

# Employee Share Purchase Plan

## Frequently Asked Questions

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## Plan Overview

### Where can I go for a quick overview of the Employee Share Purchase Plan?

Watch this short [video](#) to understand the benefits of the ESPP, a key part of your Total Rewards.

### Where can I go with questions about the Employee Share Purchase Plan?

Please log your question on [Accenture Support](#). Choose “Ask a Question”, then “HR”, then the category of “Total Rewards & Benefits” and the subcategory “myHoldings – ESPP/VEIP/RSUs/etc”.

### How does the plan work?

Through the Employee Share Purchase Plan, eligible employees can contribute a portion of their compensation toward the purchase of Accenture plc Class A ordinary shares. The plan runs on six-month cycles called offering periods. Before each offering period, there is a four-week open enrollment period. Enrolled participants make contributions (typically through payroll deductions) during the offering period. At the end of the offering period, the accumulated contributions are used to purchase shares.

### Who is eligible to participate in the Employee Share Purchase Plan?

In general, all full- and part-time employees of Accenture and its eligible subsidiaries below the Leadership level are eligible to participate in the Employee Share Purchase Plan (in countries where participation is legally permissible and has been approved). If a different equity program has been developed for your country, you will be informed. Senior managers promoted to managing director on December 1 will no longer be eligible to participate in the Employee Share Purchase Plan, beginning with the offering period running at the time of their promotion.

### If I am eligible, do I have to participate in the Employee Share Purchase Plan?

No. Participation is optional.

### I just joined Accenture. Can I sign up for the ESPP?

If you join Accenture during an enrollment period, you can enroll in the program right away! If you want to enroll but have not yet received your enterprise ID and password, please contact your Human Resources representative to get help enrolling.

If your start date does not fall during an enrollment period, you will need to wait for the next enrollment period to enroll. Watch your [Portal](#) notifications for enrollment announcements.

### How much can I contribute to the Employee Share Purchase Plan?

Subject to limits established by the Compensation Committee, you may contribute up to 10 percent of your eligible cash compensation to the Employee Share Purchase Plan. The amount you contribute is generally based on your gross cash compensation earnings, but contributions are made from your net pay after taxes and other deductions each pay period.

### **What are the general tax implications of the plan participation?**

In many countries, tax is due both when you buy and sell shares through the Employee Share Purchase Plan. When the shares are purchased, the tax due is typically calculated on the difference between the discounted price and the actual share value on the purchase date. Where local country law requires tax withholding, and where legally permissible, you may have a choice of either payroll or share withholding. If and when you need to choose a tax withholding method, you will receive an action on the [Portal](#).

### **How much will shares cost?**

The price you pay for shares is the fair market value on the last day of the offering period, discounted by 15 percent.

### **How do I actually receive my shares?**

Shares are purchased at the end of the offering period using your accumulated contributions. The purchase date is usually the last day of the six-month offering period. Your shares are deposited a few days after purchase into a brokerage account established for you by Accenture.

### **Where does Accenture obtain the shares that employees purchase through the Employee Share Purchase Plan?**

Shares you purchase through the Employee Share Purchase Plan are sourced from a reserve established by Accenture, previously approved by shareholders specifically for the plan. The shares issued under the plan from this reserve may be either newly issued shares or treasury shares (that is, shares purchased by Accenture and held in treasury).

### **Is there a limit on the number of shares I can purchase through the Employee Share Purchase Plan?**

There are two limits under the Employee Share Purchase Plan, the US\$7,500 contribution per offering period limit and the US\$25,000 annual purchase value limit. In general, these limits affect a relatively small number of employees participating in the Employee Share Purchase Plan. When determining your contribution percentage, please keep these two limits in mind.

### **US\$7,500 Contribution Limit**

You can contribute up to a maximum of US\$7,500 from your paycheck to the Employee Share Purchase Plan in each six-month offering period. In the United States, deductions will stop after you have contributed US\$7,500 (unless you have first exceeded the \$25,000 annual purchase limit). In all other countries, due to currency conversions, contributions above the US\$7,500 limit may be stopped after reaching approximately US\$7,500 and any excess will be refunded to you one or before the end of each six-month offering period.

Below is an example of how the US\$7,500 limit would have applied during the November 2 – May 1 offering period for an employee with cash compensation of US\$160,000. Please note that this example is based on the assumptions listed. This example is not intended to predict actual share prices.

## Assumptions - November 2 - May 1 offering period example

All currency amounts are US Dollars.

