

ACCENTURE PLC

AUDIT COMMITTEE CHARTER

I. PURPOSE

The Audit 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) The quality and integrity of the Company’s accounting and reporting practices and controls, and the financial statements and reports of the Company;
- (ii) The Company’s compliance with legal and regulatory requirements;
- (iii) The independent auditor’s qualifications and independence; and
- (iv) The performance of the Company’s internal audit function and independent auditors.

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, each of whom shall be determined by the Board to be “independent” under the rules of the New York Stock Exchange and any other applicable listing or legal requirements, including the more rigorous independence requirements applicable specifically to audit committee members. No member of the Committee may serve on the audit committee of more than three public companies, including the Company, unless the Board (i) determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and (ii) discloses such determination either on or through the Company’s website or in the annual proxy statement.

All members of the Committee shall have a working familiarity with basic finance and accounting practices, and at least one member of the Committee shall be an “audit committee financial expert” as defined by the Securities and Exchange Commission. Committee members shall have other such qualities as the Board determines appropriate.

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. Such delegated authority shall include, without limitation, the authority to grant pre-approvals of audit and permitted non-audit services; provided, that decisions of such subcommittee to grant pre-approvals shall be presented to the full Committee at its next scheduled meeting.

III. MEETINGS

The Committee shall meet at least four times annually, or more frequently as their responsibilities dictate. As part of its job to foster open communication, the Committee shall, at least annually, meet separately with members of management, the director of the internal audit department, the general counsel and the independent auditors to discuss any matters that the Committee or any of these groups believes should be discussed privately. In addition, the Committee shall meet with the independent auditors and management quarterly to review the Company's financial statements and reports consistent with Section IV below. 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 sole authority to retain, oversee the work of, obtain the advice of and terminate independent counsel and other advisors, as it determines necessary or appropriate to carry out its duties. The Company shall provide appropriate funding, as determined by the Committee in its sole discretion, for payment of compensation to the independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company and to any advisors that the Committee chooses to engage, as well as funding for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee shall be given full access to the Company's internal audit group, management, personnel and independent auditors as necessary to carry out these responsibilities. While acting within the scope of its stated purpose, the Committee shall have all the authority of the Board.

To fulfill its responsibilities and duties, the Committee shall:

Documents/Reports Review

- (i) Review and discuss with management and the independent auditors, prior to public dissemination, the Company's annual audited financial statements and any quarterly financial statements and reports, including the Company's disclosures under the "Management's Discussion and Analysis of Financial Condition and Results of Operations";
- (ii) Discuss with the independent auditors the matters required to be discussed by the applicable auditing standards adopted by the Public Company Accounting Oversight Board from time to time;
- (iii) Review and discuss with management and the independent auditors the Company's earnings press releases as well as financial information and earnings guidance provided to analysts and rating agencies; and
- (iv) Perform any functions required to be performed by it or otherwise appropriate under applicable law, rules or regulations, the Company's memorandum or articles of association or other organizational documents and the resolutions or other directives of the Board, including review of any certification required to be reviewed in accordance with applicable law or regulations of the Securities and Exchange Commission.

Independent Auditors

- (i) Retain or change the Company's independent auditors (subject to the requirements of Irish company law) and approve all audit engagement fees and terms;
- (ii) Oversee the work of any registered public accounting firm employed by the Company, including the resolution of any disagreement between management and the independent auditor regarding financial reporting, for the purpose of preparing or issuing an audit report or related work;
- (iii) Approve, in advance, any audit and any permissible non-audit engagement or relationship between the Company and the independent auditors;
- (iv) Review, at least annually, the qualifications, performance and independence of the independent auditors and present its conclusions with respect to the independent auditor to the Board. In conducting its review and evaluation, the Committee should:

