Financial Officer pursuant to Rule 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (filed herewith)
32.1	Certification of the Principal Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (furnished herewith)
32.2	Certification of the Principal Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (furnished herewith)
101	The following financial information from Accenture plc's Quarterly Report on Form 10-Q for the quarterly period ended February 28, 2025, formatted in Inline XBRL: (i) Consolidated Balance Sheets as of February 28, 2025 (Unaudited) and August 31, 2024, (ii) Consolidated Income Statements (Unaudited) for the three and six months ended February 28, 2025 and February 29, 2024, (iii) Consolidated Statements of Comprehensive Income (Unaudited) for the three and six months ended February 28, 2025 and February 29, 2024, (iv) Consolidated Shareholders' Equity Statement (Unaudited) for the three and six months ended February 28, 2025 and February 29, 2024, (v) Consolidated Cash Flows Statements (Unaudited) for the six months ended February 28, 2025 and February 29, 2024 and (vi) the Notes to Consolidated Financial Statements (Unaudited)
104	The cover page from Accenture plc's Quarterly Report on Form 10-Q for the quarterly period ended February 28, 2025, 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 20, 2025

ACCENTURE PLC

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

AMENDED AND RESTATED
ACCENTURE PLC
2010 SHARE INCENTIVE PLAN

FORM OF
RESTRICTED SHARE UNIT AGREEMENT
(Fiscal 2025)

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, that 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 any RSUs are outstanding hereunder on the record date for any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of the related 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 such 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 related 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 such 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, 500 W. Madison Street, 20th floor, Chicago, IL 60661 (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 deemed 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; and
- 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 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 EEA. 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, to have access to such personal data at no charge and require such personal Data to be corrected if they are inaccurate and to request the erasure, request the restriction of processing or object to the processing of such personal Data 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, at 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 – 2025)
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 2025 the target number of RSUs (the "Target RSUs") set forth in the Essential Grant Terms (as defined below) to the Participant on the terms and conditions hereinafter set forth. From 0% to 200% of the Target RSUs may be earned and vest in accordance with the terms of the Agreement (as defined below). 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 Agreement. 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 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 2024 and ending on 31 August 2027 (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 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 employment status for purposes of this Agreement.

(c) Total Shareholder Return.

(i) Up to fifty percent (50%) of the Target 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 2027, divided by (B) the Fair Market Value of the stock of such company or index on 1 September 2024. For purposes of calculating a

company's Total Shareholder Return, the Fair Market Value of the stock of any company on 31 August 2027 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 2027 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: (A) "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), QUALCOMM Incorporated (QCOM), Salesforce, Inc. (CRM), SAP SE (SAP), Visa Inc. (V) and the S&P 500 Total Return Index (SPX); and (B) the "Fair Market Value" of (i) 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 (ii) 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 one hundred and fifty percent (150%) of the Target 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 2027, 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, 2024, 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 8 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. For the avoidance of doubt, service with any Affiliate of Accenture prior to that entity becoming an Affiliate shall not be included as a period of continuous service hereunder. 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) 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 any RSUs are outstanding hereunder on the record date for any dividend on the Shares (other than a dividend payable in Shares), the number of Target RSUs granted to the Participant shall, as of the related dividend payment date, be increased by a number of RSUs equal to: (a) the product of (i) the number of Target RSUs held by the Participant as of such 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 related 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 Target RSUs granted to the Participant shall be increased by a number equal to the product of (A) the aggregate number of Target RSUs held by the Participant through such 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 (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, director, 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), and/or (2) is otherwise a Competitive Enterprise for which the Participant seeks to perform Relevant Services; 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 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. Finally, and for the avoidance of doubt, nothing in this Agreement is intended to prohibit or prohibits the Participant (with or without notice to the Company or its Affiliates) from reporting violations of federal or state laws or regulations to a relevant government agency or from making disclosures that are protected under federal and state whistleblower laws and regulations.

(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) 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 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 Qualified Status with the Constituent Companies terminated.

(ix) "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 termination of the Participant's Qualified Status with the Constituent Companies.

(x) "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.

