

**ACCENTURE UNITED STATES
SEPARATION BENEFITS PLAN**

**PLAN DOCUMENT AND
SUMMARY PLAN DESCRIPTION**

Effective November 1, 2024

TABLE OF CONTENTS

	<u>Page Number</u>
INTRODUCTION	1
YOUR ELIGIBILITY FOR SEPARATION BENEFITS	1
SEPARATION BENEFITS ACCENTURE PROVIDES	3
SEPARATION AGREEMENT	6
IMPACT OF REEMPLOYMENT ON SEPARATION BENEFITS	6
RETURN OF ACCENTURE PROPERTY/TIME REPORTS.....	7
OTHER PLANS.....	7
PLAN ADMINISTRATION/BENEFIT DETERMINATIONS.....	7
AMENDMENT/TERMINATION.....	8
NO ASSIGNMENT	8
NO EMPLOYMENT RIGHTS.....	8
PLAN FUNDING	8
PLAN TYPE / APPLICABLE LAW.....	9
INFORMATION TO BE FURNISHED BY PARTICIPANTS.....	9
WORDING	9
MISTAKE OF FACT	9
SEVERABILITY	9
WITHHOLDING.....	9
BENEFIT CLAIMS PROCEDURES	10
YOUR RIGHTS UNDER ERISA	10
GLOSSARY OF TERMS	14

INTRODUCTION

What is the Plan?

The Accenture United States Separation Benefits Plan (the “Plan”) is a plan maintained by Accenture LLP that provides Separation Benefits to certain, eligible employees of Accenture LLP (and those of its Affiliates that have adopted the Plan with Accenture’s consent, including Accenture Federal Services). The Plan does not apply to Managing Directors; they are covered by a different plan. This summary explains the main features of the Plan as in effect for individuals notified of their termination on or after the Restated Effective Date.

What is this document?

This document serves as both the Summary Plan Description for the Plan, as well as the official Plan document. It explains the principal terms of the Plan in non-technical language. In the event of a conflict between the Plan and any other communications, the terms of the Plan will govern. Capitalized terms used in the Plan are defined in a Glossary of Terms near the end of this document. To better understand your rights under the Plan, you should familiarize yourself with those terms.

The term “you” as used in the Plan refers to an employee who is eligible for the Plan or a Participant, as the context dictates. Receipt of this document does not guarantee that the recipient is in fact an eligible employee or a Participant under the Plan.

YOUR ELIGIBILITY FOR SEPARATION BENEFITS

To be eligible for the Plan, you must meet all the described requirements. Employees who are eligible for Separation Benefits are called “Participants.”

You will become a Participant if (i) you are on Accenture’s regular payroll in the United States, and (ii) your employment with Accenture is involuntarily terminated for reasons other than for Cause (as determined by Accenture in its sole discretion), and (iii) you submit (and do not later revoke) a signed Separation Agreement to Accenture by the stated deadline (as further described below). In addition, you will become a Participant if (i) following expiration of your extended medical leave, you are still disabled and unable to return to work, with or without a reasonable accommodation, and your employment is terminated pursuant to Policy 1018 as a result, and (ii) you submit (and do not later revoke) a signed Separation Agreement to Accenture by the stated deadline (as further described below). Even if you meet either set of these requirements, you will not be eligible for benefits under the Plan if any of the following applies to you:

1. Your employment agreement, offer letter, separation agreement, release agreement, settlement agreement or other written agreement with Accenture (or an Affiliate) clearly states that you are ineligible for benefits under the Plan;
2. You initiate the termination of your employment with Accenture (including your voluntary termination following a change in the terms and conditions of your employment). This includes, but is not limited to, your informing Accenture – either verbally or in writing -- of your intent to end your employment with Accenture on a specific or unknown future date, resignation, job abandonment, disability, death, or inability or unwillingness to meet fundamental requirements for your position.