Fair market value, May 1 (Last trading day of offering period)	\$100.00
Purchase price (\$100 x 0.85)	\$85.00
Employee's eligible annual cash compensation	\$160,000
Employee's eligible cash compensation per offering period (\$160,000/12 months in a year x 6 months in an offering period)	\$80,000
Contribution percentage	10%
Total contributions in offering period (10% x \$80,000)	\$8,000

## Application of US\$7,500 contribution limit per offering period

Total eligible contributions (amount used to purchase shares)	\$7,500
Excess contributions to be refunded (\$8,000 total contributions based on contribution percentage - \$7,500 contribution limit)	\$500
Shares purchased calculation (\$7,500/\$85.00)	88.2353 shares
Shares deposited in brokerage account (assuming tax withholding through payroll)	88 shares
Refund of fractional share through payroll (.2353 x \$100.00)	\$23.53

## US\$25,000 Limit

The US\$25,000 annual purchase value limit is a limit on the *total value of the shares* you can purchase in a calendar year based on the fair market value on first day of the offering period. The number of shares multiplied by the fair market value on the first day of the offering period determines the value that is applied toward the US\$25,000 limit.

Below is an example of how the US\$25,000 limit would apply over the course of a fictional calendar year. All currency amounts are US Dollars. Please note that this example is based on the assumptions listed. This example is not intended to predict actual share prices, but rather illustrate the calculations which can only trigger limitations in a year in which Accenture experiences significant share price decline. The example below shows a 12-month period in which fair market value went down from US\$90.00 to US\$50.00.

May Purchase	
First day* of offering period fair market value (November 2 fair market value used in applying this limit)	\$110.00
Last day* of offering period fair market value (May 1 fair market value used to calculate the May purchase price)	\$100.00
Discounted share purchase price (.85 x \$100.00)	\$85.00

Contributions during offering period	\$7,500.00
Initial estimate of shares to be purchased (\$7,500/\$85.00)	88.2353 shares
<b>Total value of shares that can be purchased under \$25,000 limit</b>	<b>\$25,000.00</b>
<b>Value of estimated shares to be purchased in May based on first day* of offering period fair market value (88.2353 shares x \$110.00)</b>	<b>\$9,705.88</b>
Amount in excess of \$25,000 limit	<b>0</b>
Excess amount expressed as shares	<b>0</b>
Adjusted actual share purchase amount	88.2352 shares
Portion of \$25,000 limit used during this purchase	<b>\$9,705.88</b>
Fractional share (which is purchased but cannot be deposited at the broker)	0.2353
Fractional share amount refunded through payroll (.2353 x \$100.00)	\$23.53
Shares deposited at broker	88 shares
<b>November Purchase</b>	
First day* of offering period fair market value (May 2 fair market value used in applying this limit)	\$90.00
Last day* of offering period fair market value (November 1 fair market value used to calculate the May purchase price)	\$50.00
Discounted share purchase price (.85 x \$50.00)	\$42.50
Contributions during offering period	\$7,500.00
Initial estimate of shares to be purchased (\$7,500/\$42.50)	176.4706 shares
<b>Remaining value of shares that can be purchased under \$25,000 value limit (\$25,000 - \$9,705.88)</b>	<b>\$15,294.12</b>
<b>Value of estimated shares to be purchased in November based on first day* of offering period fair market value (176.4705 x \$90.00)</b>	<b>\$15,882.35</b>
Amount in excess of limit (\$15,882.35 - 15,294.12)	\$588.23
Excess amount expressed as shares (\$588.22 / \$90.00)	6.5359 shares
Excess contributions to be refunded based on the \$25,000 Value Limit (6.5359 x \$42.50)	\$277.78

Adjusted shares purchased amount (176.4706 – 6.5359)	169.9346 shares
Fractional share (which is purchased but cannot be deposited at the broker)	0.9346
Fractional share amount refunded through payroll (.9346 x \$50.00)	\$46.73
Shares deposited at broker	169 shares

\*If the first or last day of the offering period falls on the day when the New York Stock Exchange is closed, the fair market value on the preceding trading day will be used.



## Enrolling in the Plan

### How do I enroll in the Employee Share Purchase Plan?

You may only enroll during an open enrollment period. To enroll during an enrollment period, log on to [myHoldings](#), and select “ESPP Enrollment Open” in the “Actions & Elections” box. This link will bring up the Enrollment Period section. On this page, select a contribution percentage from 1 to 10 percent and click “Enroll.”

Please note that some countries require that you complete a paper form as an additional step to complete your enrollment. These forms and delivery instructions will appear as an additional step between selecting the enrollment percentage and the Enroll button in the Enrollment Period section.

If you are transferring to a new country, please click on the link “If transferring to a new country...” to access any required enrollment forms for you. The forms are available by country in a dropdown list on the page. If your country requires a modified enrollment process, you will receive enrollment instructions specific to your country from Human Resources.

### How do I confirm that I am enrolled in the plan?

Within one hour of enrolling via [myHoldings](#), employees without email restrictions will receive a confirmation email. If you do not receive a confirmation email within one hour, log on to [myHoldings](#) to check if your enrollment status shows “Enrolled” in the “Actions & Elections” box. You can also view your contribution rate in this area.