(xi) "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, 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 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
500 W. Madison Street, 20th floor
Chicago, IL 60661
USA
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, 500 W. Madison Street, 20th floor, Chicago, IL 60661 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 (10) 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. All covered compensation granted to the Participant by the Constituent Companies, including 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 and to such compensation, including, but not limited to, the Company's Mandatory Recoupment Policy, designed to comply with the requirements of Rule 10D-1 promulgated under the U.S. Securities Exchange Act of 1934, as amended, and the Company's Senior Leadership Recoupment Policy, each attached hereto as Appendix C. By accepting the grant of RSUs under this Agreement the Participant acknowledges,agrees and consents to the Company's application, implementation and enforcement of (a) such recoupment policies with respect to all covered compensation received or to be received by the Participant from the Constituent Companies (including, for the avoidance of doubt, the RSUs, any other equity awards and any global annual bonus payments previously granted or in the future to be granted to the Participant), to the extent applicable, 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 (x) 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 and (y) the Constituent Companies' recovery of any covered compensation through any method of recovery that the Company deems appropriate, including without limitation by reducing any amount that is or may become payable to the Participant. The Participant further agrees to comply with any request or demand for repayment by any Constituent Company in order to comply with such policies or applicable law. To the extent that the terms of this Agreement and any Company 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 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.

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 Target RSUs granted under the Agreement that vest shall be determined as follows:

Performance level	**Company PR (measured as a percentile)**	**Percentage of Target RSUs granted under the Agreement that vest**
Maximum	The Company is ranked at or above the 80th percentile.	50%
Target	The Company is ranked at the 60th percentile.	25%
Threshold	The Company is ranked at the 40th percentile.	12.5%
	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 80th 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, 25% of the Target 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 Target RSUs granted under the Agreement that vest shall be determined as follows:

Performance level	**Company's Performance Rate**	**Percentage of Target RSUs granted under the Agreement that vest**
Maximum	115% or greater	150%
Target	100%	75%
Threshold	80%	37.5%
	Less than 80%	0%

If the Company's Performance Rate is 80% or above, but below 115%, 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%, 75% of the Target RSUs granted under the Agreement will vest.

STANDARD FORM OF
ACCENTURE LEADERSHIP PERFORMANCE EQUITY AWARD
RESTRICTED SHARE UNIT AGREEMENT
(Fiscal 2025)

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 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, (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 termination equal to the total number of RSUs that would have otherwise vested within the twelve (12) month period immediately following such termination, or (iii) the Participant's employment with the Constituent Companies terminates due to a Qualifying 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 hereunder 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 Departure, resignation or other voluntary termination of employment by the Participant, is not an Involuntary Termination.

(iv) "Qualifying Departure" shall mean a voluntary termination of employment by the Participant (other than by reason of death, Cause or Disability): (A) that the Company in its sole discretion agrees should constitute a Qualifying Departure; and (B) that satisfies the Company's applicable requirements when the Participant is (I) a Senior Managing Director ("SMD") with at least fifteen (15) years of continuous service with the Constituent Companies immediately preceding the effective date of the termination, or (II) a member of the Company's Global Management Committee ("GMC") or an SMD designated by the Company's Chief Executive Officer to participate in the Accenture Key Executive Performance Share Program with at least eight (8) years of continuous service with the Constituent Companies immediately preceding the effective date of the termination, in each case (x) located in a jurisdiction designated by the Company's Chief Leadership & Human Resources Officer and (y) of which at least three (3) years of service were as an SMD or member of the GMC. For the avoidance of doubt, an SMD shall not include any individual below the level of SMD, including any Managing Director, and service with any Affiliate of Accenture prior to that entity becoming an Affiliate shall not be included as a period of continuous service hereunder.

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 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 (A) in any employment agreement 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 Participant's employer 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.

(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, (i) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (ii) 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, (iii) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (iv) 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, (v) the Participant's continued and material failure to meet minimum performance standards as determined by the Company or an Affiliate, (vi) 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 (vii) 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 any RSUs are outstanding hereunder on the record date for any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of the related 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 such 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 related 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 such 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 (A) the Participant engages in any activity that could serve as a basis for the termination of the Participant for Cause or (B) 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, director, contractor or otherwise) with any Competitive Enterprise (or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise) that: (A) 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), and/or (B) is otherwise a Competitive Enterprise for which the Participant seeks to perform Relevant Services; 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. Finally, and for the avoidance of doubt, nothing in this Agreement is intended to prohibit or prohibits the Participant (with or without notice to the Company or its Affiliates) from reporting violations of federal or state laws or regulations to a relevant government agency or from making disclosures that are protected under federal and state whistleblower laws and regulations.

(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 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.

