

Q1 FY24 Performance

Strong bookings, operating margin expansion and EPS growth*



Total Revenues

\$16.2B

Increase of 1% in local currency and 3% in USD

Geographic Markets** (Revenues and Growth in Local Currency)

↓ 1%

\$7.6B

North America

↑ 2%

\$5.8B

EMEA

↑ 5%

\$2.9B

Growth Markets

Industry Groups (Revenues and Growth in Local Currency)

Communications, Media & Technology

↓ 11%
\$2.7B

Financial Services

→ 0%
\$3.0B

Health & Public Service

↑ 12%
\$3.4B

Products

↑ 1%
\$4.9B

Resources

↑ 6%
\$2.3B

EPS (Adjusted)

\$3.27

↑ 6% increase*

*After adjusting Q1 FY24 (GAAP EPS) of \$3.10 to exclude the impact of business optimization costs of \$0.37 per share. On a GAAP basis Q1 FY24 EPS increased 5%.

Operating Margin (Adjusted)

16.7%

↑ 20 bps increase*

*After adjusting Q1 FY24 GAAP operating margin of 15.2% to exclude business optimization costs of 30 bps. On a GAAP basis Q1 FY24 operating margin decreased 70 bps.

Services

Revenue Growth in Local Currency

Strategy & Consulting

mid single-digit decline

Technology

mid single-digit growth

Operations

flat

Returning Cash to Shareholders

Free Cash Flow

\$430M

Share Repurchases

\$1.2B

Dividends Paid

\$810M

Quarterly cash dividend declared in December 2023

\$1.29

Per Share

Increase of \$0.17 per share or 15% over the quarterly dividend rate in fiscal year 2023

Highlights of Strategic Priorities

Revenue Growth in Local Currency (Includes overlaps)

Cloud
strong double-digit growth

Industry X
strong double-digit growth

Some
double-digit growth

Security
very strong double-digit growth

New Bookings

\$18.4B

Book-to-bill 1.1

12% increase in local currency

14% increase in USD

*Excluding the divested K2000, very low level other reporting of new growth units in the Asia Pacific and the Americas, and the divested K2000 included in 2023, referred to as non-GAAP GAAP revenues, EBITDA, Cash flow, and free cash flow.

**The North America, EMEA, and Growth Markets geographic markets are not net, gross, but net of the company's business. Revenue and Profitability are based on a 100% revenue and profit split between the Americas and EMEA, and the Growth Markets. Revenues for the Americas, EMEA, and Growth Markets are net of the revenue and profit of the divested K2000, referred to as non-GAAP revenues. Revenue from the Americas, EMEA, and Growth Markets is based on a net total of the Americas, EMEA, and Growth Markets. Revenues from the Americas, EMEA, and Growth Markets are based on a net total of the Americas, EMEA, and Growth Markets.

Accenture Report On Solvency 2

Margarida Lima Rego,Simon Grima

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Solvency II Ms Gabrielle O'Donovan, 2014-08-28 As the deadline for Solvency II approaches affected entities will find implementing the required policies into everyday practices becomes a major focus The second edition of Solvency II Stakeholder Communications and Change explains how to prepare for and negate the associated risks Gabrielle O'Donovan uses her research and the latest industry developments to demonstrate how to approach stakeholder communications and change management in a structured and disciplined way framed by the EU Directive's governance requirements She shows how to use a variety of tools and techniques to engage people with change and embed new ways of doing things She also reveals how to entrench risk consciousness into your culture helping you secure Solvency II approval and operate successfully in the Solvency II world

Cross-Disciplinary Impacts on Insurance Law Margarida Lima Rego, Simon Grima, 2024-05-23 This book explores the insurance sector's potential role, influence, and impact on society in light of new environmental, social, and governance (ESG) concerns. Furthermore, it looks into how financial and technological innovations help reshape insurance regulation and business models. Unlike their predecessors, 21st-century insurers have a growing impact on cross-sector service provision by making available to their clients a wealth of expert knowledge and experience in data analytics. The book delves into insurers' transition from suppliers of products consisting of risk coverage or investment opportunities to providers of various services and ultimately to solution providers by partnering with their clients so as to prevent failure, optimize their clients' operations, and help them excel in their economic sector. Insurance regulations and policies can be affected by various factors such as changes in the economy, technological advances, and shifting consumer preferences to name a few. Additionally, the insurance industry can have a significant bearing on the wider economy, making it important for the industry to operate within a framework of comprehensive regulations. This book includes a diverse set of theoretical, empirical, and policy-oriented chapters on particular aspects of new trends and wider analyses, leading to a more systematic understanding of the industry's socio-economic role. It offers a mixture of chapters from insurance academics and professionals from different countries, cultures, and scientific backgrounds. The methodologies used are diverse, including legal, sociological, historical, economic, and financial, as well as interdisciplinary analyses. The book has a global scope, including chapters of a more global nature and others addressing particular jurisdictions on different continents, including Europe, Asia, and North America.

