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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, 2026
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 9, 2026 was 665,142,040 (which number includes 51,202,772 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 9, 2026 was 300,673.

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Part I — Financial Information
Item 1. Financial Statements

Consolidated Balance Sheets
February 28, 2026 and August 31, 2025

	February 28, 2026	August 31, 2025
ASSETS	*(Unaudited)*	
CURRENT ASSETS:		
Cash and cash equivalents	$ 9,399,183	$ 11,478,729
Short-term investments	6,413	5,945
Receivables and contract assets	15,737,519	14,985,073
Other current assets	2,864,223	2,430,942
Total current assets	**28,007,338**	**28,900,689**
NON-CURRENT ASSETS:		
Contract assets	271,701	180,362
Investments	852,156	721,260
Property and equipment, net	1,600,823	1,566,374
Lease assets	2,910,831	2,740,321
Goodwill	24,581,153	22,536,416
Deferred contract costs	1,097,567	1,025,391
Deferred tax assets	3,570,872	3,791,215
Intangibles	2,548,534	2,410,755
Other non-current assets	1,623,241	1,522,114
Total non-current assets	**39,056,878**	**36,494,208**
TOTAL ASSETS	**$ 67,064,216**	**$ 65,394,897**
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Current portion of long-term debt and bank borrowings	$ 114,063	$ 114,484
Accounts payable	3,116,735	2,695,589
Deferred revenues	6,620,100	6,073,170
Accrued payroll and related benefits	7,813,959	8,084,214
Income taxes payable	529,543	701,219
Lease liabilities	754,699	729,003
Other accrued liabilities	2,008,341	1,954,418
Total current liabilities	**20,957,440**	**20,352,097**
NON-CURRENT LIABILITIES:		
Long-term debt	5,030,322	5,034,169
Deferred revenues	827,849	642,361
Retirement obligation	1,917,262	1,858,499
Deferred tax liabilities	497,623	471,931
Income taxes payable	1,368,702	1,291,921
Lease liabilities	2,448,283	2,305,210
Other non-current liabilities	1,241,720	1,197,742
Total non-current liabilities	**13,331,761**	**12,801,833**
COMMITMENTS AND CONTINGENCIES		
Redeemable noncontrolling interests	475,823	—
SHAREHOLDERS' EQUITY:		
Ordinary shares, par value 1.00 euros per share, 40,000 shares authorized and issued as of February 28, 2026 and August 31, 2025	57	57
Class A ordinary shares, par value $0.0000225 per share, 20,000,000,000 shares authorized, 665,095,184 and 657,964,764 shares issued as of February 28, 2026 and August 31, 2025, respectively	15	14
Class X ordinary shares, par value $0.0000225 per share, 1,000,000,000 shares authorized, 300,673 and 302,358 shares issued and outstanding as of February 28, 2026 and August 31, 2025, respectively	—	—
Restricted share units	2,098,413	2,790,652
Additional paid-in capital	18,683,496	16,603,344
Treasury shares, at cost: Ordinary, 40,000 shares as of February 28, 2026 and August 31, 2025; Class A ordinary, 50,254,062 and 36,108,842 shares as of February 28, 2026 and August 31, 2025, respectively	(10,974,844)	(7,751,973)
Retained earnings	22,804,025	21,018,731
Accumulated other comprehensive loss	(1,400,486)	(1,465,379)
Total Accenture plc shareholders' equity	**31,210,676**	**31,195,446**
Noncontrolling interests	1,088,516	1,045,521
Total shareholders' equity	**32,299,192**	**32,240,967**
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	**$ 67,064,216**	**$ 65,394,897**

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

Consolidated Income Statements
For the Three and Six Months Ended February 28, 2026 and 2025
(Unaudited)

	Three Months Ended		Six Months Ended	
	February 28, 2026	February 28, 2025	February 28, 2026	February 28, 2025
REVENUES:				
Revenues	$ 18,044,066	$ 16,659,301	$ 36,786,191	$ 34,348,846
OPERATING EXPENSES:				
Cost of services	12,584,705	11,684,313	25,129,712	23,551,029
Sales and marketing	1,748,902	1,676,781	3,623,834	3,487,890
General and administrative costs	1,216,912	1,053,493	2,357,859	2,116,736
Business optimization costs	—	—	307,541	—
Total operating expenses	**15,550,519**	**14,414,587**	**31,418,946**	**29,155,655**
OPERATING INCOME	**2,493,547**	**2,244,714**	**5,367,245**	**5,193,191**
Interest income	78,536	76,113	184,759	152,140
Interest expense	(63,566)	(64,669)	(128,931)	(94,711)
Other income (expense), net	(51,863)	32,616	1,251	(6,601)
INCOME BEFORE INCOME TAXES	**2,456,654**	**2,288,774**	**5,424,324**	**5,244,019**
Income tax expense	597,266	466,333	1,323,040	1,105,388
NET INCOME	**1,859,388**	**1,822,441**	**4,101,284**	**4,138,631**
Net income attributable to noncontrolling interests in Accenture Canada Holdings Inc.	(1,714)	(1,685)	(3,797)	(3,855)
Net income attributable to noncontrolling interests – other	(32,435)	(32,681)	(60,687)	(67,807)
NET INCOME ATTRIBUTABLE TO ACCENTURE PLC	**$ 1,825,239**	**$ 1,788,075**	**$ 4,036,800**	**$ 4,066,969**
Weighted average Class A ordinary shares:				
Basic	616,992,111	626,824,946	618,155,993	626,247,762
Diluted	622,640,891	634,211,978	624,584,101	634,543,212
Earnings per Class A ordinary share:				
Basic	$ 2.96	$ 2.85	$ 6.53	$ 6.49
Diluted	$ 2.93	$ 2.82	$ 6.47	$ 6.42
Cash dividends per share	$ 1.63	$ 1.48	$ 3.26	$ 2.96

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, 2026 and 2025
(Unaudited)

	Three Months Ended		Six Months Ended	
	February 28, 2026	**February 28, 2025**	**February 28, 2026**	**February 28, 2025**
NET INCOME	$ 1,859,388	$ 1,822,441	$ 4,101,284	$ 4,138,631
OTHER COMPREHENSIVE INCOME (LOSS), NET OF TAX:				
Foreign currency translation	338,907	(166,903)	165,734	(641,886)
Defined benefit plans	(46,955)	3,419	19,865	(12,339)
Cash flow hedges	(96,061)	(95,552)	(120,706)	(99,463)
OTHER COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO ACCENTURE PLC	**195,891**	**(259,036)**	**64,893**	**(753,688)**
Other comprehensive income (loss) attributable to noncontrolling interests	6,339	(2,703)	3,471	(12,796)
COMPREHENSIVE INCOME	**$ 2,061,618**	**$ 1,560,702**	**$ 4,169,648**	**$ 3,372,147**
COMPREHENSIVE INCOME ATTRIBUTABLE TO ACCENTURE PLC	**$ 2,021,130**	**$ 1,529,039**	**$ 4,101,693**	**$ 3,313,281**
Comprehensive income attributable to noncontrolling interests	40,488	31,663	67,955	58,866
COMPREHENSIVE INCOME	**$ 2,061,618**	**$ 1,560,702**	**$ 4,169,648**	**$ 3,372,147**

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

Consolidated Shareholders' Equity Statement
For the Three Months Ended February 28, 2026
(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, 2025	$57	40	$15	660,353	$—	302	$2,954,675	$17,236,636	$ (9,875,573)	(45,037)	$22,148,070	$ (1,596,377)	$ 30,867,503	$ 1,054,779	$ 31,922,282
Net income											1,825,239		1,825,239	34,149	1,859,388
Other comprehensive income (loss)												195,891	195,891	6,339	202,230
Purchases of Class A shares								1,243	(1,678,291)	(6,820)			(1,677,048)	(1,243)	(1,678,291)
Share-based compensation expense							713,386						713,386		713,386
Purchases/redemptions of Accenture Canada Holdings Inc. exchangeable shares and Class X shares						(1)		(768)					(768)		(768)
Issuances of Class A shares for employee share programs				4,742			(1,599,855)	1,442,402	579,020	1,563	(132,327)		289,240	215	289,455
Dividends							30,207				(1,036,957)		(1,006,750)	(946)	(1,007,696)
Other, net								3,983					3,983	(4,777)	(794)
Balance as of February 28, 2026	**$57**	**40**	**$15**	**665,095**	**$—**	**301**	**$2,098,413**	**$18,683,496**	**$(10,974,844)**	**(50,294)**	**$22,804,025**	**$ (1,400,486)**	**$ 31,210,676**	**$ 1,088,516**	**$ 32,299,192**