(ix) “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.

(x) “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.

(xi) “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, 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 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
500 W. Madison Street, 20th floor
Chicago, IL 60661
USA
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, 500 W. Madison Street, 20th floor, Chicago, IL 60661 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. All covered compensation granted to the Participant by the Constituent Companies, including 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 and to such compensation, including, but not limited to, the Company's Mandatory Recoupment Policy, designed to comply with the requirements of Rule 10D-1 promulgated under the U.S. Securities Exchange Act of 1934, as amended, and the Company's Senior Leadership Recoupment Policy, each attached hereto as Appendix C. By accepting the grant of RSUs under this Agreement the Participant acknowledges, agrees and consents to the Company's application, implementation and enforcement of (a) such recoupment policies with respect to all covered compensation received or to be received by the Participant from the Constituent Companies (including, for the avoidance of doubt, the RSUs, any other equity awards and any global annual bonus payments previously granted or in the future to be granted to the Participant), to the extent applicable, 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 (i) 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 and (ii) the Constituent Companies' recovery of any covered compensation through any method of recovery that the Company deems appropriate, including without limitation by reducing any amount that is or may become payable to the Participant. The Participant further agrees to comply with any request or demand for repayment by any Constituent Company in order to comply with such policies or applicable law. To the extent that the terms of this Agreement and any Company 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 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 2025)

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 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 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, (ii) the Participant's employment with the Constituent Companies terminates due to the Participant's Qualifying 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 Qualifying Departure, or (iii) 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 (A) 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 (B) 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 Departure, resignation or other voluntary termination of employment by the Participant is not an Involuntary Termination.

(iv) "Qualifying Departure" shall mean a voluntary termination of employment by the Participant (other than by reason of death, Cause or Disability): (A) that the Company in its sole discretion agrees should constitute a Qualifying Departure; and (B) that satisfies the Company's applicable requirements when the Participant is (I) a Senior Managing Director ("SMD") with at least fifteen (15) years of continuous service with the Constituent Companies immediately preceding the effective date of the termination, or (II) a member of the Company's Global Management Committee ("GMC") or an SMD designated by the Company's Chief Executive Officer to participate in the Accenture Key Executive Performance Share Program with at least eight (8) years of continuous service with the Constituent Companies immediately preceding the effective date of the termination, in each case (x) located in a jurisdiction designated by the Company's Chief Leadership & Human Resources Officer and (y) of which at least three (3) years of service were as an SMD or member of the GMC. For the avoidance of doubt, an SMD shall not include any individual below the level of SMD, including any Managing Director, and service with any Affiliate of Accenture prior to that entity becoming an Affiliate shall not be included as a period of continuous service hereunder.

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 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 (A) in any employment agreement 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 Participant's employer 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.

(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, (i) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (ii) 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, (iii) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (iv) 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, (v) the Participant's continued and material failure to meet minimum performance standards as determined by the Company or an Affiliate, (vi) 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 (vii) 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 any RSUs are outstanding hereunder on the record date for any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of the related 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 such 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 related 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 such 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 (A) the Participant engages in any activity that could serve as a basis for the termination of the Participant for Cause or (B) 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, director, contractor or otherwise) with any Competitive Enterprise (or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise) that: (A) 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), and/or (B) is otherwise a Competitive Enterprise for which the Participant seeks to perform Relevant Services; 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. Finally, and for the avoidance of doubt, nothing in this Agreement is intended to prohibit or prohibits the Participant (with or without notice to the Company or its Affiliates) from reporting violations of federal or state laws or regulations to a relevant government agency or from making disclosures that are protected under federal and state whistleblower laws and regulations.

(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 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.

(ix) “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.

(x) “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.

(xi) “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, 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 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
500 W. Madison St., 20th floor
Chicago, IL 60661
USA
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, 500 W. Madison Street, 20th floor, Chicago, IL 60661 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. All covered compensation granted to the Participant by the Constituent Companies, including 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 and to such compensation, including, but not limited to, the Company's Mandatory Recoupment Policy, designed to comply with the requirements of Rule 10D-1 promulgated under the U.S. Securities Exchange Act of 1934, as amended, and the Company's Senior Leadership Recoupment Policy, each attached hereto as Appendix C. By accepting the grant of RSUs under this Agreement the Participant acknowledges, agrees and consents to the Company's application, implementation and enforcement of (a) such recoupment policies with respect to all covered compensation received or to be received by the Participant from the Constituent Companies (including, for the avoidance of doubt, the RSUs, any other equity awards and any global annual bonus payments previously granted or in the future to be granted to the Participant), to the extent applicable, 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 (i) 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 and (ii) the Constituent Companies' recovery of any covered compensation through any method of recovery that the Company deems appropriate, including without limitation by reducing any

amount that is or may become payable to the Participant. The Participant further agrees to comply with any request or demand for repayment by any Constituent Company in order to comply with such policies or applicable law. To the extent that the terms of this Agreement and any Company 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 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 2025)