- If you see that your status is “Enrolled” and your contribution rate is accurate, no further action is required.
- If you see that your status is “Enrolled” but your contribution rate is inaccurate, click the “Update” button, enter the appropriate contribution rate, and then click “Enroll” to submit your enrollment updates.
- If you see that your status is “Not Enrolled,” click “Enroll,” enter the appropriate contribution rate, and then click “Enroll” to submit your enrollment.

### Do I need to re-enroll in the Employee Share Purchase Plan for each offering period?

No, once enrolled, you will be automatically re-enrolled in subsequent offering periods at the same contribution percentage unless you withdraw or your enrollment status changes to On Hold (see [What happens if I transfer to another country?](#) and [What happens if I transfer to another Accenture entity within the same country?](#)). If you wish to re-enroll after you withdraw or transfer, or if you wish to change your contribution percentage, you must do so during an open enrollment period.

### How do I withdraw from the plan DURING the current offering period?

You can generally withdraw any time up until the fifteenth of the month prior to the end of the offering period. If you withdraw, contributions will cease and the contributions you have made since the beginning of the offering period will be refunded through your regular pay

(generally, without interest). Processing of a withdrawal request and the subsequent refund may take more than one pay period.

To withdraw from the program, log on to [myHoldings and](#) in the “Actions & Elections” box, click “Withdraw.” Next, click the box to select the offering period and then click “Withdraw” again.

Within one hour of withdrawing, employees without email restrictions will receive a confirmation email. If you do not receive a confirmation within one hour, please, log on to [myHoldings](#) to check if your enrollment status shows “Withdrawn.”

- If you see that your status is “Withdrawn,” no further enrollment action is required.
- If you see that your status is “Enrolled,” click “Withdraw,” select the offering period, and then click “Withdraw” again.

### **How do I withdraw from the next offering period?**

If you want to withdraw from the next offering period, log on to [myHoldings](#), select “ESPP Enrollment Open” in the “Actions & Elections” box and select “Withdraw.” Then select the offering period you would like to withdraw from and click “Withdraw.”

Within one hour of withdrawing, employees without email restrictions will receive a confirmation email. If you do not receive a confirmation within one hour, please, log to [myHoldings](#) to check if your enrollment status shows “Withdrawn.”

- If you see that your status is “Withdrawn,” no further enrollment action is required.
- If you see that your status is “Enrolled,” click “Withdraw,” select the offering period, and click the “Withdraw” button.

## **Contributions and Purchases**

### **Why doesn't my account on myHoldings show my shares increasing as I'm making contributions to the plan?**

The Employee Share Purchase Plan runs on six-month offering periods. Your contributions accumulate during each offering period. At the end of the offering period, shares are purchased on your behalf.

### **How can I find out how much I've contributed to the plan?**

Depending upon your country of employment, your accumulated contributions may appear on your pay or earnings statement. Alternatively, you can contact your payroll representative.

### **Can I adjust my contributions during an offering period?**

No, you may only change your contribution percentage for the next offering period during an open enrollment period.

### **How is the discounted purchase price for the shares determined?**

The discounted purchase price is 15 percent less than the fair market value on the last day of an offering period.

### **What happens if the purchase calculation results in a fractional share?**

After the end of each six-month offering period, shares are purchased with your accumulated contributions. The number of shares purchased is calculated up to the fourth decimal. However, only whole shares will be delivered to your brokerage account. Any fractional share remaining after the purchase calculation and/or share withholding will be paid out to you in cash through your local payroll. The amount of the payment will be based on the purchase date fair market value, as determined by the plan, times the fractional share, and, for most countries, will be converted to your local currency based on the purchase date currency exchange rate.

The table below depicts an example of a fractional share refund for an employee with annual compensation of US\$50,000 and a 10 percent contribution rate.

### Fractional share example

All currency amounts are US Dollars.

Last day* of offering period fair market value	\$100.00
Purchase price ( $\$93.185 \times 0.85$ )	\$85.00
Employee's eligible annual cash compensation	\$50,000
Employee's eligible cash compensation per offering period (\$50,000/12 months in a year x 6 months in an offering period)	\$25,000
Contribution percentage	10%
Total contributions in offering period ( $10\% \times \$25,000$ )	\$2,500
Shares purchase calculation ( $\$2,500 / \$85.00$ )	29.4118 shares
Shares deposited in brokerage account (assuming tax withholding through payroll)	29
Refund of fractional share through payroll ( $.4118 \times \$100.00$ )	\$41.18

\*If the first or last day of the offering period falls on the day when the New York Stock Exchange is closed, the fair market value on the preceding trading day will be used.

## Employment Changes

### What happens if my employment terminates?

If your employment terminates before the end of an offering period, your contributions for that offering period will be refunded to you through your local payroll (generally, without interest). Any shares you have purchased in previous offering periods will remain in your brokerage account. Your relationship with the broker will not be affected.

