

Accenture Reports Strong Third-Quarter Fiscal 2007 Financial Results

- Revenues increase 15% to record \$5.08 billion, including record consulting revenues of \$3.08 billion and record outsourcing revenues of \$2.00 billion --
- Company reports EPS of \$0.54; raises EPS outlook for full fiscal year 2007 to range of \$1.94 to \$1.96 --
- New bookings of \$6.22 billion include record consulting bookings of \$3.50 billion --

NEW YORK; June 28, 2007 — Accenture (NYSE: ACN) reported strong financial results for the third quarter of fiscal 2007, ended May 31, with record net revenues of \$5.08 billion, a year-over-year increase of 15 percent in U.S. dollars and 9 percent in local currency. Consulting and outsourcing revenues both grew by double digits in U.S. dollars for the third consecutive quarter and were also quarterly records.

GAAP diluted earnings per share were \$0.54, compared with \$0.56 in the third quarter of fiscal 2006. EPS of \$0.54 represent an increase of 8 percent over adjusted EPS of \$0.50 in the third quarter last year, which exclude the benefit from a \$58 million reduction in reorganization liabilities for that quarter described below under Financial Review.

The company has raised its outlook for earnings per share for the full fiscal year 2007 to a range of \$1.94 to \$1.96 from the previous range of \$1.88 to \$1.93 provided during its second-quarter earnings announcement in March.

New bookings for the third quarter of fiscal 2007 rose to \$6.22 billion, with outsourcing bookings of \$2.72 billion and record consulting bookings of \$3.50 billion.

Operating income was \$682 million (13.4 percent of net revenues), compared with \$690 million (15.7 percent of net revenues) in the third quarter last year on a GAAP basis and \$632 million (14.3 percent of net revenues) on an adjusted basis, described below under Financial Review.

William D. Green, Accenture's chairman and CEO, said, "We are pleased to report another excellent quarter. Our strong performance and continued business momentum reflect the strength of our global franchise and our success in helping clients become high-performance businesses. We grew revenues in both U.S. dollars and local currency and achieved double-digit growth in both consulting and outsourcing. Moreover, new bookings of \$6.2 billion, including our third straight quarter of record consulting bookings, demonstrate the strong and growing demand for our services. In addition, we are on the path to expand operating margin and achieve record EPS for the full fiscal year.

"We believe that our competitive differentiation and unique market position will continue to drive the growth of our business. The special ability to serve clients from idea through design, implementation and operation continues to show its power in delivering value to our clients — and our shareholders."

Financial Review

In addition to providing year-over-year GAAP comparisons, Accenture is presenting results for the third quarter of fiscal 2006 on an adjusted basis, excluding the benefit from a \$58 million reduction in reorganization liabilities in that quarter, where relevant. The company believes that adjusting for this item, which affects the comparability of results between periods, provides an additional meaningful comparison.

Revenues before reimbursements (“net revenues”) for the third quarter of fiscal 2007 were \$5.08 billion, compared with \$4.41 billion for the third quarter of fiscal 2006, an increase of 15 percent in U.S. dollars and 9 percent in local currency.

- Consulting net revenues were \$3.08 billion, an increase of 16 percent in U.S. dollars and 9 percent in local currency over the third quarter last year.
- Outsourcing net revenues were \$2.00 billion, an increase of 15 percent in U.S. dollars and 9 percent in local currency over the same period last year.

GAAP diluted EPS for the third quarter of fiscal 2007 were \$0.54, compared with \$0.56 in the third quarter last year on a GAAP basis and \$0.50 on an adjusted basis, which excludes a \$0.06 benefit from the reduction in reorganization liabilities mentioned above.

GAAP operating income was \$682 million, or 13.4 percent of net revenues, compared with \$690 million, or 15.7 percent of net revenues, in the third quarter last year. On an adjusted basis, operating income for the third quarter last year was \$632 million, or 14.3 percent of net revenues.