3. You are offered a Comparable Position with Accenture (or an Affiliate) prior to your Termination Date.
4. In connection with a business transaction involving Accenture or an Affiliate (including, without limitation, a sale of assets of Accenture, an outsourcing transaction, or a contractual arrangement with a third party (e.g., client or joint venture)), you are offered a Comparable Position with the other party to the transaction (or one of its affiliates) prior to your Termination Date.
5. Prior to your Termination Date, you receive an offer of employment by a service provider, vendor, client, successor contractor or independent contractor of Accenture in a Comparable Position that primarily involves providing the same services that you were providing to/on behalf of Accenture.
6. You fail to comply with the conditions under “Return of Accenture Property/Time Reports.”
7. After receiving notice of employment termination, but while still employed, you fail to: (i) exhibit professional conduct in the workplace; (ii) adhere to all Accenture practices and policies; (iii) perform your regular job duties and responsibilities in accordance with required performance standards; (iv) successfully transition job activities; or (v) cooperate with Accenture personnel in matters relating to your position or termination.
8. You are classified as a Managing Director.
9. You are classified as an intern, contractor or a temporary employee.
10. You are an employee of an employer that has not adopted this Plan, including, but not limited to, Accenture Flex LLC.
11. You request to return to employment with Accenture following a leave of absence, and Accenture determines that there are no available positions for which you are qualified. This rule does not apply if you are returning from an extended medical leave, a leave of absence that has a legally-protected status (such as Family and Medical Leave Act (FMLA) leave) or a leave of absence that is otherwise treated as protected by Accenture (such as future leave).
12. After receiving notice from Accenture that your employment is being terminated, you terminate your employment prior to your Termination Date.
13. You are a Puerto Rico resident and your employment terminates for “Just Cause” as defined by Puerto Rico law for reasons other than closing of operations, technological or reorganizational changes and/or reductions in force (residents of Puerto Rico may be eligible for legislatively required severance outside of the terms of this plan).

Individuals performing services for Accenture who are not on Accenture’s regular payroll (e.g., independent contractors, and staffing agency employees) are not eligible for Separation Benefits, regardless of any subsequent reclassification as an employee or joint employee of Accenture.

SEPARATION BENEFITS ACCENTURE PROVIDES

This section explains the Separation Benefits for Participants, which consist of Separation Pay and the Outplacement Benefit, after you submit a signed Separation Agreement to Accenture (and, if applicable, do not revoke the Separation Agreement). As explained below, Separation Benefits are restricted in those circumstances where termination meets the criteria of Deficient Performance defined in the Glossary.

What is Separation Pay?

If you meet the Plan's requirements, you will receive Separation Pay that consists of (1) Severance based on your management level and Years of Service as of your Termination Date, and (2) a Health Care Continuation Payment, based on your confirmed enrollment in COBRA Continuation Coverage and/or the Retiree Plan, as applicable, provided you are a participant in the Active Medical Plan as of your Termination Date, meet the eligibility criteria required for participation in the applicable plan, and are not terminated for Deficient Performance. In all cases, any Separation Pay payable to you under the Plan will be reduced dollar for dollar by any amount required to be paid to you or on your behalf under applicable law, including the federal Worker Adjustment and Retraining Notification (WARN) Act and/or any state or local law that is similar to the federal WARN Act.

What is the Outplacement Benefit?

The Outplacement Benefit provides you with a period of time (as described in the chart below) during which you will have access to professional outplacement services to support your transition to a new career after your job at Accenture ends. These services are provided by an outside firm selected by Accenture and you will receive separate, detailed information about the Outplacement Benefits if you become eligible to receive this benefit.

It is your responsibility to enroll in the Outplacement Benefit offering; enrollment is not automatic. You may enroll in the Outplacement Benefit after you submit your signed Separation Agreement and, if you are age 40 or older (or a Minnesota employee), following the expiration of the revocation period for the Separation Agreement. To receive the Outplacement Benefit, you must enroll no later than sixty days following the later of your Termination Date or the expiration of any revocation period for your Separation Agreement (if any). You will not receive cash in lieu of the Outplacement Benefit.

