



Item 2.02 Results of Operations and Financial Condition

On September 28, 2017, Accenture plc (“Accenture”) issued a news release announcing financial results for its fourth quarter and full fiscal year ended August 31, 2017.

A copy of the news release is attached hereto as Exhibit 99. All information in the news release is furnished but not filed.

Non-GAAP Financial Information

In the attached news release Accenture discloses the following non-GAAP financial measures:

Free cash flow (defined as operating cash flow net of property and equipment additions). Accenture’s management believes that this information provides meaningful additional information regarding the company’s liquidity.

Percentage changes in revenues before reimbursements (“net revenues”) on a local currency basis. Financial results in local currency are calculated by restating current period activity into U.S. dollars using the comparable prior year period’s foreign currency exchange rates. This approach is used for all results where the functional currency is not the U.S. dollar. Accenture’s management believes that information regarding changes in its net revenues that excludes the effect of fluctuations in foreign currency exchange rates facilitates meaningful comparison of its net revenues before reimbursements.

Diluted earnings per share, effective tax rate, net income, operating income and operating margin excluding the pension settlement charge related to the termination of Accenture’s U.S. pension plan and the gains on the sale of the company’s Navitaire and Duck Creek businesses and the related income taxes. Accenture’s management believes that information regarding the effect of the pension settlement charge and the divestiture of Navitaire and partial divestiture of Duck Creek facilitates an understanding as to the impact of these items and the company’s operating performance.

Reconciliations of these non-GAAP financial measures to the most directly comparable financial measures calculated and presented in accordance with GAAP are included in the news release. While Accenture’s management believes that this non-GAAP financial information is useful in evaluating Accenture’s operations, this information should be considered as supplemental in nature and not as a substitute for the related financial information prepared in accordance with GAAP.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

Exhibit No. Description

99 News Release of Accenture, dated September 28, 2017

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: September 28, 2017 ACCENTURE PLC

By: /s/ Joel Unruch  
Name: Joel Unruch  
Title: Corporate Secretary