Gross margin (gross profit as a percentage of net revenues) was 31.7 percent, compared with 33.0 percent in the third quarter last year.

Selling, general and administrative expenses were \$921 million, or 18.1 percent of net revenues, compared with \$816 million, or 18.5 percent of net revenues, in the third quarter last year.

The company’s effective tax rate for the third quarter of fiscal 2007 was 33.3 percent, which includes the effect of the reduction in the year-to-date tax rate from 34.9 percent to 34.3 percent as a result of changes in the forecasted geographic mix of income. The year-to-date tax expense also includes a \$21 million benefit recorded as a discrete item in the second quarter of fiscal 2007, which reduced the year-to date effective tax rate by 1.1 percentage points, to 33.2 percent.

GAAP income before minority interest was \$473 million, compared with \$499 million on a GAAP basis and \$445 million on an adjusted basis in the third quarter last year.

For the three months ended May 31, 2007, operating cash flow was \$978 million; property and equipment additions were \$82 million; and free cash flow, defined as operating cash flow net of property and equipment additions, was \$896 million.

Accenture’s total cash balance at May 31, 2007, was \$3.09 billion, compared with \$3.07 billion at Aug. 31, 2006. Cash combined with \$352 million of fixed-income securities classified as investments on the company’s balance sheet was \$3.45 billion, compared with \$3.53 billion at Aug. 31, 2006. Total debt at May 31, 2007, was \$28 million.

New Bookings

New bookings for the third quarter of fiscal 2007 were \$6.22 billion.

- Consulting bookings were \$3.50 billion, a new quarterly record.
- Outsourcing bookings were \$2.72 billion.

Net Revenues by Operating Group

Net revenues for Accenture's five operating groups were as follows:

- Communications & High Tech: \$1.201 billion, compared with \$1.079 billion for the third quarter of fiscal 2006, an increase of 11 percent in U.S. dollars and 5 percent in local currency.
- Financial Services: \$1.108 billion, compared with \$922 million for the same period last year, an increase of 20 percent in U.S. dollars and 12 percent in local currency.
- Government: \$638 million, compared with \$599 million for the year-ago period, an increase of 7 percent in U.S. dollars and 2 percent in local currency.
- Products: \$1.280 billion, compared with \$1.117 billion for the year-ago period, an increase of 15 percent in U.S. dollars and 9 percent in local currency.
- Resources: \$850 million, compared with \$687 million for the same period last year, an increase of 24 percent in U.S. dollars and 18 percent in local currency.

Net Revenues by Geographic Region

Net revenues by geographic region were as follows:

- Americas: \$2.157 billion, compared with \$2.018 billion for the third quarter of fiscal 2006, an increase of 7 percent in U.S. dollars and 6 percent in local currency.
- Europe, Middle East and Africa (EMEA): \$2.468 billion, compared with \$2.073 billion for the third quarter of fiscal 2006, an increase of 19 percent in U.S. dollars and 8 percent in local currency.
- Asia Pacific: \$457 million, compared with \$317 million for the year-ago period, an increase of 44 percent in U.S. dollars and 37 percent in local currency.

Share Repurchase Activity

During the third quarter of fiscal 2007, Accenture repurchased or redeemed 24.1 million shares for a total of \$835 million, which includes \$558 million for 16.9 million shares repurchased or redeemed at a discount. As previously announced, in March of 2007 the company's board of directors approved \$1.5 billion in additional share repurchase authority, bringing Accenture's total remaining share repurchase authority at May 31, 2007, to approximately \$2.0 billion.

Business Outlook

Fourth Quarter Fiscal 2007

Accenture expects net revenues for the fourth quarter of fiscal 2007 to be in the range of \$4.8 billion to \$5.0 billion.

Fiscal Year 2007

For the full fiscal year 2007, Accenture now expects net revenue growth to be close to the top of its previously communicated range of 9 percent to 12 percent in local currency. The company has raised its outlook for fiscal 2007 GAAP diluted EPS to a range of \$1.94 to \$1.96, up from its previously expected range of \$1.88 to \$1.93.

