

Accenture Reports Record Annual Revenues and EPS for Fiscal 2007

-- Quarterly revenues increase to record \$5.11 billion --

-- Annual revenues increase 18% to \$19.70 billion; full-year EPS up 24% --

-- Company declares annual cash dividend of \$0.42 per share --

NEW YORK; Sept. 27, 2007 — Accenture (NYSE: ACN) reported record revenues for the fourth quarter and record financial results for the full fiscal year ended Aug. 31, 2007, including its highest-ever annual revenues, bookings, operating income and earnings per share.

Revenues before reimbursements (“net revenues”) for the fourth quarter were \$5.11 billion, compared with \$3.97 billion in the fourth quarter of fiscal 2006, an increase of 29 percent in U.S. dollars and 23 percent in local currency. GAAP diluted earnings per share for the fourth quarter were \$0.50.

For the full fiscal year, net revenues were \$19.70 billion, an increase of 18 percent in U.S. dollars and 13 percent in local currency over fiscal 2006 and above the high end of the company’s previously stated expectations. GAAP diluted earnings per share for the full year were \$1.97, an increase of 24 percent over fiscal 2006.

In addition, the company announced that its Board of Directors has declared an annual cash dividend of \$0.42 per share, an increase of \$0.07, or 20 percent, over its previous annual dividend.

William D. Green, Accenture’s chairman & CEO, said, “We are delighted with our outstanding fourth-quarter and full-year results. We achieved double-digit revenue growth in U.S. dollars and growth in local currency across all of our operating groups and geographies, leading to our highest quarterly and annual revenues ever. We achieved double-digit EPS growth for the full year, exceeding our EPS outlook. We expanded our operating margin, delivered strong cash flow and maintained our solid balance sheet. We’re also pleased to be able to return cash to shareholders through our third annual cash dividend, in addition to repurchasing \$2.3 billion of our shares during the year.

“Demand for our services, particularly in consulting, remains robust. Our outstanding performance and continued momentum reflect the strength of our diverse and durable global business, enabling us to differentiate ourselves from competitors and establish a unique market position based on helping clients become high-performance businesses.”

Financial Review

In addition to providing year-over-year GAAP comparisons, Accenture is presenting results for the fourth quarter and full fiscal year 2006 on an adjusted basis. For the fourth quarter of 2006 these adjusted results exclude the net impact of the agreement resolving the NHS matter in that quarter (“the Agreement”), which reduced fourth-quarter and full-year Consulting and overall net revenues by \$339 million, offset by a corresponding decrease in Cost of Services; and non-recurring tax benefits recognized in the quarter. For the full year the adjusted results exclude the fourth-quarter items mentioned above, the net impact of the NHS contract loss provision in the

second quarter of 2006, and the impact of reorganization benefits recognized throughout fiscal 2006. The company believes that adjusting for these items, which affect the comparability of results between periods, provides an additional meaningful comparison. Reconciliations for the adjusted results in fiscal 2006 are provided in the financial tables within and attached at the end of this release.

Fourth Quarter 2007

Revenues before reimbursements (“net revenues”) for the fourth quarter of fiscal 2007 were \$5.11 billion, compared with \$3.97 billion in the fourth quarter of fiscal 2006, an increase of 29 percent in U.S. dollars and 23 percent in local currency. Absent the impact of the Agreement, net revenues of \$5.11 billion in the fourth quarter of fiscal 2007 represent an increase of 19 percent in U.S. dollars and 14 percent in local currency over the fourth quarter of fiscal 2006.

- Consulting net revenues were \$3.04 billion, an increase of 38 percent in U.S. dollars and 32 percent in local currency on a GAAP basis, and an increase of 20 percent in U.S. dollars and 15 percent in local currency absent the impact of the Agreement, over the fourth quarter of fiscal 2006.
- Outsourcing net revenues were \$2.07 billion, an increase of 17 percent in U.S. dollars and 12 percent in local currency over the fourth quarter of fiscal 2006.

As the table below shows, GAAP diluted EPS for the fourth quarter of fiscal 2007 were \$0.50, compared with \$0.56 in the fourth quarter of fiscal 2006 on a GAAP basis and \$0.39 on an adjusted basis. GAAP EPS of \$0.50 represent 28 percent growth over adjusted EPS in the fourth quarter of fiscal 2006.

