

**ACCENTURE LTD**  
**RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)**  
**For the Twelve Months Ended May 31, 2008**  
(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 May 31, 2008<sup>1/</sup></b>	<b>Comments</b>
<b>Net Income</b>	<b>\$1,574</b>	
Minority interest	504	
Provision for income taxes	907	
Non-operating (income) expense	(116)	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>\$2,869</b>	
Annual Effective Tax Rate	29.9%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 28.4% for fiscal year 2008 and an annual effective rate of 34.2% for fiscal year 2007.
<b>Tax Adjusted Operating Income</b>	<b>\$2,012</b>	
<b>Divided by Average Capital:</b>		
<b>Capital at May 31, 2008</b>		
Minority Interest	724	
Shareholders' Equity	2,464	
Short-term bank borrowings, Long-term debt	7	
	<b>\$3,195</b>	
<b>Capital at May 31, 2007</b>		
Minority Interest	716	
Shareholders' Equity	1,878	
Short-term bank borrowings, Long-term debt	28	
	<b>\$2,622</b>	
<b>Average Capital</b>	<b>\$2,908</b>	
<b>Return on Invested Capital</b>	<b>69%</b>	

<sup>1/</sup> May not total due to rounding

**ACCENTURE LTD**  
**RECONCILIATION OF RETURN ON EQUITY (ROE)**  
**For the Twelve Months Ended May 31, 2008**  
**(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 May 31, 2008<sup>1/</sup></b>	<b>Comments</b>
<b>Net Income</b>	<b>\$1,574</b>	
Minority interest	504	
Provision for income taxes	907	
<b>Income Before Taxes</b>	<b>\$2,985</b>	
Annual Effective Tax Rate	29.9%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 28.4% for fiscal year 2008 and an annual effective rate of 34.2% for fiscal year 2007.
<b>Income Before Minority Interest - Adjusted</b>	<b>\$2,094</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 May 31, 2008	724	
Shareholders' equity at May 31, 2008	2,464	
	<b>3,188</b>	
Minority interest at May 31, 2007	716	
Shareholders' equity at May 31, 2007	1,878	
	<b>2,594</b>	
<b>Average Equity and Minority Interest</b>	<b>2,891</b>	
<b>Return on Equity</b>	<b>72%</b>	

1/ May not total due to rounding

**ACCENTURE LTD**  
**RECONCILIATION OF RETURN ON ASSETS (ROA)**  
**For the Twelve Months Ended May 31, 2008**  
(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 May 31, 2008<sup>1/</sup></b>	<b>Comments</b>
<b>Net Income</b>	<b>\$1,574</b>	
Minority interest	504	
Provision for income taxes	907	
<b>Income Before Taxes</b>	<b>\$2,985</b>	
Annual Effective Tax Rate	29.9%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 28.4% for fiscal year 2008 and an annual effective rate of 34.2% for fiscal year 2007.
<b>Income Before Minority Interest - Adjusted</b>	<b>\$2,094</b>	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
<b><i>Divided by Average Assets:</i></b>		
Total Assets at May 31, 2008	11,917	
Total Assets at May 31, 2007	10,049	
<b>Average Assets</b>	<b>\$10,983</b>	
<b>Return on Assets</b>	<b>19%</b>	

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>8/31/2006</u>	<u>11/30/2006</u>	<u>2/28/2007</u>	<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>
Consulting	46,937	47,345	48,120	49,587	51,559	52,925	53,441	52,832
Solutions	36,142	39,523	42,456	44,987	51,294	52,778	52,766	54,309
<b>Total Consulting &amp; Solutions</b>	<b>83,079</b>	<b>86,868</b>	<b>90,576</b>	<b>94,574</b>	<b>102,853</b>	<b>105,703</b>	<b>106,207</b>	<b>107,141</b>
Services	46,070	48,038	50,575	52,632	54,926	56,790	58,336	59,094
<b>Total Billable</b>	<b>129,149</b>	<b>134,906</b>	<b>141,151</b>	<b>147,206</b>	<b>157,779</b>	<b>162,493</b>	<b>164,543</b>	<b>166,235</b>
Enterprise	10,561	10,915	10,917	11,321	11,778	12,830	13,418	13,827
<b>Total Accenture Employees</b>	<b>139,710</b>	<b>145,821</b>	<b>152,068</b>	<b>158,527</b>	<b>169,557</b>	<b>175,323</b>	<b>177,961</b>	<b>180,062</b>

**ACCENTURE LTD**  
**SHARES OUTSTANDING AND MARKET CAPITALIZATION**  
**As of May 31, 2008**  
(shares in millions and market capitalization in millions of U.S. dollars)

	<b>As of May 31, 2008</b>	<b>Comments</b>
Accenture Ltd Class A shares	649.0	From Accenture LTD statement of shareholders' equity.
Accenture Ltd Class A treasury shares	(48.3)	From Accenture LTD statement of shareholders' equity.
Accenture SCA Class I shares	161.7	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	2.7	
<b>Total Shares Outstanding at 5/31/08<sup>1/</sup></b>	<b>765.3</b>	Of these shares, approximately 29% 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 71% as our public float.
Share price - as of May 30, 2008 close	\$40.82	
<b>Market Capitalization at 5/30/2008</b>	<b>\$31,238.0</b>	

1/ May not total due to rounding