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 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, to be determined as follows: if pursuant to the vesting schedule set forth in the Essential Grant Terms (A) the RSUs vest ratably in more than one installment over a period of time, the number of RSUs granted hereunder that shall vest on the date of such Involuntary Termination shall equal the total number of RSUs that would have otherwise vested within the twelve (12) month period immediately following such Involuntary Termination, or (B) one hundred percent (100%) of the RSUs vest on one specified date, the number of RSUs granted hereunder that shall vest on the date of such Involuntary Termination shall equal the product of the total number of RSUs multiplied by a fraction, the numerator of which is the number of whole months elapsed between the Date of Grant set forth in the Essential Grant Terms and the date of such Involuntary Termination and the denominator of which is the number of whole months in the originally scheduled vesting period, 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 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 (A) in any employment agreement 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 Participant's employer 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.

(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, (i) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (ii) 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, (iii) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (iv) 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, (v) the Participant's continued and material failure to meet minimum performance standards as determined by the Company or an Affiliate, (vi) 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 (vii) 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 any RSUs are outstanding hereunder on the record date for any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of the related 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 such 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 related 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 such 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 (A) the Participant engages in any activity that could serve as a basis for the termination of the Participant for Cause or (B) 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, director, contractor or otherwise) with any Competitive Enterprise (or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise) that: (A) 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), and/or (B) is otherwise a Competitive Enterprise for which the Participant seeks to perform Relevant Services; 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. Finally, and for the avoidance of doubt, nothing in this Agreement is intended to prohibit or prohibits the Participant (with or without notice to the Company or its Affiliates) from reporting violations of federal or state laws or regulations to a relevant government agency or from making disclosures that are protected under federal and state whistleblower laws and regulations.

(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 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.

(ix) "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.

(x) "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.

(xi) "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, 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 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
500 W. Madison Street, 20th floor
Chicago, IL 60661
USA
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). 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, 500 W. Madison Street, 20th floor, Chicago, IL 60661 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.** All covered compensation granted to the Participant by the Constituent Companies, including 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 and to such compensation, including, but not limited to, the Company's Mandatory Recoupment Policy, designed to comply with the requirements of Rule 10D-1 promulgated under the U.S. Securities Exchange Act of 1934, as amended, and the Company's Senior Leadership Recoupment Policy, each attached hereto as Appendix C. By accepting the grant of RSUs under this Agreement the Participant acknowledges, agrees and consents to the Company's application, implementation and enforcement of (a) such recoupment policies with respect to all covered compensation received or to be received by the Participant from the Constituent Companies (including, for the avoidance of doubt, the RSUs, any other equity awards and any global annual bonus payments previously granted or in the future to be granted to the Participant), to the extent applicable, 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 (i) 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 and (ii) the Constituent Companies' recovery of any covered compensation through any method of recovery that the Company deems appropriate, including without limitation by reducing any amount that is or may become payable to the Participant. The Participant further agrees to comply with any request or demand for repayment by any Constituent Company in order to comply with such policies or applicable law. To the extent that the terms of this Agreement and any Company 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 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 – 2025)
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 2025, the target number of RSUs (the "Target RSUs") set forth in the Essential Grant Terms (as defined below) to the Participant on the terms and conditions hereinafter set forth. From 0% to 200% of the Target RSUs may be earned and vest in accordance with the terms of the Agreement (as defined below). 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") as amended by the subplan for Restricted Share Units in France (as amended from time to time, the "Subplan" and, together with the Plan, collectively, the "2015 French Restricted Share Unit Plan"), which 2015 French Restricted Share Unit Plan is incorporated herein by reference and made a part of this Agreement and pursuant to the authorization given by the January 31, 2024 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 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 2024 and ending on 31 August 2027 (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 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 employment status for purposes of this Agreement.