Diluted Earnings Per Share	<u>For the Three Months Ended</u>		
	<u>Aug. 31, 2007</u>	<u>Aug. 31, 2006</u>	<u>% Change</u>
Earnings per share — as reported (GAAP)	\$0.50	\$0.56	(11)%
Tax impact of prior-period reorganization benefits	--	(0.01)	
Tax benefit recorded in June 2006	--	(0.16)	
Earnings per share — as adjusted	<u>\$0.50</u>	<u>\$0.39</u>	28%

GAAP operating income was \$642 million, or 12.6 percent of net revenues, compared with \$501 million, or 12.6 percent of net revenues, on a GAAP basis and \$501 million, or 11.6 percent of net revenues, on an adjusted basis for the fourth quarter of fiscal 2006.

Gross margin (gross profit as a percentage of net revenues) was 31.2 percent, compared with 34.1 percent on a GAAP basis and 31.4 percent on an adjusted basis for the fourth quarter of fiscal 2006.

Selling, general and administrative (SG&A) expenses for the fourth quarter were \$945 million, or 18.5 percent of net revenues, compared with \$844 million, or 21.3 percent of net revenues, on a GAAP basis and \$844 million, or 19.6 percent of net revenues, on an adjusted basis for the fourth quarter of fiscal 2006.

The company's effective tax rate for the fourth quarter was 37.0 percent.

GAAP income before minority interest for the fourth quarter was \$431 million, compared with \$502 million on a GAAP basis and \$352 million on an adjusted basis for the same period of fiscal 2006.

For the three months ended Aug. 31, 2007, operating cash flow was \$777 million, and property and equipment additions were \$139 million. Free cash flow, defined as operating cash flow net of property and equipment additions, was \$638 million.

Fiscal Year 2007

Net revenues for fiscal 2007 were \$19.70 billion, compared with \$16.65 billion for fiscal 2006, an increase of 18 percent in U.S. dollars and 13 percent in local currency. Absent the impact of the Agreement, net revenues of \$19.70 billion in fiscal 2007 represent an increase of 16 percent in U.S. dollars and 11 percent in local currency over fiscal 2006.

- Consulting net revenues were \$11.86 billion, an increase of 20 percent in U.S. dollars and 15 percent in local currency on a GAAP basis, and an increase of 16 percent in U.S. dollars and 11 percent in local currency absent the impact of the Agreement, over fiscal 2006.
- Outsourcing net revenues were \$7.84 billion, an increase of 16 percent in U.S. dollars and 12 percent in local currency over fiscal 2006.

As the table below shows, GAAP diluted EPS for the full fiscal year 2007 were \$1.97, compared with \$1.59 on a GAAP basis and \$1.61 on an adjusted basis for fiscal 2006, increases of 24 percent and 22 percent, respectively.

Diluted Earnings Per Share	<u>For the 12 Months Ended</u>		
	<u>Aug. 31, 2007</u>	<u>Aug. 31, 2006</u>	<u>% Change</u>
Earnings per share — as reported (GAAP)	\$1.97	\$1.59	24%
Impact of reorganization benefits	--	(0.08)	
Tax benefit recorded in June 2006	--	(0.16)	
Subtotal	1.97	1.35	46%
Impact of NHS contract loss provision in Q2 FY06	--	0.26	
Earnings per share — as adjusted	\$1.97	\$1.61	22%

As the table below shows, operating income for the full fiscal year 2007 was \$2.49 billion, or 12.7 percent of net revenues, compared with \$1.84 billion, or 11.1 percent of net revenues, on a GAAP basis and \$2.11 billion, or 12.4 percent of net revenues, on an adjusted basis for fiscal 2006.

Operating Income (US\$ millions)	<u>For the 12 Months Ended</u>	
	<u>Aug. 31, 2007</u>	<u>Aug. 31, 2006</u>
Operating income — as reported (GAAP)	\$2,493	\$1,841
% of net revenues	12.7%	11.1%
Impact of reorganization benefits	--	(72)
Impact of NHS contract loss provision in Q2 FY06	--	342
Operating income — as adjusted	\$2,493	\$2,111
% of net revenues — as adjusted	12.7%	12.4%

Gross margin (gross profit as a percentage of net revenues) for the full fiscal year 2007 was 30.7 percent, compared with 30.0 percent on a GAAP basis and 31.6 percent on an adjusted basis for fiscal 2006.

Selling, general and administrative (SG&A) expenses for the full fiscal year 2007 were \$3.52 billion, or 17.9 percent of net revenues. This compares with \$3.20 billion, or 19.2 percent of net revenues, on a GAAP basis and \$3.23 billion, or 19.0 percent of net revenues, on an adjusted basis for fiscal 2006.