Subject to the terms of the Plan, your Separation Benefits shall be determined as follows:

Separation Benefits			
Management Level	Separation Pay		Out-placement Benefit
	Severance	Health Care Continuation Payment	
Level 5-6	2 weeks of Base Pay for each complete Year of Service (rounded down to last complete Year of Service) <u>Minimum Benefit 4 weeks</u> <u>Maximum Benefit 20 weeks</u>	Total number of weeks of Base Pay you receive as your Severance; rounded up to next complete month	6 months full program
Level 7	Same as above	Same as above	3 months full program
Level 8-13	1 week of Base Pay for each complete Year of Service (rounded down to last complete Year of Service) <u>Minimum Benefit 2 weeks</u> <u>Maximum Benefit 20 weeks</u>	Same as above	1 month full program

Deficient Performance Separation Benefits			
Management Level	Separation Pay		Out-placement Benefit
	Severance	Health Care Continuation Payment	
Levels 5-7	4 weeks of Base Pay	Not eligible	1 month full program
Level 8-13	2 weeks of Base Pay	Not eligible	1 month virtual program

Health Care Continuation Payment. If you are enrolled in the Active Medical Plan immediately prior to your Termination Date, you will be eligible to receive the Health Care Continuation Payment only if you elect COBRA Continuation Coverage and/or Retiree Plan Coverage within 60 days following your Termination Date. To receive COBRA Continuation Coverage under the Active Medical Plan or to receive Retiree Plan Coverage, you must be eligible for and elect the applicable coverage and pay the required premiums when due. COBRA Continuation Coverage and Retiree Plan Coverage will be governed by, and will terminate in accordance with, the provisions of the applicable plan. For more information regarding COBRA Continuation Coverage and Retiree Plan Coverage, please contact the Accenture Benefits Center at 1 (877) 332-2242 weekdays between 9 a.m. and 5 p.m. (Central Time). It is your responsibility to determine whether enrollment in COBRA Continuation Coverage or the Retiree Plan is right for you. If you are eligible for Medicare, even if you are not enrolled in Medicare, your COBRA Continuation Coverage or Retiree Plan Coverage, as applicable, will pay secondary to Medicare,

which means that amounts that are or would be payable under Medicare are not covered under COBRA Continuation Coverage or the Retiree Plan.

Method of Payment / Timing. Your Severance generally will be paid to you in a lump sum on the next regular payroll date after you submit your signed Separation Agreement to Accenture (or as soon as administratively practicable thereafter in accordance with Accenture's payroll procedures). If you are age 40 or older (or a Minnesota employee), your payment may be delayed until after the expiration of the revocation period for the Separation Agreement (or as soon as administratively practicable thereafter). The Health Care Continuation Payment, if applicable, will be paid to you in a lump sum on the next regular payroll date after confirmation of timely enrollment (as described above) in COBRA Continuation Coverage or the Retiree Plan, as applicable, has taken place.

If a Participant dies before receiving payment of their Separation Pay, such amounts will be paid to their estate.

Short Term Disability Wage Replacement. As of your Termination Date, if you (1) are receiving short term disability wage replacement benefits, (2) are approved to receive short-term disability wage replacement benefits but have not yet commenced, or (3) have started the process to receive or extend short-term disability wage replacement benefits for an event that has occurred or is to occur no later than thirty (30) days following your Termination Date and Accenture determines that you are eligible for such benefit, your Severance also will include an amount equal to your Base Pay (as described below) for the lesser of (i) the number of weeks (if any) remaining of short-term disability wage replacement benefits occurring after your Termination Date you were scheduled to receive, or (ii) eight weeks, and your Health Care Continuation Payment will be increased by the same number of weeks. However, in all cases, if the number of weeks in (or remaining in) your short-term disability wage replacement benefits after the Termination Date is not known prior to the payment of your Separation Pay, you will receive eight weeks of Base Pay. For purposes of this paragraph only, "Base Pay" is determined by Accenture in accordance with Accenture's short-term disability wage replacement benefit, as set forth under the U.S. Leaves of Absence Policy (1018), as amended from time to time.

Maternity Leave / Parental Caregiver Leave Wage Replacement. As of your Termination Date, if you are on, or have submitted a request for, but have not yet begun, maternity leave and/or parental leave under Parental Leave: Birth, Adoption and Surrogacy Policy (1491) and Accenture determines that you are eligible for such leave, your Severance also will include an amount equal to your Base Pay (as described below) for the number of weeks to which you would otherwise be entitled under the policy following your Termination Date, and your Health Care Continuation Payment will be increased by the same number of weeks. For purposes of this paragraph only, "Base Pay" is determined by Accenture in accordance with Policy 1491, as amended from time to time. If you are aligned to the Puerto Rico location, any amount owed under this paragraph will be reduced by any payment you already received for maternity leave and/or parental leave under Policy 1491.

