Consolidated Balance Sheets August 31, 2024 and 2023

Short-term investments	August 31, 2024 and 2023	August 31, 2024	August 31, 2023
Cash and cash equivalents	ASSETS		
Short-term investments	CURRENT ASSETS:		
Receivables and contract assets	Cash and cash equivalents	\$ 5,004,469	\$ 9,045,032
Chief current assets 2,85,778 2,3381,38 NON-CURRENT ASSETS	Short-term investments	5,396	4,575
Total current assets Contract assets 120,260 106,9 Investments 334,664 197,7 Property and equipment, net 1,521,119 1,530,0 Lease assets 2,757,396 2,637,1 Deferred contract costs 2,757,396 2,637,1 Deferred contract costs 4,147,496 1,557,2 Deferred tax assets 4,147,496 1,557,2 Deferred tax assets 4,147,496 1,557,2 Deferred tax assets 1,307,297 736,50 Total non-current assets 1,307,297 736,50 Total current portion of long-term debt and bank borrowings 5,593,2,363 551,245,3 LIABILITIES AND SHAREHOLDERS' EQUITY CURRENT LIABILITIES: Current portion of long-term debt and bank borrowings 5,748,203 2,491,1 Deferred revenues 5,774,923 4,907,1 Accrued payroll and related benefits 7,050,33 (1,050,40) Income taxes payable 7,050,33 (1,050,40) Cither accrued liabilities 7,26,20 (2,00) Cither accrued liabilities 7,26,20 (2,00) Cither accrued liabilities 7,26,20 (2,00) Deferred revenues 6,174,923 (4,00) Cither accrued liabilities 7,26,20 (2,00) Cither accr	Receivables and contract assets	13,664,847	12,227,186
NON-CURRENT ASSETS: Contract assets	Other current assets		2,105,138
Contract assets	Total current assets	20,857,781	23,381,931
Investments	NON-CURRENT ASSETS:		
Property and equipment, net	Contract assets		106,994
Lease assets	Investments	334,664	197,443
Goodwill	Property and equipment, net		1,530,007
Deferred contract costs	Lease assets		2,637,479
Deferred tax assets	Goodwill	21,120,179	15,573,003
Intangibles	Deferred contract costs	862,140	851,972
Total non-current assets 1,307,297 738,6 77,653,3 75,745,592 77,785,3 75,745,592 77,785,3 75,745,592 77,785,3 75,745,592 77,785,3 75,745,592 77,785,3 75,745,592,363 75,745,592,363 75,745,592 73,845 74,945,307 74,945,202 74,	Deferred tax assets	4,147,496	4,154,878
Other non-current assets 1,307,297 733.6 77,863.3 77,863.3 5074,585.2 72,863.3 55,774,583.3 55,932,363 551,245,3 551,245,3 551,245,3 551,245,3 551,245,3 551,245,3 51,245,3	Intangibles	2,904,031	2,072,957
Total non-current assets \$5,074,582 27,863,3 \$5,074,582 \$1,245,3		1,307,297	738,641
TOTAL ASSETS S\$5,932,363 \$51,245,3 S\$1,145,111TES AND SHAREHOLDERS' EQUITY STATE S			27,863,374
Current portion of long-term debt and bank borrowings \$ 946,229 \$ 104,8	TOTAL ASSETS		\$51,245,305
CURRENT LIABILITIES: Current portion of long-term debt and bank borrowings \$ 946,229 \$ 104.8 Accounts payable 2,743,807 2,491,1 Deferred revenues 5,174,923 4,907,1 Accrued payroll and related benefits 7,050,833 7,506.0 Income taxes payable 719,004 720,202 690,4 Class liabilities 726,202 690,4 690,4 Other accrued liabilities 18,567,127 18,096,0 Total current liabilities 18,676,127 18,090,0 NON-CURRENT LIABILITIES: ***** Long-term debt 78,628 43,0 Deferred revenues 641,091 653,9 Retirement obligation 1,815,867 1,595,6 Deferred tax liabilities 2,369,490 2,310,7 Other non-current liabilities 2,369,490 2,310,7 Other non-current liabilities 7,787,988 6,777,6 COMMITMENTS AND CONTINGENCIES **** SHAREHOLDERS' EQUITY: **** **** Ordinary shares, par value \$0,0000225 per share, 20,000,0			
Current portion of long-term debt and bank borrowings			
Accounts payable		\$ 946.229	\$ 104,810
Deferred revenues			2,491,173
Accrued payroll and related benefits 7,050,833 7,506,0 Income taxes payable 719,064 720,7 Lease liabilities 726,202 690,4 Other accrued liabilities 1,615,049 1,588,6 Total current liabilities 18,976,127 18,009,0 NON-CURRENT LIABILITIES:	· •		
Income taxes payable			
Lease liabilities 726,202 690,4 Other accrued liabilities 1,615,049 1,588,6 Total current liabilities 18,976,127 18,009,0 NON-CURRENT LIABILITIES:	, ,		720,778