- a. Obtain and review a report by the Company's independent auditors describing: (i) the auditing firm's internal quality-control procedures; (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the auditing firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years, respecting one or more independent audits carried out by the auditing firm, and any steps taken to deal with any such issues; and (iii) all relationships between the independent auditors and the Company (so as to enable the assessment of the independent auditors' independence);
- b. Ensure the rotation of the lead audit partner and reviewing partner on at least that schedule required by the Securities and Exchange Commission, the Public Company Accounting Oversight Board or any other applicable authority. As part of its review, the Committee shall confirm with any independent auditors retained to provide audit services in any fiscal year that the lead (or coordinating) audit partner (having primary responsibility for the audit), or the audit partner responsible for reviewing the audit, has not performed audit services for the Company in any of the five previous fiscal years of the Company prior to his or her appointment;
- c. Take into account the opinions of management and the Company's internal auditors (or of other personnel responsible for the internal audit function); and
- d. Receive from the independent auditors such written statements as required by the Public Company Accounting Oversight Board Rule 3526 or any other applicable rules, and recommend to the Board and/or management such actions it deems appropriate to ensure the independence of the external auditors;
- (v) Review with the independent auditors any audit problems or difficulties and management's response; and
- (vi) Set clear hiring policies to be implemented by the Company for employees or former employees of the independent auditors to ensure the independence of the Company's outside auditors is not compromised under the rules of the Securities and Exchange Commission.

Financial Reporting Process and Controls

- (i) Review, in consultation with the independent auditors and the internal auditors, the integrity of the Company's internal and external financial reporting processes and controls. In this regard, the Committee should obtain and discuss with management and the independent auditors all reports from management and the independent auditors regarding: (a) all critical accounting policies and practices to be used by the Company; (b) analyses prepared by management and/or the independent auditors setting forth significant financial reporting issues and judgments made in connection

with the preparation of the financial statements, including all alternative treatments of financial information within generally accepted accounting principles that have been discussed with the Company's management, the ramifications of the use of the alternative disclosures and treatments, and the treatment preferred by the independent auditors; (c) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles; (d) major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; and (e) any other material written communications between the independent auditor and the Company's management;

- (ii) Review periodically the effect of regulatory and accounting initiatives, as well as off-balance sheet structures (if any), on the financial statements of the Company;
- (iii) Establish regular systems of reporting to the Committee by each of management, the independent auditors and the internal auditors regarding any significant judgments made in management's preparation of the financial statements and any significant difficulties encountered during the course of the review or audit, including any restrictions on the scope of work or access to requested information;
- (iv) Review any significant disagreement between management and the independent auditors or the internal auditing department in connection with the preparation of the financial statements and management's response to such matters;
- (v) Review and discuss with the Company's internal auditors: (a) the internal audit function, including its authority, responsibilities, independence and reporting obligations; (b) the proposed audit plan for the coming year; (c) the coordination of that proposed audit plan with the Company's independent auditors; and (d) the results of the internal audit program, and perform a specific review of any significant issues; and
- (vi) Review and discuss with the independent auditors the responsibilities, budget and staffing of the Company's internal audit function.

Risk Management

- (i) Discuss the Company's guidelines, policies and processes with respect to risk assessment and risk management, including by reviewing enterprise risks, the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures. As needed, such reviews shall include reviews with the Chief Operating Officer (or such other executive or executives with primary responsibility for risk oversight) of the Company's enterprise risks and risk management. In addition, the reviews shall include an annual review with the chair of each of the Compensation Committee and the Finance Committee of the risk assessment process undertaken by those committees with respect to the risks overseen by those committees, and an annual update to the Board with respect to oversight of risk management.

Legal/Compliance/General

- (i) Review, with the Company's counsel, any legal matter that could have a significant impact on the Company's financial statements or operations;
- (ii) Oversee the Company's compliance program and adherence to its Code of Business Ethics. This shall include a review and investigation of any matters pertaining to the integrity of management, including conflicts of interest;
- (iii) Establish procedures for: (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing or securities law matters; and (b) the confidential anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters, or securities law matters; and
- (iv) Ensure that the Company maintains (either as an internal function or as an outsourced service) an internal audit function.

Reports

- (i) Prepare all reports required of it to be included in the Company's proxy statement, pursuant to and in accordance with applicable rules and regulations of the Securities and Exchange Commission;
- (ii) Report regularly to the Board:
 - a. with respect to any issues that arise regarding the quality or integrity of the Company's financial statements, the Company's compliance with legal and regulatory requirements, the performance and independence of the Company's independent auditors or the performance of the internal audit function;
 - b. following all meetings of the Committee;
 - c. with respect to such other matters that are relevant to the Committee's discharge of its responsibilities; and
 - d. with respect to such recommendations as the Committee may deem appropriate; and
- (iii) 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.

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