

LARGE FILING SEPARATOR SHEET

CASE NUMBER 14-1004-GA-CRS

FILE DATE 6/4/2014

SECTION: 4 of 4

NUMBER OF PAGES: 71

DESCRIPTION OF DOCUMENT: Application

ACCENTURE PLC
CONSOLIDATED INCOME STATEMENTS
(In thousands of U.S. dollars, except share and per share amounts)
(Unaudited)

	Three Months Ended February 28,				Six Months Ended February 28,			
	2014	% of Net Revenues	2013	% of Net Revenues	2014	% of Net Revenues	2013	% of Net Revenues
REVENUES:								
Revenues before reimbursements ("Net revenues")	\$ 7,130,667	100%	\$ 7,058,042	100 %	\$ 14,489,416	100 %	\$ 14,278,003	100 %
Reimbursements	436,816		435,278		877,763		883,353	
Revenues	7,567,483		7,493,320		15,367,179		15,161,356	
OPERATING EXPENSES:								
Cost of services:								
Cost of services before reimbursable expenses	4,900,525	68.7%	4,827,679	68.4 %	9,809,927	67.7 %	9,681,447	67.8 %
Reimbursable expenses	436,816		435,278		877,763		883,353	
Cost of services	5,337,341		5,262,957		10,687,690		10,564,800	
Sales and marketing	837,255	11.7%	834,047	11.8 %	1,765,465	12.2 %	1,702,249	11.9 %
General and administrative costs	441,605	6.2%	455,551	6.5 %	889,658	6.1 %	904,403	6.3 %
Reorganization benefits, net	—	—%	(223,767)	(3.2)%	(18,015)	(0.1)%	(223,302)	(1.6)%
Total operating expenses	6,616,201		6,328,788		13,324,798		12,948,150	
OPERATING INCOME	951,282	13.3%	1,164,532	16.5 %	2,042,381	14.1 %	2,213,206	15.5 %
Interest income	7,960		9,859		14,716		18,626	
Interest expense	(4,348)		(3,641)		(8,006)		(8,190)	
Other (expense) income, net	(4,766)		10,599		(15,386)		4,163	
INCOME BEFORE INCOME TAXES	950,128	13.3%	1,181,349	16.7 %	2,033,705	14.0 %	2,227,805	15.6 %
Provision for (benefit from) income taxes	227,797		(5,749)		499,728		274,676	
NET INCOME	722,331	10.1%	1,187,098	16.8 %	1,533,977	10.6 %	1,953,129	13.7 %
Net income attributable to noncontrolling interests in Accenture SCA and Accenture Canada Holdings Inc.	(42,849)		(78,363)		(91,947)		(137,318)	
Net income attributable to noncontrolling interests – other (1)	(8,182)		(6,933)		(18,884)		(15,192)	
NET INCOME ATTRIBUTABLE TO ACCENTURE PLC	\$ 671,300	9.4%	\$ 1,101,802	15.6 %	\$ 1,423,146	9.8 %	\$ 1,800,619	12.6 %
CALCULATION OF EARNINGS PER SHARE:								
Net income attributable to Accenture plc	\$ 671,300		\$ 1,101,802		\$ 1,423,146		\$ 1,800,619	
Net income attributable to noncontrolling interests in Accenture SCA and Accenture Canada Holdings Inc. (2)	42,849		78,363		91,947		137,318	
Net income for diluted earnings per share calculation	\$ 714,149		\$ 1,180,165		\$ 1,515,093		\$ 1,937,937	
EARNINGS PER SHARE:								
-Basic	\$ 1.06		\$ 1.70		\$ 2.24		\$ 2.79	
-Diluted (3)	\$ 1.03		\$ 1.65		\$ 2.18		\$ 2.71	
WEIGHTED AVERAGE SHARES:								
-Basic	615,929,351		649,520,337		636,314,554		644,608,780	
-Diluted (3)	693,209,942		715,464,436		695,508,819		715,567,376	
Cash dividends per share	\$ —		\$ —		\$ 0.93		\$ 0.81	

(1) Comprised primarily of noncontrolling interest attributable to the noncontrolling shareholders of Avanade, Inc.

(2) Diluted earnings per share assumes the redemption of all Accenture SCA Class I common shares owned by holders of noncontrolling interests and the exchange of all Accenture Canada Holdings Inc. exchangeable shares for Accenture plc Class A ordinary shares on a one-for-one basis.

(3) Diluted weighted average Accenture plc Class A ordinary shares and earnings per share amounts in fiscal 2013 have been restated to reflect additional restricted share units issued to holders of restricted share units in connection with the fiscal 2014 payment of cash dividends.

ACCENTURE PLC
SUMMARY OF REVENUES
(In thousands of U.S. dollars)
(Unaudited)

	Three Months Ended February 28,		Percent Increase (Decrease)	Percent Increase (Decrease)
	2014	2013	U.S. dollars	Local Currency
OPERATING GROUPS				
Communications, Media & Technology	\$ 1,408,616	\$ 1,411,489	—%	2%
Financial Services	1,563,655	1,508,865	4	5
Health & Public Service	1,183,728	1,192,698	(1)	1
Products	1,745,515	1,680,719	4	5
Resources	1,224,897	1,251,874	(2)	—
Other	4,256	12,397	n/m	n/m
TOTAL Net Revenues	7,130,667	7,058,042	1%	3%
Reimbursements	436,816	435,278	—	
TOTAL REVENUES	\$ 7,567,483	\$ 7,493,320	1%	
GEOGRAPHY				
Americas	\$ 3,361,579	\$ 3,279,776	2%	4%
EMEA	2,861,214	2,800,359	2	—
Asia Pacific	907,874	977,907	(7)	4
TOTAL Net Revenues	\$ 7,130,667	\$ 7,058,042	1%	3%
TYPE OF WORK				
Consulting	\$ 3,696,916	\$ 3,752,965	(1)%	—%
Outsourcing	3,433,751	3,305,077	4	5
TOTAL Net Revenues	\$ 7,130,667	\$ 7,058,042	1%	3%

	Six Months Ended February 28,		Percent Increase (Decrease)	Percent Increase (Decrease)
	2014	2013	U.S. dollars	Local Currency
OPERATING GROUPS				
Communications, Media & Technology	\$ 2,819,599	\$ 2,870,275	(2)%	—%
Financial Services	3,161,621	3,071,807	3	4
Health & Public Service	2,413,802	2,367,408	2	4
Products	3,546,577	3,379,262	5	6
Resources	2,539,904	2,573,339	(1)	—
Other	7,913	15,912	n/m	n/m
TOTAL Net Revenues	14,489,416	14,278,003	1%	3%
Reimbursements	877,763	883,353	(1)	
TOTAL REVENUES	\$ 15,367,179	\$ 15,161,356	1%	
GEOGRAPHY				
Americas	\$ 6,795,333	\$ 6,612,896	3%	4%
EMEA	5,783,355	5,625,255	3	—
Asia Pacific	1,910,728	2,039,852	(6)	4
TOTAL Net Revenues	\$ 14,489,416	\$ 14,278,003	1%	3%
TYPE OF WORK				
Consulting	\$ 7,634,583	\$ 7,713,641	(1)%	—%
Outsourcing	6,854,833	6,564,362	4	6
TOTAL Net Revenues	\$ 14,489,416	\$ 14,278,003	1%	3%

n/m = not meaningful

ACCENTURE PLC
For the Three Months Ended February 28, 2014 and 2013
(In thousands of U.S. dollars)
(Unaudited)

OPERATING INCOME BY OPERATING GROUP

	Operating Income as Reported (GAAP)			
	Three Months Ended February 28,			
	2014		2013	
	Operating Income	Operating Margin	Operating Income	Operating Margin
Communications, Media & Technology	\$ 181,815	13%	\$ 225,744	16%
Financial Services	209,138	13	244,158	16
Health & Public Service	145,614	12	188,218	16
Products	205,526	12	264,234	16
Resources	209,189	17	242,178	19
Total	\$ 951,282	13.3%	\$ 1,164,532	16.5%

	Three Months Ended February 28,						
	2014		2013				
	Operating Income and Operating Margin as Reported (GAAP)		Operating Income and Operating Margin Excluding Reorganization Benefits (Non-GAAP)				
	Operating Income	Operating Margin	Operating Income (GAAP)	Reorganization Benefits (1)	Operating Income (2)	Operating Margin (2)	Increase (Decrease)
Communications, Media & Technology	\$ 181,815	13%	\$ 225,744	\$ 43,304	\$ 182,440	13%	\$ (625)
Financial Services	209,138	13	244,158	48,170	195,988	13	13,150
Health & Public Service	145,614	12	188,218	39,446	148,772	12	(3,158)
Products	205,526	12	264,234	52,924	211,310	13	(5,784)
Resources	209,189	17	242,178	40,411	201,767	16	7,422
Total	\$ 951,282	13.3%	\$ 1,164,532	\$ 224,255	\$ 940,277	13.3%	\$ 11,005

RECONCILIATION OF NET INCOME AND DILUTED EARNINGS PER SHARE, AS REPORTED (GAAP), TO NET INCOME AND DILUTED EARNINGS PER SHARE, AS ADJUSTED (NON-GAAP)

	Three Months Ended February 28,			
	2014		2013	
	Net Income	Diluted Earnings Per Share	Net Income	Diluted Earnings Per Share
As reported (GAAP)	\$ 722,331	\$ 1.03	\$ 1,187,098	\$ 1.65
Less impact of reorganization benefits (1)(2)	—	—	(224,255)	(0.31)
Less benefit from final determinations of U.S. federal tax liabilities	—	—	(242,938)	(0.34)
As adjusted (Non-GAAP)	\$ 722,331	\$ 1.03	\$ 719,905	\$ 1.00

- (1) Represents reorganization benefits related to final determinations of certain reorganization liabilities established in connection with our transition to a corporate structure during 2001.
- (2) Reorganization benefits had the effect of increasing income before income taxes without any increase in income tax expense.

ACCENTURE PLC
For the Six Months Ended February 28, 2014 and 2013
(In thousands of U.S. dollars)
(Unaudited)

OPERATING INCOME BY OPERATING GROUP

	Operating Income as Reported (GAAP)			
	Six Months Ended February 28,			
	2014		2013	
	Operating Income	Operating Margin	Operating Income	Operating Margin
Communications, Media & Technology	\$ 335,183	12%	\$ 408,792	14%
Financial Services	472,706	15	485,256	16
Health & Public Service	324,919	13	331,677	14
Products	452,913	13	499,926	15
Resources	456,660	18	487,555	19
Total	\$ 2,042,381	14.1%	\$ 2,213,206	15.5%

	Six Months Ended February 28,						
	2014			2013			
	Operating Income and Operating Margin as Reported (GAAP)			Operating Income and Operating Margin Excluding Reorganization Benefits (Non-GAAP)			
	Operating Income	Operating Margin	Operating Income (GAAP)	Reorganization Benefits (1)	Operating Income (2)	Operating Margin (2)	Increase (Decrease)
Communications, Media & Technology	\$ 335,183	12%	\$ 408,792	\$ 43,304	\$ 365,488	13%	\$ (30,305)
Financial Services	472,706	15	485,256	48,170	437,086	14	35,620
Health & Public Service	324,919	13	331,677	39,446	292,231	12	32,688
Products	452,913	13	499,926	52,924	447,002	13	5,911
Resources	456,660	18	487,555	40,411	447,144	17	9,516
Total	\$ 2,042,381	14.1%	\$ 2,213,206	\$ 224,255	\$ 1,988,951	13.9%	\$ 53,430

RECONCILIATION OF NET INCOME AND DILUTED EARNINGS PER SHARE, AS REPORTED (GAAP), TO NET INCOME AND DILUTED EARNINGS PER SHARE, AS ADJUSTED (NON-GAAP)

	Six Months Ended February 28,			
	2014		2013	
	Net Income	Diluted Earnings Per Share	Net Income	Diluted Earnings Per Share
As reported (GAAP)	\$ 1,533,977	\$ 2.18	\$ 1,953,129	\$ 2.71
Less impact of reorganization benefits (1)(2)	---	---	(224,255)	(0.31)
Less benefit from final determinations of U.S. federal tax liabilities	---	---	(242,938)	(0.34)
As adjusted (Non-GAAP)	\$ 1,533,977	\$ 2.18	\$ 1,485,936	\$ 2.06

- (1) Represents reorganization benefits related to final determinations of certain reorganization liabilities established in connection with our transition to a corporate structure during 2001.
- (2) Reorganization benefits had the effect of increasing income before income taxes without any increase in income tax expense.

ACCENTURE PLC
CONSOLIDATED BALANCE SHEETS
(In thousands of U.S. dollars)

	February 28, 2014	August 31, 2013
	(Unaudited)	
ASSETS		
CURRENT ASSETS:		
<i>Cash and cash equivalents</i>	\$ 3,680,274	\$ 5,631,885
Short-term investments	2,706	2,525
Receivables from clients, net	3,588,189	3,333,126
Unbilled services, net	1,730,495	1,513,448
Other current assets	1,632,216	1,363,194
Total current assets	<u>10,633,880</u>	<u>11,844,178</u>
NON-CURRENT ASSETS:		
Unbilled services, net	30,947	18,447
Investments	43,350	43,631
Property and equipment, net	783,961	779,675
Other non-current assets	4,865,071	4,181,118
Total non-current assets	<u>5,723,329</u>	<u>5,022,871</u>
TOTAL ASSETS	<u>\$ 16,357,209</u>	<u>\$ 16,867,049</u>
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Current portion of long-term debt and bank borrowings	\$ 167	\$ —
<i>Accounts payable</i>	936,315	961,851
Deferred revenues	2,438,786	2,230,615
Accrued payroll and related benefits	2,711,689	3,460,393
Other accrued liabilities	1,201,401	1,508,131
Total current liabilities	<u>7,288,358</u>	<u>8,160,990</u>
NON-CURRENT LIABILITIES:		
Long-term debt	26,322	25,600
Other non-current liabilities	3,255,842	3,252,630
Total non-current liabilities	<u>3,282,164</u>	<u>3,278,230</u>
TOTAL ACCENTURE PLC SHAREHOLDERS' EQUITY	<u>5,272,315</u>	<u>4,960,186</u>
NONCONTROLLING INTERESTS	<u>514,372</u>	<u>467,643</u>
TOTAL SHAREHOLDERS' EQUITY	<u>5,786,687</u>	<u>5,427,829</u>
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	<u>\$ 16,357,209</u>	<u>\$ 16,867,049</u>

ACCENTURE PLC
CONSOLIDATED CASH FLOWS STATEMENTS
(In thousands of U.S. dollars)
(Unaudited)

	Three Months Ended February 28,		Six Months Ended February 28,	
	2014	2013	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:				
Net income	\$ 722,331	\$ 1,187,098	\$ 1,533,977	\$ 1,953,129
Depreciation, amortization and asset impairments	149,140	157,266	294,467	297,190
Reorganization benefits, net	—	(223,767)	(18,015)	(223,302)
Share-based compensation expense	206,780	184,434	333,686	298,604
Change in assets and liabilities/other, net	(785,871)	(670,807)	(1,670,502)	(1,800,212)
Net cash provided by operating activities	<u>292,380</u>	<u>634,224</u>	<u>473,613</u>	<u>525,409</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchases of property and equipment	(76,167)	(90,241)	(135,126)	(176,788)
Purchases of businesses and investments, net of cash acquired	(472,202)	(88,011)	(609,589)	(297,963)
Other investing, net	710	1,589	1,504	2,351
Net cash used in investing activities	<u>(547,659)</u>	<u>(176,663)</u>	<u>(743,211)</u>	<u>(472,400)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:				
Proceeds from issuance of ordinary shares	112,587	112,239	292,820	276,845
Purchases of shares	(739,238)	(608,958)	(1,460,752)	(829,789)
Cash dividends paid	—	—	(630,234)	(560,135)
Other financing, net	50,572	31,295	83,571	69,993
Net cash used in financing activities	<u>(576,079)</u>	<u>(465,424)</u>	<u>(1,714,595)</u>	<u>(1,043,086)</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(15,566)</u>	<u>(34,943)</u>	<u>32,582</u>	<u>(14,363)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	<u>(846,924)</u>	<u>(42,806)</u>	<u>(1,951,611)</u>	<u>(1,004,440)</u>
CASH AND CASH EQUIVALENTS, beginning of period	<u>4,527,198</u>	<u>5,678,892</u>	<u>5,631,885</u>	<u>6,640,526</u>
CASH AND CASH EQUIVALENTS, end of period	<u>\$ 3,680,274</u>	<u>\$ 5,636,086</u>	<u>\$ 3,680,274</u>	<u>\$ 5,636,086</u>

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

Form 8-K

CURRENT REPORT

**Pursuant to Section 13 OR 15(d) of the
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): January 30, 2014

Accenture plc

(Exact name of Registrant as specified in its charter)

Ireland
**(State or other jurisdiction
of incorporation)**

001-34448
**(Commission
File Number)**

98-0627530
**(I.R.S. Employer
Identification No.)**

**1 Grand Canal Square,
Grand Canal Harbour,
Dublin 2, Ireland**
(Address of principal executive offices)

Registrant's telephone number, including area code: (353) (1) 646-2000

Not Applicable

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-

Item 5.07 Submission of Matters to a Vote of Security Holders.

