

Accenture plc
Consolidated Income Statements
(In thousands of U.S. dollars, except share and per share amounts)
(Unaudited)

	Three Months Ended				Year Ended			
	August 31, 2024	% of Revenues	August 31, 2023	% of Revenues	August 31, 2024	% of Revenues	August 31, 2023	% of Revenues
REVENUES:								
Revenues	\$ 16,405,819	100.0 %	\$ 15,985,200	100.0 %	\$ 64,896,464	100.0 %	\$ 64,111,745	100.0 %
OPERATING EXPENSES:								
Cost of services	11,068,363	67.5 %	10,803,571	67.6 %	43,734,147	67.4 %	43,380,138	67.7 %
Sales and marketing	1,755,272	10.7 %	1,730,422	10.8 %	6,846,714	10.6 %	6,582,629	10.3 %
General and administrative costs	1,122,569	6.8 %	1,066,404	6.7 %	4,281,316	6.6 %	4,275,943	6.7 %
Business optimization costs	105,947	0.6 %	471,883	3.0 %	438,440	0.7 %	1,063,146	1.7 %
Total operating expenses	14,052,151		14,072,280		55,300,617		55,301,856	
OPERATING INCOME	2,353,668	14.3 %	1,912,920	12.0 %	9,595,847	14.8 %	8,809,889	13.7 %
Interest income	51,317		103,627		272,256		280,409	
Interest expense	(22,835)		(17,403)		(58,969)		(47,525)	
Other (expense) income, net	(49,589)		(40,017)		(109,811)		96,559	
INCOME BEFORE INCOME TAXES	2,332,561	14.2 %	1,959,127	12.3 %	9,699,323	14.9 %	9,139,332	14.3 %
Income tax expense	613,895		550,915		2,280,126		2,135,802	
NET INCOME	1,718,666	10.5 %	1,408,212	8.8 %	7,419,197	11.4 %	7,003,530	10.9 %
Net income attributable to noncontrolling interest in Accenture Canada Holdings Inc.	(1,606)		(1,414)		(7,198)		(7,204)	
Net income attributable to noncontrolling interests – other (1)	(32,759)		(33,835)		(147,212)		(124,769)	
NET INCOME ATTRIBUTABLE TO ACCENTURE PLC	\$ 1,684,301	10.3 %	\$ 1,372,963	8.6 %	\$ 7,264,787	11.2 %	\$ 6,871,557	10.7 %
CALCULATION OF EARNINGS PER SHARE:								
Net income attributable to Accenture plc	\$ 1,684,301		\$ 1,372,963		\$ 7,264,787		\$ 6,871,557	
Net income attributable to noncontrolling interest in Accenture Canada Holdings Inc. (2)	1,606		1,414		7,198		7,204	
Net income for diluted earnings per share calculation	\$ 1,685,907		\$ 1,374,377		\$ 7,271,985		\$ 6,878,761	
WEIGHTED AVERAGE SHARES:								
Basic	626,122,298		629,922,331		627,852,613		630,608,186	
Diluted	633,883,494		639,249,070		635,940,044		638,591,616	
EARNINGS PER SHARE:								
Basic	\$ 2.69		\$ 2.18		\$ 11.57		\$ 10.90	
Diluted	\$ 2.66		\$ 2.15		\$ 11.44		\$ 10.77	
Cash dividends per share	\$ 1.29		\$ 1.12		\$ 5.16		\$ 4.48	

(1) Comprised primarily of noncontrolling interest attributable to the noncontrolling shareholders of Avanade, Inc.

(2) Diluted earnings per share assumes the exchange of all Accenture Canada Holdings Inc. exchangeable shares for Accenture plc Class A ordinary shares on a one-for-one basis. The income effect does not take into account "Net income attributable to noncontrolling interests — other," since those shares are not redeemable or exchangeable for Accenture plc Class A ordinary shares.