

## ACCENTURE PLC

### COMPENSATION COMMITTEE CHARTER

#### I. PURPOSE

The Compensation 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) Setting the compensation of the Company’s executive officers;
- (ii) Overseeing the Company’s equity-based plans;
- (iii) Reviewing and making recommendations to the full Board regarding Board compensation; and
- (iv) Performing such other duties and responsibilities as may be consistent with the provisions of this Charter.

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 (i) 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 and (ii) be a “Non-employee Director” within the meaning of Rule 16b-3 under the Securities Exchange Act of 1934, as amended.

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.

As part of its review and establishment of the performance criteria and compensation of designated key executives, the Committee shall meet at least on an annual basis with the Company's chief executive officer ("CEO") and the non-independent chairman, if any. The Committee shall also meet with the chief human resources officer or any other corporate officers, as it deems appropriate. However, the Committee shall meet regularly without such officers present, and in all cases such officers shall not be present at meetings at which their performance and compensation are being discussed.

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 appoint, retain, set the compensation of, oversee the work of, obtain the advice of and terminate any compensation consultant, legal counsel or other advisers. The Company shall provide appropriate funding, as determined by the Committee, for payment of reasonable compensation to any compensation consultant, legal counsel or other advisers retained by the Committee, 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 undertake an independence assessment of any compensation consultant, legal counsel or other advisers (whether retained by the Committee or management) that will provide advice to the Committee prior to selecting or receiving advice from them in accordance with the New York Stock Exchange listing standards. The Committee shall evaluate, on at least an annual basis, whether any work provided by the Committee's compensation consultant raised any conflict of interest.

To fulfill its responsibilities and duties, the Committee shall:

## Compensation for Executive Officers and Directors

- (i) Oversee the Company's overall compensation philosophy, policies and programs;
- (ii) Review and approve corporate goals and objectives relative to the compensation of the CEO and the non-independent chairman, if any; evaluate, together with the Nominating & Governance Committee and the Lead Director, if any, the performance of the CEO and the non-independent chairman, if any, in light of these goals and objectives and establish the annual compensation of the CEO and the non-independent chairman, if any, taking into consideration such evaluation and feedback from the annual review of the CEO and the non-independent chairman, if any; and approve the material terms of any employment agreements, severance arrangements, change-in-control arrangements or similar agreements or arrangements with the CEO and the non-independent chairman, if any, and any material amendments thereto;
- (iii) Set the compensation of the Company's other executive officers, taking into consideration input from the CEO and the non-independent chairman, if any, and approve the material terms of any employment agreements, severance arrangements, change-in-control arrangements or similar agreements or arrangements with such executive officers and any material amendments thereto;
- (iv) Review and make recommendations to the Board with respect to the appropriateness of the compensation paid to the non-employee directors on an annual basis, or as circumstances may warrant;
- (v) Review and discuss with management, on at least an annual basis, management's assessment of whether risks arising from the Company's compensation policies and practices for its employees are reasonably likely to have a material adverse effect on the Company, and have the chair of the Committee review annually with the Audit Committee management's risk assessment process and conclusion;
- (vi) Review and approve the peer companies to be used by the Company and its compensation consultants for the purposes of compensation benchmarking and survey data;
- (vii) Discuss the results of the shareholder advisory vote on "say-on-pay," if any, with regard to the named executive officers; and
- (viii) Oversee and make recommendations to the Board regarding the Company's response to shareholder proposals involving compensation matters.

## Incentive-Compensation, Equity-Based Plans and Pension Plans

- (i) Establish and maintain the Company's equity compensation policies and practices;
- (ii) Review and make recommendations to the Board with respect to the Company's incentive-compensation plans and equity-based plans that are subject to Board approval;

- (iii) Unless otherwise provided in a plan document or resolutions of the Board, oversee the administration of the Company's equity-based plans, including the review of programs for granting awards to eligible employees under the Company's equity-based plans, monitor total equity usage for equity-based plans and oversee the activities of the individuals responsible for administering those plans;
- (iv) Review and approve all of the Company's equity-based plans that are not otherwise subject to the approval of the Company's shareholders;
- (v) Approve the terms and grant of equity awards for executive officers, including the CEO;
- (vi) Review and make recommendations to the Board with respect to the Company's pension and other retirement plans and approve changes to, or the termination of such plans, if required by the plan or internal Company policies or other guidelines approved by the Board; provided that the Finance Committee of the Board shall be responsible for the review and recommendation to the Board regarding the funding and oversight of and investment planning for the various defined benefit, contribution and other retirement plans of the Company; and
- (vii) Review and monitor key performance metrics of the above.

#### Bonus Plans

- (i) Review and approve the Company's accruals under the Company's annual bonus plan.

#### Public Disclosure

- (i) Review and discuss the Compensation Discussion and Analysis ("CD&A") with Company management and, based on the review and discussion, make a recommendation to the Board regarding whether to include the CD&A in the Company's proxy statement and/or annual report on Form 10-K; and
- (ii) Prepare a Compensation Committee Report and authorize the inclusion of the report in the Company's proxy statement and/or its annual report on Form 10-K.

#### 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 24, 2018*