(c) Total Shareholder Return.

(i) Up to fifty percent (50%) of the Target 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 2027, divided by (B) the Fair Market Value of the stock of such company or index on 1 September 2024. For purposes of calculating a company's Total Shareholder Return, the Fair Market Value of the stock of any company on 31 August 2027 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 2027 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: (A) "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), QUALCOMM Incorporated (QCOM), Salesforce, Inc. (CRM), SAP SE (SAP), Visa Inc. (V) and the S&P 500 Total Return Index (SPX); and (B) the "Fair Market Value" of (i) 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 (ii) 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 one hundred and fifty percent (150%) of the Target 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 2027, 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, 2024, 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 8 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. For the avoidance of doubt, service with any Affiliate of Accenture prior to that entity becoming an Affiliate shall not be included as a period of continuous service hereunder. 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 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.

(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 any RSUs are outstanding hereunder on the record date for any dividend on the Shares (other than a dividend payable in Shares), the number of Target RSUs granted to the Participant shall, as of the related dividend payment date, be increased by a number of RSUs equal to: (a) the product of (x) the number of Target RSUs held by the Participant as of such 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 related 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 Target RSUs granted to the Participant shall be increased by a number equal to the product of (i) the aggregate number of Target RSUs held by the Participant through such dividend record date, multiplied by (ii) 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 D.

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 (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, director, 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), and/or (2) is otherwise a Competitive Enterprise for which the Participant seeks to perform Relevant Services; 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 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. Finally, and for the avoidance of doubt, nothing in this Agreement is intended to prohibit or prohibits the Participant (with or without notice to the Company or its Affiliates) from reporting violations of federal or state laws or regulations to a relevant government agency or from making disclosures that are protected under federal and state whistleblower laws and regulations.

(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 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 Qualified Status with the Constituent Companies terminated.

(ix) "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 termination of the Participant's Qualified Status with the Constituent Companies.

(x) "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.

(xi) "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 (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, 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. <u>No Rights of a Shareholder.</u> 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 (30) 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
500 W. Madison Street, 20th floor
Chicago, IL 60661
USA
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. 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, 500 W. Madison Street, 20th floor, Chicago, IL 60661 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 (10) 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. All covered compensation granted to the Participant by the Constituent Companies, including 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 and to such compensation, including, but not limited to, the Company's Mandatory Recoupment Policy, designed to comply with the requirements of Rule 10D-1 promulgated under the U.S. Securities Exchange Act of 1934, as amended, and the Company's Senior Leadership Recoupment Policy, each attached hereto as Appendix C. By accepting the grant of RSUs under this Agreement the Participant acknowledges, agrees and consents to the Company's application, implementation and enforcement of (a) such recoupment policies with respect to all covered compensation received or to be received by the Participant from the Constituent Companies (including, for the avoidance of doubt, the RSUs, any other equity awards and any global annual bonus payments previously granted or in the future to be granted to the Participant), to the extent applicable, 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 (x) 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 and (y) the Constituent Companies' recovery of any covered compensation through any method of recovery that the Company deems appropriate, including without limitation by reducing any amount that is or may become payable to the Participant. The Participant further agrees to comply with any request or demand for repayment by any Constituent Company in order to comply with such policies or applicable law. To the extent that the terms of this Agreement and any Company 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 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 D

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 Target RSUs granted under the Agreement that vest shall be determined as follows:

Performance level	**Company PR (measured as a percentile)**	**Percentage of Target RSUs granted under the Agreement that vest**
Maximum	The Company is ranked at or above the 80th percentile.	50%
Target	The Company is ranked at the 60th percentile.	25%
Threshold	The Company is ranked at the 40th percentile.	12.5%
	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 80th 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, 25% of the Target 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 Target RSUs granted under the Agreement that vest shall be determined as follows:

Performance level	**Company's Performance Rate**	**Percentage of Target RSUs granted under the Agreement that vest**
Maximum	115% or greater	150%
Target	100%	75%
Threshold	80%	37.5%
	Less than 80%	0%

If the Company's Performance Rate is 80% or above, but below 115%, 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%, 75% of the Target 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 2025)

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 31, 2024 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 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, (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 termination equal to the total number of RSUs that would have otherwise vested within the twelve (12) month period immediately following such termination, or (iii) the Participant's employment with the Constituent Companies terminates due to a Qualifying 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 hereunder 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 Departure, resignation or other voluntary termination of employment by the Participant is not an Involuntary Termination.

