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ACCENTURE PLC
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PART I — FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

ACCENTURE PLC

CONSOLIDATED BALANCE SHEETS

May 31, 2012 and August 31, 2011

(In thousands of U.S. dollars, except share and per share amounts)

	May 31, 2012 (Unaudited)	August 31, 2011
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$5,628,659	\$5,701,078
Short-term investments	2,238	4,929
Receivables from clients, net	3,222,310	3,236,059
Unbilled services, net	1,457,127	1,385,733
Deferred income taxes, net	641,011	556,160
Other current assets	506,681	587,224
Total current assets	11,458,026	11,471,183
NON-CURRENT ASSETS:		
Unbilled services, net	11,183	49,192
Investments	28,706	40,365
Property and equipment, net	752,495	785,231
Goodwill	1,205,678	1,131,991
Deferred contract costs	553,517	559,794
Deferred income taxes, net	831,355	756,079
Other non-current assets	694,955	937,675
Total non-current assets	4,077,889	4,260,327
TOTAL ASSETS	\$15,535,915	\$15,731,510
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Current portion of long-term debt and bank borrowings	\$5,381	\$4,419
Accounts payable	808,674	949,250
Deferred revenues	2,156,711	2,219,270
Accrued payroll and related benefits	3,088,642	3,259,252
Accrued consumption taxes	329,308	348,540
Income taxes payable	315,446	238,003
Deferred income taxes, net	18,149	32,647
Other accrued liabilities	870,756	855,208
Total current liabilities	7,593,067	7,906,589
NON-CURRENT LIABILITIES:		
Long-term debt	49	—
Deferred revenues relating to contract costs	546,596	553,440
Retirement obligation	967,818	995,695
Deferred income taxes, net	50,240	72,257
Income taxes payable	1,506,518	1,619,076
Other non-current liabilities	283,534	233,581
Total non-current liabilities	3,354,755	3,474,049
COMMITMENTS AND CONTINGENCIES		

SHAREHOLDERS' EQUITY:

Ordinary shares, par value 1.00 euros per share, 40,000 shares authorized and issued as of May 31, 2012 and August 31, 2011	57	57
Class A ordinary shares, par value \$0.0000225 per share, 20,000,000,000 shares authorized, 742,006,632 and 727,795,770 shares issued as of May 31, 2012 and August 31, 2011, respectively	16	16
Class X ordinary shares, par value \$0.0000225 per share, 1,000,000,000 shares authorized, 44,998,365 and 49,365,379 issued and outstanding as of May 31, 2012 and August 31, 2011, respectively	1	1
Restricted share units	874,136	784,277
Additional paid-in capital	1,172,873	525,037
Treasury shares, at cost: Ordinary, 40,000 shares as of May 31, 2012 and August 31, 2011, respectively; Class A ordinary, 102,619,400 and 86,361,763 shares as of May 31, 2012 and August 31, 2011, respectively	(4,674,740) (3,577,574)
Retained earnings	7,330,215	6,281,517
Accumulated other comprehensive loss	(596,554) (134,380)
Total Accenture plc shareholders' equity	4,106,004	3,878,951
Noncontrolling interests	482,089	471,921
Total shareholders' equity	4,588,093	4,350,872
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$15,535,915	\$15,731,510

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

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ACCENTURE PLC

CONSOLIDATED INCOME STATEMENTS

For the Three and Nine Months Ended May 31, 2012 and 2011

(In thousands of U.S. dollars, except share and per share amounts)

(Unaudited)

	Three Months Ended May 31,		Nine Months Ended May 31,	
	2012	2011	2012	2011
REVENUES:				
Revenues before reimbursements (“Net revenues”)	\$7,154,690	\$6,720,115	\$21,026,437	\$18,819,386
Reimbursements	486,100	484,240	1,463,289	1,359,455
Revenues	7,640,790	7,204,355	22,489,726	20,178,841
OPERATING EXPENSES:				
Cost of services:				
Cost of services before reimbursable expenses	4,783,785	4,410,487	14,287,626	12,648,054
Reimbursable expenses	486,100	484,240	1,463,289	