On January 30, 2014, Accenture plc ("Accenture") held its 2014 annual general meeting of shareholders. A quorum was present at the meeting as required by Accenture's Articles of Association. The immediately following chart sets forth the number of votes cast for and against, and the number of abstention votes and broker non-votes, with respect to each matter voted upon by the shareholders:

	<u>For</u>	<u>Against</u>	<u>Abstained</u>	<u>Broker Non-Votes</u>
1. To accept, in a non-binding vote, the Company's Irish financial statements for the twelve-month period ended August 31, 2013, as presented	484,958,782	142,037	3,431,286	27,795,961
2. Re-appointment of the following directors:				
Jaime Ardila	485,362,210	1,191,594	1,978,301	27,795,961
Charles H. Giancarlo	485,498,729	1,113,429	1,919,947	27,795,961
William L. Kimsey	484,102,527	2,441,868	1,987,710	27,795,961
Blythe J. McGarvie	482,965,635	3,590,249	1,976,221	27,795,961
Mark Moody-Stuart	482,729,965	3,852,942	1,949,198	27,795,961
Pierre Nanterme	474,446,574	10,648,085	3,437,446	27,795,961
Gilles C. Pélisson	483,662,016	2,861,726	2,008,363	27,795,961
Wulf von Schimmelmänn	428,617,200	57,679,316	2,235,589	27,795,961
3. To ratify, in a non-binding vote, the appointment of KPMG as independent registered public accounting firm of Accenture plc for a term expiring at our annual general meeting of shareholders in 2015 and to authorize, in a binding vote, the Board of Directors, acting through the Audit Committee, to determine KPMG's remuneration	512,152,176	2,358,544	1,817,346	0
4. To approve, in a non-binding vote, the compensation of our named executive officers	470,560,646	15,048,629	2,922,830	27,795,961
5. To grant the Board the authority to issue shares under Irish law	483,849,603	2,484,100	2,198,402	27,795,961
6. To grant the Board the authority to opt-out of statutory pre-emption rights under Irish law	484,025,132	1,852,559	2,654,414	27,795,961
7. To approve a capital reduction and creation of distributable reserves under Irish law	485,562,710	549,068	2,420,327	27,795,961
8. To authorize holding the 2015 annual general meeting of shareholders of Accenture plc at a location outside of Ireland as required under Irish law	486,114,789	383,818	2,033,498	27,795,961
9. To authorize Accenture to make open-market purchases of Accenture plc Class A ordinary shares under Irish law	478,325,242	7,215,944	2,990,919	27,795,961
10. To determine the price range at which Accenture plc can re-issue shares that it acquires as treasury stock under Irish law	477,594,998	7,560,816	3,376,291	27,795,961

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: January 30, 2014

ACCENTURE PLC

By: /s/ Julie Spellman Sweet
Name: Julie Spellman Sweet
Title: General Counsel, Secretary &
Chief Compliance Officer

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

Form 8-K
CURRENT REPORT

**Pursuant to Section 13 OR 15(d) of the
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): January 14, 2014

Accenture plc
(Exact name of Registrant as specified in its charter)

Ireland
(State or other jurisdiction
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(Commission
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98-0627530
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**1 Grand Canal Square,
Grand Canal Harbour,
Dublin 2, Ireland**
(Address of principal executive offices)

Registrant's telephone number, including area code: (353) (1) 646-2000

Not Applicable
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01 Other Events

On January 14, 2014, Accenture plc (the “Company”) issued a press release announcing that Ellyn Shook has been named the Company’s chief human resources officer, effective March 1, 2014. A copy of the Company’s press release is attached to this Current Report on Form 8-K as Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits**(d) Exhibits**

99.1 Press Release, dated January 14, 2014

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 hereunto duly authorized.

Date: January 14, 2014

ACCENTURE PLC

By: /s/ Julie Spellman Sweet
Name: Julie Spellman Sweet
Title: General Counsel, Secretary &
Chief Compliance Officer

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release, dated January 14, 2014

**Accenture Names Ellyn Shook Chief Human Resources Officer,
Succeeding Jill B. Smart**

NEW YORK; Jan. 14, 2014 – Accenture (NYSE: ACN) today announced the appointment of Ellyn Shook as chief human resources officer, effective March 1, 2014. She succeeds Jill B. Smart, who will step down after serving as chief human resources officer for the past nine years. Ms. Smart will retire from Accenture on Aug. 31, 2014.

Ms. Shook, 50, is currently senior managing director–Human Resources and head of Accenture’s Human Resources Centers of Expertise, leading the company’s human resources strategies and programs globally. She is responsible for the company’s talent strategy, including career and performance management, employee engagement, retention and total rewards. In addition, she leads the human resources teams responsible for the company’s operating groups and growth platforms. In her new position, Ms. Shook will join the company’s Global Management Committee.

“I want to thank Jill Smart for the significant contribution she has made as chief human resources officer to our growth and success,” said Chairman and CEO Pierre Nanterme. “Under her leadership, we nearly tripled our workforce from 100,000 to approximately 281,000, increasing our presence in key geographic markets around the world. Jill led the transformation of our Human Resources function to support this rapid growth. During her 33-year career with our company, she has held a number of leadership roles, including chief learning officer, and also served clients in our consulting business across a range of industries. It has been my privilege to work with Jill on our senior leadership team, and it is a testament to her commitment to stewardship that we have a terrific candidate for her successor.

“I am delighted that Ellyn Shook will become our new chief human resources officer, one of Accenture’s most critical executive roles,” said Mr. Nanterme. “She has distinguished herself in a number of leadership positions within Human Resources over her 25-year career, and has played a key role in nearly every major transformation we have made as a company, including designing and implementing our executive compensation strategies and equity programs. It has been my pleasure to work with Ellyn for many years, and I am confident that she has the depth of knowledge and experience to take the reins of our Human Resources function moving forward.”

Until her retirement from Accenture, Ms. Smart will continue to be actively involved in several key client relationships she has developed over the years, and also continue to represent Accenture in a number of human resources-related forums.

About Accenture

Accenture is a global management consulting, technology services and outsourcing company, with approximately 281,000 people serving clients in more than 120 countries. Combining unparalleled experience, comprehensive capabilities across all industries and business functions, and extensive research on the world’s most successful companies, Accenture collaborates with clients to help them become high-performance businesses and governments. The company generated net revenues of US\$28.6 billion for the fiscal year ended Aug. 31, 2013. Its home page is www.accenture.com.

#

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Exhibit C-3 "Financial Statements"

Financial statements of Accenture PLC are included in the 10K filings attached as Exhibit C-2 above.

Exhibit C-4 "Financial Arrangements"

(Not applicable)

Exhibit C-5 "Forecasted Financial Statements"

Applicant does not maintain separate financial statements for its CRNGS operation as the amounts are not material to Applicant's financial statements. Applicant projects the following for its revenue from CRNGS operations and costs related to those operations:

Calendar Year	CRNGS Revenue	CRNGS costs	CRNGS Net Profit/(Loss)
2014	\$4,085	\$3,586	\$499
2015	\$9,805	\$8,173	\$632

Exhibit C-6 "Credit Rating"

Attached below to this Exhibit C-6 are recent credit ratings of Accenture PLC issued by Moody's, S&P and Fitch.



Moody's Credit
Opinion (Accenture).l



ACN summary
S&P.PDF



ACN_Fitch PR_2013
11 18.pdf

MOODY'S

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Credit Opinion: Accenture plc

Global Credit Research - 28 Aug 2013

Dublin, Ireland

Ratings

Category	Moody's Rating
Outlook	Stable
Issuer Rating	A1

Contacts

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Key Indicators

[1]Accenture plc

	5/31/2013(L)	8/31/2012	8/31/2011	8/31/2010	8/31/2009
Pretax Income (USD Million)	\$4,051.1	\$3,906.8	\$3,527.5	\$2,917.6	\$2,856.3
Revenue (USD Million)	\$30,157.6	\$29,778.0	\$27,352.9	\$23,094.1	\$23,171.0
RCF / Net Debt	-157.5%	-106.5%	-122.7%	-142.0%	-195.5%
FCF / Debt	59.9%	78.7%	75.2%	66.7%	86.1%
(EBITDA-CapEx) / Interest Exp	19.6x	18.8x	18.1x	17.1x	16.7x
Debt / EBITDA	0.7x	0.7x	0.7x	0.8x	0.7x

[1] All ratios are calculated using Moody's Standard Adjustments.

Note: For definitions of Moody's most common ratio terms please see the accompanying [User's Guide](#).

Opinion

Rating Drivers

Leading IT services firm with global scale and low-cost offshore infrastructure

Diversified client base, long-term contracts, and high renewal rates

Consistent and high levels of profits and free cash flow with low financial leverage

Market trend towards outsourcing and leaner IT models

Strengthening of foreign competitors and consolidation could pressure long-term profitability

Corporate Profile

Accenture plc is a global management consulting, technology services, and outsourcing company with projected annual gross revenues over \$31 billion.

SUMMARY RATING RATIONALE

Accenture's A1 rating reflects its position as a leading information technology (IT) services firm with a resilient business model supported by long-term contracts and predictable cash flow. Accenture operates as an independent IT services provider using an asset-light approach to its contracts which helps to reduce earnings and cash flow volatility. We believe that ongoing demand for consulting and outsourcing services that help companies reduce costs and increase efficiency supports Accenture operating performance during economic downturns. During the past recession, Accenture generated high levels of cash flow and profits (e.g., annual free cash flow greater than \$2 billion) even as revenue fell slightly. A large portion of Accenture's costs are variable with a labor force that can be managed with flexibility during a slowdown.

We project annual revenue growth of mid single digits over the next couple of years as Accenture's clients continue to upgrade their aging IT systems and make additional investments in new IT projects that help support growth initiatives. Accenture exhibits the financial strength characteristic of its A1 rating level. Accenture does not have any reported debt, but adjustments for operating leases and pension obligation results in adjusted debt of about \$3.7 billion. Liquidity is strong with a cash balance over \$5.9 billion, with foreign cash that we believe to be readily accessible. We expect consistent cash flow generation with operating cash flow of at least \$4 billion annually. In addition, we expect operating margins to remain higher than industry peers (e.g., mid teens percentage) due to Accenture's global scale and efficient offshore workforce infrastructure. Accenture's size and global reach allow the company to attract a diversified client base of multinational corporations and public sector agencies.

At the same time, the rating also considers Accenture's challenges in achieving revenue and earnings growth in an environment where it competes with several strong competitors including International Business Machines (IBM), Hewlett Packard, Computer Sciences Corporation (CSC), and a host of emerging offshore low-cost players. In addition, consolidation within the technology industry could threaten the company's market position, profitability, and leverage profile longer term.

DETAILED RATING CONSIDERATIONS

MID-SINGLE DIGIT TOP-LINE GROWTH EXPECTED

We expect at least 5% annual revenue growth for Accenture over the next year, modestly ahead of our industry growth projections of low to mid single digits in 2014. While Accenture has reported slowing growth in recent quarters (e.g., revised forecast of 3-4% revenue growth in local currency for fiscal year ending August 2013, as compared to 11% and 15% growth in fiscal years 2012 and 2011, respectively), we expect sustained revenue growth to continue for Accenture driven by a strong track record of execution and favorable industry dynamics. Tailwinds include the ongoing demand for consulting and outsourcing services as companies continue to see ways to reduce costs, increase efficiency, and enhance functionality in an increasingly complex technological world.

However, we believe corporate and government IT spending could remain cautious due to global macroeconomic challenges which include sovereign debt issues in Europe and the U.S., slowing growth in emerging markets, and uncertainty surrounding the U.S. federal budget. Already, Accenture has seen a slowing of consulting revenues which tend to be more discretionary, smaller, and shorter duration than outsourcing projects. We think the muted spending environment will be relatively short-lived as corporations and governments turn to IT consultants to help navigate through rapidly evolving IT models (e.g., cloud computing, mobile enterprise, data analytics, and social networking).

STRONG MARKET POSITION AS LARGEST INDEPENDENT IT SERVICES FIRM

We expect that Accenture will continue to gain market share as its growth will likely outpace that of its primary competitors, IBM Global Services, Hewlett Packard (EDS), and CSC. As an independent IT services firm, we believe that Accenture benefits from playing the role of a neutral, unbiased channel partner and advisor. Most enterprise hardware and software providers actively solicit Accenture's help when launching new product offerings. Clients, meanwhile, rely on Accenture to select the best option applicable as the company is not aligned with a specific solution or product suite.

Accenture benefits from high barriers to entry given its highly-scalable offshore labor infrastructure and deeply-entrenched customer base secured by long-term contracts, and financial strength which, we believe, will allow the company to remain a leading player in the IT services industry globally. In addition, the company has a highly diversified business profile as measured by its geographic revenue distribution, service offerings, and customer

concentration. More than half of total net revenues are derived outside of the Americas with EMEA and Asia Pacific accounting for about 39% and 14% of total net revenues, respectively, for the nine months ended May, 31, 2013.

Accenture offers a wide range of services and participates in several industry verticals including communications, high tech, financial services, healthcare, products, energy, mining, and public services. Accenture also has a well diversified client base. Additionally, about 54% of revenues are generated from consulting versus 46% from the outsourcing business, which provides revenue stability due to the long-term nature of outsourcing arrangements.

BUSINESS MODEL IS RELATIVELY RESILIENT DURING ECONOMIC CYCLES

Accenture performed well during the past recession due to its recurring revenue stream secured by long-term contracts, high customer retention rate (which we estimate to be well over 90%), and diversified customer base in multiple industries. Its performance was also supported by customer demand for services that help streamline their business and IT processes, and infrastructure costs. For fiscal year 2014, we expect revenues to increase by at least mid single digits with operating margins in the mid teens percentage range. As the global economy continues its slow and choppy recovery, we expect Accenture to benefit from companies releasing their pent up spending needs to remain competitive as business expansion opportunities begin to arise. This has been true for certain cyclical sectors such as financial services, which experienced sizable cost reductions and industry consolidation in the aftermath of the banking crisis.

Regardless of economic climate, businesses will need to manage their IT systems cost-effectively and without disruption. In addition, risk management, regulatory compliance, and data security/privacy have become greater priorities for management teams, especially in the wake of the financial-market crisis and heightened government scrutiny. We also believe global enterprises and government agencies will continue to integrate their businesses, functions, and underlying systems, which is a process that often requires an overhaul of older systems to achieve greater efficiency and productivity. These factors should support the Health and Public Service operating segments despite any budgetary constraints facing the U.S. and state governments. In addition, the eventual emergence of cloud computing whether conducted onsite or at third party data centers should provide further growth opportunities for Accenture.