If a Participant satisfies the requirements to receive additional benefits under both the provision above titled, "Short Term Disability Wage Replacement," and the provision titled, "Maternity Leave / Parental Caregiver Leave Wage Replacement," the Participant will receive benefits only under the provision that provides the greater benefit and will not be eligible for benefits under the provision that provides the lesser benefit. If the benefits are the same under each provision, the Participant will receive the benefits under "Short Term Disability Wage Replacement."

SEPARATION AGREEMENT

If you satisfy the other conditions of the Plan, you will be eligible for Separation Benefits only if you sign and submit to Accenture (and, if applicable, do not revoke) a Separation Agreement in the written form provided and approved by Accenture.

To be eligible for Separation Benefits, you must submit to Accenture your signed Separation Agreement in its entirety not earlier than your Termination Date and no later than the deadline specified in the Separation Agreement or as otherwise required by Accenture in its discretion. Signed Separation Agreements must be returned to Accenture using DocuSign or such other method specified in the Separation Agreement.

Revocation. You may have a right to revoke the Separation Agreement. If such a right exists, it will be indicated in the Separation Agreement. Any such revocation must be made in writing to Accenture as specified in the Separation Agreement.

If you choose not to submit a signed Separation Agreement to Accenture or if you effectively revoke the signed Separation Agreement, you will still terminate employment as of your Termination Date but will not be a Participant and will not be eligible to receive Separation Benefits.

IMPACT OF REEMPLOYMENT ON SEPARATION BENEFITS

After your Termination Date, if you accept a job offer from Accenture or an Affiliate – or, as a result of an exception to Policy 1420, you become a Contractor with Accenture or an Affiliate – and the date you begin employment or the contracting engagement (such date, the “Start Date”), as applicable, occurs prior to expiration of the number of weeks represented by your Severance, your entitlement to Separation Benefits will be affected as follows:

- ***Start Date Prior to Payment*** - If your Start Date occurs before your Severance has been paid to you, your Severance (but not your Health Care Continuation Payment) will be reduced to an amount equal to the number of weeks that passed from your Termination Date to your Start Date, and you will not be entitled to the Outplacement Benefit.
- ***Start Date After Payment*** - If your Start Date occurs after your Severance has been paid to you, you must repay to Accenture a prorated amount of your Severance (but not your Health Care Continuation Payment) within 15 days following your Start Date, but not the cost of the Outplacement Benefit. The amount of your Severance you are required to repay is equal to the total number of weeks represented by your Severance less the number of weeks that passed from your Termination Date to your Start Date. Accenture, in its sole discretion, reserves the right to decide not to require repayment.

Note: If the Plan Administrator, in its sole discretion, determines that your new position is not a Comparable Position, the provisions above will apply to you, but you will be permitted to receive and retain 50% of the Severance otherwise payable to you based on the chart above (excluding the Health Care Continuation Payment, which is unaffected by this section), and in no event less than the minimum benefit, provided that amounts payable are subject to any other reductions that may apply under the terms of the Plan.

RETURN OF ACCENTURE PROPERTY/TIME REPORTS

As a condition of receiving Separation Benefits under the Plan, you must (1) return to Accenture all Accenture property (e.g., building keys, credit cards, documents and records, identification cards, office equipment, portable computers, parking cards, computer drives), and (2) return to Accenture's clients all client property (e.g., building keys, credit cards, documents and records, identification cards, office equipment, portable computers, mobile phones, parking cards, computer drives). Any Accenture property and client property must be returned no later than your Termination Date, or such later date as expressly agreed to by Accenture. The following are also preconditions of receiving Separation Benefits:

- The balance of any expense against your Accenture personnel number must be zero.
- You must submit final time reports and all outstanding expense receipts.
- The unpaid balance of any Accenture-related credit cards or credit accounts issued to you, including a Corporate American Express card, must be zero. If you have a credit card or credit account balance, Accenture may require either: (1) payment of the outstanding balance within 60 days of the Termination Date; or (2) deduction of the outstanding balance from the Separation Benefits, to the extent permitted by applicable law.