Other accrued liabilities 1,615,049 1,588,66 Total current liabilities 18,976,127 18,009,0 NON-CURRENT LIABILITIES: Long-term debt 78,628 43,0 Deferred revenues 641,091 653,9 Retirement obligation 1,815,867 1,595,6 Deferred tax liabilities 428,845 395,2 Income taxes payable 1,514,869 1,313,9 Lease liabilities 2,369,490 2,310,7 Other non-current liabilities 939,198 465,0 Total non-current liabilities 7,787,988 6,777,6 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, respectively 57 Class A ordinary shares, par value \$0.0000225 per share, 20,000,000,000 shares authorized, 307,754 and 325,438 shares issued and outstanding as of August 31, 2024 and August 31, 2023, respectively 2,614,608 2,403,3 Additional paid-in capital 14,710,857 12,778,7 Treasury shares, at cost: Ordinary, 40,000 shares as of August 31, 2024 and August 31, 2023; respectively 2,614,608 2,403,3	, ,		
Total current liabilities 18,976,127 18,009,0			
NON-CURRENT LIABILITIES: Long-term debt			
Long-term debt 78,628		10,370,127	10,003,000
Deferred revenues 641,091 653,9 Retirement obligation 1,815,867 1,595,6 Deferred tax liabilities 428,845 395,2 Income taxes payable 1,514,869 1,313,9 Lease liabilities 2,369,490 2,310,7 Other non-current liabilities 939,198 465,0 Total non-current liabilities 7,787,988 6,777,6 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 Class A ordinary shares, par value \$0.0000225 per share, 20,000,000,000 shares authorized, 672,494,852 and 664,616,285 shares issued as of August 31, 2024 and August 31, 2023, respectively 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 2,614,608 2,403,3 Additional paid-in capital 14,710,857 12,778,7 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) (7,062,5 <		78 628	43,093
Retirement obligation	·	,	
Deferred tax liabilities			
Income taxes payable	· · · · · · · · · · · · · · · · · · ·		
Lease liabilities 2,369,490 2,310,7 Other non-current liabilities 939,198 465,0 Total non-current liabilities 7,787,988 6,777,6 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 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 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 15 Restricted share units 2,614,608 2,403,3 Additional paid-in capital 14,710,857 12,778,7 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) (7,062,5 Retained earnings 23,082,423 19,316,2 Accumulated other comprehensive loss (1,554,742) (1,743,1 Total Accenture plc shareholders' equity 28,288,646 25,692,8			
Other non-current liabilities 939,198 465,0 Total non-current liabilities 7,787,988 6,777,6 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 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 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 2,614,608 2,403,3 Restricted share units 2,614,608 2,403,3 Additional paid-in capital 14,710,857 12,778,7 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) (7,062,5 Retained earnings 23,082,423 19,316,2 Accumulated other comprehensive loss (1,554,742) (1,743,1 Total Accenture plc shareholders' equity 28,288,646 25,692,8 Noncontrolling interests 87	. ,		
Total non-current liabilities 7,787,988 6,777,6 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 and 664,616,285 shares issued as of August 31, 2024 and August 31, 2023, respectively 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 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 2,403,3 Additional paid-in capital 14,710,857 12,778,7 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) (7,062,5 Retained earnings 23,082,423 19,316,2 Accumulated other comprehensive loss (1,554,742) (1,743,1 Total Accenture plc shareholders' equity 28,288,646 25,692,8 Noncontrolling interests 879,602 765,7 Total shareholders' equity 29,168,248			
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 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 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 2,614,608 2,403,3 Restricted share units 2,614,608 2,403,3 Additional paid-in capital 14,710,857 12,778,7 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, 2024; and August 31, 2023; Patential and August 31, 2024, and August 31, 2024 and August 31, 2024, and August 31, 2023; Patential and August 31, 2024, and August 31, 2024, and August 31, 2023; Patential and August 31, 2024, and August 31, 2024, and August 31, 2023; Patential and August 31, 2024, and August 31, 2023; Patential and August 31, 2024, and August 31, 2023; Patential and August 31, 2024, and August 31, 2023; Patential and August 31, 2024, and August 31, 2023; Patential and August 31, 2024, and August 31, 2023; Patential and August 31, 2024, and August 31, 2023; Patential and August 31, 2024			