### What happens if I transfer to another country?

If you transfer to another country during the current offering period, your enrollment status for the current offering period will change from Enrolled to On Hold. Participants with an On-Hold status will stop contributing to the Employee Share Purchase Plan upon transfer to the new country, but retain the right to purchase shares with contributions accumulated before the transfer, subject to applicable local laws in the new country. If you have not withdrawn from the Employee Share Purchase Plan but your contributions are refunded upon transfer, please contact your payroll department immediately.

In addition, you may withdraw from the current offering period at any time before the last two weeks of the period. To withdraw from the program, log on to [myHoldings and](#) in the "Actions & Elections" box, select "Withdraw." Then select the offering period you would like to withdraw from and click "Withdraw" again. You will see a confirmation message next to the button when the withdraw election is complete.

Provided that your employer in the new country is an eligible entity, you may re-enroll in the Employee Share Purchase Plan in the new country when enrollment begins for the next offering period. To participate in such offering period, you must enroll via [myHoldings](#) during the next Employee Share Purchase Plan open enrollment period.

### What happens if I transfer to another Accenture entity within the same country?

If you transfer to another Accenture entity within the same country, your enrollment status in most instances will not be affected and your participation will continue at the same contribution percentage. In rare circumstances, transfer to a newly established entity that has not yet been approved for the Employee Share Purchase Plan will result in your enrollment being placed On Hold as described above.

## Tax Withholding

The following questions and answers apply only in countries where tax withholding is required at the time of share purchase. These countries currently include:

Andorra	Czech Republic	Luxembourg	Slovakia
Argentina	Finland	Malaysia	South Africa
Austria	France	Mauritius	Spain
Belgium	Germany	Mexico	Sri Lanka
Brazil	India	Netherlands	Sweden
Bulgaria	Israel	Norway	Switzerland
Canada	Italy	Peru	Thailand
Chile	Japan	Philippines	Turkey
Colombia	Kenya	Poland	United Kingdom
Costa Rica	Latvia	Romania	United States

### Why do we owe taxes at the time of the share purchase?

In many countries, the difference between the fair market value of the shares on the purchase date and the discounted purchase price is considered taxable income. As a result, taxes may be due at purchase.

### How will taxes be withheld?

Taxes may be withheld using one of two methods:

1. Payroll withholding, in which taxes are withheld from your salary and
2. Share withholding, in which taxes are withheld by withholding a portion of the shares purchased.

### Will I be able to choose the type of withholding?

In most countries, employees can choose between payroll withholding and share withholding, but only payroll withholding is offered due to local law restrictions in the following countries: Finland, Romania, and South Africa.

### How do I choose a type of tax withholding?

If you are located in a country in which a choice of tax payment methods is offered, you will be able to make that choice via [myHoldings](#) during the open enrollment period. In addition, if you do not make a selection, the default selection will be applied. In all countries where share withholding is offered, except Malaysia and Norway, that default is share withholding. If and when you need to choose a tax withholding method, you will receive an action on the [Portal](#).

### **Why is share withholding the most common default withholding method?**

The share withholding method does not require additional cash outlay on the part of the participant. In addition, the share withholding process avoids brokerage fees and other costs for the participant.

### **Why isn't share withholding offered to everyone?**

The difference in the choices available to employees in different countries is due to local legal requirements. Share withholding is not allowed in all countries, and in some countries where it is permitted, it is not legally permissible for share withholding to be set as the default method.

### **Even if share withholding is available to me, why shouldn't I just go with payroll withholding and sell my shares if I need to?**

This is possible, although you will be required to pay a transaction fee and commission to the broker for the sale.

### **Will my selection of a withholding method affect the delivery of my shares?**

With either withholding method, your shares will be delivered as soon as practicable after purchase. Your choice of withholding method has no effect on share delivery.

### **What if my estimated taxes were higher than my actual taxes due?**

Additional shares will be deposited to your account at a later date if an adjustment is needed to your estimated tax liability. The initial number of shares withheld is based on estimated tax withholding. When the actual tax liability is calculated by the payroll system in your country, adjustments will be made as necessary.

### **What if my estimated taxes were less than the amount of taxes I actually owed?**

Any additional taxes due will be deducted from your pay. When actual tax liability is calculated by the payroll system in your country, adjustments will be made as necessary. When this happens, you may notice a difference between the tax withholding information on myHoldings and your earnings statement. Your earnings statement indicates the correct amount of taxes.

### **If I select share withholding, what share price will be used to determine the number of shares withheld?**

The fair market value on the purchase date will be used to determine the number of shares required to be withheld. That is also the value that is used to calculate your tax liability. In most countries, the tax due is calculated on the difference between the fair market value at the time of purchase and the discounted price at which the shares are purchased.

### **Are there any transaction costs related to either share withholding or payroll withholding?**

No, there are no transaction costs to employees for share withholding or payroll withholding.