Accenture reserves the right, exercisable in its sole discretion, to reduce (on a dollar-for-dollar basis) the amount of any Separation Benefits payable to a Participant under the Plan by any disability, severance, separation, termination pay, or pay-in-lieu of notice amounts that Accenture pays or is required to pay to the Participant through insurance or otherwise under any plan or contract of Accenture (including the amount of any compensation payable and the value of any benefits to be provided during any notice period under an employment agreement with Accenture or any Affiliate) or under any federal or state law (other than unemployment compensation). In addition, Accenture reserves the right, exercisable in its sole discretion, to reduce the amount of Separation Benefits payable to a Participant under the Plan by the amount, if any, that the Participant owes Accenture (or an Affiliate).

OTHER PLANS

The Plan supersedes and replaces all other severance or separation plans, programs, policies, or practices of Accenture, other than the Accenture Leadership Separation Benefits Plan.

Separation Benefits (if any) will not be included as eligible compensation for purposes of any of Accenture's pay-based benefits, such as 401(k), profit sharing, retirement, life insurance, and long-term disability.

Accenture reserves the right to modify, amend, or terminate any of Accenture's employee benefit or compensation plans, programs, policies, or arrangements, at any time and for any reason.

PLAN ADMINISTRATION/BENEFIT DETERMINATIONS

Plan Administration. Accenture LLP is responsible for the administration and operation of the Plan. Accenture LLP is the Plan's "plan administrator" and "named fiduciary" (within the meaning of such terms under ERISA).

Accenture LLP may adopt from time to time such rules as may be necessary or desirable for the proper and efficient administration of the Plan and as are consistent with the terms of the Plan. These rules will be applied on a uniform basis to similarly situated individuals.

In administering the Plan, Accenture LLP has the authority, exercisable in its sole discretion, to construe and interpret the provisions of the Plan and to make factual determinations thereunder, including the discretionary authority to determine the eligibility of employees (or other individuals) and the amount of benefits payable under the Plan. Any decisions made by Accenture shall be final and conclusive with respect to all questions concerning the Plan.

Accenture may delegate to one or more of its employees or other persons the responsibility for performing certain of Accenture's duties under the terms of the Plan and may seek such expert advice as Accenture deems reasonably necessary with respect to the Plan.

Benefit Determinations. No benefits will be provided to any individual under the Plan unless the benefits are provided for under the terms of the Plan.

AMENDMENT/TERMINATION

Accenture LLP reserves the right in its sole discretion to amend or terminate the Plan at any time by a written instrument adopted by an authorized officer or employee of Accenture LLP.

No employee, officer, director, or agent of Accenture has the authority to alter, vary or modify the terms of the Plan, except by means of an authorized written amendment to the Plan. No verbal or written representations contrary to the terms of the Plan and its written amendments shall be binding upon Accenture or the Plan.

NO ASSIGNMENT

Separation Benefits shall not be subject to anticipation, alienation, pledge, sale, transfer, assignment, garnishment, attachment, execution, encumbrance, levy, or lien, and any attempt to cause such benefits to be so subjected shall not be recognized, except to the extent required by applicable law.

NO EMPLOYMENT RIGHTS

The Plan shall not confer employment rights upon any person. No person shall be entitled, by virtue of the Plan, to remain in the employ of Accenture, and nothing in the Plan shall restrict the right of Accenture to terminate the employment of any person at any time.

PLAN FUNDING

The Plan does not confer on any Participant (or any other individual) any right in or title to any assets, funds, or property of Accenture. Any benefits payable under the Plan are unfunded obligations of Accenture and shall be paid from Accenture's general assets.

PLAN TYPE / APPLICABLE LAW

The Plan is an unfunded welfare benefit plan for purposes of ERISA and a severance pay plan within the meaning of Department of Labor Reg. § 2510.3-2(b) and an involuntary separation pay program under Treas. Reg. § 1.409A-1(b)(9)(iii).

The Plan is governed and shall be construed in accordance with ERISA. To the extent not superseded by ERISA or other federal law, the laws of the state of Illinois will apply to the Plan.