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 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 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 2,614,608 2,403,3 Restricted share units 2,614,608 2,403,3 Additional paid-in capital 14,710,857 12,778,7 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) (7,062,5 Retained earnings 23,082,423 19,316,2 Accumulated other comprehensive loss (1,554,742) (1,743,1 Total Accenture plc shareholders' equity 28,288,646 25,692,8 Noncontrolling interests 879,602 765,7 Total shareholders' equity 29,168,248 26,458,5		1,101,900	0,111,014
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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 2,403,3 Additional paid-in capital 14,710,857 12,778,7 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; espectively (10,564,572) (7,062,5 Retained earnings 23,082,423 19,316,2 Accumulated other comprehensive loss (1,554,742) (1,743,1 Total Accenture plc shareholders' equity 28,288,646 25,692,8 Noncontrolling interests 879,602 765,7 Total shareholders' equity 29,168,248 26,458,5		15	15
307,754 and 325,438 shares issued and outstanding as of August 31, 2024 and August 31, 2023, respectively Restricted share units Additional paid-in capital 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; Retained earnings Retained earnings Accumulated other comprehensive loss Total Accenture plc shareholders' equity Noncontrolling interests 879,602 765,7 Total shareholders' equity 29,168,248 2,403,3 4,403,3 14,710,857 12,778,7			
Restricted share units 2,614,608 2,403,3 Additional paid-in capital 14,710,857 12,778,7 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; espectively (10,564,572) (7,062,5 Retained earnings 23,082,423 19,316,2 Accumulated other comprehensive loss (1,554,742) (1,743,1 Total Accenture plc shareholders' equity 28,288,646 25,692,8 Noncontrolling interests 879,602 765,7 Total shareholders' equity 29,168,248 26,458,5	307,754 and 325,438 shares issued and outstanding as of August 31, 2024 and August 31,		
Additional paid-in capital 14,710,857 12,778,7 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, 2024 and August 31, 2023, respectively (10,564,572) (7,062,5 Retained earnings 23,082,423 19,316,2 Accumulated other comprehensive loss (1,554,742) (1,743,1 Total Accenture plc shareholders' equity 28,288,646 25,692,8 Noncontrolling interests 879,602 765,7 Total shareholders' equity 29,168,248 26,458,5	, , , ,	_	- 400.074
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) (7,062,5 Retained earnings 23,082,423 19,316,2 Accumulated other comprehensive loss (1,554,742) (1,743,1 Total Accenture plc shareholders' equity 28,288,646 25,692,8 Noncontrolling interests 879,602 765,7 Total shareholders' equity 29,168,248 26,458,5			
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2023, respectively (10,564,572) (7,062,5 Retained earnings 23,082,423 19,316,2 Accumulated other comprehensive loss (1,554,742) (1,743,1 Total Accenture plc shareholders' equity 28,288,646 25,692,8 Noncontrolling interests 879,602 765,7 Total shareholders' equity 29,168,248 26,458,5			
Retained earnings 23,082,423 19,316,2 Accumulated other comprehensive loss (1,554,742) (1,743,1 Total Accenture plc shareholders' equity 28,288,646 25,692,8 Noncontrolling interests 879,602 765,7 Total shareholders' equity 29,168,248 26,458,5		(10.564.572)	(7,062,512
Accumulated other comprehensive loss (1,554,742) (1,743,1 Total Accenture plc shareholders' equity 28,288,646 25,692,8 Noncontrolling interests 879,602 765,7 Total shareholders' equity 29,168,248 26,458,5	· · ·		19,316,224
Total Accenture plc shareholders' equity 28,288,646 25,692,8 Noncontrolling interests 879,602 765,7 Total shareholders' equity 29,168,248 26,458,5	•		
Noncontrolling interests 879,602 765,7 Total shareholders' equity 29,168,248 26,458,5	,		
Total shareholders' equity 29,168,248 26,458,5	· · · · · · · · · · · · · · · · · · ·		765,754
	·	•	
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY \$55,932,363 \$51,245,3			\$51,245,305

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