The company now expects operating cash flow to be \$2.2 billion to \$2.4 billion; property and equipment additions to be \$335 million; and free cash flow to be in the range of \$1.9 billion to \$2.1 billion. The company now expects its annual effective tax rate to be in the range of 33 percent to 35 percent. Accenture continues to target new bookings for fiscal 2007 in the range of \$22 billion to \$24 billion.

Conference Call and Webcast Details

Accenture will host a conference call at 4:30 p.m. EDT today to discuss its third-quarter 2007 financial results. To participate, please dial +1 (800) 230-1074 [+1 (612) 288-0329 outside the United States, Puerto Rico and Canada] approximately 15 minutes before the scheduled start of the call. The conference call will also be accessible live on the Investor Relations section of the Accenture Web site at www.accenture.com.

A replay and podcast of the conference call will be available online at www.accenture.com for approximately two weeks beginning at 9:45 p.m. EDT Thursday, June 28. The replay will also be available via telephone by dialing +1 (800) 475-6701 [+1 (320) 365-3844 outside the United States, Puerto Rico and Canada] and entering access code 876610 from 9:45 p.m. EDT Thursday, June 28 through 11:59 p.m. EDT Thursday, July 12, 2007.

About Accenture

Accenture is a global management consulting, technology services and outsourcing company. Committed to delivering innovation, Accenture collaborates with its clients to help them become high-performance businesses and governments. With deep industry and business process expertise, broad global resources and a proven track record, Accenture can mobilize the right people, skills, and technologies to help clients improve their performance. With more than 158,000 people in 49 countries, the company generated net revenues of US\$16.65 billion for the fiscal year ended Aug. 31, 2006. Its home page is www.accenture.com.

Non-GAAP Financial Information

This press release includes certain non-GAAP financial information as defined by Securities and Exchange Commission Regulation G. Pursuant to the requirements of this regulation, reconciliations of this non-GAAP financial information to Accenture's financial statements as prepared under generally accepted accounting principles (GAAP) are included in this press release. Accenture's management believes providing investors with this information gives additional insights into Accenture's results of operations. While Accenture's management believes that these non-GAAP financial measures are useful in evaluating Accenture's operations, this information should be considered as supplemental in nature and not as a substitute for the related financial information prepared in accordance with GAAP.

Forward-Looking Statements

Except for the historical information and discussions contained herein, statements in this news release may constitute forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These statements involve a number of risks, uncertainties and other factors that could cause actual results to differ materially from those expressed or implied. These include, without limitation, risks that: our business could be negatively affected if we cannot expand and develop our services and solutions in response to changes in technology and client demand; the management consulting, systems integration and technology and outsourcing markets are highly competitive and we might not be able to compete effectively; our business could be negatively affected by economic and political conditions and the effects of these conditions on our clients' business and levels of business activity; our work with government clients exposes us to additional risks in the government contracting process; clients may not be satisfied with our services; our business could be negatively affected by legal liability that results from our providing solutions or services; our results could be adversely affected if our clients terminate their contracts with us on short notice; our outsourcing services subject us to operational and financial risk; liabilities could arise if our subcontractors or other third parties cannot deliver their project contributions on time or at all; our results of operations may be adversely affected by the type and level of technology spending by our clients; our profitability may suffer if we are not able to maintain favorable pricing rates and utilization rates, if we cannot control our costs, or if we cannot anticipate the cost and complexity of performing our work; our global operations are subject to complex risks, some of which might be beyond our control; our growth and our ability to compete may be adversely affected if we cannot attract, retain and motivate our employees or efficiently utilize their skills; our business may be adversely affected if we cannot manage the organizational challenges associated with the size and expansion of our company; tax legislation or negative publicity related to Bermuda companies could adversely affect us; the share price of Accenture Ltd Class A common shares could be adversely affected by sales, or the anticipation of future sales, of Class A common shares held by our current and former employees; as well as the risks, uncertainties and other factors discussed under the "Risk Factors" heading in our most recent annual report on Form 10-K and other documents filed with or furnished to the Securities and Exchange Commission. Statements in this press release speak only as of the date they were made, and Accenture undertakes no duty to update any forward-looking statements made in this news release or to conform such statements to actual results or changes in Accenture's expectations.