OFFSHORE INFRASTRUCTURE SUPPORTS COMPETITIVE MARKET POSITION BUT THE CONTINUED STRENGTHENING OF FOREIGN COMPETITORS COULD WEIGH ON MARGINS

Accenture has an industry leading global footprint in which about 63% of its overall workforce is located in its Global Delivery Network (GDN), which is predominantly offshore (up from 13% in 2003). The balance of onshore and offshore mix is comparable to that of IBM Global Services and HP Enterprise Services and well ahead of smaller peers such as CSC and Xerox Corp. Accenture's GDN headcount is over 162,000 with about half of the personnel located in India. This network enables the company to deliver comprehensive and specialized services and cost-effective solutions to clients in a seamless and timely manner around the world.

India-based IT service providers such as Tata Consultancy Services, Infosys Technologies, and Wipro have grown more rapidly in the past decade with operating margin percentages far exceeding their U.S. counterparts (in excess of 20% for the top Indian outsourcers versus low to mid teens percentage for Accenture), driven principally by labor cost advantages. However, the offshore companies have experienced slower, more volatile revenue growth due to challenges with the global economy and certain sectors like financial services. In addition, the Indian labor market continues to be stressed by rising labor wages as demand has increased not only from local employers but also from the multinational firms seeking to expand offshore infrastructure.

Although Moody's believes India will remain the leading targeted location for offshore infrastructure; we believe the higher wages and pricing pressures from clients could erode operating margins. We expect Accenture to continue to migrate its labor force abroad to India as well as other foreign locations (e.g., Philippines, China, Eastern Europe, and Latin America) to combat rising competition and the growing trend towards outsourcing services, which tend to be lower margin than consulting services.

INCREASING SHIFT OF BUSINESS MIX TO OUTSOURCING COULD PRESSURE MARGINS

Accenture has steadily expanded into outsourcing services to the point where this segment now represents about 46% total revenues, with the remainder largely from consulting. The demand for outsourcing services remained strong during the economic downturn as companies sought ways to reduce costs. While outsourcing contracts can provide stability due to their long-term nature (e.g. 5-7 years), this segment has an operational and financial risk profile that differs from the consulting business, which consists of management consulting and system

integration services (e.g., implementation of enterprise resource planning systems).

When Accenture enters into an outsourcing arrangement, the company either has to take over certain operations in which client personnel or subcontractors are transferred to the company or develop its own internal team. Outsourcing contracts usually have longer contractual terms than consulting projects and typically have lower gross margins, especially during the first year of the contract. As new contracts are taken on and outsourcing activity increases, profitability margins are likely to be negatively impacted compared to historical levels due not only to the shift in service line offerings (from consulting to outsourcing), but also to the start-up investment required during the early stages of new outsourcing contracts. However, Accenture has adopted an "asset light" approach by focusing on application outsourcing and business process outsourcing instead of the more capital-intensive infrastructure outsourcing.

While we believe that outsourcing services will continue to become a larger part of overall revenues over the long-term given industry trends, we expect that Accenture will be able to preserve or expand its consolidated operating margins with higher offshore mix and the continued expansion of its global workforce.

TECH INDUSTRY CONSOLIDATION COULD ALTER COMPETITIVE LANDSCAPE

We expect consolidation will continue to occur across broad sectors within the technology landscape. Convergence is taking place within the overall technology industry, where industry titans are looking to expand product (e.g., hardware and software) and service offerings to offer bundled IT solutions to customers, some of which may prefer dealing with a single-source vendor. This means that standalone IT services firms face larger and potentially more formidable rivals that can offer a broader array of products and services. With enough scale to put together a complete solution, competitors like IBM and Hewlett-Packard may be able to exert greater pricing pressure on traditional IT services firms such as Accenture. Furthermore, continued industry consolidation could reduce market opportunities for Accenture if a key partner such as SAP, for example, were to be acquired by a leading hardware provider with its own services arm.

WITH NO REPORTED DEBT, LEVERAGE IS LOW FOR THE RATING LEVEL

Based on Moody's standard adjustments, which includes an operating lease adjustment of about \$2.7 billion and a pension adjustment of about \$1.0 billion, Accenture's adjusted debt was \$3.7 billion at May 31, 2013. As such, the company's adjusted debt to EBITDA approximates 0.7x at May 31, 2013. Accenture did not have reported debt, and we do not anticipate the company will take on debt absent a substantial acquisition. Accenture's financial profile is strong as its interest coverage and leverage ratios are similar to business services industry peers rated Aa to Aaa.

Since fiscal 2006, Accenture has used over 85% of its annual operating cash flow for share repurchases (both founder's shares and open market purchases) and dividend payments. We expect Accenture to continue buying back shares consistent with historical levels, and to fund future share repurchases and dividends from internal sources.

We also expect Accenture to engage in small to modest-sized acquisitions to enhance technological capabilities, expand service offerings, and increase its presence in certain industries and geographies. At present, there is sufficient room within the A1 rating to accommodate these investments with a modest increase in adjusted debt to EBITDA.

Liquidity Profile

Accenture maintains excellent liquidity, based on the expectation of continued robust free cash flow and high cash balances. We expect the company to generate over \$2 billion of annual free cash flow (\$2.2 billion of free cash flow for the twelve months ended May 31, 2013, after dividends of \$1.1 billion). Meanwhile, Accenture had \$5.9 billion of cash and cash equivalents at May 31, 2013. In addition, Accenture has an undrawn \$1 billion syndicated loan facility maturing October 2016. The company is well within compliance of its debt-to-cash-flow ratio covenant, which is not to exceed 1.75x.

Rating Outlook

The stable outlook reflects our expectation that Accenture will continue to maintain conservative financial policies with low financial leverage (e.g., debt to EBITDA after standard adjustments below 1x) and generate profitability and cash flow consistent with historical levels through economic cycles. We expect the company to grow revenues at least in the mid single digits over the next year (ahead of global GDP growth) with operating margins continuing at about 14%.

What Could Change the Rating - Up

We do not expect a ratings upgrade over the intermediate term. However, upwards ratings pressure would develop if Accenture can sustain organic revenue growth exceeding that of the market and significant operating margin expansion (e.g., above 17%) that is consistently better than its direct business peers, and also maintains debt to EBITDA below the current level.

What Could Change the Rating - Down

Accenture's A1 rating could experience downwards rating pressure if revenues, operating income, or free cash flow were to decline in the mid single digits. The rating could also be lowered if adjusted debt increases meaningfully such that that leverage (Moody's adjusted debt/EBITDA) was to exceed 1.2x on a sustained basis. A moderate amount of debt in the capital structure, other than on a temporary basis to fund specific investments, could also pressure the rating because Accenture has not used debt in its capital structure in the past.

Other Considerations

GRID IMPLIED RATING

The grid-implied rating from Moody's Global Business Services Industry Rating Methodology is Aa1, three notches higher than the actual A1 rating. The grid from the rating methodology weights heavily Accenture's relatively low financial leverage. In addition, the A1 rating reflects the potential strains from the continued emergence of offshore competitors and ongoing consolidation in the technology industry which could threaten Accenture's market position, profitability and leverage profile over time.

Rating Factors

Accenture plc

Business and Consumer Service [1][2]		As of 5/31/2013(L)		[3] Moody's 12-18 month Forward View	
Factor 1: Size and Profitability (30%)		Measure	Score	Measure	Score
a) Pretax Income (USD million)		\$4,051.1	Aaa	\$4,200 - 4,400	Aaa
b) Revenue (USD million)		\$30,157.6	Aaa	\$31,100 - 32,500	Aaa
Factor 2: Financial Strength (55%)					
a) RCF / Net Debt		-157.5%	Aaa	(-150%) - (-120%)	Aaa
b) FCF / Debt		59.9%	Aaa	60.0 - 70.0%	Aaa
c) (EBITDA - CapEx) / Interest Expense		19.6x	Aaa	19.5 - 21.5x	Aaa
d) Debt / EBITDA		0.7x	Aa	0.7 - 0.6x	Aa
Factor 3: Financial Policy (15%)					
a) Financial Policy		A	A	A	A
Rating:					
a) Indicated Rating from Grid			Aa1		Aa1
b) Actual Rating Assigned			A1		

[1] All ratios are calculated using Moody's Standard Adjustments. [2] As of 5/31/2013(L); Source: Moody's Financial Metrics [3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text; does not incorporate significant acquisitions and divestitures.

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Summary:

Accenture PLC

Credit

Rating: A+/Stable/--

Rationale

The rating on Ireland-based Accenture PLC reflects the company's consistently strong operating performance and "modest" financial risk profile. Somewhat offsetting these strengths is Accenture's relative concentration in the consulting and systems integration sector, making it susceptible to declines in clients' discretionary information technology spending.

With 2012 annual revenues (ending August 31) of about \$28 billion, Accenture's "strong" business profile stems from its recognized leadership in consulting and information technology services, and its established client relationships with the largest global corporations. Growth in new contract signings was 9% in fiscal 2012 across Accenture's operating groups and geographic regions. Standard & Poor's Ratings Services expects continuing strength in Accenture's outsourcing business--primarily focused on business transformation and application outsourcing--to offset the potential for greater volatility in consulting and system integration revenues. Outsourcing revenues, which represent about 44% of net revenue, enhance visibility through contractually recurring revenues. The company's focus on higher end services, a highly variable cost base, and moderate capital intensity has allowed it to maintain solid adjusted EBITDA margins in the mid-teen area.

Accenture has maintained a strong balance sheet, with negligible funded debt levels. After we adjust for capitalized operating leases and post-retirement obligations, debt to EBITDA was about 0.4x as of August 2012, and we expect it to remain below 1x. The current rating and outlook incorporate our expectations of modest acquisition activity and ongoing net share repurchases funded with discretionary cash flow.

Liquidity

Accenture has "strong" liquidity, with sources of cash likely to substantially exceed uses for the next 12 to 24 months. Cash sources include cash and short-term investment balances of \$6.6 billion as of Aug. 31, 2012, and expected annual free operating cash flow in the \$3 billion area. We expect near-term uses to include capital spending of about \$450 million, and annual dividends of about \$950 million.

Relevant aspects of Accenture's liquidity, in our view, are as follows:

- We see coverage of uses to be in excess of 2x for the next two years, in part reflecting minimal debt maturities.
- We expect that net sources would be positive in the near term, even with a 30% decline in EBITDA from fiscal 2011 levels.
- Potential acquisitions are likely to be moderate in size and not materially affect Accenture's leverage profile.
- Additional liquidity comes from availability under Accenture's \$1 billion credit facility, expiring in October 2016.
- Shareholder returns get support from consistently strong free operating cash flows.

Outlook

The stable outlook reflects our expectation that Accenture will maintain its solid operating performance, will generate growth primarily organically, and will continue to manage credit protection measures at levels that are strong for the rating. Highly competitive industry conditions and a business profile somewhat narrower than its major competitors limit a possible upgrade. Erosion of the company's business position and profitability, or sustained leverage approaching 1.5x because of acquisitions or aggressive share repurchase activity, could lead to a negative rating action.

Related Criteria And Research

- Criteria Methodology: Business Risk/Financial Risk Matrix Expanded, Sept. 18, 2012
- Top 10 Investor Questions: How Will The Global Technology Industry Fare Amid An Economy In Flux?, April 26, 2012
- Global Technology Ratings Trend Shifts To Negative In The First Quarter, April 11, 2012
- Issuer Ranking: Global Technology Ratings, Strongest To Weakest, March 29, 2012
- U.S. Technology Companies' Liquidity Is Higher, For Now, Jan. 18, 2012
- Liquidity Descriptors For Global Corporate Issuers, Sept. 28, 2011
- Key Credit Factors: Methodology And Assumptions On Risks In The Global High Technology Industry, Oct. 15, 2009
- 2008 Corporate Criteria: Analytical Methodology, April 15, 2008

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McGRAW-HILL

FITCH AFFIRMS ACCENTURE'S IDR AT 'A+'; OUTLOOK STABLE

Fitch Ratings-New York-18 November 2013: Fitch Ratings has affirmed the ratings of Accenture plc (Accenture) and subsidiaries as follows:

Accenture

--Long-term Issuer Default Rating (IDR) at 'A+'.

Accenture International Capital SCA

--Long-term IDR at 'A+';

--Senior unsecured bank credit facility at 'A+'.

Accenture Capital Inc.

--Long-term IDR at 'A+';

--Senior unsecured bank credit facility at 'A+'.

The Rating Outlook is Stable. Approximately \$1 billion of debt, consisting of an undrawn credit facility, is affected by Fitch's action.

KEY RATING DRIVERS

The Ratings and Outlook are supported by Accenture's:

--Strong balance sheet with negligible debt;

--Solid liquidity supported by significant and consistent free cash flow (FCF), despite cyclical demand associated with the consulting and systems integration (C&SI) business. Fitch projects \$2 to \$2.5 billion of free cash flow (post dividends) in fiscal 2014 compared with \$1.8 billion in fiscal 2013, which included a \$500 million discretionary cash payment to its U.S. defined benefit pension plan;

--Revenue stability from established, long-term client relationships and industry expertise, resulting in a significant percentage of new contracts awarded on a sole-sourced basis;

--Strong market position in targeted IT service groups with solid projected long-term market growth rates, especially application and business process outsourcing, supported by the company's significant and diversified offshore delivery capability;

--Recurring revenue provided by longer-term outsourcing contracts (nearly 46% of net revenue) and less capital-intensive business model relative to its peers;

--Diversified revenue base from a customer, industry, geography and service line offering perspective.

Ratings concerns center on:

--Potential for sizable debt-funded share repurchases and/or acquisitions. However, Fitch believes Accenture has considerable financial flexibility at the current rating due to its strong balance sheet and consistent FCF.

--Pricing pressures due to intense competition from multinational, offshore (primarily India-based) and niche IT Services providers.

--Long-term effect of software as a service (SaaS) adoption on demand for traditional systems integration services, particularly enterprise resource planning software. Fitch believes total IT services revenue generated from SaaS will likely be less than traditional software implementations over the software's entire life cycle, despite initial revenue from integrating SaaS into a client's existing systems.

--Threat of new market entrants in the traditional outsourcing market due to increasing adoption of cloud computing.

RATING SENSITIVITIES

Negative: Future developments that may lead to a negative rating action include:

--Significant debt-financed acquisitions and/or share repurchases that result in a material deterioration in credit protection measures.

Positive: Upside movement in the ratings is unlikely in the near term.

As of Aug. 31, 2013, Accenture's liquidity was strong, consisting of \$5.6 billion of cash and investments, an undrawn \$1 billion revolving line of credit maturing 2016 and \$1.8 billion of FCF in fiscal 2013 ending Aug. 31, including the aforementioned discretionary pension contribution. The credit facility agreement requires the company to maintain a consolidated leverage ratio (debt/EBITDA) of less than 1.75 times (x).

Fitch believes the company maintains greater flexibility in accessing its cash due to certain structural considerations involved in the 2001 reorganization that continue with Accenture's reincorporation in Ireland. Fitch anticipates free cash flow remaining after cash dividends will continue to be utilized primarily for share repurchases and acquisitions.

As of Aug. 31, 2013, Accenture had negligible outstanding debt as the company generates ample cash flow to internally fund share repurchases, cash dividends and acquisition activity to date.

The company does have off-balance sheet debt in the form of significant operating lease commitments since it does not own any of its real estate as part of its 'asset-light' strategy. In the past five fiscal years, Fitch estimates total adjusted debt to EBITDAR ranged from 0.9x - 1x and was 0.8x in fiscal 2013.

Contact:

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+1-212-908-0673
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33 Whitehall Street
New York, NY 10004

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+1-312-368-3210

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Media Relations: Brian Bertsch, New York, Tel: +1 212-908-0549, Email: brian.bertsch@fitchratings.com.

Additional information is available at 'www.fitchratings.com'.

Applicable Criteria and Related Research:
--'Corporate Rating Methodology' (Aug. 8, 2012).

Applicable Criteria and Related Research:
Corporate Rating Methodology: Including Short-Term Ratings and Parent and Subsidiary Linkage
http://www.fitchratings.com/creditdesk/reports/report_frame.cfm?rpt_id=715139

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Exhibit C-7 "Credit Report"

Attached below to this Exhibit C-7 are recent Dun and Bradstreet reports on Applicant and Accenture PLC.