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

Consolidated Shareholders' Equity Statement — (continued)
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 Six Months Ended February 28, 2026
(Unaudited)

	Ordinary Shares		Class A Ordinary Shares		Class X Ordinary Shares		Restricted Share Units	Additional Paid-in Capital	Treasury Shares		Retained Earnings	Accumulated Other Comprehensive Loss	Total Accenture plc Shareholders' Equity	Noncontrolling Interests	Total Shareholders' Equity
	$	No. Shares	$	No. Shares	$	No. Shares			$	No. Shares					
Balance as of August 31, 2025	$57	40	$14	657,965	$—	302	$2,790,652	$16,603,344	$ (7,751,973)	(36,149)	$21,018,731	$ (1,465,379)	$ 31,195,446	$ 1,045,521	$ 32,240,967
Net income											4,036,800		4,036,800	64,484	4,101,284
Other comprehensive income (loss)												64,893	64,893	3,471	68,364
Purchases of Class A shares								2,984	(4,008,028)	(16,317)			(4,005,044)	(2,984)	(4,008,028)
Share-based compensation expense							1,127,700	54,678					1,182,378		1,182,378
Purchases/redemptions of Accenture Canada Holdings Inc. exchangeable shares and Class X shares						(1)		(1,624)					(1,624)		(1,624)
Issuances of Class A shares for employee share programs			1	7,130			(1,876,893)	2,025,772	785,157	2,172	(178,938)		755,099	555	755,654
Dividends							56,954				(2,072,568)		(2,015,614)	(1,898)	(2,017,512)
Other, net								(1,658)					(1,658)	(20,633)	(22,291)
Balance as of February 28, 2026	**$57**	**40**	**$15**	**665,095**	**$—**	**301**	**$2,098,413**	**$18,683,496**	**$(10,974,844)**	**(50,294)**	**$22,804,025**	**$ (1,400,486)**	**$ 31,210,676**	**$ 1,088,516**	**$ 32,299,192**

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		Restricted Share Units	Additional Paid-in Capital	Treasury Shares		Retained Earnings	Accumulated Other Comprehensive Loss	Total Accenture plc Shareholders' Equity	Noncontrolling Interests	Total Shareholders' Equity
	$	No. Shares	$	No. Shares	$	No. Shares			$	No. Shares					
Balance as of August 31, 2024	$57	40	$15	672,485	$—	308	$2,614,608	$14,710,857	$(10,564,572)	(47,245)	$23,082,423	$ (1,554,742)	$ 28,288,646	$ 879,602	$ 29,168,248
Net income											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 Cash Flows Statements
For the Six Months Ended February 28, 2026 and 2025
(Unaudited)

	February 28, 2026	February 28, 2025
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 4,101,284	$ 4,138,631
Adjustments to reconcile Net income to Net cash provided by (used in) operating activities —		
Depreciation, amortization and other	1,167,291	1,114,210
Share-based compensation expense	1,182,378	1,156,539
Deferred tax expense (benefit)	151,531	193,355
Other, net	(50,267)	(72,523)
Change in assets and liabilities, net of acquisitions —		
Receivables and contract assets, current and non-current	(656,909)	(922,099)
Other current and non-current assets	(739,039)	(887,421)
Accounts payable	384,455	(80,374)
Deferred revenues, current and non-current	736,158	445,795
Accrued payroll and related benefits	(319,638)	(784,696)
Income taxes payable, current and non-current	(112,399)	(294,315)
Other current and non-current liabilities	(363,110)	(131,216)
Net cash provided by (used in) operating activities	**5,481,735**	**3,875,886**
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(306,267)	(323,017)
Purchases of businesses and investments, net of cash acquired	(1,967,765)	(492,355)
Proceeds from the sale of businesses and investments, net of cash transferred	22,981	15,433
Other investing, net	5,299	7,131
Net cash provided by (used in) investing activities	**(2,245,752)**	**(792,808)**
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of shares	755,654	687,654
Purchases of shares	(4,009,652)	(2,346,082)
Proceeds from debt	—	5,061,085
Repayments of debt	—	(931,885)
Cash dividends paid	(2,017,512)	(1,854,550)
Other financing, net	(52,905)	(69,502)
Net cash provided by (used in) financing activities	**(5,324,415)**	**546,720**
Effect of exchange rate changes on cash and cash equivalents	8,886	(143,829)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	**(2,079,546)**	**3,485,969**
CASH AND CASH EQUIVALENTS, beginning of period	11,478,729	5,004,469
CASH AND CASH EQUIVALENTS, end of period	**$ 9,399,183**	**$ 8,490,438**
SUPPLEMENTAL CASH FLOW INFORMATION:		
Interest paid	$ 124,007	$ 29,768
Income taxes paid, net	$ 1,314,181	$ 1,308,343

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

1. Basis of Presentation

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

The accompanying unaudited interim Consolidated Financial Statements have been prepared in accordance with U.S. GAAP, which requires management to make estimates and assumptions that affect amounts reported in the Consolidated Financial Statements and accompanying disclosures. Although these estimates are based on management's best knowledge of current events and actions that we may undertake in the future, actual results may differ from those estimates. The Consolidated Financial Statements reflect all adjustments of a normal, recurring nature that are, in the opinion of management, necessary for a fair presentation of results for these interim periods. The results of operations for the three and six months ended February 28, 2026 are not necessarily indicative of the results that may be expected for the fiscal year ending August 31, 2026.

Allowance for Credit Losses—Client Receivables and Contract Assets

As of February 28, 2026 and August 31, 2025, the total allowance for credit losses recorded for client receivables and contract assets was $47,103 and $32,247, respectively. The change in the allowance is primarily due to changes in specific client reserves, gross client receivables and contract assets and immaterial write-offs.

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, 2026	August 31, 2025
Equity method investments	$ 355,771	$ 355,276
Investments without readily determinable fair values	496,385	365,984
Total non-current investments	**$ 852,156**	**$ 721,260**

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

Redeemable Noncontrolling Interests

Our redeemable noncontrolling interests relate to options to sell and/or buy remaining interests in certain acquired entities at fair value over a specified time period. Redeemable noncontrolling interests are presented separately in the Consolidated Balance Sheets at redemption value, with adjustments recorded to Retained earnings. The related share of income or loss is reported as Net income attributable to non-controlling interests – other in the Consolidated Income Statements.

As of February 28, 2026, redeemable noncontrolling interests were $475,823. We did not hold redeemable noncontrolling interests as of November 30, 2025 or August 31, 2025.

Depreciation and Amortization

As of February 28, 2026 and August 31, 2025, total accumulated depreciation was $3,102,354 and $2,926,630, respectively. See table below for a summary of depreciation on fixed assets, deferred transition amortization, intangible assets amortization and operating lease cost for the three and six months ended February 28, 2026 and 2025, respectively.

	Three Months Ended		Six Months Ended	
	February 28, 2026	February 28, 2025	February 28, 2026	February 28, 2025
Depreciation	$ 142,686	$ 133,809	$ 286,269	$ 266,908
Amortization—Deferred transition	79,083	79,131	160,023	164,455
Amortization—Intangible assets	171,754	152,162	324,201	312,376
Operating lease cost	189,940	173,866	393,741	360,395
Other	2,037	5,902	3,057	10,076
Total depreciation, amortization and other	**$ 585,500**	**$ 544,870**	**$ 1,167,291**	**$ 1,114,210**

New Accounting Pronouncements

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

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

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

2. Revenues

Disaggregation of Revenue

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

Remaining Performance Obligations

We had remaining performance obligations of approximately $37 billion and $34 billion as of February 28, 2026 and August 31, 2025, respectively. Our remaining performance obligations represent the amount of transaction price for which work has not been performed and revenue has not been recognized. The majority of our contracts are terminable by the client on short notice with little or no termination penalties, and some without notice. Under Topic 606, only the non-cancelable portion of these contracts is included in our performance obligations. Additionally, our performance obligations only include variable consideration if we assess it is probable that a significant reversal of cumulative revenue recognized will not occur when the uncertainty is resolved. Based on the terms of our contracts, a significant portion of what we consider contract bookings is not included in our remaining performance obligations. We expect to recognize approximately 46% of our remaining performance obligations as of February 28, 2026 as revenue in fiscal 2026, an additional 25% in fiscal 2027, and the balance thereafter.