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CONSOLIDATED INCOME STATEMENTS

(In thousands of U.S. dollars, except share and per share data)
(Unaudited)

	Three Months Ended May 31,				Nine Months Ended May 31,			
	2007	% of Net Revenues	2006	% of Net Revenues	2007	% of Net Revenues	2006	% of Net Revenues
REVENUES:								
Revenues before reimbursements (Net revenues)	\$ 5,081,804	100%	\$ 4,408,069	100%	\$ 14,585,730	100%	\$ 12,680,339	100%
Reimbursements	461,880		397,258		1,293,666		1,159,116	
Revenues	<u>5,543,684</u>		<u>4,805,327</u>		<u>15,879,396</u>		<u>13,839,455</u>	
OPERATING EXPENSES:								
Cost of services:								
Cost of services before reimbursable expenses	3,471,962	68.3%	2,954,184	67.0%	10,138,578	69.5%	9,037,354	71.3%
Reimbursable expenses	461,880		397,258		1,293,666		1,159,116	
Cost of services	<u>3,933,842</u>		<u>3,351,442</u>		<u>11,432,244</u>		<u>10,196,470</u>	
Sales and marketing	499,529	9.8%	453,709	10.3%	1,370,752	9.4%	1,255,859	9.9%
General and administrative costs	421,946	8.3%	362,051	8.2%	1,206,654	8.3%	1,101,164	8.7%
Reorganization costs (benefits), net	6,838		(51,999)		19,233		(54,030)	
Total operating expenses	<u>4,862,155</u>		<u>4,115,203</u>		<u>14,028,883</u>		<u>12,499,463</u>	
OPERATING INCOME	681,529	13.4%	690,124	15.7%	1,850,513	12.7%	1,339,992	10.6%
Gain on investments, net	10,146		15		13,033		3,245	
Interest income	40,641		31,571		111,896		86,505	
Interest expense	(6,841)		(4,852)		(18,825)		(14,095)	
Other expense	<u>(16,090)</u>		<u>(4,971)</u>		<u>(21,989)</u>		<u>(18,113)</u>	
INCOME BEFORE INCOME TAXES	709,385	14.0%	711,887	16.1%	1,934,628	13.3%	1,397,534	11.0%
Provision for income taxes	<u>235,968</u>		<u>213,088</u>		<u>642,818</u>		<u>466,777</u>	
INCOME BEFORE MINORITY INTEREST	473,417	9.3%	498,799	11.3%	1,291,810	8.9%	930,757	7.3%
Minority interest in Accenture SCA and Accenture Canada Holdings Inc.	(121,925)		(153,843)		(349,049)		(296,633)	
Minority interest – other (1)	<u>(6,092)</u>		<u>(2,692)</u>		<u>(16,407)</u>		<u>(7,240)</u>	
NET INCOME	<u>\$ 345,400</u>	6.8%	<u>\$ 342,264</u>	7.8%	<u>\$ 926,354</u>	6.4%	<u>\$ 626,884</u>	4.9%
CALCULATION OF EARNINGS PER SHARE:								
Net income	\$ 345,400		\$ 342,264		\$ 926,354		\$ 626,884	
Minority interest in Accenture SCA and Accenture Canada Holdings Inc. (2)	121,925		153,843		349,049		296,633	
Net income for diluted earnings per share calculation	<u>\$ 467,325</u>		<u>\$ 496,107</u>		<u>\$ 1,275,403</u>		<u>\$ 923,517</u>	
EARNINGS PER SHARE:								
- Basic	<u>\$ 0.57</u>		<u>\$ 0.58</u>		<u>\$ 1.54</u>		<u>\$ 1.07</u>	
- Diluted	<u>\$ 0.54</u>		<u>\$ 0.56</u>		<u>\$ 1.47</u>		<u>\$ 1.03</u>	
WEIGHTED AVERAGE SHARES:								
- Basic	607,421,151		589,933,994		603,403,840		587,424,108	
- Diluted	859,179,215		887,347,119		866,835,185		898,546,621	
Cash dividends per share	\$ -		\$ -		\$ 0.35		\$ 0.30	

