

ACCENTURE LTD
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
For the Twelve Months Ended February 28, 2009
(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.

	Twelve Months Ended February 28, 2009	^{1/}	Comments
Net Income	\$1,795		
Minority interest	458		
Provision for income taxes	939		
Non-operating (income) expense	(53)		This represents the sum of the following line items on the Consolidated Income Statements: (Loss)/Gain on investments, net, Interest income, Interest expense, and Other income/expense, net.
Operating Income	\$3,139		
Annual Effective Tax Rate	28.3%		The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 29.3% for fiscal year 2008 and an annual effective rate of 27.3% for fiscal year 2009.
Tax Adjusted Operating Income	\$2,251		
Divided by Average Capital:			
Capital at February 28, 2009			
Minority Interest	521		
Shareholders' Equity	2,386		
Short-term bank borrowings, Long-term debt	2		
	\$2,909		
Capital at February 29, 2008			
Minority Interest	697		
Shareholders' Equity	2,090		
Short-term bank borrowings, Long-term debt	9		
	\$2,796		
Average Capital	\$2,852		
Return on Invested Capital	79%		

^{1/} May not total due to rounding

ACCENTURE LTD
RECONCILIATION OF RETURN ON EQUITY (ROE)
For the Twelve Months Ended February 28, 2009
(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.

	Twelve Months Ended February 28, 2009 ^{1/}	Comments
Net Income	\$1,795	
Minority interest	458	
Provision for income taxes	939	
Income Before Taxes	\$3,192	
Annual Effective Tax Rate	28.3%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 29.3% for fiscal year 2008 and an annual effective rate of 27.3% for fiscal year 2009.
Income Before Minority Interest - Adjusted	\$2,288	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
<i>Divided by Average Equity and Minority Interest:</i>		
Minority interest at February 28, 2009	521	
Shareholders' equity at February 28, 2009	2,386	
	2,907	
Minority interest at February 29, 2008	697	
Shareholders' equity at February 29, 2008	2,090	
	2,787	
Average Equity and Minority Interest	2,847	
Return on Equity	80%	

^{1/} May not total due to rounding

ACCENTURE LTD
RECONCILIATION OF RETURN ON ASSETS (ROA)
For the Twelve Months Ended February 28, 2009
(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.

	Twelve Months Ended February 28, 2009	Comments
Net Income	\$1,795	
Minority interest	458	
Provision for income taxes	939	
Income Before Taxes	\$3,192	
Annual Effective Tax Rate	28.3%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 29.3% for fiscal year 2008 and an annual effective rate of 27.3% for fiscal year 2009.
Income Before Minority Interest - Adjusted	\$2,288	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
Divided by Average Assets:		
Total Assets at February 28, 2009	10,557	
Total Assets at February 29, 2008	10,908	
Average Assets	\$10,733	
Return on Assets	21%	

1/ May not total due to rounding

**ACCENTURE LTD
HEADCOUNT**

Purpose

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

	<u>5/31/2007</u>	<u>8/31/2007</u>	<u>11/30/2007</u>	<u>2/29/2008</u>	<u>5/31/2008</u>	<u>8/31/2008</u>	<u>11/30/2008</u>	<u>2/28/2009</u>
Consulting	49,587	51,559	52,925	53,441	52,832	53,252	53,217	50,539
Solutions	44,987	51,294	52,778	52,766	54,309	59,323	58,798	56,009
Total Consulting & Solutions	94,574	102,853	105,703	106,207	107,141	112,575	112,015	106,548
Services	52,632	54,926	56,790	58,336	59,094	60,299	61,192	60,677
Total Billable	147,206	157,779	162,493	164,543	166,235	172,874	173,207	167,225
Enterprise	11,321	11,778	12,830	13,418	13,827	13,931	14,057	14,154
Total Accenture Employees	158,527	169,557	175,323	177,961	180,062	186,805	187,264	181,379

ACCENTURE LTD
SHARES OUTSTANDING AND MARKET CAPITALIZATION
As of February 28, 2009
(shares in millions and market capitalization in millions of U.S. dollars)

	As of February 28, 2009	Comments
	^{1/}	
Accenture Ltd Class A shares	668.2	From Accenture LTD statement of shareholders' equity.
Accenture Ltd Class A treasury shares	(55.5)	From Accenture LTD statement of shareholders' equity.
Accenture SCA Class I shares	122.9	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	2.3	
Total Shares Outstanding at 2/28/09	738.0	Of these shares, approximately 23% 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 77% as our public float.
Share price - as of February 27, 2009 close	\$29.19	
Market Capitalization at 2/28/2009	\$21,541.3	

1/ May not total due to rounding