Contract Estimates

Adjustments in contract estimates related to performance obligations satisfied or partially satisfied in prior periods were immaterial for the three and six months ended February 28, 2026 and 2025, respectively.

Contract Balances

Deferred transition revenues were $827,849 and $642,361 as of February 28, 2026 and August 31, 2025, respectively, and are included in Non-current deferred revenues. Costs related to these activities are also deferred and are expensed as the services are provided. Deferred transition costs were $1,097,567 and $1,025,391 as of February 28, 2026 and August 31, 2025, respectively, and are included in Deferred contract costs. Generally, deferred transition costs are recoverable under the contract in the event of early termination and are monitored regularly for impairment. Impairment losses are recorded when projected remaining undiscounted operating cash flows of the related contract are not sufficient to recover the carrying amount of contract assets.

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

	February 28, 2026	August 31, 2025
Receivables	$ 13,761,417	$ 13,065,433
Contract assets (current)	1,976,102	1,919,640
Receivables and contract assets, net of allowance (current)	**15,737,519**	**14,985,073**
Contract assets (non-current)	271,701	180,362
Deferred revenues (current)	6,620,100	6,073,170
Deferred revenues (non-current)	827,849	642,361

Changes in the contract asset and liability balances during the six months ended February 28, 2026 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, 2026 that were included in Deferred revenues as of November 30, 2025 and August 31, 2025 were $3.0 billion and $4.4 billion, respectively. 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.

3. Earnings Per Share

Basic and diluted earnings per share are calculated as follows:

	Three Months Ended		Six Months Ended	
	February 28, 2026	February 28, 2025	February 28, 2026	February 28, 2025
Basic earnings per share				
Net income attributable to Accenture plc	$ 1,825,239	$ 1,788,075	$ 4,036,800	$ 4,066,969
Basic weighted average Class A ordinary shares	616,992,111	626,824,946	618,155,993	626,247,762
Basic earnings per share	**$ 2.96**	**$ 2.85**	**$ 6.53**	**$ 6.49**
Diluted earnings per share				
Net income attributable to Accenture plc	$ 1,825,239	$ 1,788,075	$ 4,036,800	$ 4,066,969
Net income attributable to noncontrolling interests in Accenture Canada Holdings Inc. (1)	1,714	1,685	3,797	3,855
Net income for diluted earnings per share calculation	**$ 1,826,953**	**$ 1,789,760**	**$ 4,040,597**	**$ 4,070,824**
Basic weighted average Class A ordinary shares	616,992,111	626,824,946	618,155,993	626,247,762
Class A ordinary shares issuable upon redemption/exchange of noncontrolling interests (1)	579,429	590,760	581,368	593,312
Diluted effect of employee compensation related to Class A ordinary shares	4,547,662	6,619,249	5,300,466	7,406,861
Diluted effect of share purchase plans related to Class A ordinary shares	521,689	177,023	546,274	295,277
Diluted weighted average Class A ordinary shares (2)	**622,640,891**	**634,211,978**	**624,584,101**	**634,543,212**
Diluted earnings per share	**$ 2.93**	**$ 2.82**	**$ 6.47**	**$ 6.42**

(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, 2026	February 28, 2025	February 28, 2026	February 28, 2025
Foreign currency translation				
Beginning balance	$ (1,233,235)	$ (1,770,726)	$ (1,060,062)	$ (1,295,743)
Foreign currency translation	345,924	(174,026)	164,038	(660,113)
Income tax benefit (expense)	(544)	4,506	5,261	5,536
Portion attributable to noncontrolling interests	(6,473)	2,617	(3,565)	12,691
Foreign currency translation, net of tax	**338,907**	**(166,903)**	**165,734**	**(641,886)**
Ending balance	**(894,328)**	**(1,937,629)**	**(894,328)**	**(1,937,629)**
Defined benefit plans				
Beginning balance	(129,120)	(269,930)	(195,940)	(254,172)
Actuarial gains (losses)	30,227	—	109,527	—
Prior service costs arising during the period	(102,407)	—	(102,407)	—
Reclassifications into net periodic pension and post-retirement expense	7,778	4,255	10,851	(13,425)
Income tax benefit (expense)	17,403	(833)	1,913	1,074
Portion attributable to noncontrolling interests	44	(3)	(19)	12
Defined benefit plans, net of tax	**(46,955)**	**3,419**	**19,865**	**(12,339)**
Ending balance	**(176,075)**	**(266,511)**	**(176,075)**	**(266,511)**
Cash flow hedges				
Beginning balance	(234,022)	(8,738)	(209,377)	(4,827)
Unrealized gain (loss)	(181,447)	(113,620)	(235,354)	(99,022)
Reclassification adjustments into Cost of services	58,133	1,830	87,487	(5,647)
Income tax benefit (expense)	27,163	16,149	27,048	5,113
Portion attributable to noncontrolling interests	90	89	113	93
Cash flow hedges, net of tax	**(96,061)**	**(95,552)**	**(120,706)**	**(99,463)**
Ending balance (1)	**(330,083)**	**(104,290)**	**(330,083)**	**(104,290)**
Accumulated other comprehensive loss	**$ (1,400,486)**	**$ (2,308,430)**	**$ (1,400,486)**	**$ (2,308,430)**

(1) As of February 28, 2026, $206,534 of net unrealized losses related to derivatives designated as cash flow hedges are expected to be reclassified into Cost of services in the next twelve months.

5. Business Combinations

During the six months ended February 28, 2026, we completed individually immaterial acquisitions for total consideration of $1,856,740, net of cash acquired. The pro forma effects of these acquisitions on our operations were not material.

6. Goodwill and Intangible Assets

Goodwill

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

	August 31, 2025	Additions/ Adjustments	Foreign Currency Translation	February 28, 2026
Americas	$ 12,414,698	$ 1,347,619	$ 19,093	$ 13,781,410
EMEA	8,036,627	30,831	78,107	8,145,565
Asia Pacific	2,085,091	587,525	(18,438)	2,654,178
Total	**$ 22,536,416**	**$ 1,965,975**	**$ 78,762**	**$ 24,581,153**

Goodwill includes immaterial adjustments related to prior period acquisitions.

Intangible Assets

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

	February 28, 2026			August 31, 2025		
Intangible Asset Class	**Gross Carrying Amount**	**Accumulated Amortization**	**Net Carrying Amount**	**Gross Carrying Amount**	**Accumulated Amortization**	**Net Carrying Amount**
Customer-related	$ 4,045,034	$ (1,728,174)	$ 2,316,860	$ 3,735,706	$ (1,572,270)	$ 2,163,436
Technology	294,123	(186,720)	107,403	294,292	(173,864)	120,428
Patents	110,668	(71,006)	39,662	114,739	(72,430)	42,309
Other	127,755	(43,146)	84,609	125,255	(40,673)	84,582
Total	**$ 4,577,580**	**$ (2,029,046)**	**$ 2,548,534**	**$ 4,269,992**	**$ (1,859,237)**	**$ 2,410,755**

Total amortization related to our intangible assets was $171,754 and $324,201 for the three and six months ended February 28, 2026, respectively. Total amortization related to our intangible assets was $152,162 and $312,376 for the three and six months ended February 28, 2025, respectively. Estimated future amortization related to intangible assets held as of February 28, 2026 is as follows:

Fiscal Year	**Estimated Amortization**
Remainder of 2026	$ 298,607
2027	545,673
2028	506,276
2029	409,819
2030	311,173
Thereafter	476,986
Total	**$ 2,548,534**

7. Shareholders' Equity

Dividends

Our dividend activity during the six months ended February 28, 2026 is as follows:

Dividend Payment Date	Dividend Per Share	Accenture plc Class A Ordinary Shares		Accenture Canada Holdings Inc. Exchangeable Shares		Total Cash Outlay
		Record Date	Cash Outlay	Record Date	Cash Outlay	
November 14, 2025	$ 1.63	October 10, 2025	$ 1,008,864	October 9, 2025	$ 952	$ 1,009,816
February 13, 2026	1.63	January 13, 2026	1,006,750	January 12, 2026	946	1,007,696
Total Dividends			**$ 2,015,614**		**$ 1,898**	**$ 2,017,512**

The payment of cash dividends includes the net effect of $56,954 of additional restricted stock units being issued as a part of our share plans, which resulted in 255,882 restricted share units being issued.

