

## ACCENTURE PLC

### FINANCE COMMITTEE CHARTER

#### I. PURPOSE

The Finance Committee (the “Committee”) of the Board of Directors (the “Board”) of Accenture plc (the “Company”) shall discharge the Board’s responsibilities with respect to oversight of the following:

- (i) Capital structure and its corporate finance strategy and activities;
- (ii) Share redemption and purchase activities;
- (iii) Treasury function, investment management and financial risk management;
- (iv) Defined benefit and contribution plan investment planning;
- (v) Insurance plans; and
- (vi) Major acquisitions.

The Committee will fulfill these responsibilities primarily by carrying out the activities enumerated in Section IV of this Charter.

#### II. COMPOSITION

The Committee shall be comprised of three or more members of the Board. The members of the Committee shall be appointed by the Board and shall serve until their successors shall be duly elected and qualified or until their earlier resignation or removal. A member of the Committee may be removed, with or without cause, by a majority vote of the Board.

Unless a chairperson (the “Chairperson”) is elected by the full Board, the members of the Committee shall designate a Chairperson by majority vote of the full Committee membership. The Chairperson shall be entitled to cast a vote to resolve any ties. The Chairperson will chair all regular sessions of the Committee and set the agenda for the Committee meetings. In the absence of the Chairperson of the Committee, the Committee shall select another member to preside.

The Committee may form and delegate authority to subcommittees consisting of one or more members when appropriate.

#### III. MEETINGS

The Committee shall meet as frequently as circumstances dictate. Meetings of the Committee may be held at any time in person or by such electronic means as to permit all persons participating in the meeting to communicate with each other simultaneously and instantaneously.

All non-management directors who are not members of the Committee may attend meetings of the Committee but may not vote. The Committee may invite to its meetings any director, management or other personnel of the Company, or any third parties, as it deems appropriate in order to carry out its responsibilities.

#### **IV. RESPONSIBILITIES AND DUTIES**

The following functions shall be the common recurring activities of the Committee in carrying out its responsibilities. The Committee may carry out additional functions and adopt additional policies and procedures as may be required or appropriate in light of changing business, legislative, regulatory, legal or other conditions. The Committee shall also carry out any other responsibilities and duties delegated to it by the Board from time to time.

The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that it deems appropriate. The Committee shall have the authority to retain, oversee the work of, obtain the advice of and terminate legal counsel and other advisors, including the authority to approve the fees payable to such counsel or advisors and any other terms of retention. The Company shall provide appropriate funding for the payment of such fees and ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

To fulfill its responsibilities and duties, the Committee shall:

##### Finance and Treasury

- (i) Review and recommend to the Board on matters pertaining to the capital structure and corporate finance strategy of the Company, including, without limitation: the issuance of equity and debt securities; financing plans generally; debt ratings; share repurchase philosophy and strategy; share redemption and purchase activities; and dividend policy; and
- (ii) Review and recommend to the Board on matters pertaining to global Treasury operations, investment strategies, banking and cash management arrangements; and financial risk management (interest rate, foreign exchange, etc.).

##### Retirement Savings Plans and Corporate Transactions

- (i) Review and recommend to the Board on funding and oversight of and investment planning for various defined benefit and contribution plans of the Company; and
- (ii) Review and recommend to the Board on matters pertaining to major investments, acquisitions, divestitures, joint ventures or similar transactions and the policies and processes of the Company related thereto.

## Risk Management

- (i) Review and recommend to the Board on matters pertaining to the Company's various insurance programs and structures and other activities to manage financial risk in the Company's business; and
- (ii) Have the chair of the Committee review annually with the Audit Committee the risk assessment process undertaken by the Committee with respect to the risks overseen by the Committee.

## Reports

- (i) Report regularly to the Board:
  - a. following all meetings of the Committee;
  - b. with respect to such other matters that are relevant to the Committee's discharge of its responsibilities; and
  - c. with respect to such recommendations as the Committee may deem appropriate; and
- (ii) Maintain minutes or other records of meetings and activities of the Committee.

## **V. ANNUAL PERFORMANCE EVALUATION**

The Committee shall perform a review and evaluation, at least annually, of the performance of the Committee and its members, including reviewing the compliance of the Committee with this Charter. In addition, the Committee shall review and reassess, at least annually, the adequacy of this Charter and recommend to the Board any improvements to this Charter that the Committee considers necessary or valuable.

*Updated October 26, 2017*