(1) Minority interest – other is comprised primarily of minority interest attributable to the minority shareholders of Avanade, Inc.

(2) Diluted earnings per share assumes the redemption and exchange of all Accenture SCA Class I common shares and Accenture Canada Holdings Inc. exchangeable shares, respectively, for Accenture Ltd Class A common shares on a one-for-one basis.

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**RECONCILIATION OF CONSOLIDATED INCOME STATEMENT, AS REPORTED (GAAP),
TO CONSOLIDATED INCOME STATEMENT ON AN ADJUSTED BASIS (NON-GAAP)**

For the Three Months Ended May 31, 2006
(In thousands of U.S. dollars, except share and per share data)
(Unaudited)

	As Reported (GAAP)	Adjustments	Adjusted (Non-GAAP)	% of Net Revenues
REVENUES:				
Revenues before reimbursements (Net revenues)	\$ 4,408,069	\$ -	\$ 4,408,069	100%
Reimbursements	397,258	-	397,258	
Revenues	4,805,327	-	4,805,327	
OPERATING EXPENSES:				
Cost of services:				
Cost of services before reimbursable expenses	2,954,184	-	2,954,184	67.0%
Reimbursable expenses	397,258	-	397,258	
Cost of services	3,351,442	-	3,351,442	
Sales and marketing	453,709	-	453,709	10.3%
General and administrative costs	362,051	-	362,051	8.2%
Reorganization (benefits) costs, net	(51,999)	57,683 (1)	5,684	
Total operating expenses	4,115,203	57,683	4,172,886	
OPERATING INCOME	690,124	(57,683)	632,441	14.3%
Gain on investments, net	15	-	15	
Interest income	31,571	-	31,571	
Interest expense	(4,852)	-	(4,852)	
Other expense	(4,971)	-	(4,971)	
INCOME BEFORE INCOME TAXES	711,887	(57,683)	654,204	14.8%
Provision for income taxes	213,088	(3,574) (1)	209,514	
INCOME BEFORE MINORITY INTEREST	498,799	(54,109)	444,690	10.1%
Minority interest in Accenture SCA and Accenture Canada Holdings Inc.	(153,843)	16,779	(137,064)	
Minority interest – other (2)	(2,692)	-	(2,692)	
NET INCOME	\$ 342,264	\$ (37,330)	\$ 304,934	6.9%
CALCULATION OF EARNINGS PER SHARE:				
Net income	\$ 342,264		\$ 304,934	
Minority interest in Accenture SCA and Accenture Canada Holdings Inc. (3)	153,843		137,064	
Net income for diluted earnings per share calculation	\$ 496,107		\$ 441,998	
DILUTED EARNINGS PER SHARE	\$ 0.56		\$ 0.50	
DILUTED WEIGHTED AVERAGE SHARES	887,347,119		887,347,119	

- (1) Adjustment represents reorganization benefits recorded during the third quarter less \$3,574 in related tax impact.
- (2) Minority interest – other is comprised primarily of minority interest attributable to the minority shareholders of Avanade, Inc.
- (3) Diluted earnings per share assumes the redemption and exchange of all Accenture SCA Class I common shares and Accenture Canada Holdings Inc. exchangeable shares, respectively, for Accenture Ltd Class A common shares on a one-for-one basis.