Subsequent Event

On March 18, 2026, the Board of Directors of Accenture plc declared a quarterly cash dividend of $1.63 per share on our Class A ordinary shares for shareholders of record at the close of business on April 9, 2026 payable on May 15, 2026.

8. Financial Instruments

Derivatives

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

Cash Flow Hedges

For a cash flow hedge, the effective portion of the change in estimated fair value of a hedging instrument is recorded in Accumulated other comprehensive loss as a separate component of Shareholders' Equity and is reclassified into Cost of services in the Consolidated Income Statements during the period in which the hedged transaction is recognized. For information related to derivatives designated as cash flow hedges that were reclassified into Cost of services during the three and six months ended February 28, 2026 and 2025, 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 $12,718 and $37,448 for the three and six months ended February 28, 2026, respectively, and net losses of $12,442 and $16,698 for the three and six months ended February 28, 2025, 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, 2026	August 31, 2025
Assets		
Cash Flow Hedges		
Other current assets	$ 5,562	$ 13,208
Other non-current assets	4,108	5,506
Other Derivatives		
Other current assets	20,037	18,133
Total assets	**$ 29,707**	**$ 36,847**
Liabilities		
Cash Flow Hedges		
Other accrued liabilities	$ 212,096	$ 128,285
Other non-current liabilities	179,826	126,793
Other Derivatives		
Other accrued liabilities	15,230	26,311
Total liabilities	**$ 407,152**	**$ 281,389**
Total fair value	**$ (377,445)**	**$ (244,542)**
Total notional value	**$ 16,026,455**	**$ 17,201,447**

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

	February 28, 2026	August 31, 2025
Net derivative assets	$ 15,632	$ 767
Net derivative liabilities	393,077	245,309
Total fair value	**$ (377,445)**	**$ (244,542)**

9. Borrowings and Indebtedness

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

The following is a summary of total outstanding debt as of February 28, 2026 and August 31, 2025, respectively:

	February 28, 2026	August 31, 2025
Current portion of long-term debt and bank borrowings		
Commercial paper (1)	$ 99,581	$ 99,963
Other (2)	14,482	14,521
Total current portion of long-term debt and bank borrowings	**$ 114,063**	**$ 114,484**
Long-term debt		
Senior notes – 3.90% due 2027	$ 1,100,000	$ 1,100,000
Senior notes – 4.05% due 2029	1,200,000	1,200,000
Senior notes – 4.25% due 2031	1,200,000	1,200,000
Senior notes – 4.50% due 2034	1,500,000	1,500,000
Total principal amount (3)	$ 5,000,000	$ 5,000,000
Less: unamortized debt discount and issuance costs	(29,336)	(32,774)
Total carrying amount	**$ 4,970,664**	**$ 4,967,226**
Other (2)	59,658	66,943
Total long-term debt	**$ 5,030,322**	**$ 5,034,169**

(1) The carrying amounts of the commercial paper as of February 28, 2026 and August 31, 2025 include the remaining principal outstanding of $100,000 and $100,000, respectively, net of total unamortized discounts of $419 and $37, respectively. The weighted-average effective interest rate for the commercial paper was 3.8% and 4.5% as of February 28, 2026 and August 31, 2025, respectively.

(2) Amounts primarily include finance lease liabilities.

(3) The total estimated fair value of our senior notes was $5.0 billion as of February 28, 2026. The fair value was determined based on quoted prices as of the last trading day of the second quarter of fiscal 2026 and is classified as Level 2 within the fair value hierarchy.

As of February 28, 2026, future principal payments for total outstanding debt, excluding finance leases, are summarized as follows:

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

As of February 28, 2026, we had the following borrowing facilities:

		Credit Facilities
Syndicated loan facility (1)	$	5,500,000
Separate, uncommitted, unsecured multicurrency revolving credit facilities (2)		2,188,837
Local guaranteed and non-guaranteed lines of credit (3)		305,662
Total	**$**	**7,994,499**

(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, 2026 and August 31, 2025, we had no borrowings under these facilities.

(3) We also maintain local guaranteed and non-guaranteed lines of credit for those locations that cannot access our global facilities. As of February 28, 2026 and August 31, 2025, we had no borrowings under these various facilities.

We had an aggregate of $1,393,805 and $1,373,620 of letters of credit outstanding and $100,000 and $100,000 (excluding unamortized discounts) of commercial paper outstanding as of February 28, 2026 and August 31, 2025, respectively. The amount of letters of credit and commercial paper outstanding reduces the available borrowing capacity under the facilities described above.

10. Income Taxes

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

Our effective tax rates for the three months ended February 28, 2026 and 2025 were 24.3% and 20.4%, respectively. The higher effective tax rate for the three months ended February 28, 2026 was primarily due to reduced tax benefits from share-based payments and final determinations of prior year taxes, partially offset by reduced tax expense from changes in the geographic distribution of earnings. Our effective tax rates for the six months ended February 28, 2026 and 2025 were 24.4% and 21.1%, respectively. The higher effective tax rate for the six months ended February 28, 2026 was primarily due to reduced tax benefits from adjustments to prior year tax liabilities and share-based payments.

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, 2026 and August 31, 2025, our aggregate potential liability to our clients for expressly limited guarantees involving the performance of third parties was approximately $2,198,000 and $2,225,000, respectively, of which all but approximately $57,000 and $55,000, respectively, may be recovered from the other third parties if we are obligated to make payments to the indemnified parties as a consequence of a performance default by the other third parties. For arrangements with unspecified limitations, we cannot reasonably estimate the aggregate maximum potential liability, as it is inherently difficult to predict the maximum potential amount of such payments, due to the conditional nature and unique facts of each particular arrangement.

As of February 28, 2026 and August 31, 2025, we have issued or provided guarantees in the form of letters of credit and surety bonds of $2,056,382 ($1,844,413 net of recourse provisions) and $1,997,596 ($1,788,832 net of recourse provisions), respectively, the majority of which support certain contracts that require us to provide them as a guarantee of our performance. These guarantees are typically renewed annually and remain in place until the contractual obligations are satisfied. In general, we would only be liable for these guarantees in the event we defaulted in performing our obligations under each contract, the probability of which we believe is remote.

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

Legal Contingencies

As of February 28, 2026, we or our present personnel had been named as a defendant in various litigation matters. We and/or our personnel also from time to time are involved in investigations by various regulatory or legal authorities concerning matters arising in the course of our business around the world. Based on the present status of these matters, except as otherwise noted below, management believes the range of reasonably possible losses in addition to amounts accrued, net of insurance recoveries, will not have a material effect on our results of operations or financial condition.

