

**ACCENTURE LTD**  
**RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)**  
**For the Twelve Months Ended August 31, 2007**  
(in millions of U.S. dollars)  
(Unaudited)

**Purpose**

ROIC represents Return on Invested Capital and is equal to the tax adjusted operating income divided by total average capital, as outlined below. Accenture believes reporting ROIC provides investors with greater visibility of how effectively Accenture uses the capital invested in its operations. ROIC is not a measure of financial performance under generally accepted accounting principles and should not be considered in isolation or as an alternative to net income as an indicator of company performance, or as an alternative to cash flows from operating activities as a measure of liquidity.

	<b>Twelve Months Ended August 31, 2007</b>	<b>Comments</b>
<b>Net Income</b>	<b>\$1,243</b>	
Minority interest	480	
Provision for income taxes	896	
Non-operating (income) expense	(126)	This represents the sum of the following line items on the Consolidated Income Statements: Gain/loss on investments, net, Interest income, Interest expense, and Other income/expense.
<b>Operating Income</b>	<b>\$2,493</b>	
Annual Effective Tax Rate	34.2%	The tax rate represents the annual effective rate of 34.2% for fiscal year 2007.
<b>Tax Adjusted Operating Income</b>	<b>\$1,640</b>	
<b>Divided by Average Capital:</b>		
<b>Capital at August 31, 2007</b>		
Minority Interest	740	
Shareholders' Equity	2,063	
Short-term bank borrowings, Long-term debt	26	
	<b>\$2,830</b>	
<b>Capital at August 31, 2006</b>		
Minority Interest	868	
Shareholders' Equity	1,894	
Short-term bank borrowings, Long-term debt	52	
	<b>\$2,814</b>	
<b>Average Capital</b>	<b>\$2,822</b>	
<b>Return on Invested Capital</b>	<b>58%</b>	

**ACCENTURE LTD**  
**RECONCILIATION OF RETURN ON EQUITY (ROE)**  
**For the Twelve Months Ended August 31, 2007**  
(in millions of U.S. dollars)  
(Unaudited)

**Purpose**

ROE represents Return on Equity and is equal to income before minority interest divided by average equity plus minority interest, as outlined below. Accenture believes reporting Return on Equity provides investors with a measure of the level of earnings generated in relation to total Shareholder's equity plus Minority interest. ROE is not a measure of financial performance under generally accepted accounting principles and should not be considered in isolation or as an alternative to net income as an indicator of company performance, or as an alternative to cash flows from operating activities as a measure of liquidity.

	<b>Twelve Months Ended August 31, 2007</b>	<b>Comments</b>
<b>Net Income</b>	<b>\$1,243</b>	
Minority interest	\$480	
Provision for income taxes	\$896	
<b>Income Before Taxes</b>	<b>\$2,619</b>	
Annual Effective Tax Rate	34.2%	The tax rate represents the annual effective rate of 34.2% for fiscal year 2007.
<b>Income Before Minority Interest - Adjusted</b>	<b>\$1,723</b>	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
<b><i>Divided by Average Equity and Minority Interest:</i></b>		
Minority interest at August 31, 2007	740	
Shareholders' equity at August 31, 2007	2,063	
	<b>2,804</b>	
Minority interest at August 31, 2006	868	
Shareholders' equity at August 31, 2006	1,894	
	<b>2,762</b>	
<b>Average Equity and Minority Interest</b>	<b>2,783</b>	
<b>Return on Equity</b>	<b>62%</b>	

**ACCENTURE LTD**  
**RECONCILIATION OF RETURN ON ASSETS (ROA)**  
**For the Twelve Months Ended August 31, 2007**  
(in millions of U.S. dollars)  
(Unaudited)

**Purpose**

ROA represents Return on Assets and is equal to income before minority interest divided by average assets, as outlined below. Accenture believes reporting Return on Assets provides investors with a measure of the level of earnings generated in relation to total assets. ROA is not a measure of financial performance under generally accepted accounting principles and should not be considered in isolation or as an alternative to net income as an indicator of company performance, or as an alternative to cash flows from operating activities as a measure of liquidity.

	<b>Twelve Months Ended August 31, 2007</b>	<b>Comments</b>
<b>Net Income</b>	<b>\$1,243</b>	
Minority interest	480	
Provision for income taxes	896	
<b>Income Before Taxes</b>	<b>\$2,619</b>	
Annual Effective Tax Rate	34.2%	The tax rate represents the annual effective rate of 34.2% for fiscal year 2007.
<b>Income Before Minority Interest - Adjusted</b>	<b>\$1,723</b>	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
<b><i>Divided by Average Assets:</i></b>		
Total Assets at August 31, 2007	10,747	
Total Assets at August 31, 2006	9,497	
<b>Average Assets</b>	<b>\$10,122</b>	
<b>Return on Assets</b>	<b>17%</b>	

**ACCENTURE LTD  
HEADCOUNT**

**Purpose**

Headcount represents the total number of Accenture employees at the quarter ended dates below.

	Headcount at:							
	<u>11/30/2005</u>	<u>2/28/2006</u>	<u>5/31/2006</u>	<u>8/31/2006</u>	<u>11/30/2006</u>	<u>2/28/2007</u>	<u>5/31/2007</u>	<u>8/31/2007</u>
Consulting	45,356	46,003	46,588	46,937	47,345	48,120	49,587	51,559
Solutions	<u>29,064</u>	<u>30,297</u>	<u>32,243</u>	<u>36,142</u>	<u>39,523</u>	<u>42,456</u>	<u>44,987</u>	<u>51,294</u>
<b>Total Consulting &amp; Solutions</b>	<b>74,420</b>	<b>76,300</b>	<b>78,831</b>	<b>83,079</b>	<b>86,868</b>	<b>90,576</b>	<b>94,574</b>	<b>102,853</b>
Services	42,049	42,418	44,300	46,070	48,038	50,575	52,632	54,926
<b>Total Billable</b>	<b>116,469</b>	<b>118,718</b>	<b>123,131</b>	<b>129,149</b>	<b>134,906</b>	<b>141,151</b>	<b>147,206</b>	<b>157,779</b>
Enterprise	9,905	10,274	10,409	10,561	10,915	10,917	11,321	11,778
<b>Total Accenture Employees</b>	<b><u>126,374</u></b>	<b><u>128,992</u></b>	<b><u>133,540</u></b>	<b><u>139,710</u></b>	<b><u>145,821</u></b>	<b><u>152,068</u></b>	<b><u>158,527</u></b>	<b><u>169,557</u></b>

**ACCENTURE LTD**  
**SHARES OUTSTANDING AND MARKET CAPITALIZATION**  
**As of August 31, 2007**  
(shares in millions and market capitalization in millions of U.S. dollars)

	<b>As of August 31, 2007</b>	<b>Comments</b>
Accenture Ltd Class A shares	635.1	From Accenture LTD statement of shareholders' equity.
Accenture Ltd Class A treasury shares	(39.2)	From Accenture LTD statement of shareholders' equity.
Accenture SCA Class I shares	192.7	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	3.1	
<b>Total Shares Outstanding at 8/31/07</b>	<b>791.7</b>	Of these shares, approximately 34% are Founder shares issued in connection with Accenture's incorporation that are still held by active and former senior executives of Accenture. Accenture refers to the remaining 66% as our public float.
Share price - as of August 31, 2007 close	\$41.21	
<b>Market Capitalization at 8/31/07</b>	<b>\$32,626.0</b>	