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**RECONCILIATION OF CONSOLIDATED INCOME STATEMENT, AS REPORTED (GAAP),
TO CONSOLIDATED INCOME STATEMENT ON AN ADJUSTED BASIS (NON-GAAP)**

For the Nine Months Ended May 31, 2006
(In thousands of U.S. dollars, except share and per share data)
(Unaudited)

	As Reported (GAAP)	Adjustments	Adjusted (Non-GAAP)	% of Net Revenues
REVENUES:				
Revenues before reimbursements (Net revenues)	\$ 12,680,339	\$ -	\$ 12,680,339	100%
Reimbursements	1,159,116	-	1,159,116	
Revenues	13,839,455	-	13,839,455	
OPERATING EXPENSES:				
Cost of services:				
Cost of services before reimbursable expenses	9,037,354	(370,000) (1)	8,667,354	68.4%
Reimbursable expenses	1,159,116	-	1,159,116	
Cost of services	10,196,470	(370,000)	9,826,470	
Sales and marketing	1,255,859	20,000 (1)	1,275,859	10.1%
General and administrative costs	1,101,164	8,000 (1)	1,109,164	8.7%
Reorganization (benefits) costs, net	(54,030)	72,321 (2)	18,291	
Total operating expenses	12,499,463	(269,679)	12,229,784	
OPERATING INCOME	1,339,992	269,679	1,609,671	12.7%
Gain on investments, net	3,245	-	3,245	
Interest income	86,505	-	86,505	
Interest expense	(14,095)	-	(14,095)	
Other expense	(18,113)	-	(18,113)	
INCOME BEFORE INCOME TAXES	1,397,534	269,679	1,667,213	13.1%
Provision for income taxes	466,777	97,974 (1) (2)	564,751	
INCOME BEFORE MINORITY INTEREST	930,757	171,705	1,102,462	8.7%
Minority interest in Accenture SCA and Accenture Canada Holdings Inc.	(296,633)	(55,263)	(351,896)	
Minority interest – other (3)	(7,240)	-	(7,240)	
NET INCOME	\$ 626,884	\$ 116,442	\$ 743,326	5.9%
CALCULATION OF EARNINGS PER SHARE:				
Net income	\$ 626,884		\$ 743,326	
Minority interest in Accenture SCA and Accenture Canada Holdings Inc. (4)	296,633		351,896	
Net income for diluted earnings per share calculation	\$ 923,517		\$ 1,095,222	
DILUTED EARNINGS PER SHARE	\$ 1.03		\$ 1.22	
DILUTED WEIGHTED AVERAGE SHARES	898,546,621		898,546,621	

(1) Represents the net National Health Service (NHS) adjustments of \$342,000 less \$105,000 in related tax benefit.

(2) Adjustment represents reorganization benefits recorded during the first, second and third quarters less \$7,026 in related tax impact.

(3) Minority interest – other is comprised primarily of minority interest attributable to the minority shareholders of Avanade, Inc.

(4) Diluted earnings per share assumes the redemption and exchange of all Accenture SCA Class I common shares and Accenture Canada Holdings Inc. exchangeable shares, respectively, for Accenture Ltd Class A common shares on a one-for-one basis.

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SUMMARY OF REVENUES
(In thousands of U.S. dollars)
(Unaudited)

