

Consolidated Balance Sheets

August 31, 2022 and 2021

	August 31, 2022	August 31, 2021
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 7,889,833	\$ 8,168,174
Short-term investments	3,973	4,294
Receivables and contract assets	11,776,775	9,728,212
Other current assets	1,940,290	1,765,831
Total current assets	21,610,871	19,666,511
NON-CURRENT ASSETS:		
Contract assets	46,844	38,334
Investments	317,972	329,526
Property and equipment, net	1,659,140	1,639,105
Lease assets	3,018,535	3,182,519
Goodwill	13,133,293	11,125,861
Deferred contract costs	807,940	731,445
Deferred tax assets	4,001,200	4,007,130
Other non-current assets	2,667,595	2,455,412
Total non-current assets	25,652,519	23,509,332
TOTAL ASSETS	\$ 47,263,390	\$ 43,175,843
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Current portion of long-term debt and bank borrowings	\$ 9,175	\$ 12,080
Accounts payable	2,559,485	2,274,057
Deferred revenues	4,478,048	4,229,177
Accrued payroll and related benefits	7,611,794	6,747,853
Income taxes payable	646,471	423,400
Lease liabilities	707,598	744,164
Other accrued liabilities	1,510,925	1,278,136
Total current liabilities	17,523,496	15,708,867
NON-CURRENT LIABILITIES:		
Long-term debt	45,893	53,473
Deferred revenues	712,715	700,080
Retirement obligation	1,692,152	2,016,021
Deferred tax liabilities	318,584	243,636
Income taxes payable	1,198,139	1,105,896
Lease liabilities	2,563,090	2,696,917
Other non-current liabilities	462,233	553,839
Total non-current liabilities	6,992,806	7,369,862
COMMITMENTS AND CONTINGENCIES		
SHAREHOLDERS' EQUITY:		
Ordinary shares, par value 1.00 euros per share, 40,000 shares authorized and issued as of August 31, 2022 and August 31, 2021	57	57
Class A ordinary shares, par value \$0.0000225 per share, 20,000,000,000 shares authorized, 664,561,282 and 656,590,625 shares issued as of August 31, 2022 and August 31, 2021, respectively	15	15
Class X ordinary shares, par value \$0.0000225 per share, 1,000,000,000 shares authorized, 500,837 and 512,655 shares issued and outstanding as of August 31, 2022 and August 31, 2021, respectively	—	—
Restricted share units	2,091,382	1,750,784
Additional paid-in capital	10,679,180	8,617,838
Treasury shares, at cost: Ordinary, 40,000 shares as of August 31, 2022 and August 31, 2021; Class A ordinary, 33,393,703 and 24,504,666 shares as of August 31, 2022 and August 31, 2021, respectively	(6,678,037)	(3,408,491)
Retained earnings	18,203,842	13,988,748
Accumulated other comprehensive loss	(2,190,342)	(1,419,497)
Total Accenture plc shareholders' equity	22,106,097	19,529,454
Noncontrolling interests	640,991	567,660
Total shareholders' equity	22,747,088	20,097,114
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$ 47,263,390	\$ 43,175,843

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