**What happens if the share price changes between the time the initial shares are deposited and any adjustment (for over- or under-estimated withholding) is corrected?**

The number of additional shares deposited into your account for adjustment will be based on the fair market value of Accenture shares on the purchase date.

**Do I need to select a tax withholding method for every offering period?**

You may need to select a tax withholding method, depending on your country of employment. Your selection of a tax withholding method cannot be carried over from one period to the next. If you do not select a withholding method for any particular offering period, the default method for your country will be applied.

**Where can I find additional tax information?**

Information to help you better understand the tax consequences of purchasing shares through the Employee Share Purchase Plan are available on [myHoldings](#).

For tax information specific to your country, go to the myHoldings [Resources](#) page. Select “Country Specific Tax Information,” and then select your country from the dropdown box. Click the links to the Tax Guides that appear in this section.

In addition to these resources, you may also want to consult with your personal financial and/or tax advisor.

**What additional tax considerations apply to PRC Nationals in China?**

Taxes resulting from sale of shares and/or payment of dividends are your responsibility. Neither Accenture nor Morgan Stanley will withhold local taxes upon the sale of shares or the payment of cash dividends. Other non-local taxes may be withheld by Morgan Stanley, including:

- 28 percent US back-up withholding taxes on share sales or dividends where a US tax form (W-8BEN) is not on file, and/or
- 20 percent Irish withholding tax on cash dividends.



## Managing your Shares

### How do I receive my shares?

Shares are purchased at the end of the offering period using the accumulated contributions you have made. The purchase date is the last date of the six-month offering period. Typically, the shares are deposited into a brokerage account established for you by Accenture a few days after purchase.

### Why can't my shares be made available for sale immediately following purchase?

The purchase and deposit of your shares is a complex process involving teams in the United States and Manila working with individual payroll groups in all countries where the Employee Share Purchase Plan is offered, as well as our outside brokerage firms. In addition, it may also help to remember that:

- The timing of the end of an offering period can affect delivery.
- The primary purpose of the Employee Share Purchase Plan is to provide employees with a way to build long-term equity ownership in Accenture.

### What restrictions apply on when I can sell my shares?

All sales and transfers of Accenture shares by employees, including the shares acquired through the Employee Share Purchase Plan, are subject to [Policy 1216, Buying and Selling Securities - Insider Trading](#) and, for designated individuals, [Policy 0590, Restricted Persons Trading](#). Employees may not sell Accenture shares at any time they are aware of information that may be material, nonpublic information about Accenture or its shares, and, additionally, individuals who are subject to Policy 0590 may not sell Accenture shares except during open trading windows.

In addition, employees are prohibited from entering into any hedging transactions with respect to any Accenture shares they hold, including shares acquired through the Employee Share Purchase Plan (see Policy 1216, [Buying and Selling Securities - Insider Trading](#), for more details).

### What exchange rate(s) will be used to calculate the value of our contributions to the Employee Share Purchase Plan and the number of shares we will purchase?

Unless otherwise required by local law, the exchange rates used are the closing rates on the last business day of the offering period, as reported by Standard & Poor's Comstock. These rates are available on [myHoldings](#). Select "Resources" on the site's navigation menu. Then select "Tools & Reports" to access the Exchange Rate report.

### How will I know when my shares have been deposited into my account?

You will receive a confirmation by mail that the shares have been deposited. In addition, you may also check the [Morgan Stanley](#) website.

Shares purchased by Employee Share Purchase Plan participants in Portugal and Russia are deposited in their account at UBS Financial Services, Inc. Participants in these countries will receive a separate communication regarding their brokerage accounts.

### **Do I need to do anything with my shares?**

No, once the shares are deposited into your brokerage account, you may either hold, sell or transfer them to another broker. The decision is entirely yours. Due to US securities laws requirements, however, you cannot place an order to sell shares until they have been deposited into your account.

### **How do I sell my shares?**

If you want to sell all or any portion of your shares, you must place a trade order with the broker. For most employees, the broker is Morgan Stanley. Trade orders may be placed online or by calling a Morgan Stanley customer service center after shares are posted to your account. You will need to have your Trading PIN and be prepared to select a type of sell order and method of delivery for the proceeds of the sale. Also see the Brokerage Account FAQs below. As a reminder, all sales of your shares must comply with our policies on share transactions, including Policy 1216, [Buying and Selling Securities – Insider Trading](#).

#### The following applies to PRC National participants in China only:

You are required to repatriate any proceeds from share sales and cash dividends into China. Our broker will forward your proceeds to the Accenture team in China five US business days after your sale. Accenture will coordinate the delivery of cash proceeds to you as soon as practicable upon receipt of funds from the broker. There are two methods Accenture may use to deliver proceeds, as follows:

1. Default: Your proceeds will be converted from USD to CNY using the official rates as determined by HSBC on the date of payment. These CNY proceeds will be deposited to your China Merchant Bank account.
2. Optional: You may elect to have proceeds paid to you in USD if you are an account holder at HSBC. Please contact [Wendy Wenqi Liu](#) to file or update optional payment instructions.