Accenture's annual effective tax rate for the full fiscal year 2007 was 34.2 percent, in line with its expected range of 33 percent to 35 percent.

GAAP income before minority interest for the full fiscal year was \$1.72 billion, compared with \$1.43 billion on a GAAP basis and \$1.45 billion on an adjusted basis for fiscal 2006.

For the year ended Aug. 31, 2007, operating cash flow was \$2.63 billion, above the company's most recent expected range of \$2.20 billion to \$2.40 billion, and property and equipment additions were \$364 million. Free cash flow, defined as operating cash flow net of property and equipment additions, was \$2.27 billion, exceeding the company's previous outlook of \$1.9 billion to \$2.1 billion. For the prior fiscal year, ended Aug. 31, 2006, operating cash flow was \$2.67 billion, property and equipment additions were \$306 million, and free cash flow was \$2.36 billion.

Accenture's total cash balance at Aug. 31, 2007 was \$3.31 billion, compared with \$3.07 billion at Aug. 31, 2006 and \$3.09 billion at May 31, 2007. Cash combined with \$300 million of fixed-income securities classified as investments on the company's balance sheet was \$3.61 billion at Aug. 31, 2007, compared with \$3.53 billion at Aug. 31, 2006 and \$3.45 billion at May 31, 2007. Total debt at Aug. 31, 2007 was \$26 million.

New Bookings

Fourth Quarter 2007

New bookings for the fourth quarter totaled \$4.9 billion.

- Consulting accounted for \$3.1 billion, or 63 percent, of new bookings for the quarter.
- Outsourcing accounted for \$1.8 billion, or 37 percent, of new bookings for the quarter.

Fiscal Year 2007

New bookings for the full fiscal year 2007 totaled \$22.0 billion, a record high.

- Consulting accounted for \$12.7 billion, or 58 percent, of new bookings for fiscal 2007.
- Outsourcing accounted for \$9.3 billion, or 42 percent, of new bookings for fiscal 2007.

Dividend

Accenture Ltd has declared a cash dividend of \$0.42 per share on Accenture Ltd Class A common shares for shareholders of record at the close of business on Oct. 12, 2007, and Accenture SCA will declare a cash dividend of \$0.42 per share on Accenture SCA Class I common shares for shareholders of record at the close of business on Oct. 9, 2007. These dividends, both payable on Nov. 15, 2007, represent an increase of \$0.07, or 20 percent, over the \$0.35 per share dividend the company paid on both classes of shares last year.

Share Repurchase Activity

During the fourth quarter of fiscal 2007, Accenture repurchased or redeemed 9.6 million shares for a total of \$401 million, including \$79 million for 2.0 million shares repurchased in the open market. During the full fiscal year 2007, Accenture repurchased or redeemed 67.5 million shares for a total of \$2.3 billion, including \$795 million for 26.4 million shares repurchased or redeemed at a discount. Accenture's total remaining share repurchase authority at Aug. 31, 2007, was approximately \$1.65 billion.

Business Outlook

Fiscal Year 2008

For the full fiscal year 2008, Accenture expects net revenue growth to be in the range of 9 percent to 12 percent in local currency. The company expects GAAP diluted EPS for the full fiscal year to be in the range of \$2.21 to \$2.26.

The company expects operating cash flow to be \$2.4 billion to \$2.6 billion; property and equipment additions to be \$420 million; and free cash flow to be in the range of \$2.0 billion to \$2.2 billion. The annual effective tax rate is expected to be in the range of 33 percent to 35 percent. Accenture is targeting new bookings for fiscal 2008 in the range of \$24 billion to \$26 billion.

First Quarter Fiscal 2008

Accenture expects net revenues for the first quarter of fiscal 2008 to be in the range of \$5.40 billion to \$5.60 billion.

Conference Call and Webcast Details

Accenture will host a conference call at 4:30 p.m. EDT today to discuss its fourth-quarter and full-year 2007 financial results. To participate, please dial +1 (800) 230-1092 [+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 website 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 today, Thursday, Sep. 27. 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 887345 from 9:45 p.m. EDT Thursday, Sept. 27 through 11:59 p.m. EDT Thursday, Oct. 11.

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 approximately 170,000 people in 49 countries, the company generated net revenues of US\$19.70 billion for the fiscal year ended Aug. 31, 2007. Its home page is www.accenture.com.

Accenture will host its annual Investor & Analyst Conference on Wednesday, Nov. 14, 2007, in New York. For more information, contact Accenture Investor Relations at +1 (678) 999-4566.