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

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

12. Segment Reporting

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

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

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

Three Months Ended February 28, 2026	**Americas**	**EMEA**	**Asia Pacific**	**Total**
Revenues	$ 8,896,402	$ 6,569,391	$ 2,578,273	$ 18,044,066
Less:				
Payroll costs	5,820,277	4,612,648	1,620,452	12,053,377
Non-payroll costs including subcontractor costs (1)	1,491,471	1,128,806	483,342	3,103,619
Depreciation and amortization (2)	191,595	151,190	50,738	393,523
Operating income	1,393,059	676,747	423,741	2,493,547
Net assets as of February 28, 2026 (4)	6,147,106	3,016,035	495,697	9,658,838
Property & equipment, net as of February 28, 2026	569,721	513,096	518,006	1,600,823
Three Months Ended February 28, 2025				
Revenues	$ 8,553,098	$ 5,803,875	$ 2,302,328	$ 16,659,301
Less:				
Payroll costs	5,652,551	4,040,884	1,492,598	11,186,033
Non-payroll costs including subcontractor costs (1)	1,457,987	992,021	405,226	2,855,234
Depreciation and amortization (2)	202,117	131,735	39,468	373,320
Operating income	1,240,443	639,235	365,036	2,244,714
Net assets as of February 28, 2025 (4)	5,500,028	3,115,449	637,455	9,252,932
Property & equipment, net as of February 28, 2025	615,276	466,836	428,729	1,510,841

Six Months Ended February 28, 2026	**Americas**	**EMEA**	**Asia Pacific**	**Total**
Revenues	$ 17,976,461	$ 13,504,624	$ 5,305,106	$ 36,786,191
Less:				
Payroll costs	11,649,198	9,233,454	3,300,805	24,183,457
Non-payroll costs including subcontractor costs (1)	2,971,863	2,227,791	962,828	6,162,482
Depreciation and amortization (2)	368,257	296,330	100,879	765,466
Business optimization costs (3)	66,749	169,811	70,981	307,541
Operating income	2,920,394	1,577,238	869,613	5,367,245
Net assets as of February 28, 2026 (4)	6,147,106	3,016,035	495,697	9,658,838
Property & equipment, net as of February 28, 2026	569,721	513,096	518,006	1,600,823
Six Months Ended February 28, 2025				
Revenues	$ 17,286,193	$ 12,215,827	$ 4,846,826	$ 34,348,846
Less:				
Payroll costs	11,307,815	8,280,595	3,045,701	22,634,111
Non-payroll costs including subcontractor costs (1)	2,956,155	1,988,258	817,408	5,761,821
Depreciation and amortization (2)	404,546	271,762	83,415	759,723
Operating income	2,617,677	1,675,212	900,302	5,193,191
Net assets as of February 28, 2025 (4)	5,500,028	3,115,449	637,455	9,252,932
Property & equipment, net as of February 28, 2025	615,276	466,836	428,729	1,510,841

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

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

(3) Costs recorded in connection with business optimization actions initiated during the fourth quarter of fiscal 2025 and completed during the first quarter of fiscal 2026. We recorded a total of $923 million under the program, including $628 million of employee severance and $295 million primarily related to the divestiture of two acquisitions in the Americas.

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

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

	Three Months Ended		Six Months Ended	
	February 28, 2026	February 28, 2025	February 28, 2026	February 28, 2025
Industry Groups				
Communications, Media & Technology	$ 3,090,839	$ 2,729,655	$ 6,193,296	$ 5,587,540
Financial Services	3,395,016	3,010,430	6,997,388	6,179,265
Health & Public Service	3,670,199	3,608,912	7,467,036	7,421,521
Products	5,476,867	5,051,839	11,218,108	10,477,156
Resources	2,411,145	2,258,465	4,910,363	4,683,364
Total Revenues	**$ 18,044,066**	**$ 16,659,301**	**$ 36,786,191**	**$ 34,348,846**
Type of Work				
Consulting	$ 8,859,641	$ 8,282,260	$ 18,274,208	$ 17,327,488
Managed Services	9,184,425	8,377,041	18,511,983	17,021,358
Total Revenues	**$ 18,044,066**	**$ 16,659,301**	**$ 36,786,191**	**$ 34,348,846**

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

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

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

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

Disclosure Regarding Forward-Looking Statements

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

Business Risks

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

Financial Risks

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

Operational Risks

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

Legal and Regulatory Risks

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

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

Overview

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

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

Key Metrics

Key metrics for the second quarter of fiscal 2026 compared to the second quarter of fiscal 2025 are included below.

- **Revenues of $18.0 billion,** an increase of 8% in U.S. dollars and 4% in local currency;
- **New bookings of $22.1 billion,** an increase of 6% in U.S. dollars and 1% in local currency;
- **Operating margin of 13.8%,** compared to operating margin of 13.5% in the second quarter of fiscal 2025;
- **Diluted earnings per share of $2.93,** compared to diluted earnings per share of $2.82, a 4% increase over the second quarter of fiscal 2025;
- **Cash returned to shareholders of $2.7 billion,** including dividends of $1.0 billion and share purchases of $1.7 billion.

Revenues

(in billions of U.S. dollars)		Three Months Ended February 28, 2026	Three Months Ended February 28, 2025	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency	Percent of Revenues for the Three Months Ended February 28, 2026	Percent of Revenues for the Three Months Ended February 28, 2025
Geographic Markets	Americas	$ 8.9	$ 8.6	4 %	3 %	49 %	51 %
	EMEA	6.6	5.8	13	2	36	35
	Asia Pacific	2.6	2.3	12	10	14	14
	Total Revenues	**$ 18.0**	**$ 16.7**	**8 %**	**4 %**	**100 %**	**100 %**
Industry Groups	Communications, Media & Technology	$ 3.1	$ 2.7	13 %	10 %	17 %	16 %
	Financial Services	3.4	3.0	13	7	19	18
	Health & Public Service	3.7	3.6	2	(1)	20	22
	Products	5.5	5.1	8	3	30	30
	Resources	2.4	2.3	7	2	13	14
	Total Revenues	**$ 18.0**	**$ 16.7**	**8 %**	**4 %**	**100 %**	**100 %**
Type of Work	Consulting	$ 8.9	$ 8.3	7 %	3 %	49 %	50 %
	Managed Services	9.2	8.4	10	5	51	50
	Total Revenues	**$ 18.0**	**$ 16.7**	**8 %**	**4 %**	**100 %**	**100 %**

Amounts in table may not total due to rounding.

Revenues for the second quarter of fiscal 2026 increased 8% in U.S. dollars and 4% in local currency compared to the second quarter of fiscal 2025. During the second quarter of fiscal 2026, revenue growth in local currency was very strong in Asia Pacific and modest in the Americas and EMEA. We experienced local currency revenue growth that was very strong in Communications, Media & Technology, strong in Financial Services and modest in Products and Resources, partially offset by a slight decline in Health & Public Service. Revenue growth in local currency was solid in managed services and modest in consulting. While the business environment remained competitive, pricing improved in some areas of our business. We define pricing as the contract profitability or margin on the work that we sell.

In our consulting business, revenues for the second quarter of fiscal 2026 increased 7% in U.S. dollars and 3% in local currency compared to the second quarter of fiscal 2025. Consulting revenue growth in local currency for the second quarter of fiscal 2026 was driven by very strong growth in Asia Pacific and modest growth in the Americas, partially offset by a modest decline in

EMEA. Our consulting revenue continues to be driven by helping our clients accelerate their reinvention, leveraging cloud, enterprise platforms, security, AI and data, including advanced AI, as well as our change capabilities to help clients build new skills and drive the successful adoption of new processes and technologies. In addition, clients continue to be focused on initiatives designed to deliver cost savings, supply chain and operational resilience, as well as to accelerate growth and improve customer experiences. While we continue to experience demand for these services, we also continue to see 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 2026 increased 10% in U.S. dollars and 5% in local currency compared to the second quarter of fiscal 2025. Managed services revenue growth in local currency for the second quarter of fiscal 2026 was driven by very strong growth in Asia Pacific, strong growth in EMEA and solid growth in the Americas. We continue to experience growing demand to assist clients with reinvented operations, application development and maintenance, and infrastructure management including cloud and security. Clients continue to be focused on transforming their operations through technology, AI and data, and leveraging our proprietary assets and platforms and talent to drive productivity and cost savings.

As we are a global company, our revenues are denominated in multiple currencies and may be significantly affected by currency exchange rate fluctuations. While a significant portion of our revenues are in U.S. dollars, the majority of our revenues are denominated in other currencies, including the Euro, Japanese yen and U.K. pound. There continues to be volatility in foreign currency exchange rates. Unfavorable fluctuations in foreign currency exchange rates have had and could in the future have a material effect on our financial results. If the U.S. dollar weakens against other currencies, resulting in favorable currency translation, our revenues, revenue growth and results of operations in U.S. dollars may be higher. If the U.S. dollar strengthens against other currencies, resulting in unfavorable currency translation, our revenues, revenue growth and results of operations in U.S. dollars may be lower. The U.S. dollar weakened against various currencies during the three and six months ended February 28, 2026 compared to the three and six months ended February 28, 2025, resulting in favorable currency translation and U.S. dollar revenue growth that was approximately 4.4% and 2.8% higher, respectively, than our revenue growth in local currency. Assuming that exchange rates stay within recent ranges for the remainder of fiscal 2026, we estimate that our full fiscal 2026 revenue growth in U.S. dollars will be approximately 2% higher than our revenue growth in local currency.