	Three Months Ended		Percent Increase US\$	Percent Increase Local Currency	Percent of Total Fiscal 2007 Net Revenues
	May 31, 2007	May 31, 2006			
	OPERATING GROUPS				
Communications & High Tech	\$ 1,200,761	\$ 1,079,220	11%	5%	24%
Financial Services	1,107,506	921,676	20%	12%	22%
Government	638,058	598,842	7%	2%	12%
Products	1,279,838	1,116,766	15%	9%	25%
Resources	849,673	687,412	24%	18%	17%
Other	5,968	4,153	n/m	n/m	—
TOTAL Net Revenues	5,081,804	4,408,069	15%	9%	100%
Reimbursements	461,880	397,258	16%		
TOTAL REVENUES	\$ 5,543,684	\$ 4,805,327	15%		
GEOGRAPHY					
Americas	\$ 2,157,054	\$ 2,018,417	7%	6%	42%
EMEA	2,467,683	2,073,050	19%	8%	49%
Asia Pacific	457,067	316,602	44%	37%	9%
TOTAL Net Revenues	\$ 5,081,804	\$ 4,408,069	15%	9%	100%
TYPE OF WORK					
Consulting	\$ 3,075,681	\$ 2,656,667	16%	9%	61%
Outsourcing	2,006,123	1,751,402	15%	9%	39%
TOTAL Net Revenues	\$ 5,081,804	\$ 4,408,069	15%	9%	100%

	Nine Months Ended		Percent Increase US\$	Percent Increase Local Currency	Percent of Total Fiscal 2007 Net Revenues
	May 31, 2007	May 31, 2006			
	OPERATING GROUPS				
Communications & High Tech	\$ 3,383,315	\$ 3,152,853	7%	3%	23%
Financial Services	3,225,420	2,609,910	24%	17%	22%
Government	1,920,950	1,794,648	7%	4%	13%
Products	3,639,600	3,138,006	16%	11%	25%
Resources	2,400,083	1,976,764	21%	17%	17%
Other	16,362	8,158	n/m	n/m	—
TOTAL Net Revenues	14,585,730	12,680,339	15%	10%	100%
Reimbursements	1,293,666	1,159,116	12%		
TOTAL REVENUES	\$ 15,879,396	\$ 13,839,455	15%		
GEOGRAPHY					
Americas	\$ 6,290,016	\$ 5,771,674	9%	8%	43%
EMEA	7,104,116	5,998,177	18%	10%	49%
Asia Pacific	1,191,598	910,488	31%	27%	8%
TOTAL Net Revenues	\$ 14,585,730	\$ 12,680,339	15%	10%	100%
TYPE OF WORK					
Consulting	\$ 8,818,641	\$ 7,698,682	15%	10%	60%
Outsourcing	5,767,089	4,981,657	16%	11%	40%
TOTAL Net Revenues	\$ 14,585,730	\$ 12,680,339	15%	10%	100%

n/m = not meaningful

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OPERATING INCOME BY OPERATING GROUP (OG)

For the Three Months Ended May 31, 2007 and 2006

(In thousands of U.S. dollars)

(Unaudited)

OPERATING GROUPS	Operating Income as Reported (GAAP)				
	2007		2006		Percent Increase (Decrease)
	Operating Income	Percent of OG Net Revenues	Operating Income	Percent of OG Net Revenues	
Communications & High Tech	\$ 168,021	14%	\$ 173,516	16%	(3%)
Financial Services	106,144	10%	125,542	14%	(15%)
Government	74,408	12%	66,136	11%	13%
Products	192,813	15%	229,951	21%	(16%)
Resources	140,143	16%	94,979	14%	48%
Total	\$ 681,529	13.4%	\$ 690,124	15.7%	(1%)

**FY07 Operating Income as Reported (GAAP) compared to
FY06 Operating Income Excluding Reorganization Benefits (Non-GAAP)**

OPERATING GROUPS	2007		2006			
	Operating Income (as Reported)	Percent of OG Net Revenues	Reorg. Benefits (1)	Operating Income Adjusted for Reorg. Benefits	Percent of OG Net Revenues	Percent Increase (Decrease)
Communications & High Tech	\$ 168,021	14%	\$ 13,710	\$ 159,806	15%	5%
Financial Services	106,144	10%	11,847	113,695	12%	(7%)
Government	74,408	12%	8,797	57,339	10%	30%
Products	192,813	15%	14,141	215,810	19%	(11%)
Resources	140,143	16%	9,188	85,791	12%	63%
Total	\$ 681,529	13.4%	\$ 57,683	\$ 632,441	14.3%	8%

(1) Represents reorganization benefits related to certain reorganization liabilities established in connection with Accenture's transition to a corporate structure in 2001, which are included in Reorganization costs (benefits), net on the Consolidated Income Statement.

