



# ACCENTURE PLC

## FORM 8-K

(Current Report Filing)

Filed 03/21/24 for the Period Ending 03/21/24

Address 1 GRAND CANAL SQUARE, DUBLIN, L2, D2  
Telephone (727) 384-2323  
CIK 0001467373  
Symbol ACN  
SIC Code 7389 - Services-Business Services, NEC  
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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): March 21, 2024



Accenture plc

(Exact name of Registrant as specified in its charter)

**Ireland**  
(State or other jurisdiction  
of incorporation)

**001-34448**  
(Commission  
File Number)

**98-0627530**  
(I.R.S. Employer  
Identification No.)

**1 Grand Canal Square  
Grand Canal Harbour  
Dublin 2, Ireland**

(Address of principal executive offices)

**Registrant's telephone number, including area code: (353) (1) 646-2000**  
**Not Applicable**

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Class A ordinary shares, par value \$0.0000225 per share	ACN	New York Stock Exchange

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter). Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

# Item 2.02 Results of Operations and Financial Condition

On March 21, 2024, Accenture plc (“Accenture”) issued a news release announcing financial results for its second quarter of fiscal 2024, which ended on February 29, 2024.

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 and bookings 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 revenues and bookings that excludes the effect of fluctuations in foreign currency exchange rates facilitates meaningful comparison of its revenues.
- Adjusted financial measures excluding the impact of business optimization costs and gain on an investment. Accenture’s management believes that information regarding the effect of the business optimization costs and the investment gain facilitates an understanding as to the impact of these items and the company’s performance in comparison to the prior period.

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	<a href="#">News Release of Accenture, dated March 21, 2024</a>
104	The cover page from this Current Report on Form 8-K, formatted in Inline XBRL

# 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, hereunto duly authorized.

Date: March 21, 2024

ACCENTURE PLC

By: /s/ Joel Unruch  
Name: Joel Unruch  
Title: General Counsel & Corporate Secretary