

**ACCENTURE LTD**  
**RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)**  
**For the Twelve Months Ended May 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 May 31, 2007</b>	<b>Comments</b>
<b>Net Income</b>	<b>\$1,273</b>	
Minority interest	521	
Provision for income taxes	667	
Non-operating (income) expense	(109)	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>\$2,352</b>	
Annual Effective Tax Rate	31.3%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 33.2% for fiscal year 2007 and an annual effective rate of 25.5% for fiscal year 2006.
<b>Tax Adjusted Operating Income</b>	<b>\$1,616</b>	
<b>Divided by Average Capital:</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>Capital at May 31, 2006</b>		
Minority Interest	720	
Shareholders' Equity	1,483	
Short-term bank borrowings, Long-term debt	50	
	<b>\$2,253</b>	
<b>Average Capital</b>	<b>\$2,437</b>	
<b>Return on Invested Capital</b>	<b>66%</b>	

**ACCENTURE LTD**  
**RECONCILIATION OF RETURN ON EQUITY (ROE)**  
**For the Twelve Months Ended May 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 May 31, 2007</b>	<b>Comments</b>
<b>Net Income</b>	<b>\$1,273</b>	
Minority interest	521	
Provision for income taxes	667	
<b>Income Before Taxes</b>	<b>\$2,461</b>	
Annual Effective Tax Rate	31.3%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 33.2% for fiscal year 2007 and an annual effective rate of 25.5% for fiscal year 2006.
<b>Income Before Minority Interest - Adjusted</b>	<b>\$1,691</b>	Income Before Minority Interest - Adjusted is calculated using the blended tax rate.
<b>Divided by Average Equity and Minority Interest:</b>		
Minority interest at May 31, 2007	716	
Shareholders' equity at May 31, 2007	1,878	
	<b>\$2,594</b>	
Minority interest at May 31, 2006	720	
Shareholders' equity at May 31, 2006	1,483	
	<b>\$2,203</b>	
<b>Average Equity and Minority Interest</b>	<b>\$2,398</b>	
<b>Return on Equity</b>	<b>71%</b>	

**ACCENTURE LTD**  
**RECONCILIATION OF RETURN ON ASSETS (ROA)**  
**For the Twelve Months Ended May 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 May 31, 2007</b>	<b>Comments</b>
<b>Net Income</b>	<b>\$1,273</b>	
Minority interest	521	
Provision for income taxes	667	
<b>Income Before Taxes</b>	<b>\$2,461</b>	
Annual Effective Tax Rate	31.3%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 33.2% for fiscal year 2007 and an annual effective rate of 25.5% for fiscal year 2006.
<b>Income Before Minority Interest - Adjusted</b>	<b><u>\$1,691</u></b>	Income Before Minority Interest - Adjusted is calculated using the blended tax rate.
<b><i>Divided by Average Assets:</i></b>		
Total Assets at May 31, 2007	10,049	
Total Assets at May 31, 2006	9,011	
<b>Average Assets</b>	<b><u>\$9,530</u></b>	
<b>Return on Assets</b>	<b><u>18%</u></b>	

**ACCENTURE LTD  
HEADCOUNT**

**Purpose**

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

	<b>Headcount at:</b>						
	<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>
Consulting	45,356	46,003	46,588	46,937	47,345	48,120	49,587
Solutions	29,064	30,297	32,243	36,142	39,523	42,456	44,987
<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>
Services	42,049	42,418	44,300	46,070	48,038	50,575	52,632
<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>
Enterprise	9,905	10,274	10,409	10,561	10,915	10,917	11,321
<b>Total Accenture Employees</b>	<b>126,374</b>	<b>128,992</b>	<b>133,540</b>	<b>139,710</b>	<b>145,821</b>	<b>152,068</b>	<b>158,527</b>

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

	<b>As of May 31, 2007</b>	<b>Comments</b>
Accenture Ltd Class A shares	629.6	From Accenture LTD statement of shareholders' equity.
Accenture Ltd Class A treasury shares	(38.8)	From Accenture LTD statement of shareholders' equity.
Accenture SCA Class I shares	202.7	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	3.3	
<b>Total Shares Outstanding at 5/31/07</b>	<b>796.8</b>	Of these shares, approximately 35% 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 65% as our public float.
Share price - as of May 31, 2007 close	\$40.94	
<b>Market Capitalization at 5/31/07</b>	<b>\$32,621.0</b>	