ACCENTURE LTD

OPERATING INCOME (LOSS) BY OPERATING GROUP (OG)

For the Nine Months Ended May 31, 2007 and 2006
(In thousands of U.S. dollars)
(Unaudited)

OPERATING GROUPS	Operating Income (Loss) as Reported (GAAP)				
	2007		2006		Percent Increase (Decrease)
	Operating Income	Percent of OG Net Revenues	Operating Income (Loss)	Percent of OG Net Revenues	
Communications & High Tech	\$ 416,022	12%	\$ 523,310	17%	(21%)
Financial Services	343,845	11%	309,477	12%	11%
Government	195,399	10%	(8,826) (1)	0%	n/m
Products	540,223	15%	265,006 (1)	8%	n/m
Resources	355,024	15%	251,025	13%	41%
Total	<u>\$ 1,850,513</u>	12.7%	<u>\$ 1,339,992</u>	10.6%	38%

FY07 Operating Income as Reported (GAAP) compared to
FY06 Operating Income (Loss) Excluding Reorganization Benefits (Non-GAAP)

OPERATING GROUPS	2007		2006			
	Operating Income (as Reported)	Percent of OG Net Revenues	Reorg. Benefits (2)	Operating Income (Loss)	Percent of OG Net Revenues	Percent Increase (Decrease)
				Adjusted for Reorg. Benefits		
Communications & High Tech	\$ 416,022	12%	\$ 17,183	\$ 506,127	16%	(18%)
Financial Services	343,845	11%	14,901	294,576	11%	17%
Government	195,399	10%	10,984	(19,810) (1)	(1%)	n/m
Products	540,223	15%	17,742	247,264 (1)	8%	n/m
Resources	355,024	15%	11,511	239,514	12%	48%
Total	<u>\$ 1,850,513</u>	12.7%	<u>\$ 72,321</u>	<u>\$ 1,267,671</u>	10.0%	46%

n/m = not meaningful

(1) Includes the impact of the second-quarter National Health Service (NHS) adjustments.

(2) Represents reorganization benefits related to certain reorganization liabilities established in connection with Accenture's transition to a corporate structure in 2001, which are included in Reorganization costs (benefits), net on the Consolidated Income Statement.

ACCENTURE LTD

CONSOLIDATED BALANCE SHEETS

May 31, 2007 and August 31, 2006
(In thousands of U.S. dollars)

	May 31, 2007	August 31, 2006
	(Unaudited)	
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 3,093,634	\$ 3,066,988
Short-term investments	284,410	352,951
Receivables from clients, net	2,378,134	1,916,450
Unbilled services	1,579,636	1,350,211
Other current assets	703,875	667,221
Total current assets	8,039,689	7,353,821
NON-CURRENT ASSETS:		
Unbilled services	62,309	105,081
Investments	82,519	125,119
Property and equipment, net	748,185	727,692
Other non-current assets	1,116,314	1,106,367
Total non-current assets	2,009,327	2,064,259
TOTAL ASSETS	\$ 10,049,016	\$ 9,418,080
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Short-term debt	\$ 25,006	\$ 24,792
Accounts payable	863,646	856,087
Deferred revenues	1,769,310	1,511,259
Accrued payroll and related benefits	2,104,543	1,693,796
Other accrued liabilities	1,904,981	1,730,548
Total current liabilities	6,667,486	5,816,482
NON-CURRENT LIABILITIES:		
Long-term debt	3,226	27,065
Other non-current liabilities	784,737	812,400
Total non-current liabilities	787,963	839,465
MINORITY INTEREST	715,505	867,878
SHAREHOLDERS' EQUITY	1,878,062	1,894,255
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$ 10,049,016	\$ 9,418,080