The European Insurance Industry Antonella Cappiello, 2020-03-04 This book analyses the methodologies and functions of a systemic approach to risk governance and internal control capable of tackling the complexity of the insurance business. It focuses on the main trends currently impacting the insurance industry, characterized by new operators, new products and services, new tools, new styles of competition, and new risks. It provides tips and empirical contributions addressing the role of sound internal control and risk management models within an ongoing revision of prudential regulation to better deal with the evolving scenario where insurance activities are becoming increasingly risky.

and complex The book is of particular interest to scholars and students of insurance and financial services and practitioners in the insurance industry **CEOs as Leaders and Strategy Designers: Explaining the Success of Spanish Banks** Kimio Kase,Tanguy Jacopin,2007-12-14 This book analyzes rapidly growing world class Spanish retail banks It argues that their success is due to excellent management clear headed CEOs the presence of a cluster of like minded executives who complement each other and create a homogenous strategy pattern and that IT systems and the regulatory environment have contributed greatly **Digital Insurance** Bernardo Nicoletti,2016-01-26 This book explores the ways in which the adoption of new paradigms processes and technologies can lead to greater revenue cost efficiency and control as well as improved business agility in the insurance industry **Financial Accounting for MBAs** Peter Douglas Easton,2008 **Banking Information Index** ,2004 **Ch 1-12 W/Wrkppr-Acct** Warren/Reeve/Fess,Carl S. (Carl S. Warren) Warren,James M.

Reeve,Philip E. Fess,2005-06 **Financial Mail** ,2002-07 **Business Periodicals Index** ,2008 **Executive's Guide to Solvency II** David Buckham,Jason Wahl,Stuart Rose,2010-11-02 A straightforward guide to the evolution benefits and implementation of Solvency II Providing a guide to the evolution practice benefits and implementation of Solvency II Executive s Guide to Solvency II deftly covers this major European regulation which ensures that insurers can meet their risk based liabilities over a one year period to a 99.5% certainty Part of the Wiley and SAS Business series this book will guide you through Solvency II especially if you need to understand the subtleties of Solvency II and risk based capital in basic business language Among the topics covered in this essential book are Background to Solvency II Learning from the Basel Approach The Economic Balance Sheet Internal Models People Process and Technology Business Benefits of Solvency II Executive s Guide to Solvency II has as its aim an explanation for executives practitioners consultants and others interested in the Solvency II process and the implications thereof to understand how and why the directive originated what its goals are and what some of the complexities are There is an emphasis on what in practice should be leveraged upon to achieve implementation specifically data processes and systems as well as recognition of the close alignment demanded between actuaries the risk department IT and the business itself **Treatises on Solvency II** Meinrad Dreher,2015-03-16 The European system of insurance supervision under Solvency II constitutes a parallel to supervision of credit institutions under Basel III At the heart of this new European insurance supervisory regime are the Solvency II Directive the attendant regulation and the EIOPA Regulation The present volume Treatises on Solvency II includes articles on the bases of European insurance supervision and the associated three pillars of solvency governance and disclosure all viewed predominantly from a legal standpoint **Solvency II** Gabrielle O'Donovan,2011 Your stakeholder communications needs to be robust at every level to secure Solvency II compliance and gain internal buy in for Solvency II as the new business as usual Based on original research Solvency II Stakeholder Communications and Change is a well structured and essential read for all involved in Solvency II implementation **Solvency II. A comparison of the standard model with internal models to calculate**