People Metrics

Utilization	Workforce	Annualized Voluntary Attrition
93%	**786,000+**	**13%**
compared to 91% in the second quarter of fiscal 2025	compared to approximately 801,000 as of February 28, 2025	consistent with the second quarter of fiscal 2025

Utilization for the second quarter of fiscal 2026 was 93%, compared to 91% in the second quarter of fiscal 2025. We hire to meet current and projected future demand. We proactively plan and manage the size and composition of our workforce and take actions as needed to address changes in the anticipated demand for our solutions and services, given that compensation costs are the most significant portion of our operating expenses. Our workforce, the majority of which serves our clients, was approximately 786,000 as of February 28, 2026, compared to approximately 779,000 as of August 31, 2025 and 801,000 as of February 28, 2025.

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

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

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

New Bookings

(in billions of U.S. dollars)	Three Months Ended February 28, 2026	Three Months Ended February 28, 2025	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency	Six Months Ended February 28, 2026	Six Months Ended February 28, 2025	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency
Consulting	$ 11.3	$ 10.5	8 %	3 %	$ 21.2	$ 19.7	8 %	4 %
Managed Services	10.8	10.4	3 %	(1)%	21.8	19.9	10 %	6 %
Total New Bookings	**$ 22.1**	**$ 20.9**	**6 %**	**1 %**	**$ 43.0**	**$ 39.6**	**9 %**	**5 %**

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

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

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

Results of Operations for the Three and Six Months Ended February 28, 2026 Compared to the Three and Six Months Ended February 28, 2025

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, 2026	Three Months Ended February 28, 2025	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency	Six Months Ended February 28, 2026	Six Months Ended February 28, 2025	Percent Increase (Decrease) U.S. Dollars	Percent Increase (Decrease) Local Currency
Geographic Markets								
Americas	$ 8,896	$ 8,553	4 %	3 %	$ 17,976	$ 17,286	4 %	4 %
EMEA	6,569	5,804	13	2	13,505	12,216	11	3
Asia Pacific	2,578	2,302	12	10	5,305	4,847	9	9
Total	**$ 18,044**	**$ 16,659**	**8 %**	**4 %**	**$ 36,786**	**$ 34,349**	**7 %**	**4 %**
Industry Groups								
Communications, Media & Technology	$ 3,091	$ 2,730	13 %	10 %	$ 6,193	$ 5,588	11 %	9 %
Financial Services	3,395	3,010	13	7	6,997	6,179	13	9
Health & Public Service	3,670	3,609	2	(1)	7,467	7,422	1	(1)
Products	5,477	5,052	8	3	11,218	10,477	7	3
Resources	2,411	2,258	7	2	4,910	4,683	5	2
Total	**$ 18,044**	**$ 16,659**	**8 %**	**4 %**	**$ 36,786**	**$ 34,349**	**7 %**	**4 %**
Type of Work								
Consulting	$ 8,860	$ 8,282	7 %	3 %	$ 18,274	$ 17,327	5 %	3 %
Managed Services	9,184	8,377	10	5	18,512	17,021	9	6
Total	**$ 18,044**	**$ 16,659**	**8 %**	**4 %**	**$ 36,786**	**$ 34,349**	**7 %**	**4 %**

Amounts in table may not total due to rounding.

Geographic Markets

The following revenues commentary discusses the primary drivers of local currency revenue changes by geographic market for the three and six months ended February 28, 2026 compared to the three and six months ended February 28, 2025:

Americas

- **Three Months.** Revenues increased 3% in local currency, led by growth in Banking & Capital Markets, Software & Platforms and Industrials, partially offset by a decline in Public Service, driven by our U.S. federal business. Revenue growth was driven by the United States.
- **Six Months.** Revenues increased 4% in local currency, led by growth in Banking & Capital Markets, Industrials and Software & Platforms, partially offset by a decline in Public Service, driven by our U.S. federal business. Revenue growth was driven by the United States.

EMEA

- **Three Months.** Revenues increased 2% in local currency, led by growth in Insurance, Life Sciences and Public Service. Revenue growth was driven by the United Kingdom and Italy.
- **Six Months.** Revenues increased 3% in local currency, led by growth in Insurance, Banking & Capital Markets and Life Sciences. Revenue growth was driven by the United Kingdom and Italy.

Asia Pacific

- **Three Months.** Revenues increased 10% in local currency, led by growth in Banking & Capital Markets, Communications & Media and Public Service. Revenue growth was driven by Japan and Australia.
- **Six Months.** Revenues increased 9% in local currency, led by growth in Banking & Capital Markets, Communications & Media and Public Service. Revenue growth was driven by Japan and Australia.

Operating Expenses

Operating expenses for the second quarter of fiscal 2026 increased $1,136 million, or 8%, compared to the second quarter of fiscal 2025, and decreased as a percentage of revenues to 86.2% from 86.5% during this period. Operating expenses for the six months ended February 28, 2026 increased $2,263 million, or 8%, compared to the six months ended February 28, 2025, and increased as a percentage of revenues to 85.4% over 84.9% 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 and other payroll costs, as well as non-payroll costs such as subcontractors, facilities, technology and travel. Cost of services and the related gross margin may be impacted by several factors, including contract profitability, which includes the pricing on the work that we sell, as well as by the investments we make in our business, such as research and development to build assets, platforms and industry and functional solutions and strategic acquisitions, as well as in our people, such as total rewards and learning and professional development. Sales and marketing costs are driven primarily by compensation costs for business development activities; marketing- and advertising-related activities; and certain acquisition-related costs. General and administrative costs primarily include costs for people that are non-client-facing, information systems, office space and certain acquisition-related costs.

Operating expenses by category are as follows:

	Three Months Ended					Six Months Ended				
(in millions of U.S. dollars)	February 28, 2026		February 28, 2025		Increase (Decrease)	February 28, 2026		February 28, 2025		Increase (Decrease)
Operating Expenses	**$ 15,551**	**86.2 %**	**$ 14,415**	**86.5 %**	**$ 1,136**	**$ 31,419**	**85.4 %**	**$ 29,156**	**84.9 %**	**$ 2,263**
Cost of services	12,585	69.7	11,684	70.1	900	25,130	68.3	23,551	68.6	1,579
Sales and marketing	1,749	9.7	1,677	10.1	72	3,624	9.9	3,488	10.2	136
General and administrative costs	1,217	6.7	1,053	6.3	163	2,358	6.4	2,117	6.2	241
Business optimization costs	—	—	—	—	—	308	0.8	—	—	308

Amounts in table may not total due to rounding.

Cost of Services

Cost of services for the second quarter of fiscal 2026 increased $900 million, or 8%, over the second quarter of fiscal 2025, and decreased as a percentage of revenues to 69.7% compared to 70.1% during this period. Gross margin for the second quarter of fiscal 2026 increased as a percentage of revenues to 30.3% compared to 29.9% during the second quarter of fiscal 2025 primarily due to lower non-payroll costs, including lower subcontractor costs.

Cost of services for the six months ended February 28, 2026 increased $1,579 million, or 7%, over the six months ended February 28, 2025, and decreased as a percentage of revenues to 68.3% compared to 68.6% during this period. Gross margin for the six months ended February 28, 2026 increased as a percentage of revenues to 31.7% compared to 31.4% during the six months ended February 28, 2025 primarily due to lower non-payroll costs, including lower subcontractor costs.

Sales and Marketing

Sales and marketing expense for the second quarter of fiscal 2026 increased $72 million, or 4%, over the second quarter of fiscal 2025, and decreased as a percentage of revenues to 9.7% from 10.1% during this period. Sales and marketing expense for the six months ended February 28, 2026 increased $136 million, or 4%, over the six months ended February 28, 2025, and decreased as a percentage of revenues to 9.9% from 10.2% during this period. The decrease as a percentage of revenues for the three and six months ended February 28, 2026 was primarily due to lower selling and business development costs.

