

Finance Committee Charter



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FINANCE COMMITTEE CHARTER

I. PURPOSE

The Finance Committee (the “Committee”) of the Board of Directors (the “Board”) of Accenture Ltd (the “Company”) shall provide assistance to the Board in fulfilling its responsibilities to the Company and to its shareholders, potential shareholders, the investment community and other stakeholders with respect to its oversight of the Company’s:

- capital and legal structure and its corporate finance strategy and activities;
- partner share management plan
- treasury function, investment management and financial risk management;
- pension and 401(k) plans
- insurance plans; and
- major acquisitions

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 at the annual organizational meeting of the Board and shall serve until such member’s successor is duly elected and qualified or until such member’s earlier resignation or removal. The members of the Committee may be removed, with or without cause, by a majority vote of the Board.

Unless a 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 agendas for the Committee meetings.

III. MEETINGS

The Committee shall meet as frequently as circumstances dictate. Meetings of the Committee may be held in person or telephonically at any time.

All directors who are not members of the Committee may attend meetings of the Committee but may not vote. Additionally, the Committee may invite other persons to its meetings as it deems appropriate.

IV. RESPONSIBILITIES AND DUTIES

To fulfill its responsibilities and duties, the Committee shall:

- (i) Review and recommend to the Board on matters pertaining to the capital structure of the company, including without limitation, the issuance of equity and debt securities; financing plans generally; debt ratings; share repurchase philosophy and strategy, partner share management plan, and dividend policy;
- (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.)
- (iii) Review and recommend to the Board on funding and oversight of various pension, 401(k) and benefit plans of the Company;
- (iv) 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;
- (v) Review and recommend to the Board on matters pertaining to the Company's various insurance programs and structures;
- (vi) Oversee and advise management on all such activities;
- (vii) make regular reports to the Board; and
- (viii) maintain minutes of its meetings and activities.

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. The Board shall also issue an annual evaluation of the Committee's performance.