the Solvency Capital Requirements (SCR) Shahrok Shedari, 2016-09-14 Master's Thesis from the year 2015 in the subject Business economics Banking Stock Exchanges Insurance Accounting grade University of Frankfurt Main language English abstract The Solvency II Directive which will come into effect from January 2016 is a very important project of the European insurance industry It will set new rules to the European insurance business Because of being the biggest insurance market of the world European insurers generate more than 1 100 bn p a and invest around 8 600 bn in the economy the new directive will also act as a signal for the worldwide regulation of insurance companies So it is also intended to have a framework which is in line with the international developments in solvency risk management supervisory and accounting After 15 years of planning and development the regulation is now implemented step by step The aim of the EU Solvency II Directive is to prevent insurers from becoming insolvent For this purpose among other things a uniform capital adequacy for all European insurance companies is provided Core of the proposed amendments with respect to the investment is that eligible capital at any time must be higher than the calculated risk One of the main parts of the Solvency II project is the determination of the capital requirements The idea is to assess both the assets and the liabilities with the aim of a more realistic modelling and assessments of the risk to which an insurer may be exposed to The solvency capital requirements SCR for an one year horizon is then calculated on the 99.5% Value at Risk The determined SCR answers the question how much capital is required today to cover losses which may occur during the next 12 months with a probability of 99.5% For the calculation of the SCR the insurer can choose between standard model internal models or a hybrid model Since internal models allow a better assessment of the companies risk than the standard model insurers are encouraged to implement such stochastic internal models But the implementation of internal model is as well costly as sophisticated That is why the European Commission with support of the Committee of Insurance and Occupational Pension Supervisors CEIOPS has established a scenario based standard model The standard model defines in a first step different sub modules e g market risk operational risk for which the capital requirements are calculated The different SCR's are then aggregated under the assumption of a multivariate normal distribution with prespecified correlation matrices to allow for diversification effects

Solvency II

Great Britain. Parliament. House of Lords. European Union Committee, 2008 *Capital Requirements, Disclosure, and Supervision in the European Insurance Industry* M. Starita, I. Malafronte, 2015-12-17 Capital Requirements Disclosure and Supervision in the European Insurance Industry provides an in depth analysis of Solvency II's issues by combining both a theoretical approach and evidence of the empirical implications and effects on the European insurance industry

Internal Models and Solvency Two

Paolo Cadoni, 2014 Under the Solvency II directive insurance companies are required to calculate their Solvency Capital Requirement SCR in order to prove to supervisors policyholders and beneficiaries that they have a high enough level of funds to absorb significant losses and to make payments as they fall due They have a choice between a standard formula and an internal model in calculating their SCR Many companies favour internal models as they

are more risk sensitive capture individual risk profiles and therefore reduce the capital requirements placed on insurance companies by Solvency II. However internal models are subject to approval by supervisory bodies. Insurance companies need to demonstrate that their internal model meets the use test statistical quality standards calibration standards validation standards and documentation standards. Internal Models and Solvency II clarifies the requirements for practitioners and senior executives by providing regulatory and practical insight into internal models. Perspectives from both the supervisory and industry side gives unique insight into the spirit and rationale of the requirements and are complemented by practical solutions to the daily challenges faced when reviewing and implementing internal models. Edited by Paolo Cadoni currently Technical Head of the Insurance Policy Department at the Prudential Regulation Authority this book provides support and solutions for the managers charged with implementing and validating their companies internal models helping readers to ensure the compliance of their models. Insurance supervisors will also be able to use this book to clarify the requirements when reviewing internal model applications. Internal Models and Solvency II gives readers a wider understanding of the history challenges philosophy and future prospects of Solvency II internal models. *Solvency Requirements for EU Insurers* Karel Van Hulle, 2019. Solvency II is the new regime that regulates the solvency requirements for EU insurers and reinsurers. Solvency II aims to reduce the risk that an insurer would be unable to meet claims to provide early warning to supervisors so that they can intervene promptly if capital falls below the required level and to promote confidence in the financial stability of the insurance sector. Solvency II not only sets out the minimum capital requirements to guarantee policyholder protection but also includes measures to stimulate risk management and good governance and to improve transparency. While the Solvency I regime only sets basic solvency standards Solvency II has a much wider scope. Solvency II aims to unify the regulation of the European insurance market as well as to increase policyholder protection. Because it improves the protection of policyholders creates an incentive for good risk management recognizes the economic reality of a group establishes market transparency and provides for a modern risk based supervisory regime the book's subtitle is Solvency II is Good for You. This book provides a thorough and well structured overview of the new regulatory regime and how it will affect insurers re insurers and other market participants including policyholders. The author who was closely involved in the making of Solvency II offers all the necessary insights and explanations to better understand this new regulation. The book is written for a wide audience from the non expert who wants to gain some or more insight in the complex world of insurance and Solvency II to the specialist who will find this book a very interesting and helpful reference work.