You will not receive any interest for funds held between the settlement of your sales transaction and/or cash dividend payment and such time as the sale proceeds or cash dividends are delivered to your China Merchant Bank account.

### **Can I transfer my shares to a different broker?**

In all countries except China, you may transfer your shares from your Morgan Stanley (or UBS) account to another brokerage account at any time, although you are free to continue to hold your shares with Morgan Stanley (or UBS, as applicable).

In China, transferring shares to another brokerage account is not permitted due to local legal restrictions.

### **If I sell my shares, how long does it take to receive my proceeds?**

Proceeds should generally be available for delivery after the third business day following the share sale. You can direct the proceeds to be either mailed or wire-transferred to you. Delivery via wire transfer is typically the fastest and the safest delivery method. If you receive a check drawn on a US bank, your local bank may take longer to process the check.

The following applies to PRC National participants in China only:

You are required to repatriate any future proceeds from share sales and cash dividends into China. The broker will forward your proceeds to the Accenture team in China five US business days after your sale. Accenture will coordinate proceeds delivery to you as soon as practicable upon receipt of funds from the broker. There are two methods Accenture may use to deliver proceeds:

1. Default: Your proceeds will be converted from USD to CNY using the official rates as determined by HSBC on the date of payment. These CNY proceeds will be deposited to your China Merchant Bank account.
2. Optional: You may elect to have proceeds paid to you in USD if you are an account holder at HSBC. Please contact [Wendy Wenqi Liu](#) to file or update optional payment instructions.

You will not receive any interest for funds held between the settlement of your sales transaction and/or cash dividend payment and such time as the sale proceeds or cash dividends are delivered to your China Merchant Bank account.

### **Will my sale proceeds be in US dollars?**

Unless otherwise specified at the time you place your trade order, the proceeds from your sale will be delivered in US dollars. You may request delivery in a different currency for an additional fee. In making this decision, you should evaluate available exchange rates and the associated fees both within the US and locally.

### **Where do I find a detailed accounting of my current holdings obtained through the Employee Share Purchase Plan?**

After you log on to [myHoldings](#), click “View Full Summary” and select “Purchase Program” from the Holdings Summary tab. Your Employee Share Purchase Plan purchases will be listed in the Purchase Program box at the bottom of the page. Select any of your purchases to view additional information.

### **Why is there a difference between the data shown on myHoldings and the data shown on the Morgan Stanley website?**

Any differences you see—in number of shares, purchase price, cost basis—are due to one of two factors:

- **System time lag.** Morgan Stanley and Accenture share plan systems exchange data on a regular basis. You may, however, occasionally see differences because of the lag between

the data exchange and posting to the respective websites. Before logging any issues on [Accenture Support](#), please wait 48 hours and check the sites to see if updates have been made.

- **System design.** In some cases, the Morgan Stanley website is not able to accurately reflect data due to the particular structure of Accenture share plans. For example, the basis price for shares purchased and/or the purchase date may not be accurately displayed on the Morgan Stanley site.

### **Why do I sometimes see references to links or tools (such as brokerage account tools) that cannot be found on myHoldings?**

The myHoldings website is a global resource covering Accenture share plans on a global basis. Occasionally, you may see references that are not applicable to you. For example, if you do not yet own any shares, you may not see a link to a Morgan Stanley brokerage account. That is because accounts are only established when shares are purchased. Alternatively, you may see a link to Morgan Stanley site when in fact your shares may be held at a local broker or other financial intermediary as required by local law.

### **What additional restrictions are in place for PRC National participants in China?**

Upon the termination of your employment, you will generally be required to sell all shares acquired through the Employee Share Purchase Plan within six months of your termination date. You may not continue to hold Accenture shares beyond this time.

Participation in the ESPP is subject to Accenture obtaining all necessary approvals from the State Administration of Foreign Exchange ("SAFE") and any other applicable government entities in the PRC to permit the operation of the ESPP in China.

If Accenture is unable to secure or maintain all necessary approvals, as determined by Accenture in its sole discretion, Accenture may take any action Accenture deems necessary in order to comply with applicable law, including but not limited to, suspending or terminating your payroll deductions, refunding (without interest, unless otherwise required by applicable law) your payroll deductions, or holding your payroll deductions which have not already been used to purchase shares until all necessary approvals are obtained.

## Brokerage Account

### How is a brokerage account established?

For your participation in the Employee Share Purchase Plan, Accenture works directly with Morgan Stanley to establish an account in your name. An account will not be established until you actually have shares issued to you. When the account is established, you will receive information directly from Morgan Stanley. The account established on your behalf is a limited retail account that can be used for Accenture share transactions. You may choose to work with Morgan Stanley to establish a full retail account, with applicable fees, to manage other investments.