Comprehensive_Report_ACCENTURE_LL



D&B Accenture
PLC.PDF



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ACCENTURE LLP

D-U-N-S® 13-782-0580

Headquarters(Subsidiary)
161 N Clark St,
Chicago, IL 60601
Website:
www.accenture.com

Phone 312 693-0161
Fax 312-693-0507

Comprehensive Report

Purchase Date: 04/22/2014
Last Update Date: 01/29/2014
Attention: treasury

Executive Summary

Company Info

Year Started 1989
Control Year 1989
Employees 21,090

Employees Here 212 at this location
Trade Styles (SUBSIDIARY OF
ACCENTURE LLC, CHICAGO,
IL)

D&B Rating

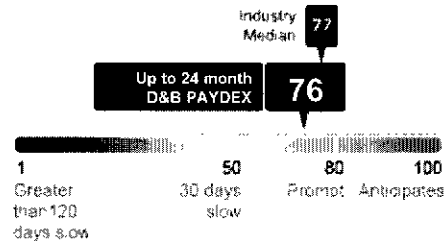
D&B Rating

1R3

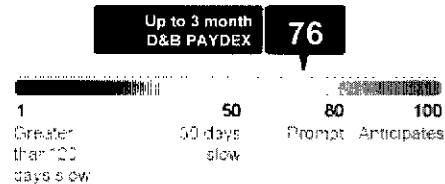
D&B PAYDEX®

Up to 24 month D&B PAYDEX

Composite Credit Appraisal

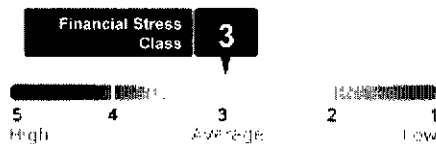


Up to 3 month D&B PAYDEX



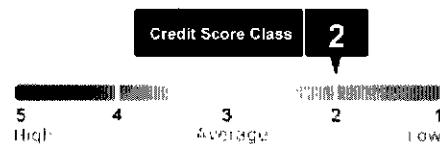
Predictive Analytics

Financial Stress Class



The Financial Stress Class of 3 for this company shows that firms with this class had a failure rate of 0.24% (24 per 10,000).

Credit Score Class



The Credit Score class of 2 for this company shows that 2.50% of firms with this classification paid one or more bills severely delinquent.

Financial Stress Class 3
Financial Stress Score 1,478
Highest Risk 1,001
Lowest Risk 1,875

Credit Score Class 2
Credit Score 541
Highest Risk 101
Lowest Risk 670

Credit Limit Recommendation

D&B Viability Rating



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Risk Category



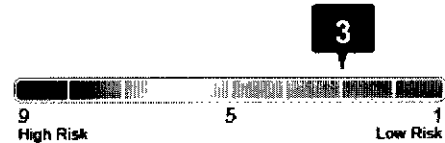
Conservative Credit Limit \$400,000

Aggressive Credit Limit \$900,000

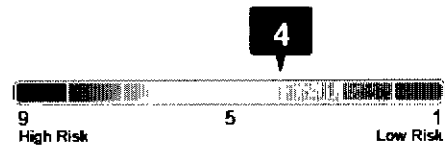
D&B Viability Rating



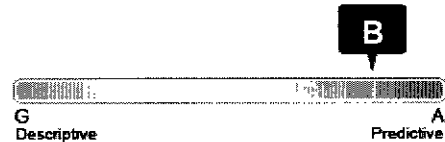
Viability Score



Portfolio Comparison



Data Depth Indicator



Company Profile

Subsidiary

Business Information

Business Summary

Branch & Division YES

SIC 8742
Management consulting services

NAICS 541611
Administrative Management and General Management Consulting Services

History Status CLEAR

Credit Capacity Summary

D&B Rating

1R3

Composite Credit Appraisal



Prior D&B Rating 1R3

Rating Date 01/02/2013

Payment Activity (based on 270 experiences) USD

Average High Credit \$91,998

Highest Credit 3,000,000

Total Highest Credit 19,050,700

D&B Viability Rating

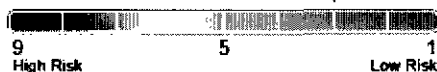
The D&B Viability Rating uses D&B's proprietary analytics to compare the most predictive business risk indicators and deliver a highly reliable assessment of the probability that a company will no longer be in business within the next 12 months.



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3

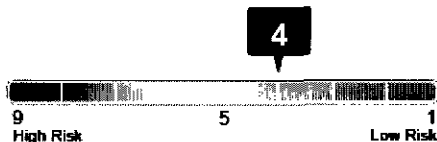
Viability Score



Compared to All US Businesses within D&B Database:

- Level of risk: **Low Risk**
- Businesses ranked 3 have a probability of becoming no longer viable: **3%**
- Percentage of businesses ranked 3: **15%**
- Across all US businesses, the average probability of becoming no longer viable: **14%**

Portfolio Comparison

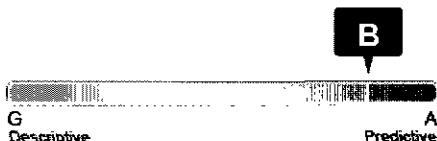


Compared to all Businesses within the same MODEL SEGMENT:

Model Segment: **Established Trade Payments**

- Level of risk: **Low Risk**
- Businesses ranked 4 within this model segment have a probability of becoming no longer viable: **4%**
- Percentage of businesses ranked 4 within this model segment: **11%**
- Within this model segment, the average probability of becoming no longer viable: **5%**

Data Depth Indicator



Data Depth Indicator Details:

- ✓ Rich Firmographics
- ✓ Extensive Commercial Trading Activity
- ✓ Basic Financial Attributes

Greater data depth can increase the precision of the D&B Viability Rating assessment.

You have the ability to influence the confidence of the viability assessment by asking the business to report more information to D&B at <https://iupdate.dnb.com/iUpdate/>

Company Profile

Subsidiary

Business History

Officers DANIEL HAMBURGER, MNG MBR

As of 01/29/2014

The Delaware Secretary of State's business registrations file showed that Accenture LLP was registered as a Limited Liability Corporation on December 17, 2003.

Business started 1989.



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RECENT EVENTS:

On August 15, 2013, Jeff Sperber, CFO of Mortgage Cadence, stated that Accenture Sub Inc., Chicago, IL, has acquired Mortgage Cadence, LLC, Denver, CO, on Aug. 1, 2013. With the acquisition, Mortgage Cadence, LLC would in the meantime operate as a subsidiary of Accenture Sub Inc., but at a later date would be merged towards Accenture Sub Inc. Accenture Inc. is the parent company of Accenture Sub Inc.

On October 16, 2007, a company spokesperson for Accenture LLP, Chicago, IL, confirmed that on October 10, 2007, Accenture Ltd, Hamilton, Bermuda, acquired H.B. Maynard and Company, Incorporated, Pittsburgh, PA. The Pittsburgh, PA location now operates as a branch of Accenture LLP, a subsidiary of Accenture Ltd. All of the management and employees were retained.

Although this company operates as a Limited Liability Company, the members have elected to use officer titles to denote areas of responsibility.

Accenture LLC owns a 99% interest in the partnership and Accenture Inc owns a 1% interest.

DANIEL HAMBURGER. Antecedents are unknown.

AFFILIATE:

Accenture Ltd, Hamilton, Bermuda. DUNS #-565-8614. Intercompany relations: None reported.

Business Registration

CORPORATE AND BUSINESS REGISTRATIONS REPORTED BY THE SECRETARY OF STATE OR OTHER OFFICIAL SOURCE AS OF Nov 18 2006:

Registered Name	ACCENTURE LLP	Registration ID	3741818	Filing Date	12/17/2003
State of Incorporation	DELAWARE	Status	STATUS NOT AVAILABLE	Registered Agent	CORPORATION SERVICE COMPANY
		Where Filed	SECRETARY OF STATE/CORPORATIONS DIVISION , DOVER , DE		

Government Activity Summary

Activity Summary	Possible candidate for socioeconomic program consideration
Borrower	No Labor Surplus Area YES (2014)
Administrative Debt	No Small Business N/A
Grantee	No Women Owned N/A
Party Excluded from Federal Programs	No Minority Owned N/A
Public Company	N/A
Contractor	No
Importer/Exporter	Importer

The details provided in the Government Activity section are as reported to Dun & Bradstreet by the federal government and other sources.

Operations Data

As of 01/29/2014

Description: Subsidiary of ACCENTURE LLC, CHICAGO, IL which operates as a holding company.

As noted, this company is a subsidiary of Accenture LLC, DUNS number 92-799-2529, and reference is made to that report for background information on the parent company and its management.

Provides management consulting services (100%).

ADDITIONAL TELEPHONE NUMBER(S): Facsimile (Fax) 312 693-0507.

Terms are undetermined. Sells to undetermined. Territory : global.

Nonseasonal.

Employees: 21,090. 212 employed here.

Facilities: Occupies premises in a building.

Location: Central business section on main street.



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Industry Data

SIC

Code	Description
87420000	Management consulting services

NAICS

Code	Description
541611	Administrative Management and General Management Consulting Services

Family Tree

Parent

ACCENTURE LLC
(D-U-N-S®:92-799-2529)
161 N CLARK ST,
CHICAGO, IL 60601-3206

Global Ultimate

ACCENTURE PUBLIC LIMITED
COMPANY;
(D-U-N-S®:98-501-5354)
1 Grand Canal Square,
Dublin, 2,
IE

Divisions Domestic

ACCENTURE LLP
(D-U-N-S®:19-743-1021)
11951 FREEDOM DR
STE 1300,
RESTON, VA 20190-5642

Branches Domestic

ACCENTURE LLP
(D-U-N-S®:00-140-9973)
818 STEWART ST STE
400,
SEATTLE, WA 98101-3332

ACCENTURE LLP
(D-U-N-S®:00-432-0110)
800 CONNECTICUT
AVE NW STE 600,
WASHINGTON, DC
20006-2716

ACCENTURE LLP
(D-U-N-S®:00-580-8733)
100 PEACHTREE ST
STE 1300,
ATLANTA, GA 30303-1910

ACCENTURE LLP
(D-U-N-S®:00-828-1086)
3535 COLONNADE
PKWY,
BIRMINGHAM, AL
35243-2346

ACCENTURE LLP
(D-U-N-S®:00-993-7624)
2500 NEW YORK AVE,
WHITING, IN 46394-2148

ACCENTURE LLP
(D-U-N-S®:01-021-8642)
1405 N 5TH AVE,
SAINT CHARLES, IL
60174-1264

ACCENTURE LLP
(D-U-N-S®:01-287-7049)
1501 S MO PAC EXPY
STE 300,
AUSTIN, TX 78746-7543

ACCENTURE LLP
(D-U-N-S®:01-742-9759)
1700 OLD MEADOW
RD STE 600,
MC LEAN, VA 22102-4307

ACCENTURE LLP
(D-U-N-S®:02-063-1193)
2141 ROSECRANS
AVE STE 3100,
EL SEGUNDO, CA
90245-7518

ACCENTURE LLP
(D-U-N-S®:02-189-7728)
1255 TREAT BLVD
STE 400,
WALNUT CREEK, CA
94597-7985

ACCENTURE LLP
(D-U-N-S®:02-300-1436)
7500 COLLEGE BLVD
STE 1400,
SHAWNEE MISSION,
KS 66210-4041

ACCENTURE LLP
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1876 DATA DR,
BIRMINGHAM, AL
35244-1201

ACCENTURE LLP
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1 N STATE ST,
CHICAGO, IL 60602-3302

ACCENTURE LLP
(D-U-N-S®:02-754-3516)
3000 PRESIDENTIAL
DR STE 350,
FAIRBORN, OH 45324-6781

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(D-U-N-S®:03-358-1997)
411 WALNUT ST,
HARRISBURG, PA
17101-1950

ACCENTURE LLP
(D-U-N-S®:03-648-5279)
702 ORLEANS TRCE,
PEACHTREE CITY,
GA 30269-3657

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19 STEMS HWAY,
DALLAS, TX 75207

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(D-U-N-S®:04-325-6572)
511 S PINE AVE,
ARLINGTON
HEIGHTS, IL 60005-2057

ACCENTURE LLP
(D-U-N-S®:06-108-5309)
5 SPRING ST,
NEW PROVIDENCE,
NJ 07974-1143

ACCENTURE LLP
(D-U-N-S®:06-067-8161)
200 PUBLIC SQ STE
1900,
CLEVELAND, OH
44114-2318

ACCENTURE LLP
(D-U-N-S®:06-926-3395)
729 SAINT MICHAELS
DR,
SANTA FE, NM 87505-7605

ACCENTURE LLP
(D-U-N-S®:07-158-9563)
7887 E BELLEVUE
AVE STE 200,
ENGLEWOOD, CO
80111-6076

ACCENTURE LLP
(D-U-N-S®:07-180-9151)
900 E BENSON BLVD
MAIL BOX 11-2,
ANCHORAGE, AK
99508

ACCENTURE LLP
(D-U-N-S®:07-227-9123)
3253 N KENMORE
AVE BSMT,
CHICAGO, IL 60657-3382

ACCENTURE LLP
(D-U-N-S®:07-123-2789)
100 N BROADWAY
AVE STE 2300,
OKLAHOMA CITY, OK
73102-8802

Subsidiaries Domestic



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PROQUIRE LLC
(D-U-N-S®:00-844-1347)
161 N CLARK ST,
CHICAGO, IL 60601-3206

NAVITAIRE INC.
(D-U-N-S®:01-677-4304)
333 S 7TH ST,
MINNEAPOLIS, MN 55402-2414

AVANADE INC.
(D-U-N-S®:13-693-7104)
818 STEWART ST STE 400,
SEATTLE, WA 98101-3332

ACCENTURE
FEDERAL SERVICES
LLC;
(D-U-N-S®:13-972-7148)
AKA: ACCENTURE
NATIONAL SECURITY
SERVICES
800 N GLEBE RD STE 300,
ARLINGTON, VA 22203-2151

Subsidiaries Global

ACCENTURE
(D-U-N-S®:56-146-7478)
Butti Al Otaiba Building,
16th Floor Khalifa
Street,
ABU DHABI,
AE

Accenture Korea Ltd.
(D-U-N-S®:68-802-0221)
10/F,
134 Teheran-ro,
Gangnam-gu,
SEOUL, 135923,
KR

Affiliates Domestic

ORIGIN DIGITAL, INC.
(D-U-N-S®:78-498-8441)
300 BOULEVARD E FL 1,
WEEHAWKEN, NJ 07086-6702

This list is limited to the first 25 branches, subsidiaries, divisions and affiliates, both domestic and international. Please use the Global Family Linkage Link above to view the full listing.

Financial Statements

Key Business Ratios (Based on 22 establishments)

D&B has been unable to obtain sufficient financial information from this company to calculate business ratios. Our check of additional outside sources also found no information available on its financial performance. To help you in this instance, ratios for other firms in the same industry are provided below to support your analysis of this business.

	This Business	Industry Median	Industry Quartile
Profitability			
Return on Sales	UN	3.9	UN
Return on Net Worth	UN	8.7	UN
Short Term Solvency			
Current Ratio	UN	1.9	UN
Quick Ratio	UN	1.4	UN
Efficiency			
Assets Sales	UN	99.2	UN
Sales / Net Working Capital	UN	5.9	UN
Utilization			
Total Liabs / Net Worth	UN	66.5	UN



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Most Recent Financial Statement

As of 01/29/2014

As of January 29, 2013, attempts to contact the management of this business have been unsuccessful. Inside and outside sources confirmed name, operation and location of the captioned business.

Indicators

Public Filings Summary

The following data includes both open and closed filings found in D&B's database on this company

Record Type	No. of Records	Most Recent Filing Date
Judgment	0	
Lien	9	08/10/2011
Suit	5	04/05/2010
UCC	31	03/25/2012

Public Filings



Bankruptcy Judgment : Lien Suit UCC

The following Public Filing data is for information purposes only and is not the official record. Certified copies can only be obtained from the official source.