General and Administrative Costs

General and administrative costs for the second quarter of fiscal 2026 increased $163 million, or 16%, over the second quarter of fiscal 2025, and increased as a percentage of revenues to 6.7% over 6.3% during this period primarily due to higher non-payroll costs, partially offset by lower payroll costs. General and administrative costs for the six months ended February 28, 2026 increased $241 million, or 11%, over the six months ended February 28, 2025, and increased as a percentage of revenues to 6.4% over 6.2% during this period.

Business Optimization Costs

During the first quarter of fiscal 2026, we completed our six-month business optimization program and recorded $308 million, primarily for employee severance. For additional information, see Note 12 (Segment Reporting) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Non-GAAP Financial Measures

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

Operating Income and Operating Margin

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

	Three Months Ended					Six Months Ended				
	February 28, 2026		February 28, 2025			February 28, 2026		February 28, 2025		
(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	$ 1,393	16 %	$ 1,240	15 %	$ 153	$ 2,920	16 %	$ 2,618	15 %	$ 303
EMEA	677	10	639	11	38	1,577	12	1,675	14	(98)
Asia Pacific	424	16	365	16	59	870	16	900	19	(31)
Total	**$ 2,494**	**13.8 %**	**$ 2,245**	**13.5 %**	**$ 249**	**$ 5,367**	**14.6 %**	**$ 5,193**	**15.1 %**	**$ 174**

Amounts in table may not total due to rounding.

Operating income for the second quarter of fiscal 2026 increased $249 million, or 11%, compared with the second quarter of fiscal 2025. Operating margin for the second quarter of fiscal 2026 was 13.8%, compared with 13.5% for the second quarter of fiscal 2025. Operating income for the six months ended February 28, 2026 increased $174 million, or 3%, compared with the six months ended February 28, 2025. Operating margin for the six months ended February 28, 2026 was 14.6%, compared with 15.1% for the six months ended February 28, 2025.

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, 2026 was similar to that disclosed for revenue for each geographic market. Additionally, payroll costs for our geographic markets increased in line with revenues. The commentary below provides insight into other factors affecting geographic market performance and operating income for the three and six months ended February 28, 2026 compared with the three and six months ended February 28, 2025:

Americas

- **Three Months.** Operating income increased due to revenue growth.
- **Six Months.** Operating income increased due to revenue growth, partially offset by the impact of business optimization costs.

EMEA

- **Three Months.** Operating income increased due to revenue growth.
- **Six Months.** Operating income decreased as revenue growth was offset by higher non-payroll costs and the impact of business optimization costs.

Asia Pacific

- **Three Months.** Operating income increased due to revenue growth, partially offset by higher non-payroll costs.
- **Six Months.** Operating income decreased as revenue growth was offset by higher non-payroll costs and the impact of business optimization costs.

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

The business optimization costs reduced operating margin for the six months ended February 28, 2026 by 80 basis points. Adjusted operating margin for the six months ended February 28, 2026 was 15.4%.

	Six Months Ended						
	February 28, 2026				February 28, 2025		
(in millions of U.S. dollars)	Operating Income (GAAP)	Business Optimization (1)	Operating Income (Non-GAAP)	Operating Margin (Non-GAAP)	Operating Income (GAAP)	Operating Margin (GAAP)	Increase (Decrease)
Americas	$ 2,920	$ 67	$ 2,987	17 %	$ 2,618	15 %	$ 369
EMEA	1,577	170	1,747	13	1,675	14	72
Asia Pacific	870	71	941	18	900	19	40
Total	**$ 5,367**	**$ 308**	**$ 5,675**	**15.4 %**	**$ 5,193**	**15.1 %**	**$ 482**

Amounts in tables may not total due to rounding.

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

Interest Income

Interest income for the second quarter of fiscal 2026 was $79 million, an increase of $2 million, or 3%, over the second quarter of fiscal 2025. Interest income for the six months ended February 28, 2026 was $185 million, an increase of $33 million, or 21%, over the six months ended February 28, 2025. The increase for the six months ended February 28, 2026 was primarily due to a higher average cash balance.

Interest Expense

Interest expense for the second quarter of fiscal 2026 was $64 million, a decrease of $1 million, or 2%, from the second quarter of fiscal 2025. Interest expense for the six months ended February 28, 2026 was $129 million, an increase of $34 million, or 36%, over the six months ended February 28, 2025. The increase for the six months ended February 28, 2026 was primarily due to a higher average long-term debt balance.

Other Income (Expense), net

Other income (expense), net primarily consists of foreign currency gains and losses, non-operating components of pension expense, as well as gains and losses associated with our investments. During the second quarter of fiscal 2026, Other income (expense), net decreased $84 million from the second quarter of fiscal 2025 primarily due to lower gains on investments. During the six months ended February 28, 2026, Other income (expense), net increased $8 million over the six months ended February 28, 2025.

Income Tax Expense

The effective tax rates for the second quarter of fiscal 2026 and 2025 were 24.3% and 20.4%, respectively. The higher effective tax rate was primarily due to reduced tax benefits from share-based payments and final determinations of prior year taxes, partially offset by reduced tax expense from changes in the geographic distribution of earnings. The effective tax rates for the six months ended February 28, 2026 and 2025 were 24.4% and 21.1%, respectively. The higher effective tax rate for the six months ended February 28, 2026 was primarily due to reduced tax benefits from adjustments to prior year tax liabilities and share-based payments.

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

Excluding the business optimization costs of $308 million, and related reduction in tax expense of $57 million, our adjusted effective tax rate was 24.1% for the six months ended February 28, 2026.

Earnings Per Share

Diluted earnings per share were $2.93 for the second quarter of fiscal 2026, compared with $2.82 for the second quarter of fiscal 2025. Diluted earnings per share were $6.47 for the six months ended February 28, 2026, compared with $6.42 for the six months ended February 28, 2025. For information regarding our earnings per share calculations, see Note 3 (Earnings Per Share) to our Consolidated Financial Statements under Item 1, "Financial Statements."

The increase in diluted earnings per share for the second quarter of fiscal 2026 compared to the second quarter of fiscal 2025 was due to the following factors:

	Three Months Ended
February 28, 2025 As Reported	**$ 2.82**
Higher revenue and operating results	0.31
Lower share count	0.05
Lower non-operating income	(0.10)
Higher effective tax rate	(0.15)
February 28, 2026 As Reported	**$ 2.93**

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

The business optimization costs of $250 million, net of related taxes, decreased diluted earnings per share by $0.40 for the six months ended February 28, 2026. Adjusted diluted earnings per share were $6.87 for the six months ended February 28, 2026.

	Six Months Ended
February 28, 2025 As Reported	**$ 6.42**
February 28, 2026 As Reported	**$ 6.47**
Business optimization costs	0.49
Tax effect of business optimization costs (1)	(0.09)
February 28, 2026 As Adjusted	**$ 6.87**

(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.

The increase in adjusted diluted earnings per share for the six months ended February 28, 2026 compared to diluted earnings per share for the six months ended February 28, 2025 was due to the following factors:

	Six Months Ended
February 28, 2025 As Reported	**$ 6.42**
Higher revenue and operating results	0.60
Lower share count	0.10
Lower net income attributable to noncontrolling interests	0.01
Higher non-operating income	0.01
Higher effective tax rate	(0.27)
February 28, 2026 As Adjusted	**$ 6.87**

Liquidity and Capital Resources

As of February 28, 2026, Cash and cash equivalents was $9.4 billion, compared with $11.5 billion as of August 31, 2025.

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

	Six Months Ended		
(in millions of U.S. dollars)	**February 28, 2026**	**February 28, 2025**	**Change**
Net cash provided by (used in):			
Operating activities	$ 5,482	$ 3,876	$ 1,606
Investing activities	(2,246)	(793)	(1,453)
Financing activities	(5,324)	547	(5,871)
Effect of exchange rate changes on cash and cash equivalents	9	(144)	153
Net increase (decrease) in cash and cash equivalents	**$ (2,080)**	**$ 3,486**	**$ (5,566)**

Amounts in table may not total due to rounding.

