

Consolidated Balance Sheets

August 31, 2024 and 2023

	August 31, 2024	August 31, 2023
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 5,004,469	\$ 9,045,032
Short-term investments	5,396	4,575
Receivables and contract assets	13,664,847	12,227,186
Other current assets	2,183,069	2,105,138
Total current assets	20,857,781	23,381,931
NON-CURRENT ASSETS:		
Contract assets	120,260	106,994
Investments	334,664	197,443
Property and equipment, net	1,521,119	1,530,007
Lease assets	2,757,396	2,637,479
Goodwill	21,120,179	15,573,003
Deferred contract costs	862,140	851,972
Deferred tax assets	4,147,496	4,154,878
Intangibles	2,904,031	2,072,957
Other non-current assets	1,307,297	738,641
Total non-current assets	35,074,582	27,863,374
TOTAL ASSETS	\$55,932,363	\$51,245,305
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Current portion of long-term debt and bank borrowings	\$ 946,229	\$ 104,810
Accounts payable	2,743,807	2,491,173
Deferred revenues	5,174,923	4,907,152
Accrued payroll and related benefits	7,050,833	7,506,030
Income taxes payable	719,084	720,778
Lease liabilities	726,202	690,417
Other accrued liabilities	1,615,049	1,588,678
Total current liabilities	18,976,127	18,009,038
NON-CURRENT LIABILITIES:		
Long-term debt	78,628	43,093
Deferred revenues	641,091	653,954
Retirement obligation	1,815,867	1,595,638
Deferred tax liabilities	428,845	395,280
Income taxes payable	1,514,869	1,313,971
Lease liabilities	2,369,490	2,310,714
Other non-current liabilities	939,198	465,024
Total non-current liabilities	7,787,988	6,777,674
COMMITMENTS AND CONTINGENCIES		
SHAREHOLDERS' EQUITY:		
Ordinary shares, par value 1.00 euros per share, 40,000 shares authorized and issued as of August 31, 2024 and August 31, 2023	57	57
Class A ordinary shares, par value \$0.0000225 per share, 20,000,000,000 shares authorized, 672,484,852 and 664,616,285 shares issued as of August 31, 2024 and August 31, 2023, respectively	15	15
Class X ordinary shares, par value \$0.0000225 per share, 1,000,000,000 shares authorized, 307,754 and 325,438 shares issued and outstanding as of August 31, 2024 and August 31, 2023, respectively	—	—
Restricted share units	2,614,608	2,403,374
Additional paid-in capital	14,710,857	12,778,782
Treasury shares, at cost: Ordinary, 40,000 shares as of August 31, 2024 and August 31, 2023; Class A ordinary, 47,204,565 and 36,351,137 shares as of August 31, 2024 and August 31, 2023, respectively	(10,564,572)	(7,062,512)
Retained earnings	23,082,423	19,316,224
Accumulated other comprehensive loss	(1,554,742)	(1,743,101)
Total Accenture plc shareholders' equity	28,288,646	25,692,839
Noncontrolling interests	879,602	765,754
Total shareholders' equity	29,168,248	26,458,593
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$55,932,363	\$51,245,305

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