Full Filings

Suits

Status	Dismissed	Latest Info Received	08/09/2010
Where Filed	FAIRFAX COUNTY GENERAL DISTRICT COURT, FAIRFAX, VA	CASE NO.	10008202
Plaintiff	SHEPARD, BRANDY	Status Attained	05/07/2010
Defendant	ACCENTURE, RESTON, VA	Date Filed	04/05/2010
Status	Change of venue granted	Latest Info Received	03/16/2011
Where Filed	CUYAHOGA COUNTY COMMON PLEAS COURT, CLEVELAND, OH	BOOK/PAGE	CV/10-723108
Plaintiff	J FARRAR	Status Attained	12/09/2010
Defendant	ACCENTURE LLP, CLEVELAND, OH	Date Filed	04/02/2010
Amount	\$5,500,000	Latest Info Received	01/07/2010
Status	Pending	CASE NO.	CL200916572
Where Filed	FAIRFAX COUNTY CIRCUIT COURT, FAIRFAX, VA	Status Attained	11/17/2009
Plaintiff	AOL LLC	Date Filed	11/17/2009
Defendant	ACCENTURE LLP, RESTON, VA		
Cause	CONTRACT		
Amount	\$5,500,000	Latest Info Received	09/09/2008
Status	Pending	CASE NO.	CL20089321
Where Filed	FAIRFAX COUNTY CIRCUIT COURT, FAIRFAX, VA	Status Attained	07/18/2008
Plaintiff	AOL LLC	Date Filed	07/18/2008
Defendant	ACCENTURE LLP, RESTON, VA		
Cause	CONTRACT		
Amount	\$100,000	Latest Info Received	07/13/2007
Status	Pending	CASE NO.	CL20077165
Where Filed	FAIRFAX COUNTY CIRCUIT COURT, FAIRFAX, VA	Status Attained	06/15/2007



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Plaintiff	JASON CODING	Date Filed	06/15/2007
Defendant	ACCENTURE, RESON, VA		
Cause	CONTRACT		

Liens

Amount	\$47,901	Latest Info Received	08/12/2011
Status	Open	Type	State Tax
Where Filed	ALLEGHENY COUNTY PROTHONOTARY, PITTSBURGH, PA	Status Attained	08/10/2011
Filed By	COMMONWEALTH OF PA DEPARTMENT OF REVENUE	Date Filed	08/10/2011
against	ACCENTURE LLP	DOCKET NO.	201100015642

Latest Info Received 11/16/2011

Type State Tax
Status Attained 09/09/2011
Date Filed 02/22/2011
FILING NO. 2799908

Amount	\$172	Latest Info Received	11/06/2012
Status	Open	Type	State Tax
Where Filed	FRANKLIN COUNTY COMMON PLEAS COURT, COLUMBUS, OH	Status Attained	09/26/2009
Filed By	STATE OF OHIO	Date Filed	09/26/2009
against	ACCENTURE, WALNUT CREEK, CA	DOCKET NO.	09JG042302

Amount	\$130	Latest Info Received	11/06/2012
Status	Open	Type	State Tax
Where Filed	FRANKLIN COUNTY COMMON PLEAS COURT, COLUMBUS, OH	Status Attained	09/26/2009
Filed By	STATE OF OHIO	Date Filed	09/26/2009
against	ACCENTURE, WALNUT CREEK, CA	DOCKET NO.	09JG042303

Status	Released	Latest Info Received	12/29/2011
Where Filed	SECRETARY OF STATE/UCC DIVISION, MONTGOMERY, AL	Type	State Tax
Filed By	STATE OF ALABAMA	Status Attained	05/19/2010
against	ACCENTURE LLP, BIRMINGHAM, AL	Date Filed	05/26/2009
		DOCKET NO.	09-0254155

Amount	\$2,798	Latest Info Received	01/08/2010
Status	Withdrawn	Type	State Tax
Where Filed	SALT LAKE COUNTY 3RD DISTRICT COURT, SALT LAKE CITY, UT	Status Attained	12/28/2009
Filed By	UTAH STATE TAX COMMISSION	Date Filed	04/06/2009
against	ACCENTURE LLP AND OTHERS	DOCKET NO.	096909996

Status	Released	Latest Info Received	12/29/2011
Where Filed	SECRETARY OF STATE/UCC DIVISION, MONTGOMERY, AL	Type	State Tax
Filed By	STATE OF ALABAMA	Status Attained	05/19/2010
against	ACCENTURE LLP, BIRMINGHAM, AL	Date Filed	03/10/2009
		DOCKET NO.	09-0107277



Decide with Confidence

Amount	\$178,320	Latest Info Received	07/01/2009
Status	Void	Type	State Tax
Where Filed	NEW YORK COUNTY SUPREME COURT, NEW YORK, NY	Status Attained	07/01/2009
Filed By	NEW YORK CITY DEPARTMENT OF FINANCE	Date Filed	01/28/2009
against	ACCENTURE LLP, WALNUT CREEK, CA	DOCKET NO.	002515398

Amount	\$321	Latest Info Received	05/22/2009
Status	Released	Type	State Tax
Where Filed	KANAWHA COUNTY COURT, CHARLESTON, WV	Status Attained	02/02/2009
Filed By	STATE OF WEST VIRGINIA	Date Filed	11/20/2007
against	ACCENTURE LP, CHICAGO, IL	BOOK/PAGE	199/131

A lienholder can file the same lien in more than one filing location. The appearance of multiple liens filed by the same lienholder against a debtor may be indicative of such an occurrence.

UCC Filings

Collateral	Accounts receivable and proceeds - General intangibles(s) and proceeds - Leased Equipment and proceeds	Latest Info Received	03/27/2007
Filing No.	2007006080	Type	Original
Where Filed	FINANCE & REVENUE DEPT, WASHINGTON, DC	Date Filed	01/16/2007
Secured Party	CANON FINANCIAL SERVICES, MT LAUREL, NJ		
Debtor	ACCENTURE LLP, WILMINGTON, DE		

Collateral	Accounts receivable and proceeds - Leased Inventory and proceeds - General intangibles(s) and proceeds	Latest Info Received	08/09/2005
Filing No.	2005105308	Type	Original
Where Filed	FINANCE & REVENUE DEPT, WASHINGTON, DC	Date Filed	07/29/2005
Secured Party	CANON FINANCIAL SERVICES, INC., MT. LAUREL, NJ		
Debtor	ACCENTURE INC, WILMINGTON, DE and OTHERS		

Collateral	Leased Inventory and proceeds - Chattel paper and proceeds	Latest Info Received	05/31/2006
Filing No.	067070721969	Type	Original
Where Filed	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA	Date Filed	05/18/2006
Secured Party	CISCO SYSTEMS CAPITAL CORPORATION, SAN JOSE, CA		
Debtor	ACCENTURE LLP		

Filing No.	0670915520	Latest Info Received	11/15/2006
Original UCC Filed Date	05/18/2006	Type	Amendment
Where Filed	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA	Date Filed	11/10/2006
Secured Party	CISCO SYSTEMS CAPITAL CORPORATION, SAN JOSE, CA	Original Filing No.	067070721969
Debtor	ACCENTURE LLP and OTHERS		

Filing No.	1172690886	Latest Info Received	05/10/2011
Original UCC Filed Date	05/18/2006	Type	Continuation
Where Filed	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA	Date Filed	05/09/2011
Secured Party	CISCO SYSTEMS CAPITAL CORPORATION, SAN JOSE, CA	Original Filing No.	067070721969
Debtor	ACCENTURE LLP		

Collateral	Account(s) and proceeds - Computer equipment and proceeds - General intangibles(s) and proceeds - Chattel paper and proceeds -	Latest Info Received	07/02/2008
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Decide with Confidence

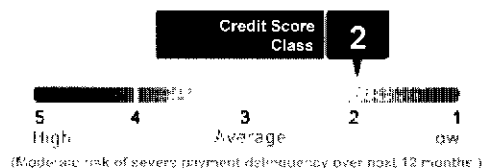
	Business machinery/equipment and proceeds	Type	Original
Filing No.	2008 1942612	Date Filed	06/06/2008
Where Filed	SECRETARY OF STATE/UCC DIVISION, DOVER, DE		
Secured Party	BANC OF AMERICA LEASING & CAPITAL, LLC, TROY, MI		
Debtor	ACCENTURE INC., RESTON, VA		
Collateral	Leased Assets - Leased Business machinery/equipment	Latest Info Received	03/08/2004
Filing No.	2003181151	Type	Original
Where Filed	FINANCE & REVENUE DEPT, WASHINGTON, DC	Date Filed	12/17/2003
Secured Party	CANON FINANCIAL SERVICES, INC., MT. LAUREL, NJ		
Debtor	ACCENTURE INC, WILMINGTON, DE and OTHERS		
Collateral	All Computer equipment including proceeds and products - All Equipment including proceeds and products	Latest Info Received	06/06/2007
Filing No.	012141300	Type	Original
Where Filed	SECRETARY OF STATE/UCC DIVISION, SPRINGFIELD, IL	Date Filed	05/24/2007
Secured Party	HEWLETT-PACKARD FINANCIAL SERVICES COMPANY, MURRAY HILL, NJ		
Debtor	ACCENTURE LLP		
Filing No.	009170003	Latest Info Received	04/01/2012
Original UCC Filed Date	05/24/2007	Type	Continuation
Where Filed	SECRETARY OF STATE/UCC DIVISION, SPRINGFIELD, IL	Date Filed	03/25/2012
Secured Party	HEWLETT-PACKARD FINANCIAL SERVICES COMPANY, MURRAY HILL, NJ	Original Filing No.	012141300
Debtor	ACCENTURE LLP		
Collateral	Communications equipment including proceeds and products	Latest Info Received	02/15/2008
Filing No.	2008 0154581	Type	Original
Where Filed	SECRETARY OF STATE/UCC DIVISION, DOVER, DE	Date Filed	01/14/2008
Secured Party	GREATAMERICA LEASING CORPORATION, CEDAR RAPIDS, IA		
Debtor	ACCENTURE LTD., DENVER, CO		
Collateral	Equipment	Latest Info Received	08/18/2011
Filing No.	016494372	Type	Original
Where Filed	SECRETARY OF STATE/UCC DIVISION, SPRINGFIELD, IL	Date Filed	08/03/2011
Secured Party	RK DIXON, DAVENPORT, IL		
Debtor	ACCENTURE, PEORIA, IL		
Collateral	Vehicles - Equipment	Latest Info Received	07/03/2008
Filing No.	200812293639	Type	Original
Where Filed	SECRETARY OF STATE/UCC DIVISION, SAINT PAUL, MN	Date Filed	06/25/2008
Secured Party	RETAIL EMPLOYEES CREDIT UNION, WEST SAINT PAUL, MN		
Debtor	SACHSE AMY L, WOODBURY, MN and OTHERS		
Collateral	Equipment - Computer equipment	Latest Info Received	01/10/2006
Filing No.	010471494	Type	Original
Where Filed	SECRETARY OF STATE/UCC DIVISION, SPRINGFIELD, IL	Date Filed	12/15/2005
Secured Party	SUN MICROSYSTEMS, INC., PALO ALTO, CA		
Debtor	ACCENTURE LLP, NEW YORK, NY		



Commercial Credit Score

Summary

Credit Score Class



Incidence of Delinquent Payment

Among Companies with This Class	2.50%
Average Compared to All Businesses	10.20%
Credit Score Percentile	77
Credit Score	541
Number of Payment Experiences	270

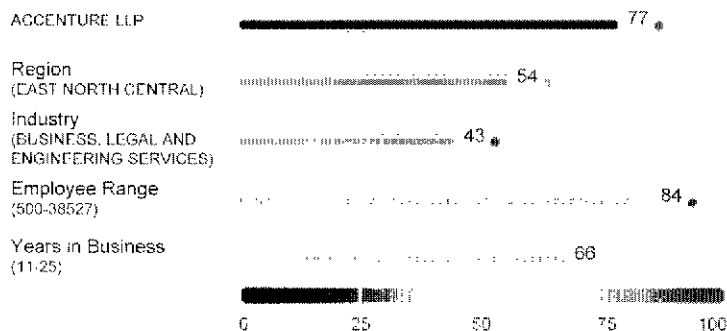
Key Factors

- Proportion of slow payments in recent months
- Higher risk industry based on delinquency rates for this industry
- Evidence of open suits and liens

Notes:

- The Credit Score Class indicates that this firm shares some of the same business and payment characteristics of other companies with this classification. It does not mean the firm will necessarily experience delinquency.
- The Incidence of Delinquent Payment is the percentage of companies with this classification that were reported 91 days past due or more by creditors. The calculation of this value is based on D&B's trade payment database.
- The Credit Score Percentile reflects the relative ranking of a firm among all scorable companies in D&B's file.
- The Credit Score offers a more precise measure of the level of risk than the Class and Percentile. It is especially helpful to customers using a scorecard approach to determining overall business performance.

Credit Score Percentile Norms Comparison



- Lower risk than other companies in the same region.
- Lower risk than other companies in the same industry.
- Higher risk than other companies in the same employee size range.
- Lower risk than other companies with a comparable number of years in business.

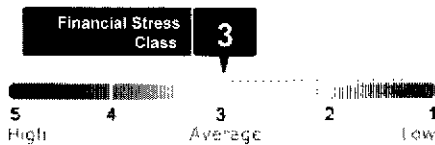
Financial Stress Score



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Summary

Financial Stress Class



Financial Stress Score Percentile

Financial Stress National Percentile	51
Financial Stress Score	1478
Probability of Failure with This Score	0.24%
Failure per 10K	24/10,000
Average Failure Rate within D&B database	0.48%
Failure per 10K	48/10,000
Number of Payment Experiences	270

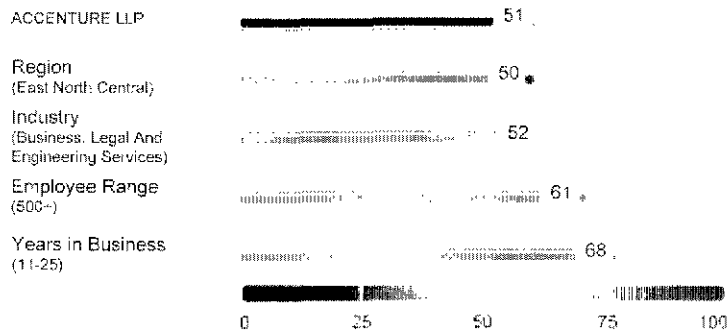
Key Factors

- Low proportion of satisfactory payment experiences to total payment experiences.
- UCC Filings reported.
- Evidence of open suits
- High proportion of slow payment experiences to total number of payment experiences.
- High number of inquiries to D&B over last 12 months.
- Evidence of open liens

Notes:

- The Financial Stress Class indicates that this firm shares some of the same business and financial characteristics of other companies with this classification. It does not mean the firm will necessarily experience financial stress.
- The probability of failure shows the percentage of firms in a given percentile that discontinue operations with loss to creditors. The average probability of failure is based on businesses in D&B's database and is provided for comparative purposes.
- The Financial Stress National Percentile reflects the relative ranking of a company among all scorable companies in D&B's file.
- The Financial Stress Score offers a more precise measure of the level of risk than the Class and Percentile. It is especially helpful to customers using a scorecard approach to determining overall business performance.

Financial Stress Percentile Comparison



- Lower risk than other companies in the same region.
- Higher risk than other companies in the same industry.
- Higher risk than other companies in the same employee size range.
- Higher risk than other companies with a comparable number of years in business.