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 August 31,				Year Ended August 31,			
	2007	% of Net Revenues	2006	% of Net Revenues	2007	% of Net Revenues	2006	% of Net Revenues
REVENUES:								
Revenues before reimbursements (Net revenues)	\$ 5,110,084	100%	\$ 3,966,052	100%	\$ 19,695,814	100%	\$ 16,646,391	100%
Reimbursements	463,267		422,859		1,756,933		1,581,975	
Revenues	<u>5,573,351</u>		<u>4,388,911</u>		<u>21,452,747</u>		<u>18,228,366</u>	
OPERATING EXPENSES:								
Cost of services:								
Cost of services before reimbursable expenses	3,515,763	68.8%	2,614,862	65.9%	13,654,341	69.3%	11,652,216	70.0%
Reimbursable expenses	463,267		422,859		1,756,933		1,581,975	
Cost of services	<u>3,979,030</u>		<u>3,037,721</u>		<u>15,411,274</u>		<u>13,234,191</u>	
Sales and marketing	533,238	10.4%	452,533	11.4%	1,903,990	9.7%	1,708,392	10.2%
General and administrative costs	411,844	8.1%	391,526	9.9%	1,618,498	8.2%	1,492,690	9.0%
Reorganization costs (benefits), net	7,133		6,064		26,366		(47,966)	
Total operating expenses	<u>4,931,245</u>		<u>3,887,844</u>		<u>18,960,128</u>		<u>16,387,307</u>	
OPERATING INCOME	642,106	12.6%	501,067	12.6%	2,492,619	12.7%	1,841,059	11.1%
Gain (loss) on investments, net	5,499		(1,227)		18,532		2,018	
Interest income	42,670		43,042		154,566		129,547	
Interest expense	(6,211)		(7,051)		(25,036)		(21,146)	
Other income (expense)	226		(9,698)		(21,763)		(27,811)	
INCOME BEFORE INCOME TAXES	684,290	13.4%	526,133	13.3%	2,618,918	13.3%	1,923,667	11.6%
Provision for income taxes	253,043		23,758		895,861		490,535	
INCOME BEFORE MINORITY INTEREST	431,247	8.4%	502,375	12.7%	1,723,057	8.7%	1,433,132	8.6%
Minority interest in Accenture SCA and Accenture Canada Holdings Inc.	(104,868)		(150,749)		(453,917)		(447,382)	
Minority interest – other (1)	<u>(9,585)</u>		<u>(5,181)</u>		<u>(25,992)</u>		<u>(12,421)</u>	
NET INCOME	\$ 316,794	6.2%	\$ 346,445	8.7%	\$ 1,243,148	6.3%	\$ 973,329	5.8%
CALCULATION OF EARNINGS PER SHARE:								
Net income	\$ 316,794		\$ 346,445		\$ 1,243,148		\$ 973,329	
Minority interest in Accenture SCA and Accenture Canada Holdings Inc. (2)	104,868		150,749		453,917		447,382	
Net income for diluted earnings per share calculation	<u>\$ 421,662</u>		<u>\$ 497,194</u>		<u>\$ 1,697,065</u>		<u>\$ 1,420,711</u>	
EARNINGS PER SHARE:								
- Basic	<u>\$ 0.52</u>		<u>\$ 0.58</u>		<u>\$ 2.06</u>		<u>\$ 1.65</u>	
- Diluted	<u>\$ 0.50</u>		<u>\$ 0.56</u>		<u>\$ 1.97</u>		<u>\$ 1.59</u>	
WEIGHTED AVERAGE SHARES:								
- Basic	606,280,399		592,545,040		604,128,805		589,099,824	
- Diluted	846,904,696		880,995,549		861,923,335		894,257,833	
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.