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web established in 2005 iso 22000 was designed as an accessible globally accepted standard and is applicable to organisations of all sizes involved in any aspect of the food supply chain the standard covers the key components for ensuring food safety including interactive communication system management implementation of pre requisite

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web iso 22001 2005 sets out the requirements for a food safety management system it maps out what your business needs to do to demonstrate its ability to control food safety hazards in order to ensure that food is safe it can be used by any organisation regardless of its size or position in the food chain iso 22001 2005 revision

iso 22000 wikipedia - Mar 29 2023

web iso 22001 guidelines on the application of iso 9001 2000 for the food and drink industry replaces iso 15161 2001

withdrawn iso ts 22002 prerequisite programmes on food safety part 1 food manufacturing part 2 catering part 3 farming part 4 food packaging manufacturing part 5 transport and storage part 6 feed and

iso new edition of iso 22000 just out - Jan 27 2023

web jun 19 2018 the new standard offers a dynamic control of food safety hazards combining the following generally recognized key elements interactive communication systems management prerequisite programmes prps and the principles of hazard analysis and critical control points haccp

iso standard 22001 qualios - Sep 03 2023

web iso 22000 22001 standard the iso 22001 standard and the iso 22000 series are related to food safety management the international standard iso 22000 2018 determines the means to be implemented within an organization to control the risks inherent to the sector food products and dangerousness

iso ts 22002 1 2009 prerequisite programmes on food safety - Jul 21 2022

web iso ts 22002 1 2009 specifies requirements for establishing implementing and maintaining prerequisite programmes prp to assist in controlling food safety hazards iso ts 22002 1 2009 is applicable to all organizations regardless of size or complexity which are involved in the manufacturing step of the food chain and wish to implement prp

iso 22000 certification food safety management nqa - Oct 24 2022

web the standard requires meeting any applicable food safety related statutory and regulatory criteria into its food safety system looking to implement an iso 22000 management system not sure where to start take a look at our iso 22000 implementation guide here

iso 22001 food safety management system standard basic - Mar 17 2022

web iso 22001 fsms is an internationally recognized standard which can be applied implemented to any organization within global food supply chain from the

sacb sg food safety iso 22001 certification - Aug 02 2023

web iso 22001 standard determines the necessary relating food safety management systems in every food chain right from the producers of feed the basic industry producers to the food producers retailers carriers and catering establishments

food safety standards iso 22001 haccp gmp global sources - Sep 22 2022

web 3 iso 22001 this standard includes gmp haccp along with some other requirements that are mostly similar to iso 9001 management review internal audits this is why most food factories that have implemented a haccp system are also iso 22001 certified

difference fssc 22000 and iso 22000 kiwa - Apr 17 2022

web iso 22000 and fssc 22000 are both international standards and both relate to the most important components for ensuring food safety two certification schemes that are very similar and play a key role in ensuring safe and high quality food products

food safety standards iso 22001 haccp gmp - Jun 19 2022

web aug 18 2015 3 iso 22001 this standard includes gmp haccp along with some other requirements that are mostly similar to iso 9001 management review internal audits this is why most food factories that have implemented a
iso 22001 2005 food safety certification iso ce ltd - Feb 13 2022

web iso 22001 is a complete food safety management system which has been designed for any organisation in the food chain from the growing to the service of produce the standard allows an organisation to develop a food safety management system tailored to its particular suppliers customers and relevant parties and does not follow an exhaustive and

iso 22000 2018 en food safety management systems - May 31 2023

web 0 1 general the adoption of a food safety management system fsms is a strategic decision for an organization that can help to improve its overall performance in food safety the potential benefits to an organization of implementing a fsms

iso 22000 2018 food safety management systems - Apr 29 2023

web this document specifies requirements for a food safety management system fsms to enable an organization that is directly or indirectly involved in the food chain a to plan implement operate maintain and update a fsms providing products and services that are safe in accordance with their intended use b to demonstrate compliance with

iso 22000 2018 nqa - Aug 22 2022

web iso 22000 is the food safety management system that can be easily applicable to any organization in the food chain iso 22000 was initially developed on september 1st 2005 by the iso tc 34 sc 17 as the first truly international fsms standard a brief history of iso 22000 iso 22000 was initially published in 2005 as a response to

iso 22001 2018 food safety management systems fsms - Jul 01 2023

web iso 22000 certification is a procedure based standard that one can use to control food safety throughout the whole food chain from farm to table the standard does not specify criteria for food safety performance nor the design of a management system

iso 22000 sgs - Nov 24 2022

web oct 25 2023 what are the benefits of iso 22000 2018 iso 22000 2018 food safety management system harmonizes various national food safety standards into one easy to understand set of requirements it provides global recognition of your commitment to safety in food beverage ingredient and pet food supply chains and helps you to