Advanced Paydex + CLR

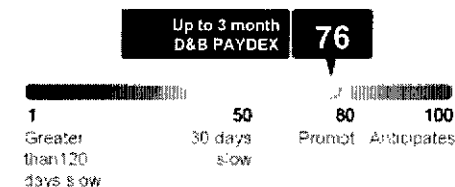
D&B PAYDEX®



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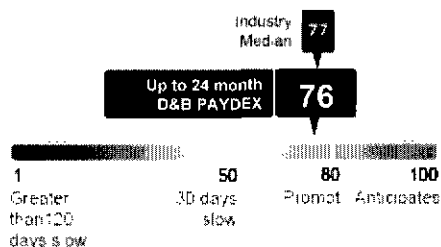
Shows the D&B PAYDEX scores as calculated up to 3 months and up to 24 months of payment experiences.

Up to 3 month D&B PAYDEX



When weighted by dollar amount, payments to suppliers average 6 Days Beyond Terms. Based on payments collected over last 3 months.

Up to 24 month D&B PAYDEX



When weighted by dollar amount, payments to suppliers average 6 days beyond terms. Based on payments collected up to 24 months.

When weighted by dollar amount, the industry average is 5 DAYS BEYOND terms.

● High risk of late payment (average 30 to 120 days beyond terms)

● Medium risk of late payment (average 30 days or less beyond terms)

● Low risk of late payment (average prompt to 30+ days sooner)

Payment Trend	unchanged *	Total Payment Experiences for the HQ	270	Highest Now Owing	\$2,000,000
Payments Within Terms	74%			Highest Past Due	\$45,000
Average High Credit	\$91,998	Total Placed for Collection	0		
		Largest High Credit	\$3,000,000		

* compared to payments three months ago

Credit Limit Recommendation

Risk Category	Recommendation Date	04/22/2014
	Conservative Credit Limit	\$400,000
	Aggressive Credit Limit	\$900,000
Key Factor		
Risk is assessed using D&B's scoring methodology and is one factor used to create the recommended limits		

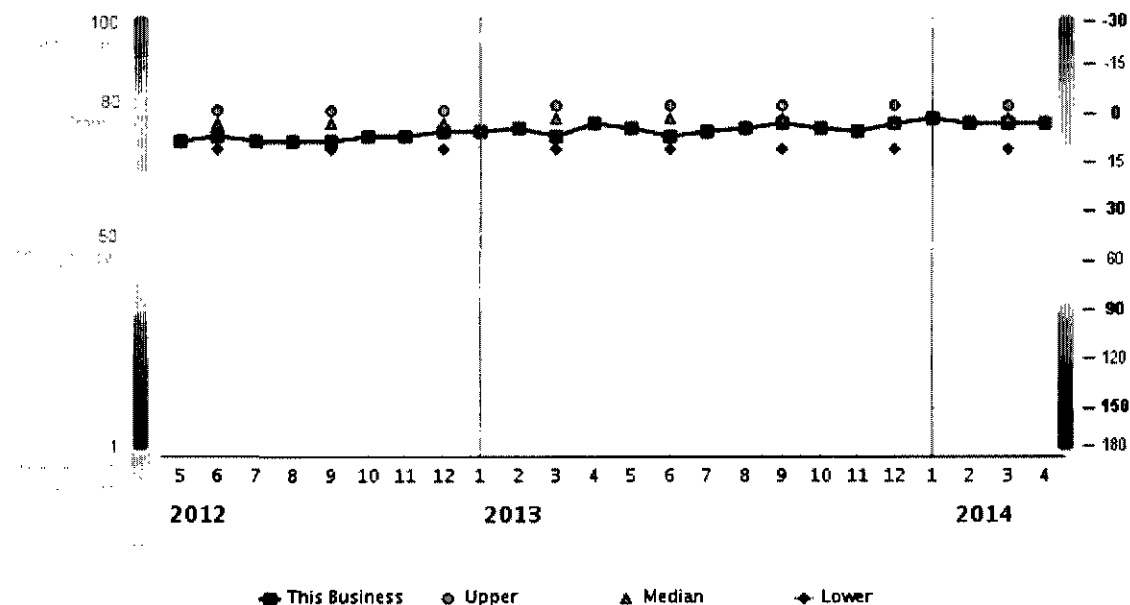
PAYDEX Yearly Trend

Shows PAYDEX scores of this Business compared to the Primary Industry from each of the last four quarters. The Primary Industry is Management consulting services, based on SIC code 8742.



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8/21/2014



This Business	72	73	72	72	72	73	73	74	74	75	73	76	75	73	74	75	78	75	74	76	77	76	76	76
Industry Quantiles																								
Upper	79					79		79				80				80				80			80	
Median	78					76		76				77				77				77			77	
Lower	70					70		70				70				70				70			70	

Note

- Current PAYDEX® for this Business is 76, or equal to 6 days beyond terms.
- The 24 month high paydex is 77.0, or equal to 5 DAYS BEYOND terms.
- The 24 month low paydex is 72.0, or equal to 12 DAYS BEYOND terms.
- Industry upper quartile represents the performance of the payers in the 75th percentile.
- Industry lower quartile represents the performance of the payers in the 25th percentile.

Payment Habits

Credit Extended	% of Payments Within Terms	No. of Payment Experiences	Total Amount USD
Over \$100,000	91%	22	\$17,000,000
50,000-100,000	71%	13	905,000
15,000-49,999	67%	30	780,000
5,000-14,999	70%	36	242,500
1,000-4,999	78%	56	102,500
Under 1,000	76%	50	13,750

Based on up to 24 months of payments

Payment Summary

The Payment Summary section reflects payment information in D&B's file as of the date of this report.

There are 270 payment experiences in D&B's file, with 149 experiences reported during the last three month period. The highest Now Owes on file is \$2,000,000. The highest Past Due on file is \$45,000.

All Industries



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Industries	Total Received	Total Amounts	Largest High Credit	Within Terms (%)	Days Slow (%)			
					0-30	31-60	61-90	90+
Public finance	23	\$347,000	\$100,000	100	0	0	0	0
Nonclassified	18	2,200,000	2,000,000	100	0	0	0	0
Telephone communictns	14	2,933,550	2,000,000	100	0	0	0	0
Help supply service	9	709,600	400,000	11	57	4	0	28
Mfg computers	8	7,432,500	3,000,000	97	3	0	0	0
Short-trm busn credit	8	277,500	80,000	71	29	0	0	0
Misc business credit	8	9,600	5,000	95	5	0	0	0
Whol office equipment	6	91,300	60,000	50	0	0	33	17
Mfg photograph equip	6	43,500	25,000	49	29	9	2	11
Radiotelephone commun	5	947,750	750,000	60	0	40	0	0
Real estate agent/mgr	5	330,000	200,000	95	5	0	0	0
Whol hardware	5	35,250	20,000	50	0	0	0	50
Ret mail-order house	5	2,600	1,000	100	0	0	0	0
Whol electronic parts	4	405,250	400,000	100	0	0	0	0
Whol misc profsn eqpt	4	103,250	90,000	5	95	0	0	0
Custom programming	4	61,000	35,000	58	4	1	20	17
Mfg industrial gases	4	37,500	20,000	64	13	0	23	0
Whol industrial equip	4	10,750	5,000	26	23	0	51	0
Whol industrial suppl	4	10,500	5,000	76	24	0	0	0
Misc business service	4	6,500	5,000	15	8	0	77	0
Detective/guard svcs	4	2,500	1,000	80	20	0	0	0
Whol computers/softwr	3	18,500	15,000	100	0	0	0	0
Admin public health	3	7,500	2,500	100	0	0	0	0
Executive office	3	3,600	2,500	100	0	0	0	0
Mfg public bldg furn	3	6,000	2,500	79	21	0	0	0
Misc equipment rental	3	2,000	1,000	50	50	0	0	0
Lithographic printing	3	150	50	100	0	0	0	0
Newspaper-print/publ	3	50	50	0	100	0	0	0
Gravure printing	2	70,000	65,000	100	0	0	0	0
Holding company	2	65,000	50,000	62	38	0	0	0
Whol office supplies	2	30,000	20,000	83	0	17	0	0
Business consulting	2	21,000	20,000	52	48	0	0	0
Whol furniture	2	20,500	20,000	100	0	0	0	0
Whol chemicals	2	5,100	5,000	99	0	0	0	1
Mfg relays/controls	2	2,000	1,000	50	0	50	0	0
Whol service paper	2	150	100	67	33	0	0	0
Whol electrical equip	2	50	50	100	0	0	0	0
Misc computer service	1	2,000,000	2,000,000	100	0	0	0	0
Computer system desgn	1	300,000	300,000	50	50	0	0	0
Whol const/mine equip	1	250,000	250,000	50	0	50	0	0
Oil/gas field service	1	95,000	95,000	0	100	0	0	0



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Data processing svcs	1	40,000	40,000	0	100	0	0	0
Mfg process controls	1	40,000	40,000	50	50	0	0	0
Whol nondurable goods	1	20,000	20,000	100	0	0	0	0
Books-print/publish	1	10,000	10,000	100	0	0	0	0
Periodical-print/publ	1	10,000	10,000	50	50	0	0	0
Trucking non-local	1	7,500	7,500	50	0	0	0	50
Management services	1	5,000	5,000	100	0	0	0	0
Mfg refrig/heat equip	1	5,000	5,000	50	50	0	0	0
Passenger car rental	1	2,500	2,500	100	0	0	0	0
Arrange cargo transpt	1	2,500	2,500	100	0	0	0	0
Mfg signs/ad specftys	1	1,000	1,000	100	0	0	0	0
Mfg medical instrmnt	1	1,000	1,000	100	0	0	0	0
Ret furniture	1	1,000	1,000	100	0	0	0	0
Mfg male work clothes	1	1,000	1,000	0	0	0	0	100
Mfg extracts/syrup	1	1,000	1,000	50	0	50	0	0
Coating/engrave svcs	1	750	750	100	0	0	0	0
Air courier service	1	500	500	50	50	0	0	0
Reg misc coml sector	1	250	250	100	0	0	0	0
Mfg misc office eqpt	1	250	250	100	0	0	0	0
Mfg railroad equip	1	100	100	0	50	0	50	0
Prepackaged software	1	100	100	100	0	0	0	0
Mfg environment cntrl	1	100	100	100	0	0	0	0
Whol durable goods	1	50	50	100	0	0	0	0
Admin social programs	1	50	50	100	0	0	0	0
Misc publishing	1	50	50	100	0	0	0	0
Gas service station	1	50	50	100	0	0	0	0

Other Payment Categories

Category	Total Received	Total Dollar Amounts	Largest High Credit
Cash experiences	45	\$6,050	\$750
Payment record unknown	2	300	250
Unfavorable comments	2	600	500
Placed for Collection	0	0	0

Detailed Payment History

Date Reported	Paying Record	High Credit	Now Owes	Past Due	Selling Terms	Last Sale within(months)
April 2014	Slow 35	\$30,000	\$30,000	\$0	N/A	1
March 2014	Ppt	0	100	0	N/A	1
	Ppt	0	0	0	N/A	4-5
	Ppt	0	0	0	N/A	1
	Ppt	0	0	0	N/A	2-3
	Ppt	3,000,000	2,000,000	0	N/A	1
	Ppt	2,000,000	0	0	N/A	6-12
	Ppt	400,000	200,000	0	N/A	6-12



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Ppt	300,000	250,000	0	N/A	1
Ppt	200,000	35,000	0	N/A	1
Ppt	95,000	0	0	N/A	1
Ppt	50,000	7,500	0	N/A	1
Ppt	45,000	25,000	0	N/A	1
Ppt	40,000	7,500	0	N/A	1
Ppt	20,000	100	0	N/A	1
Ppt	20,000	20,000	0	N/A	1
Ppt	15,000	10,000	0	N30	1
Ppt	10,000	7,500	0	N/A	1
Ppt	7,500	7,500	0	N/A	1
Ppt	7,500	0	0	N/A	4-5
Ppt	5,000	0	0	N/A	1
Ppt	5,000	2,500	0	N30	1
Ppt	5,000	0	0	N/A	6-12
Ppt	2,500	2,500	0	N/A	1
Ppt	2,500	1,000	0	N/A	1
Ppt	2,500	2,500	0	N/A	
Ppt	2,500	500	0	N/A	2-3
Ppt	2,500	2,500	0	N/A	1
Ppt	2,500	2,500	0	N/A	1
Ppt	1,000	0	0	N/A	1
Ppt	1,000	1,000	0	N/A	1
Ppt	1,000	0	0	Lease Agreeemnt	2-3
Ppt	1,000	1,000	0	N/A	1
Ppt	1,000	0	0	N/A	1
Ppt	750	0	0	Regular terms	2-3
Ppt	500	0	0	N/A	2-3
Ppt	500	0	0	N/A	6-12
Ppt	500	0	0	N/A	2-3
Ppt	500	0	0	N30	6-12
Ppt	250	250	0	N/A	1
Ppt	100	100	0	N/A	1
Ppt	100	0	0	N/A	4-5
Ppt	100	100	0	Lease Agreeemnt	1
Ppt	50	0	0	N/A	1
Ppt	50	0	0	N/A	4-5
Ppt	50	0	0	N/A	6-12
Ppt	50	50	0	N30	1
Ppt	50	50	0	N/A	1
Ppt	50	0	0	N/A	1
Ppt	0	0	0	N/A	1
Ppt	0	0	0	N/A	4-5
Ppt	0	0	0	N30	6-12
Ppt-Slow 15	100	50	0	N/A	1
Ppt-Slow 30	25,000	10,000	0	N/A	2-3
Ppt-Slow 30	10,000	0	0	N/A	6-12
Ppt-Slow 30	2,500	0	0	N/A	4-5
Ppt-Slow 30	750	50	50	N/A	1



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	Ppt-Slow 30	500	250	0	N/A	1
	Ppt-Slow 60	250,000	250,000	30,000	N/A	1
	Ppt-Slow 60	7,500	5,000	0	N/A	2-3
	Ppt-Slow 60	2,500	0	0	Regular terms	6-12
	Ppt-Slow 90	20,000	0	0	N/A	4-5
	Ppt-Slow 90	750	750	750	N/A	4-5
	Ppt-Slow 90+	2,500	0	0	N/A	1
	Ppt-Slow 120	7,500	0	0	N/A	6-12
	Slow 30	2,500	0	0	N/A	2-3
	Slow 30	50	0	0	N/A	4-5
	Slow 90	25,000	25,000	25,000	N/A	2-3
	Slow 30-90	5,000	5,000	5,000	N/A	1
	Slow 90	2,500	2,500	2,500	N/A	1
	Slow 30-90+	250	250	250	N/A	1
	Slow 150+	100	100	100	N/A	
	Slow 60-180	1,000	0	0	N/A	2-3
	(074)	0	0	0	Cash account	1
	(075)	0	0	0	Cash account	1
February 2014	Ppt	1,000	1,000	0	N/A	1
	Ppt	250	0	0	N/A	6-12
	Ppt	100	0	0	N10	6-12
November 2012	Slow 30	95,000	0	0	N30	6-12
October 2012	Ppt-Slow 30	50,000	0	0	N/A	6-12

Lines shown in red are 30 or more days beyond terms

Payment experiences reflect how bills are met in relation to the terms granted. In some instances payment beyond terms can be the result of disputes over merchandise, skipped invoices etc.

Each experience shown is from a separate supplier. Updated trade experiences replace those previously reported.



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Comprehensive Report

Report viewed
Subscriber Number

19 Feb 2014
263-774798

Identification & Summary

ACCENTURE PUBLIC LIMITED COMPANY

Risk Evaluation

D&B Rating	5A 1
D&B Risk Indicator	
D&B Failure Score	74
D&B Payment Score	58
Days Beyond Terms	24
D&B Maximum Credit	€3,809,214

Legal Events

Number of Court Judgments	0
Value of all Court Judgments	0
Number of Mortgages and Charges	0

Associations

Parent Company	No
Number of Principals	15

Financial Summary

Latest Accounts Date	31 Aug 2012
Tangible Net Worth	\$ 2,930,450,000
Turnover	\$ 29,777,985,000

Identification

Main Trading Address	1 GRAND CANAL SQUARE GRAND CANAL HARBOUR DUBLIN 2 IRELAND
Telephone Number	016462000
Fax Number	016462020
D-U-N-S® Number	98-501-5354
Registered Number	471706
Web Address	www.accenture.com
Registered Address	1, GRAND CANAL SQUARE, GRAND CANAL HARBOUR, DUBLIN 2 IRELAND
Line of Business (SIC)	HOLDING COMPANY (6711) NONCLASSIFIED ESTABLISHMENT (9999)



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D&B Risk Assessment

D&B Rating	5A 1	
Financial Strength	5A	(based on tangible net worth) \$ 2,930,450,000
Risk Indicator	1	Represents a minimum risk of business failure.

