

ACCENTURE PLC
CONSOLIDATED BALANCE SHEETS
August 31, 2018 and 2017
(In thousands of U.S. dollars, except share and per share amounts)

	August 31, 2018	August 31, 2017
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 5,061,360	\$ 4,126,860
Short-term investments	3,192	3,011
Receivables from clients, net	4,996,454	4,569,214
Unbilled services, net	2,499,914	2,316,043
Other current assets	1,024,639	1,082,161
Total current assets	13,585,559	12,097,289
NON-CURRENT ASSETS:		
Unbilled services, net	23,036	40,938
Investments	215,532	211,610
Property and equipment, net	1,264,020	1,140,598
Goodwill	5,383,012	5,002,352
Deferred contract costs	705,124	755,871
Deferred income taxes, net	2,086,807	2,214,901
Other non-current assets	1,185,993	1,226,331
Total non-current assets	10,863,524	10,592,601
TOTAL ASSETS	\$ 24,449,083	\$ 22,689,890
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Current portion of long-term debt and bank borrowings	\$ 5,337	\$ 2,907
Accounts payable	1,348,802	1,525,065
Deferred revenues	2,837,682	2,669,520
Accrued payroll and related benefits	4,569,172	4,060,364
Income taxes payable	497,885	708,485
Other accrued liabilities	892,873	857,938
Total current liabilities	10,151,751	9,824,279
NON-CURRENT LIABILITIES:		
Long-term debt	19,676	22,163
Deferred revenues	618,124	663,248
Retirement obligation	1,410,656	1,408,759
Deferred income taxes, net	125,729	137,098
Income taxes payable	956,836	574,780
Other non-current liabilities	441,723	349,363
Total non-current liabilities	3,572,744	3,155,411
COMMITMENTS AND CONTINGENCIES		
SHAREHOLDERS' EQUITY:		
Ordinary shares, par value 1.00 euros per share, 40,000 shares authorized and issued as of August 31, 2018 and August 31, 2017	57	57
Class A ordinary shares, par value \$0.0000225 per share, 20,000,000,000 shares authorized, 663,327,677 and 638,965,789 shares issued as of August 31, 2018 and August 31, 2017, respectively	15	14
Class X ordinary shares, par value \$0.0000225 per share, 1,000,000,000 shares authorized, 655,521 and 20,531,383 shares issued and outstanding as of August 31, 2018 and August 31, 2017, respectively	—	—
Restricted share units	1,234,623	1,095,026
Additional paid-in capital	4,870,764	3,516,399
Treasury shares, at cost: Ordinary, 40,000 shares as of August 31, 2018 and August 31, 2017; Class A ordinary, 24,293,199 and 23,408,811 shares as of August 31, 2018 and August 31, 2017, respectively	(2,116,948)	(1,649,090)
Retained earnings	7,952,413	7,081,855
Accumulated other comprehensive loss	(1,576,171)	(1,094,784)
Total Accenture plc shareholders' equity	10,364,753	8,949,477
Noncontrolling interests	359,835	760,723
Total shareholders' equity	10,724,588	9,710,200
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$ 24,449,083	\$ 22,689,890

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