Operating activities: The $1,606 million increase in operating cash flows was primarily due to changes in operating assets and liabilities, including higher collections on net client balances (receivables from clients, contract assets and deferred revenues).

Investing activities: The $1,453 million increase in cash used was primarily due to higher spending on business acquisitions. For additional information, see Note 5 (Business Combinations) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Financing activities: The $5,871 million decrease in financing cash flows was primarily due to lower net proceeds from borrowings, as well as an increase in the net purchases of shares. For additional information, see Note 9 (Borrowings and Indebtedness) to our Consolidated Financial Statements under Item 1, "Financial Statements."

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

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

Borrowings and Indebtedness

On September 30, 2024, we filed a registration statement on Form S-3, pursuant to which Accenture plc's wholly owned finance subsidiaries Accenture Capital and Accenture Global Capital DAC may issue debt securities. As of February 28, 2026, 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, 2026 is as follows:

	Accenture plc Class A Ordinary Shares		Accenture Canada Holdings Inc. Exchangeable Shares	
(in millions of U.S. dollars, except share amounts)	**Shares**	**Amount**	**Shares**	**Amount**
Open-market share purchases (1)	14,213,306	$ 3,458	—	$ —
Other share purchase programs	—	—	6,485	2
Other purchases (2)	2,103,230	550	—	—
Total	**16,316,536**	**$ 4,008**	**6,485**	**$ 2**

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

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

Off-Balance Sheet Arrangements

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

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

Significant Accounting Policies

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

Item 3. Quantitative and Qualitative Disclosures About Market Risk

During the six months ended February 28, 2026, there were no material changes to the information on market risk exposure disclosed in our Annual Report on Form 10-K for the year ended August 31, 2025. For a discussion of our market risk associated with foreign currency risk, interest rate risk and equity investment risk as of August 31, 2025, see "Quantitative and Qualitative Disclosures About Market Risk" in Part II, Item 7A, of our Annual Report on Form 10-K for the year ended August 31, 2025.

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

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

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

Changes in Internal Control Over Financial Reporting

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

Part II — Other Information

Item 1. Legal Proceedings

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

Item 1A. Risk Factors

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

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

Purchases of Accenture plc Class A Ordinary Shares

The following table provides information relating to our purchases of Accenture plc Class A ordinary shares during the second quarter of fiscal 2026.

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, 2025 — December 31, 2025	1,233,654	$ 268.19	1,126,373	$ 5,320
January 1, 2026 — January 31, 2026	2,031,338	270.28	809,662	5,097
February 1, 2026 — February 28, 2026	3,554,884	224.60	3,201,628	4,391
Total (4)	**6,819,876**	**$ 246.09**	**5,137,663**	

(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 2026, we purchased 5,137,663 Accenture plc Class A ordinary shares under this program for an aggregate price of $1,231 million. The open-market purchase program does not have an expiration date.

(3) As of February 28, 2026, our aggregate available authorization for share purchases and redemptions was $4,391 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, 2026, the Board of Directors of Accenture plc has authorized an aggregate of $59.1 billion for share purchases and redemptions by Accenture plc and Accenture Canada Holdings Inc.

(4) During the second quarter of fiscal 2026, Accenture purchased 1,682,213 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 2026. 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 (2)
Angie Park	Chief financial officer	Adopted on January 26, 2026	April 28, 2026 — January 22, 2027	10,000
Atsushi Egawa	Co-chief executive officer—Asia Pacific	Adopted on January 24, 2026	April 27, 2026 — January 22, 2027	14,900

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

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

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*	Amended and Restated Accenture plc 2010 Share Incentive Plan (incorporated by reference to Exhibit 10.1 to Accenture plc's 8-K filed on January 28, 2026)
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, 2026, formatted in Inline XBRL: (i) Consolidated Balance Sheets as of February 28, 2026 (Unaudited) and August 31, 2025, (ii) Consolidated Income Statements (Unaudited) for the three and six months ended February 28, 2026 and 2025, (iii) Consolidated Statements of Comprehensive Income (Unaudited) for the three and six months ended February 28, 2026 and 2025, (iv) Consolidated Shareholders' Equity Statement (Unaudited) for the three and six months ended February 28, 2026 and 2025, (v) Consolidated Cash Flows Statements (Unaudited) for the six months ended February 28, 2026 and 2025 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, 2026, 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 19, 2026

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 2026)

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 – 2026)
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 the 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 the 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 the 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 the Participant's association with the Constituent Companies.

The Company hereby grants as of 1 January 2026 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 2025 and ending on 31 August 2028 (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 2028, divided by (B) the Fair Market Value of the stock of such company or index on 1 September 2025. For purposes of calculating a

company's Total Shareholder Return, the Fair Market Value of the stock of any company on 31 August 2028 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 2028 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) For purposes of this Agreement: (A) "Comparison Companies" shall mean companies that, as of the first day of the Performance Period, (1) are included in the S&P 500 Index, and (2) have a full trailing three-year public trading history on a national stock exchange; and (B) the "Fair Market Value" of 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).

(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 2028, 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 (A) the aggregate number of outstanding RSUs that would otherwise vest on the Vesting Date in accordance with Sections 1(c) or (d), multiplied by (B) 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 1 September 2025, 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 (A) the Participant has reached the age of fifty (50) prior to the effective date of the termination of the Participant's Qualified Status and the end of the Performance Period and (B) has had at least eight (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 (1) the aggregate number of outstanding RSUs that would otherwise vest upon the Vesting Date in accordance with Sections 1(c) or (d), multiplied by (2) 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 (A) is prohibited under local law, (B) 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), (C) would result in adverse tax consequences for the Participant, the Company or Constituent Company or (D) 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) 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), 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's Qualified Status 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 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) above. The Company retains sole discretion to determine whether the Participant's RSUs are subject to Section 6(b) 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 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 the Participant's local currency and the United States Dollar that may affect the value of the RSUs or of any amounts due to the 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 RSUs granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSUs 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 (or, if earlier, the date of the Participant's death).

(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 (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.

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; 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 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 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 them 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.

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 30th percentile.	12.5%
	The Company is ranked below the 30th percentile.	0%

If the Company's Percentile Rank is at the 30th 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 2026)

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 the 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 the 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 the 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 the 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 a Participant who is a Senior Managing Director ("SMD") or member of the Company's Global Management Committee ("GMC") (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 occurs when the Participant is (I) an 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 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 outstanding 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) 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), 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) above. The Company retains sole discretion to determine whether the Participant's RSUs are subject to Section 6(b) 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 the Participant's local currency and the United States Dollar that may affect the value of the RSUs or of any amounts due to the

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 (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.

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 RSUs granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSUs 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 (or, if earlier, the date of the Participant's death).

(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; 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 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 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 so, to have access to such 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 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.

FORM OF
VOLUNTARY EQUITY INVESTMENT PROGRAM

MATCHING GRANT RESTRICTED SHARE UNIT AGREEMENT

(Fiscal 2026)

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 the 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 the 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 the 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 the 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 a Participant who is a Senior Managing Director ("SMD") or member of the Company's Global Management Committee ("GMC") (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 occurs when the Participant is (I) an 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 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 outstanding 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) 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), 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) above. The Company retains sole discretion to determine whether the Participant's RSUs are subject to Section 6(b) 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 the Participant's local currency and the United States Dollar that may affect the value of the RSUs or of any amounts due to the 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 (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. 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 RSUs granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSUs 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 (or, if earlier, the date of the Participant's death).
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(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; 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 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 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 them 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.

STANDARD FORM OF
CEO DISCRETIONARY GRANT
RESTRICTED SHARE UNIT AGREEMENT
(Fiscal 2026)

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 the 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 the 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 the 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 the 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 unvested 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 outstanding 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) 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), 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) above. The Company retains sole discretion to determine whether the Participant's RSUs are subject to Section 6(b) 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 the Participant's local currency and the United States Dollar that may affect the value of the RSUs or of any amounts due to the 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 (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.

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 RSUs granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSUs 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 (or, if earlier, the date of the Participant's death).

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(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; 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 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 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 them 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.

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, 2026, 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 19, 2026

/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, 2026, 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 19, 2026

/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, 2026 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 19, 2026

/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, 2026 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 19, 2026

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