D&B Maximum Credit € 3,809,214

Recommended credit exposure at any given time.

The D&B Maximum Credit is calculated using the D&B Failure Score, business size and primary industry sector.

D&B Failure Score 74 out of 100



26% of Irish businesses have a lower risk of failure.

Incidence of failure 1.17% (117 per 10,000)

D&B Payment Score 58 out of 100



42% of Irish businesses have a lower risk of paying significantly late.

- The Failure Score is a relative measure of risk allowing the ranking of all businesses in the D&B database. This means that the score shows where a business ranks compared to all other businesses in the D&B database.

Decisive criteria that influenced the risk evaluation for this company are:

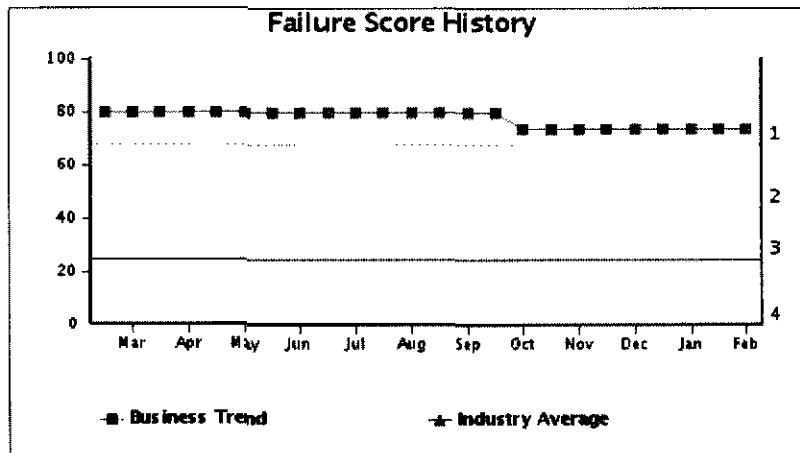
- The trend assigned to this case is based on an analysis of two years financial figures.

D&B Rating & Score - Industry Sector Comparison

History and Industry Comparison of D&B Failure Score

Commentary

The graph below shows the history of the D&B Failure Score for ACCENTURE PUBLIC LIMITED COMPANY over the last 12 months compared to the average for its industry group.



Payment Information

D&B collects in excess of 100 million payment experiences on European businesses each year. The information shown below indicates how ACCENTURE PUBLIC LIMITED COMPANY has been paying its bills.

Average Days Beyond Terms	24
Paydex	58

Number of payment experiences (last 12 months)	6
Total Value of Experiences	€ 10,031
Average Value of Experiences	€ 1,672

Payment Experiences Summary

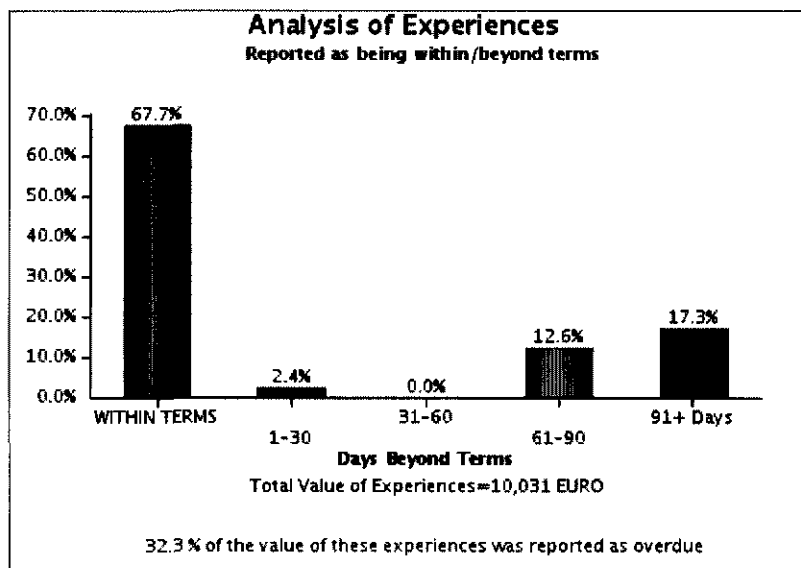
			% paid				
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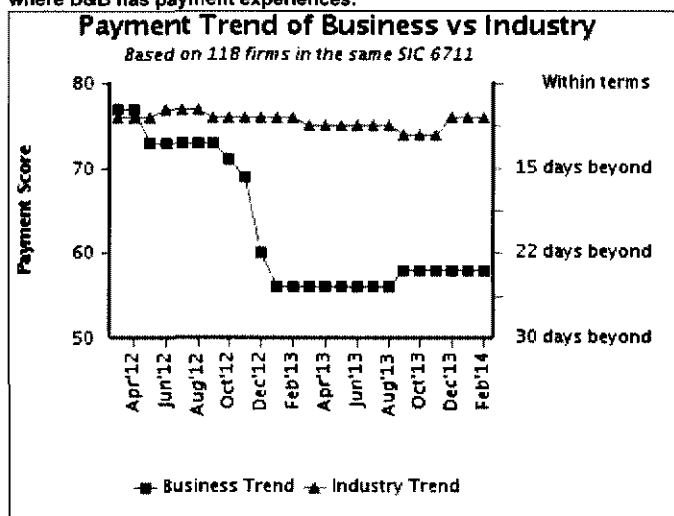
Value Bands Euro	Number of Experiences	Total Value Euro	within terms	1-30 days	31-60 days	61-90 days	91+ days
> 100,000	-	-	-	-	-	-	-
75,000 - 99,999	-	-	-	-	-	-	-
50,000 - 74,999	-	-	-	-	-	-	-
25,000 - 49,999	-	-	-	-	-	-	-
10,000 - 24,999	-	-	-	-	-	-	-
< 10,000	6	10,031	59	3	-	16	22
Total	6	10,031					

In some instances, payment beyond terms can be the result of overlooked or disputed invoices



Payment Industry Comparison

Shown below is an Industry comparison based on the 118 other businesses in same industry group as ACCENTURE PUBLIC LIMITED COMPANY where D&B has payment experiences.



Comparison of Days Beyond Terms and Payment Score		
ACCENTURE PUBLIC LIMITED COMPANY	Pays 24 days beyond terms.	Paydex of 58
Upper quartile (top 25%)	pays within terms	Paydex of 80
Median (middle 50%)	pays 6 days beyond terms	Paydex of 76
Lower quartile (bottom 25%)	pays 19 days beyond terms	Paydex of 64

Risk of Failure and Payment Performance - Industry Sector Comparison

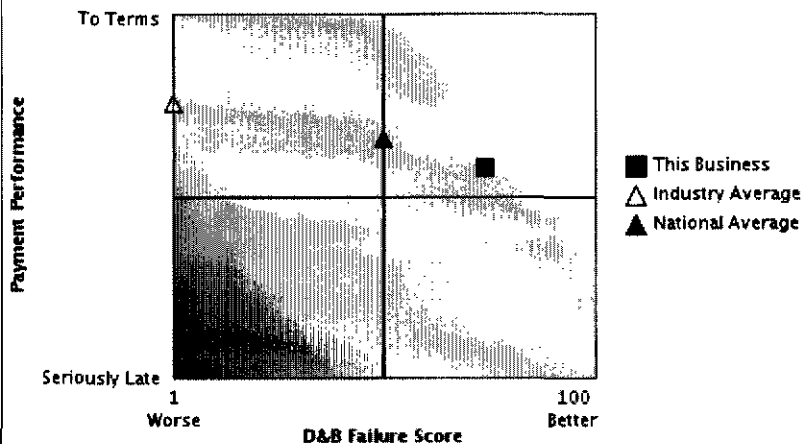
Commentary

ACCENTURE PUBLIC LIMITED COMPANY pays it's bills on average 24 days beyond terms. This is 5 days longer than the national average of 19 days beyond terms.



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Failure Risk compared to Payment Performance



When compared to similar businesses ACCENTURE PUBLIC LIMITED COMPANY pays slower than the industry average of 6 days beyond terms.

The D&B failure score of 74 predicts that the risk of failure within the next 12 months for ACCENTURE PUBLIC LIMITED COMPANY is minimal.

Public Notice Information

Public Notice information is added to the D&B Database and, if present, will appear in this section. This section was last updated from public sources on 19 Feb 2014.

Judgments

Year	Unsatisfied Judgments	Total Value
2014	0	0
2013	0	0
2012	0	0
2011	0	0
2010	0	0
2009	0	0
Total	0	0

Mortgages / Charges and Registered Judgments

Number Of Charges: 0

Latest Account Filed on 28/03/2013, accounting reference date 31/08/2012.

Legal Filing Summary

Registered Number 471706

All public notice information has been obtained in good faith from the appropriate public sources.

Special Events

Critical legal notice information filed is investigated by D&B Analysts, and where relevant, comment is presented in this section.

- ANNOUNCEMENT: It was reported in the National Press on 12.08.2013 that the subject company is to expand its operations in Ireland, creating another 140 positions over the next year.

Current Principals

There are currently 15 principals. There has been 1 appointment in the last 12 months.

BLYTHE MCGARVIE:

Position Director
Date Appointed 01 Sep 2009
Address , USA , UNITED STATES
Date of Birth 03 Dec 1956

No other current associations

GILLES PELISSON:

Position Director



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Date Appointed 27 Apr 2012
Address 14 BOULEVARD ARAGO, 75013 PARIS , FRANCE , FRANCE
Date of Birth 26 May 1957

No other current associations

PIERRE NANTERME:

Position Director
Date Appointed 20 Oct 2010
Address 34 RUE COPERNIC, 75116 PARIS , FRANCE , FRANCE
Date of Birth 07 Sep 1959

No other current associations

MARJORIE MAGNER:

Position Director
Date Appointed 01 Sep 2009
Address 190 E 72ND STREET, APT. 35D, NEW YORK, NY 10021 , U S A
Date of Birth 29 Apr 1949

No other current associations

WILLIAM KIMSEY:

Position Director
Date Appointed 01 Sep 2009
Address 550 FREEHAVEN DRIVE,, SANTA BARBARA, , USA , CA 93108 , UNITED STATES
Date of Birth 06 Jul 1942

No other current associations

ROBERT LIPP:

Position Director
Date Appointed 01 Sep 2009
Address , USA , UNITED STATES
Date of Birth 17 May 1938

No other current associations

JAIME ARDILA:

Position Director
Date Appointed 20 Aug 2013
Address RUA ANTONIO AFONSON, 15-APT 71, SAO PAULO, SP-04509-030 , BRAZIL
Date of Birth 24 Jul 1955

No other current associations

NOBUYUKI IDEI:

Position Director
Date Appointed 01 Sep 2009
Address 15-19-23 HIGASHI GOTANDA, SHINAGAWA-KU,, TOKYO 141-0022, , JAPAN
Date of Birth 22 Nov 1937

No other current associations

CHARLES GIANCARLO:

Position Director
Date Appointed 01 Sep 2009
Address 36,EUCLID AVENUE,, ATHERTON, , USA , CA 94027 , UNITED STATES
Date of Birth 08 Dec 1957

No other current associations

DINA DUBLON:

Position Director



No other current associations

No other current associations

No other current associations

No other current associations

No other current associations

Company Name	Date Appointed	Date Resigned
GAZELLE BUSINESS SERVICES LTD	28 Jun 1997	26 Mar 2009

No other current associations

No other current associations

No other current associations



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RICHARD BUCHBAND (Appointed 10 Jun 2009, Resigned 01 Mar 2011)

Address 576 HILL TERRACE , WINNETKA , IL 60093
Date of Birth 01 May 1963
Date Appointed 10 Jun 2009

No other current associations

Previous Associations

Company Name	Date Appointed	Date Resigned
ACCENTURE GLOBAL SERVICES LIMITED	17 Aug 2010	01 Mar 2011

DOUGLAS SCRIVNER (Appointed 01 Sep 2009, Resigned 22 Mar 2010)

Address 25461 W. FREMONT ROAD , LOS ALTOS HILLS , USA , CA 94022 , UNITED STATES
Date of Birth 03 Jun 1951
Date Appointed 01 Sep 2009

No other current associations

BRADWELL LIMITED (Appointed 10 Jun 2009, Resigned 01 Sep 2009)

Address ARTHUR COX BUILDING , EARLSFORT TERRACE , DUBLIN , 2 , IRELAND
Date Appointed 10 Jun 2009

Other Current Associations

Company Name	Date Appointed
WAVERTON INVESTMENT FUNDS PLC	01 Jan 2009
ARTHUR COX NOMINEES LIMITED	01 Dec 2008
STANLEY SECURITY SOLUTIONS IRELAND LIMITED	17 Oct 2008
HAMMERTOP LIMITED ⚠	13 Oct 2008
MSD INVESTMENT HOLDINGS (IRELAND)	10 Oct 2008
SILK CUT (DUBLIN) LTD ⚠	31 Aug 2008
BENSON & HEDGES (DUBLIN) LTD ⚠	31 Aug 2008
GALLAHER (DUBLIN) PENSIONS LTD	31 Aug 2008
NOTRIA PROPERTY LTD ⚠	31 Aug 2008
GALLAHER INVESTMENT IRELAND LTD ⚠	31 Aug 2008
CONVATEC HEALTHCARE IRELAND LIMITED	19 Aug 2008
OPTIMAL MULTIADVISORS IRELAND PLC	20 Jun 2008
OPTIMAL MULTISELECT (IRELAND) PLC ⚠	20 Jun 2008
OPENWORLD PUBLIC LIMITED COMPANY	12 Jun 2008
OLD MUTUAL GLOBAL FUNDS PUBLIC LIMITED COMPANY	27 May 2008

This principal has other associations

Previous Associations

Company Name	Date Appointed	Date Resigned
FORFAITING SOLUTIONS LIMITED	18 May 2009	30 Jun 2010
MCKINLEY CAPITAL MANAGEMENT FUNDS PUBLIC LIMITED COMPANY	14 Nov 2008	27 Mar 2009
KEDCO PUBLIC LIMITED COMPANY	02 Oct 2008	09 Oct 2008
ORGANON (IRELAND) LTD	28 Sep 2008	30 Apr 2010
CI CONSULTANCY LTD	24 Sep 2008	13 May 2009
APPIAN TECHNOLOGIES LTD ⚠	31 May 2008	20 Feb 2009
BANCROFT CENTRE MANAGEMENT LIMITED	26 May 2008	17 Jun 2008
GEITH INTERNATIONAL LTD	01 Nov 2007	30 Nov 2007
GEITH PATENTS LTD ⚠	01 Nov 2007	30 Nov 2007
POWERVATION LTD	24 Sep 2007	08 Sep 2008
BITH-GHLAN TEORANTA	04 Jul 2007	19 Dec 2008



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RICHARD PAUL CLARK (Appointed 10 Jun 2009, Resigned 01 Sep 2009)

Address ONE APPLIEDORE AVENUE , NORTH HAMPTON , USA , NH 03862 , UNITED STATES
Date of Birth 17 Dec 1960
Date Appointed 10 Jun 2009

No other current associations

BRADWELL LIMITED (Appointed 10 Jun 2009, Resigned 01 Sep 2009)

Address ARTHUR COX BUILDING , EARLSFORT TERRACE , DUBLIN , 2 , IRELAND
Date Appointed 10 Jun 2009

No other current associations

NORMAN JAMES SHACHOY (Appointed 10 Jun 2009, Resigned 01 Sep 2009)

Address 1 WATER STREET , MARION , USA , MA 02738 , UNITED STATES
Date of Birth 12 Jul 1961
Date Appointed 10 Jun 2009