Shares purchased by Employee Share Purchase Plan participants in Portugal and Russia are deposited in their account at UBS Financial Services, Inc. Participants in these countries will receive a separate communication regarding their brokerage accounts.

### What will I receive from Morgan Stanley and what will I need to do?

Morgan Stanley will send you an e-mail from [stockplanconnect@morganstanley.com](mailto:stockplanconnect@morganstanley.com) with instructions for registering your brokerage account and completing your tax certification.

Completing your W-9 or W-8BEN form, as applicable, helps you avoid unnecessary back-up tax withholding when you sell your shares or receive a dividend payment on your shares. These are US government tax forms, and ALL Accenture share plan participants must complete one of the forms. Morgan Stanley must have the appropriate form on file so that taxes are not withheld from any share sales you make.

- If you are a citizen of any country other than the United States, you must complete the W-8BEN form. Without this form, taxes could be withheld requiring you to file a US tax return in order to receive a refund. You can avoid this issue by simply completing the W-8BEN form as instructed on the Morgan Stanley website. A current W-8BEN form must be on file at all times. A W-8BEN form is considered current for the calendar year it was filed and for the following three years. For example, a W-8BEN form filed in April 2016 would be considered current until December 31, 2019. After December 31, 2019, a new W-8BEN would need to be filed.
- If you have a US Social Security Number, you must complete a W-9 form. Without this form, taxes could be withheld from any share sales, requiring you to seek a refund via your federal tax return. You can avoid this issue by completing the form as instructed on the Morgan Stanley website. This is a one-time requirement.

### What can I do if I cannot register my account?

Some e-mails are placed in junk mail folders or are rejected due to mailbox size. If you do not receive the e-mail from [stockplanconnect@morganstanley.com](mailto:stockplanconnect@morganstanley.com), please complete the following steps to register your brokerage account:

- Log on to [Stock Plan Connect](#).
- Click on the “Request a Registration Email” link.
- Enter the company ticker symbol: ACN.
- Enter your Global ID, which can be found on myHoldings in between your name and address at the top of the page.
- Enter the first three letters of your FIRST NAME. (If your first name is not three characters long, fill with spaces up to three characters.)

A new link to the registration process will be emailed to you. For more information on the Registration Process please refer to the [Registration Guide](#) available at <https://www.stockplanconnect.com>.

### **I’ve forgotten my Morgan Stanley user ID or password. How do I get that information?**

If you forget your password, go to [www.stockplanconnect.com](http://www.stockplanconnect.com) and select the “Forgot Password” link in the login box. You will be asked a series of qualifying questions to validate your identity. Once your identity has been confirmed, a link to reset your password will be emailed to you. This link will be valid for 30 minutes.

### **How often I should log into my MS or UBS account?**

Managing your equity and brokerage accounts is your responsibility. Accenture does not manage your accounts in any way.

**To prevent the risk of loss of your shares and/or any cash held in your account(s) through escheatment by government authorities,** we recommend that you take one of the following actions at least once a year:

1. Log into your account(s) at the company broker(s) to confirm your contact information;
2. Call your company broker(s) to confirm your contact information; or
3. Send a letter or courier (requiring confirmation of receipt) to your company brokers(s) confirming your contact information.

Additionally, please be sure to contact Accenture to update any address, email and/or phone contact information as needed. Not only will this ensure you receive important Accenture mailings, but each week Accenture transmits your current mailing address to company brokers to help keep your contact details current.

**To ensure appropriate tax withholding on any share transactions,** be sure to check to see if you have a current tax form on file. A W-8BEN form is considered current for the calendar year it was filed and for the following three years.

**Throughout the year, we recommend accessing your brokerage account at least monthly to check for alerts and to monitor share value.** Also, you should log on to your account within a week of the following events:

- Share purchase
- Dividend payment
- Address change (submitted through the [People Page](#) to Accenture)
- Personnel number change
- Country transfer

Finally, you will need to access your brokerage accounts during tax season to retrieve tax reporting documents.