INFORMATION TO BE FURNISHED BY PARTICIPANTS

Each Participant must furnish to Accenture such documents, evidence, data, or other information as Accenture considers necessary or desirable for the purpose of administering the Plan.

Benefits under the Plan for each Participant are provided on the condition that the Participant will furnish full, true, and complete data, evidence, or other information and that the Participant will promptly sign any document required under the Plan or requested by Accenture.

WORDING

Where the context permits, words in the plural will include the singular, and the singular will include the plural.

MISTAKE OF FACT

Any mistake of fact or misstatement of fact will be corrected when it becomes known and proper adjustment made by reason thereof. A Participant must repay to Accenture any benefits paid under this Plan by mistake of fact or law.

SEVERABILITY

In the event any provision of the Plan is held to be illegal or invalid for any reason, such illegality or invalidity will not affect the remaining parts of the Plan, and the Plan will be construed and enforced as if such illegal or invalid provisions had never been included in the Plan.

WITHHOLDING

Accenture reserves the right to withhold from any amounts payable under this Plan all federal, state, city, and local taxes as are legally required, as well as any other amounts authorized or required by Accenture policy including, but not limited to, withholding for garnishments and judgments or other court orders. Any amounts you owe to Accenture may be deducted from your Separation Benefits, subject to applicable law.

BENEFIT CLAIMS PROCEDURES

You do not need to apply for benefits under the Plan. However, if you wish to file a claim for benefits, you (or your authorized representative) may make a claim by filing a written description of your claim with Accenture LLP within 180 days of your Termination Date. Accenture LLP will notify you in writing if your claim is granted. If your claim is denied, Accenture LLP will notify you of its decision, setting forth the specific reasons for the denial, references to the Plan provisions on which the denial is based, additional information necessary to perfect the claim, if any, and a description of the procedure for review of the denial. Any written claim decision will be sent to you within 90 days (or 180 days if warranted by special circumstances) after Accenture LLP received your claim.

You (or your authorized representative) may request a review of a complete or partial denial of your claim for benefits. Any such request must be in writing and must be received by Accenture LLP within 60 days after you received the notice of the denial of your claim. You will be entitled to review pertinent Plan documents and submit written issues and comments to Accenture LLP. Within 60 days (or 120 days if warranted by special circumstances) after Accenture LLP receives your request for review, Accenture LLP will furnish you with written notice of its decision, setting forth the specific reasons for the decision and references to the pertinent Plan provisions on which the decision is based.

You (or your authorized representative) may not challenge a decision of Accenture LLP in court or in any other administrative proceeding unless you have complied with the claim and appeal procedures described above and such procedures have been completed. If your claim for benefits is finally denied by Accenture LLP, you may only bring suit in court (or other administrative proceeding) if you file such action within 120 days after the date of the final denial of your claim by Accenture LLP. No action at law or in equity shall be brought to recover benefits under this Plan until the appeal rights herein provided have been exercised and the Plan benefits requested in such appeal have been denied in whole or in part.

YOUR RIGHTS UNDER ERISA

As a Participant in the Plan, you are entitled to certain rights and protections under ERISA. ERISA provides that Participants will be entitled to:

- Examine, without charge, at Accenture LLP's offices, all documents governing the Plan, and a copy of the latest annual report (Form 5500 series) filed by Accenture LLP with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.
- Upon written request to Accenture LLP, obtain copies of documents governing the operation of the Plan, a copy of the latest annual report (Form 5500 series), and an updated summary plan description. Accenture LLP may make a reasonable charge for the copies.

In addition to creating rights for Participants, ERISA imposes duties upon the people who are responsible for the operation of the Plan. The people who operate the Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of you and other Participants in the Plan. No one, including Accenture or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a benefit or exercising your rights under

ERISA. If your claim for a Plan benefit is denied, in whole or in part, you have the right to know why this was done, obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the Plan's latest annual report from Accenture LLP and you do not receive them within thirty days, you may file suit in a federal court. In such case, the court may require Accenture LLP to provide the requested materials and pay you up to \$110 per day until you receive the materials, unless the materials were not sent because of reasons beyond the control of Accenture LLP. If you have a claim for benefits which is denied or ignored, in whole or in part, you may file suit in a state or federal court. If it should happen that the fiduciaries misuse a plan's money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor or you may file suit in a federal court. The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay these cost fees. If you lose, the court may order you to pay these costs and fees; for instance, if it finds your claim to be frivolous.