Other Current Associations

Company Name	Date Appointed
ACCENTURE GLOBAL SERVICES LIMITED	17 Aug 2010

SCOTT KENNETH AHISTROM (Appointed 10 Jun 2009, Resigned 01 Sep 2009)

Address 3021 IROQUIS ROAD , WILMETTE , USA , IL 60091 , UNITED STATES
Date of Birth 04 Jul 1959
Date Appointed 10 Jun 2009

No other current associations

favourable out of business

unfavourable out of business

Subsidiaries

Company Name	Operates As	Year Started	% Shares owned
Accenture Inc.	COMPUTER SERVICES	1989	-
OCTAGON RESEARCH SOLUTIONS INC.	-	2012	-
Accenture Canada Holdings Inc	-	1994	-
ACCENTURE HR SERVICES (JERSEY) LIMITED	MISCELLANEOUS BUSINESS SERVICES	-	-
ACCENTURE IOM 2 COMPANY LIMITED	MISCELLANEOUS BUSINESS SERVICES	2012	-
ACCENTURE IOM 1 COMPANY	MISCELLANEOUS BUSINESS SERVICES	-	-
accenture Technology Ventures SPRL	COMPUTER SERVICES	2000	-
Accenture SCA	Holding companies, NEC	2000	-
Qijie (Beijing) Information Technology Co., Ltd.	-	2007	-
ACCENTURE SERVICES (PTY) LTD	-	1999	-
ACCENTURE (SOUTH AFRICA) (PTY) LTD	-	2001	-
Accenture	COMPUTER SERVICES	2008	-
Operaciones Accenture, S.A. de C.V.	LEGAL SERVICES	-	-
Servicios Tecnicos de Programacion Accenture, S.C.	-	-	-
BEAUMONT DEVELOPMENT CENTRE HOLDINGS LIMITED	NONCLASSIFIED ESTABLISHMENT	-	-
ACCENTURE EGYPT LLC	MISCELLANEOUS SERVICES	-	-
ACCENTURE SERVICES MOROCCO	MISCELLANEOUS BUSINESS SERVICES	-	-
Accenture Australia Ltd	Holding companies, NEC	2001	-
Accenture Australia (1) Ltd	Holding companies, NEC	2001	-
Accenture Australia (2) Ltd.	Holding companies, NEC	2001	-
Accenture Australia (3) Ltd.	Holding companies, NEC	2001	-



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Blue Insurance Limited	Holding companies, NEC	2003	-
Accenture C.A.	-	1990	-

Legal Structure

Legal Form	Public Limited Liability Company
Date of Registration	10 Jun 2009
Registered Number	471706
Registered office	1, GRAND CANAL SQUARE, GRAND CANAL HARBOUR, DUBLIN 2
Summary Issued Capital	€ 55,599 divided into 40,000 Other shares of €1 each, 661,385,919 Ordinary A shares of € 0 each, 31,900,311 Ordinary shares of € 0 each,

Operations

Operating as	SIC Code	NACE Code	UK SIC Code
HOLDING COMPANY	6711	74.15	74.151
NONCLASSIFIED ESTABLISHMENT	9999	-	-

Global management consulting, technology services and outsourcing company.

Other Operating Details

Employees 204,000

Management Comments

During our investigation:

- Ms Jessica Grouse, Switchboard Operator, could not supply, any information
- www.accenture.ie

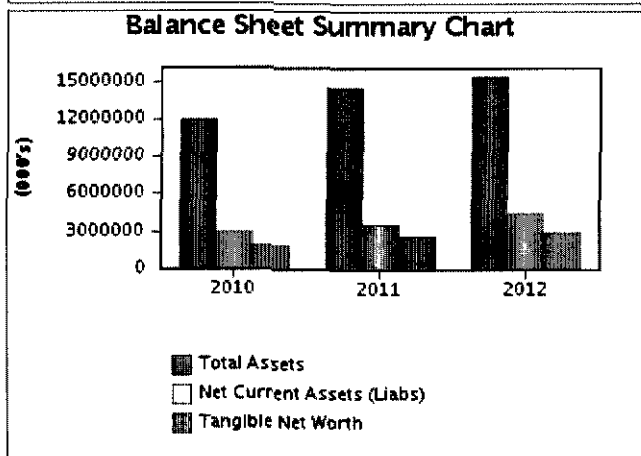
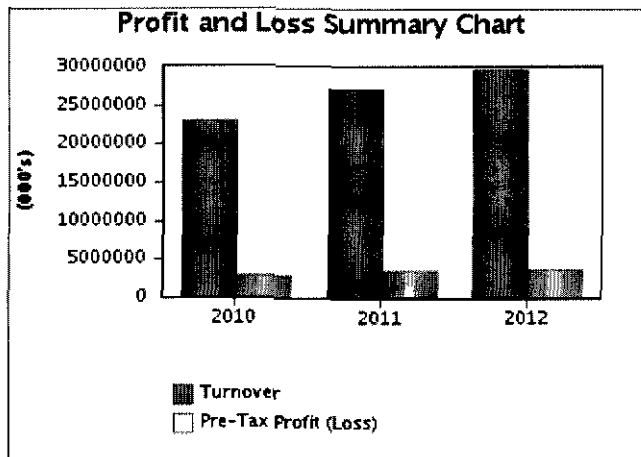
Financial Summary

	Fiscal Consolidated USD 31 Aug 2012 (000's)	Fiscal Consolidated USD 31 Aug 2011 (000's)	Fiscal Consolidated USD 31 Aug 2010 (000's)
Sales Turnover	29,777,985	27,352,914	23,094,078
Profit / (Loss) Before Taxes	3,904,174	3,512,022	2,914,369
Equity Shareholders Funds	4,145,833	3,878,951	2,835,746
Tangible Net Worth	2,930,450	2,746,960	1,994,512
Total Fixed Assets	4,077,484	4,260,327	3,271,628
Total Assets	16,665,415	15,731,510	12,835,253
Total Current Assets	12,587,931	11,471,183	9,563,625
Total Current Liabilities	8,109,205	7,906,589	6,567,604
Net Current Assets (Liabilities)	4,478,726	3,564,594	2,996,021
Long Term Debt	4,410,377	3,945,970	3,431,903
Employees**	246,532	217,876	204,000

(** not in
000's)



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Profit And Loss Accounts

	Fiscal Consolidated USD 31 Aug 2012 (000's)	Fiscal Consolidated USD 31 Aug 2011 (000's)	Fiscal Consolidated USD 31 Aug 2010 (000's)
Net Sales	29,777,985	27,352,914	23,094,078
Cost of sales	20,790,284	18,966,195	15,843,331
Gross Profit / (loss)	8,987,701	8,386,719	7,250,747
Advertising & Commercial Distribution costs	3,303,478	3,094,465	2,658,058
General Expenses	1,810,984	1,820,277	1,668,306
Other Operating charges	1,691	1,520	9,538
Net Operating Income	3,871,548	3,470,457	2,914,845
Interest receivable / non group interest	42,550	41,083	29,931
Other financial income	5,995	16,568	-
Total Financial Income	48,545	57,651	29,931
Interest Payable	15,061	15,000	14,677
Other Group Financial Expenses	858	1,086	15,730
Total Financial Expenses	15,919	16,086	30,407
Profit / (Loss) Before Taxes	3,904,174	3,512,022	2,914,369
Corporation Tax	1,022,260	-	782,212
Total Corporation Tax	1,022,260	958,782	782,212
Deferred Taxation	56,981	-	71,698
Total Other Tax	56,981	0	71,698
Profit / (Loss) After Taxes	2,824,933	2,553,240	2,060,459
Exceptional Items	271,423	275,563	279,803
Net Income	2,553,510	2,277,677	1,780,656



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Dividends	915,929	643,642	762,107
Retained Profit for the year	1,637,581	1,634,035	1,018,549

Reconciliation

Retained Earnings at start of year	6,281,517	4,634,329	3,947,129
Retained Profit for the year	1,637,581	1,634,035	1,018,549
Other Additions	-	13,153	-
Other deductions	14,856	-	331,349
Retained Earnings at end of year	7,904,242	6,281,517	4,634,329

NOTES

Payroll	17,723,186	16,165,503	-
Depreciation	-	-	1,559,738
Directors Remuneration**	26,968	28,077,000	0
Audit Fee **	13,588	13,939,000	-
Non Audit Fee **	238	205,000	-
Number of Employees**	246,532	217,876	204,000
Auditors Remuneration**	13,826	14,144,000	-

(** not in 000's)

Balance Sheet

	Fiscal Consolidated USD 31 Aug 2012 (000's)	Fiscal Consolidated USD 31 Aug 2011 (000's)	Fiscal Consolidated USD 31 Aug 2010 (000's)
FIXED ASSETS			
Other Intangibles	1,215,383	1,131,991	841,234
Total Intangible Assets	1,215,383	1,131,991	841,234
Land & Buildings	-	785,231	-
TANGIBLE FIXED ASSETS	779,494	785,231	659,569
Long Term Investments	28,180	40,365	41,023
Other long term assets	2,054,427	2,302,740	1,729,802
Total Fixed Assets	4,077,484	4,260,327	3,271,628
CURRENT ASSETS			
Cash at bank / in hand	6,640,526	5,701,078	4,838,292
Trade Debtors	1,399,834	4,621,792	3,662,425
Tax recoverable	685,732	556,160	569,678
Marketable Securities / Investments	2,261	4,929	2,987
Other Current assets	3,859,578	587,224	490,243
Total Current Assets	12,587,931	11,471,183	9,563,625
CURRENT LIABILITIES			
Trade Creditors	903,847	949,250	885,328
Accruals / Deferred Income	6,929,904	5,827,062	1,772,833
Bank loans & overdrafts	11	4,419	143
Tax & Social Security	275,443	270,650	554,315
Other Current Liabilities	-	855,208	3,354,985
Total Current Liabilities	8,109,205	7,906,589	6,567,604
Net Current Assets (Liabilities)	4,478,726	3,564,594	2,996,021
Total Assets less Current Liabilities	8,556,210	7,824,921	6,267,649
LONG-TERM LIABILITIES			



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Deferred Taxation	105,544	-	67,976
Other Borrowing/Mortgages & Loans	22	-	-
Minority Interests	478,595	471,921	438,977
Other long term liabilities	3,826,216	3,474,049	2,924,950
Total Long Term Liabilities	4,410,377	3,945,970	3,431,903

Net Assets	4,145,833	3,878,951	2,835,746
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Net Worth / Shareholders Funds

Issued Share Capital	73	74	973,963
Share Premium Account	-	-	137,883
Reserves	(3,758,482)	(2,402,640)	(2,910,429)
Retained Earnings / Profit & Loss Account	7,904,242	6,281,517	4,634,329
Equity Shareholders Funds	4,145,833	3,878,951	2,835,746

Tangible Net Worth	2,930,450	2,746,960	1,994,512
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Notes to the Balance Sheet

Guarantees given to pay off indebtedness	No	No	No
Operating Lease Commitments Plant & Machinery (or other)	-	-	1,846,406
Operating Lease Commitments Land & Building	-	493,734	-
Total Operating Lease Commitments	-	493,734	1,846,406
Contingent Debt - Amount	-	-	969,000
Market value of pension scheme assets	2,032,455	1,786,261	1,608,899

Cash Flow Statement

	31 Aug 2012 (000's)	31 Aug 2011 (000's)	31 Aug 2010 (000's)
Cash Inflow from Operating Activities	4,256,852	3,441,739	3,714,388
Returns on investment & servicing of finance	-	-	(14,733)
Taxation	-	-	(608,035)
Capital Expenditure & Financial Investment	(535,385)	(703,387)	(273,765)
Dividends paid	(950,857)	(643,642)	(824,148)
Cash Inflow (outflow) before use of liquid assets & financing	2,770,610	2,094,710	1,993,707
Financing	(1,831,162)	(1,231,924)	(1,604,878)
Increase (Decrease) in cash in the year	939,448	862,786	388,829

Key Financial Ratios

	31 Aug 2012	31 Aug 2011	31 Aug 2010
Profitability			
Profit Margin (%)	13.1	12.8	12.6
Shareholders' Return (%)	133.2	127.9	146.1
Return On Capital (%)	45.6	44.9	46.5
Return On Assets (%)	23.4	22.3	22.7
Financial Status			
Acid Test (x)	1	1.3	1.3
Current Ratio (x)	1.6	1.5	1.5
Solvency Ratio (%)	427.2	431.5	501.4
Fixed Assets/Net Worth (%)	26.6	28.6	33.1
Current Liabilities/Net Worth (%)	276.7	287.8	329.3



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Asset Utility

Collection Period (days)	17.2	61.7	57.9
Asset Turnover (%)	178.7	173.9	179.9
Sales / Net Working Capital (x)	6.6	7.7	7.7
Assets / Sales (%)	56	57.5	55.6
Creditors / Sales (days)	11.1	12.7	14

Employee

Capital / Employee*	34.7	35.9	30.7
Sales / Employee*	120.8	125.5	113.2
Profit / Employee*	15.8	16.1	14.3
Employee Average Wage*	71.9	74.2	-

(* in 000's)

⊖ Growth Rates

	2012 vs 2011	2012 vs 2010
Turnover	8.87	28.94
Gross Profit	7.17	23.96
Net Operating Profit	11.56	32.82
Profit Before Tax	11.17	33.96
Profit After Tax	10.64	37.1
Net Profit for the year	(0.03)	47.03
Number of Employees	13.15	20.85
Profit / Employee	(1.86)	10.49
Total Intangible Assets	7.37	44.48
Total Tangible Fixed Assets	-	18.18
Current Assets	9.74	31.62
Total Assets	5.83	28.81
Current Liabilities	2.56	23.47
Net Current Assets (Liabilities)	25.64	49.49
Total Assets less Current Liabilities	9.35	36.51
Long Term Liabilities	11.77	28.51
Net Assets	6.88	46.2

⊖ Financial Notes / Opinions

Year	Unfavourable	Financial Notes / Opinions
31 Aug 2012	No	-
31 Aug 2011	No	-
31 Aug 2010	No	-

Whilst D&B attempts to ensure that the information provided is accurate and complete by reason of the immense quantity of detailed matter dealt within compiling the information and the fact that some of the data are supplied from sources not controlled by D&B which cannot always be verified, including information provided direct from the subject of enquiry as well as the possibility of negligence and mistake, D&B does not guarantee the correctness or the effective delivery of the information and will not be held responsible for any errors therein or omissions therefrom.

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Exhibit C-8 "Bankruptcy Information"

(None)

Exhibit C-9 “Merger Information”

In September 2009 Applicant’s parent company Accenture Ltd., a Bermuda company, changed its place of incorporation to Ireland, becoming Accenture PLC. The change had no impact on the operations of Applicant.

Exhibit D-1 "Operations"

As described in Exhibit B-2 above, Applicant is a nationwide provider of outsourcing, technology and management consulting services. Applicant will leverage the experience of Utilities Analyses, LLC ("UAL") as noted in Exhibit A-15 above. UAL is an experienced energy services company that has concentrated on delivering supply side savings to its clients. It has offered utility rate tariff analysis services since 1986, and has been assisting its clients in analyzing deregulated supply opportunities versus price-to-compare or default service since 2000.

Applicant will not purchase or take title to natural gas, nor will it issue invoices to or collect payments from its clients for the supply of natural gas.

Exhibit D-2 "Operations Expertise"

See the experience of key personnel as described in Exhibit B-3 above.

Exhibit D-3 "Key Technical Personnel"

See the experience of key personnel as described in Exhibit B-3 above. Contact information for each is listed below:

Chad Gottesman
Managing Director, BPO - Energy Enterprise Management and Procurement
Phone: 267-216-1024
Email: chad.gottesman@accenture.com

Raymond Culver III
Category Management Senior Manager,
Phone: 678-657-7922
Email: raymond.e.culver.iii@accenture.com

Cobb Pearson
De-Regulated Energy Market Sourcing Lead
Phone: 678-657-8108
Email: c.c.pearson@accenture.com