(iv) "Qualifying Departure" shall mean a voluntary termination of employment by the Participant (other than by reason of death, Cause or Disability): (A) that the Company in its sole discretion agrees should constitute a Qualifying Departure; and (B) that satisfies the Company's applicable requirements when the Participant is (x) a Senior Managing Director ("SMD") with at least fifteen (15) years of continuous service with the Constituent Companies immediately preceding the effective date of the termination, or (y) a member of the Company's Global Management Committee ("GMC") or an SMD designated by the Company's Chief Executive Officer to participate in the Accenture Key Executive Performance Share Program with at least eight (8) years of continuous service with the Constituent Companies immediately preceding the effective date of the termination, in each case (I) located in a jurisdiction designated by the Company's Chief Leadership & Human Resources Officer and (II) of which at least three (3) years of service were as an SMD or member of the GMC. For the avoidance of doubt, an SMD shall not include any individual below the level of SMD, including any Managing Director, and service with any Affiliate of Accenture prior to that entity becoming an Affiliate shall not be included as a period of continuous service hereunder.

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 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, (i) the Participant’s embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (ii) 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, (iii) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (iv) 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, (v) the Participant’s continued and material failure to meet minimum performance standards as determined by the Company or an Affiliate, (vi) 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 (vii) 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 any RSUs are outstanding hereunder on the record date for any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of the related 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 such 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 related 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 such 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 D.

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 (A) the Participant engages in any activity that could serve as a basis for the termination of the Participant for Cause or (B) 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, director, contractor or otherwise) with any Competitive Enterprise (or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise) that: (A) 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), and/or (B) is otherwise a Competitive Enterprise for which the Participant seeks to perform Relevant Services; 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. Finally, and for the avoidance of doubt, nothing in this Agreement is intended to prohibit or prohibits the Participant (with or without notice to the Company or its Affiliates) from reporting violations of federal or state laws or regulations to a relevant government agency or from making disclosures that are protected under federal and state whistleblower laws and regulations.

(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 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.

(ix) “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.

(x) “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.

(xi) “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
500 W. Madison Street, 20th floor
Chicago, IL 60661
USA
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, 500 W. Madison Street, 20th floor, Chicago, IL 60661 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. All covered compensation granted to the Participant by the Constituent Companies, including 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 and to such compensation, including, but not limited to, the Company's Mandatory Recoupment Policy, designed to comply with the requirements of Rule 10D-1 promulgated under the U.S. Securities Exchange Act of 1934, as amended, and the Company's Senior Leadership Recoupment Policy, each attached hereto as Appendix C. By accepting the grant of RSUs under this Agreement the Participant acknowledges, agrees and consents to the Company's application, implementation and enforcement of (a) such recoupment policies with respect to all covered compensation received or to be received by the Participant from the Constituent Companies (including, for the avoidance of doubt, the RSUs, any other equity awards and any global annual bonus payments previously granted or in the future to be granted to the Participant), to the extent applicable, 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 (i) 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 and (ii) the Constituent Companies' recovery of any covered compensation through any method of recovery that the Company deems appropriate, including without limitation by reducing any amount that is or may become payable to the Participant. The Participant further agrees to comply with any request or demand for repayment by any Constituent Company in order to comply with such policies or applicable law. To the extent that the terms of this Agreement and any Company 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 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 D

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 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, 2025, as filed with the Securities and Exchange Commission on the date hereof;

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

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

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

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

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

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

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

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

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

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

Date: March 20, 2025

/s/ Julie Sweet

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

Exhibit 31.2

PRINCIPAL FINANCIAL OFFICER CERTIFICATION

I, Angie Park, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Accenture plc for the period ended February 28, 2025, as filed with the Securities and Exchange Commission on the date hereof;

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

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

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

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

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

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

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

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

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

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

Date: March 20, 2025

/s/ Angie Park

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

Exhibit 32.1

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

In connection with the Quarterly Report of Accenture plc (the "Company") on Form 10-Q for the period ended February 28, 2025 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Julie Sweet, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

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

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

Date: March 20, 2025

/s/ Julie Sweet

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

Exhibit 32.2

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

In connection with the Quarterly Report of Accenture plc (the "Company") on Form 10-Q for the period ended February 28, 2025 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Angie Park, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

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

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

Date: March 20, 2025

/s/ Angie Park

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