If you have any questions about the Plan, you should contact Accenture LLP. If you have any questions about this statement or about your rights under ERISA, you should contact the nearest area office of the Employee Benefits Security Administration, listed in your telephone directory, or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue N.W., Washington, D.C. 20210. You also may obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

INFORMATION REQUIRED BY ERISA

- a. Name of Plan Accenture United States Separation Benefits Plan
- b. Restated Effective Date November 1, 2024
- c. Plan Year January 1 – December 31
- d. Plan Number 612
- e. Type of Plan The Plan is an employee welfare benefit plan as defined in Section 3(1) of ERISA.
- f. Plan Sponsor Accenture LLP
500 W. Madison St.
Chicago, IL 60661
- g. Plan Sponsor's Identification No. 72-0542904
- h. Plan Administrator Accenture LLP
500 W. Madison St.
Chicago, IL 60661
Attn: Toni L. Corban
(973) 301-1350
- i. Agent for Service of Legal Process General Counsel
c/o Robert F. Goldman
Accenture LLP
500 W. Madison St.
Chicago, IL 60661
- j. Separation Agreements/Notices Signed Separation Agreements in its entirety or revocation notices should be sent to Accenture using Adobe Sign or such other method specified in the Separation Agreement.

Any other notices or documents required to be given or filed with Accenture under the Plan will be properly given or filed if delivered or mailed, by registered mail, postage prepaid, to Accenture at:
Accenture LLP
500 W. Madison St.
Chicago, IL 60661
Attn: Toni L. Corban

CERTIFICATE OF ADOPTION

WHEREAS, Accenture LLP desires to adopt and maintain this restated Accenture United States Separation Benefits Plan (the “Plan”) for the benefit of its eligible employees, effective as of the Restated Effective Date.

NOW, THEREFORE, Accenture LLP, acting through its duly authorized representative, hereby restates the Plan, effective as of the Restated Effective Date, in its entirety in the form included hereto.

A handwritten signature in dark blue ink, reading "KL Clifford". The signature is written in a cursive, flowing style.

Katherine L. Clifford
Executive Director HR – North America

GLOSSARY OF TERMS

“Accenture” means Accenture LLP and those of its Affiliates that have adopted the Plan with Accenture’s consent. Accenture LLP is the sponsor and administrator of the Plan.

“Active Medical Plan” means any or all of the Participating Medical Plan, Participating Dental Plan and Participating Vision Plan under the Accenture United States Group Health Plan, as amended from time to time.

“Affiliate” means any entity directly or indirectly controlling, controlled by, or under common control with, Accenture or any other entity in which Accenture or an Affiliate has an interest and which has been designated as an Affiliate by Accenture, in its sole discretion. Examples of Affiliates include, but are not limited to, Accenture Federal Services, Avanade, and certain joint ventures set up by Accenture.

“Base Pay” means your base compensation as specified by Accenture, determined as of your Termination Date and expressed on a weekly basis. Your Base Pay does not include overtime, bonus, incentive pay, or any other special compensation. Base Pay will be pro-rated to reflect the part-time percentage in effect as of your Termination Date.

“Cause” means “cause” as defined in any employment agreement then in effect between an employee and Accenture or an Affiliate, or if not defined therein, or if there is no such agreement, “Cause” means the employee’s (i) embezzlement, misappropriation of corporate funds, or other acts of dishonesty; (ii) commission or conviction of any felony, or of any misdemeanor involving moral turpitude, or entry of a plea of guilty or nolo contendere to any felony or misdemeanor; (iii) engagement in any activity that the employee knows or should know could harm the business or reputation of Accenture or an Affiliate; (iv) failure to comply or adhere to Accenture’s or an Affiliate’s policies; (v) continued failure to meet performance standards as determined by Accenture or an Affiliate; or (vi) violation of any statutory, contractual, or common law duty or obligation to Accenture or an Affiliate, including, without limitation, the duty of loyalty and obligations under any employment agreement or its incorporated exhibits. The determination of the existence of Cause shall be made by Accenture in good faith, and such determination is conclusive for purposes of the Plan.