### **What are the charges/fees for transactions in my Morgan Stanley brokerage account?**

There are a total of four possible charges and fees when selling shares:

1. Brokerage commissions are based on the number of shares traded (with a minimum charge of US\$22.50).

<b>Shares Traded</b>	<b>Commission Per Share</b>
1 to 25,000	US\$0.05
25,001 to 50,000	US\$0.04
50,001 +	US\$0.03

2. Transaction fee is a standard flat rate fee per transaction. This is currently set at US\$5.00.
3. Securities & Exchange Commission fee is a minimal fee required by the US government. To view the current Securities & Exchange Commission fee, visit the Frequently Asked Questions (FAQs) section of the Morgan Stanley website. The fees are listed in the After the Sale section of the FAQs.
4. Delivery fee is based on your selection of a delivery method for the proceeds from the sale. Currently, these are:

Wire transfer to a bank or brokerage account	US\$25.00 per transfer
Domestic (within the US) Overnight Courier Delivery of a Check	US\$25.00 per package
International (outside the US) Courier Delivery of a Check Courier Delivery	US\$50.00 per package

### **How do I correct an error in my name or address on my Morgan Stanley account?**

Morgan Stanley uses name and address information supplied by Accenture, so it is important that the information in the Accenture Global Personnel System is up-to-date. To verify your information, log on to [myHoldings](#) and click on your name at the top of the page. That page will show you the data on file, as well as how it is formatted on your Morgan Stanley account(s).

There may be differences in the formatting due to system differences. If your name or address is truncated or inaccurate on your Morgan Stanley account, make sure you inform Morgan Stanley of that fact when conducting any trades.

If your personnel information is inaccurate or incomplete, please follow the Name and Address Change Requests link. If you place a trade through Morgan Stanley and your address is incorrect, you may temporarily update your address directly with Morgan Stanley, but this will be overwritten within 30 days by the address that Accenture has on file for you. Therefore, please be sure to keep your address information current with Accenture.

### **How do I contact Morgan Stanley if I need to speak with someone?**

Click [here](#) for contact information for Morgan Stanley.



## Disclaimer

By participating in Accenture's equity programs, you acknowledge and accept that the Board of Directors of Accenture plc or its designee has the power to amend or terminate the equity programs at any time and that the opportunity given to you to participate in the equity programs is entirely at the discretion of Accenture and does not oblige Accenture or its affiliates to offer such participation in the future. You further acknowledge and accept that your participation in the equity programs is outside the terms of your regular contract of employment and is therefore not to be considered part of any normal or expected compensation and that the termination of your employment under any circumstances whatsoever will give you no claim or right of action against Accenture plc or its affiliates in respect of any loss of rights under the equity programs, which may arise as a result of such termination of employment.

Participation in the equity programs is voluntary. As with any investment or purchase of securities, participation in the programs involves risk. For additional information about the risks associated with Accenture plc Class A ordinary shares, you should review the information contained in our filings with the U.S. Securities & Exchange Commission (described under "Available Information" below).

Participation in the equity programs is also subject to jurisdiction specific eligibility rules. Other jurisdiction specific requirements and exceptions may also apply. Accordingly, you should seek appropriate professional advice as to how the relevant laws in your jurisdiction may apply to your situation. Accenture is unable to offer the equity programs in some jurisdictions where local laws or conditions do not permit doing so or make it impractical.

Sales or transfers of the shares acquired through the equity programs are subject to Accenture's [Insider Trading Policy](#) and the terms of all applicable grant agreements. Additionally, depending on your role, sales or transfers may be subject to Accenture's [Restricted Persons Trading Policy](#) and [Equity Ownership Requirement Policy](#).

The information provided herein is only a summary of selected portions of the equity program plan provisions. While reasonable efforts have been made to ensure that the information contained is complete and accurate, Accenture cannot be held responsible for any loss incurred as a result of this information. The plan documents and offering materials are controlling in the case of any inconsistencies. Any participant, or potential participant, must review all of the plan materials on the myHoldings website before making any decision with respect to the plan. The information included in this memorandum is not intended to constitute investment, tax or legal advice, and you are encouraged to consult with your personal financial, legal and tax professionals regarding the matters contained or referred to herein and before making a decision to participate in the program.

### Available Information:

Accenture's website address is [www.accenture.com](http://www.accenture.com). We make available free of charge on the Investor Relations section of our website (<http://investor.accenture.com>) our Annual Report on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K and all amendments to those reports as soon as reasonably practicable after such material is electronically filed or furnished with the U.S. Securities and Exchange Commission (the "SEC") pursuant to Section 13(a) or 15(d) of the Exchange Act. We also make available through our website other reports filed with or furnished to the SEC under the Exchange Act, including our proxy statements and reports filed by officers and directors under Section 16(a) of that Act, as well as our Code of Business Ethics. Please note that a description of the Accenture plc Class A ordinary shares, as well as the historical price performance of those shares may be found in our Annual Report on Form 10-K.

### Ineligible Countries and Accenture Entities

Although Accenture attempts to offer the ESPP in every location in which we operate, there are some entities where we are currently unable to offer the plan. Currently, the ESPP is not offered to employees in Angola, Azerbaijan, Bangladesh, Barbados, Bolivia, Croatia, Cyprus, Egypt, Ghana, Gibraltar, Kyrgyzstan, Liechtenstein, Morocco, Mozambique, Myanmar, Oman, Panama, Tanzania, Trinidad & Tobago, Tunisia, Ukraine, Uruguay, Venezuela, Vietnam, or Zambia.