“COBRA Continuation Coverage” means continued coverage after your Termination Date under the Active Medical Plan, pursuant to the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).

“Comparable Position” means a position that, as determined by Accenture, (i) is in the same metropolitan area as the employee’s current position, and (ii) has compensation and benefits (in the aggregate) that are comparable to the aggregate compensation and benefits of the employee’s current position. Notwithstanding the foregoing, if you organizational units but remain in the same role, you will be considered in a Comparable Position, even if it results in a change to your benefits and/or compensation.

“Contractor” means any individual who is not an Accenture employee and who is either engaged directly by Accenture to provide services or supplied by a third party (i.e., a staffing agency or similar vendor).

“Deficient Performance” means, as determined by Accenture in its sole discretion, an employee has: (i) demonstrated significant performance deficiencies which have been documented, (ii) been given a written action plan for improving their performance, (iii) been given written documentation that describes the consequences of the individual’s failure to address deficiencies in their performance, or (iv) failed or been unwilling to meet job requirements, including but not limited to requirements related to travel. However, Deficient Performance shall not include any reason determined by Accenture to constitute Cause.

“ERISA” means the Employee Retirement Income Security Act of 1974, as amended.

“Health Care Continuation Payment” means the total amount a Participant would be required to pay for COBRA Continuation Coverage or Retiree Plan Coverage for the time period applicable to the Participant (as specified in the Plan), based on the elected coverages in which the Participant continues after the Termination Date. In accordance with Accenture’s procedures, the amount determined under the preceding sentence will be increased to reflect applicable tax withholding; however, there can be no guarantee that such increase will equal the actual taxes withheld from a Participant’s Health Care Continuation Payment. Participants who are terminated for Deficient Performance will not be eligible for the Health Care Continuation Payment. For clarity, the Health Care Continuation Payment is reduced dollar for dollar by any amount required to be paid to you or on your behalf under applicable law, including COBRA subsidies required under the American Rescue Plan.

“Outplacement Benefit” means the period during which professional outplacement services are provided to a Participant, as described in the Plan.

“Participant” means an eligible employee of Accenture who has satisfied all the conditions for benefits under the Plan.

“Plan” means the Accenture United States Separation Benefits Plan, as amended from time to time.

“Retiree Plan” means the Accenture United States Group Retiree Medical Plan.

“Retiree Plan Coverage” means obtaining coverage after your Termination Date under the Retiree Plan, pursuant to the terms and conditions of the Retiree Plan.

“Separation Agreement” means the written agreement (in the form provided and approved by Accenture) that an eligible Participant must sign and submit to Accenture (and, if applicable, not revoke) in order to receive Separation Benefits.

“Separation Benefits” means Separation Pay and the Outplacement Benefit.

“Separation Pay” means Severance and, if applicable, the Health Care Continuation Payment.

“Severance” means the lump sum cash payment under the Plan based on your Base Pay and Years of Service, as described in the Plan.

“Termination Date” means the date specified by Accenture for termination of a Participant’s employment with Accenture.

“Years of Service” means, with respect to a Participant, each complete twelve-month period of the Participant’s service with Accenture or an Affiliate, beginning with the earlier of (a) the Participant’s most recent date of hire with a business entity which Accenture or an Affiliate acquired, unless otherwise set forth in writing by Accenture, or (b) the Participant’s last date of hire with Accenture or an Affiliate (based on the applicable payroll records) and ending on their Termination Date unless otherwise set forth in writing by Accenture. Periods of service prior to a Participant’s last date of hire with the acquired entity, Accenture or an Affiliate, as applicable, will not be counted for purposes of the Plan unless otherwise set forth in writing by Accenture. Years of Service do not include accrued but unused PTO, vacation time, sick leave, personal time, or any other paid or unpaid time off. Only complete Years of Service are counted as Years of Service. Participants are credited with their employment period with Affiliates when immediately joining Accenture (i.e., without any employment gap between the two companies), and such Participants are considered to have an unbroken service record with Accenture for purposes of the Plan.