ACCENTURE LTD

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

For the Three Months Ended August 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)	\$ 3,966,052	\$ 338,904 (1)	\$ 4,304,956	100%
Reimbursements	422,859	-	422,859	
Revenues	4,388,911	338,904	4,727,815	
OPERATING EXPENSES:				
Cost of services:				
Cost of services before reimbursable expenses	2,614,862	338,904 (1)	2,953,766	68.6%
Reimbursable expenses	422,859	-	422,859	
Cost of services	3,037,721	338,904	3,376,625	
Sales and marketing	452,533	-	452,533	10.5%
General and administrative costs	391,526	-	391,526	9.1%
Reorganization costs, net	6,064	40 (2)	6,104	
Total operating expenses	3,887,844	338,944	4,226,788	
OPERATING INCOME	501,067	(40)	501,027	11.6%
Loss on investments, net	(1,227)	-	(1,227)	
Interest income	43,042	-	43,042	
Interest expense	(7,051)	-	(7,051)	
Other expense	(9,698)	-	(9,698)	
INCOME BEFORE INCOME TAXES	526,133	(40)	526,093	12.2%
Provision for income taxes	23,758	149,953 (3)	173,711	
INCOME BEFORE MINORITY INTEREST	502,375	(149,993)	352,382	8.2%
Minority interest in Accenture SCA and Accenture Canada Holdings Inc.	(150,749)	45,478	(105,271)	
Minority interest – other (4)	(5,181)	-	(5,181)	
NET INCOME	\$ 346,445	\$ (104,515)	\$ 241,930	5.6%
CALCULATION OF EARNINGS PER SHARE:				
Net income	\$ 346,445		\$ 241,930	
Minority interest in Accenture SCA and Accenture Canada Holdings Inc. (5)	150,749		105,271	
Net income for diluted earnings per share calculation	\$ 497,194		\$ 347,201	
DILUTED EARNINGS PER SHARE	\$ 0.56		\$ 0.39	
DILUTED WEIGHTED AVERAGE SHARES	880,995,549		880,995,549	

(1) Adjustments include the financial impact of the resolution of the National Health Service (NHS) matter, resulting in a \$338,904 reduction to Revenues, offset by a corresponding decrease in Cost of services.

(2) Adjustment represents reorganization benefits recorded during the quarter.

(3) Adjustments include \$142,928 of tax benefit recorded in June 2006 and the tax impact of prior-period reorganization benefits of \$7,025.

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

(5) 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 Year Ended August 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)	\$ 16,646,391	\$ 338,904	(1)	\$ 16,985,295	100%
Reimbursements	1,581,975	-		1,581,975	
Revenues	18,228,366	338,904		18,567,270	
OPERATING EXPENSES:					
Cost of services:					
Cost of services before reimbursable expenses	11,652,216	(31,096)	(1)	11,621,120	68.4%
Reimbursable expenses	1,581,975	-		1,581,975	
Cost of services	13,234,191	(31,096)		13,203,095	
Sales and marketing	1,708,392	20,000	(1)	1,728,392	10.2%
General and administrative costs	1,492,690	8,000	(1)	1,500,690	8.8%
Reorganization (benefits) costs, net	(47,966)	72,362	(2)	24,396	
Total operating expenses	16,387,307	69,266		16,456,573	
OPERATING INCOME	1,841,059	269,638		2,110,697	12.4%
Gain on investments, net	2,018	-		2,018	
Interest income	129,547	-		129,547	
Interest expense	(21,146)	-		(21,146)	
Other expense	(27,811)	-		(27,811)	
INCOME BEFORE INCOME TAXES	1,923,667	269,638		2,193,305	12.9%
Provision for income taxes	490,535	247,928	(3)	738,463	
INCOME BEFORE MINORITY INTEREST	1,433,132	21,710		1,454,842	8.6%
Minority interest in Accenture SCA and Accenture Canada Holdings Inc.	(447,382)	(9,785)		(457,167)	
Minority interest – other (4)	(12,421)	-		(12,421)	
NET INCOME	\$ 973,329	\$ 11,925		\$ 985,254	5.8%
CALCULATION OF EARNINGS PER SHARE:					
Net income	\$ 973,329			\$ 985,254	
Minority interest in Accenture SCA and Accenture Canada Holdings Inc. (5)	447,382			457,167	
Net income for diluted earnings per share calculation	\$ 1,420,711			\$ 1,442,421	
DILUTED EARNINGS PER SHARE	\$ 1.59			\$ 1.61	
DILUTED WEIGHTED AVERAGE SHARES	894,257,833			894,257,833	

(1) Adjustments include the financial impact of the resolution of the National Health Service (NHS) matter in the fourth quarter of 2006, resulting in a \$338,904 reduction to Revenues, offset by a corresponding decrease in Cost of services and the net NHS adjustments of \$342,000 recorded in the second quarter.

(2) Adjustment represents reorganization benefits recorded during the year.

(3) Adjustments include \$142,928 of tax benefit recorded in June 2006 and \$105,000 in tax benefit resulting from the NHS adjustments recorded in the second quarter of 2006.

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

(5) 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.

ACCENTURE LTD

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

	Three Months Ended		Percent Increase US\$	Percent Increase Local Currency	Percent of Fiscal 2007 Quarterly Net Revenues
	August 31, 2007	August 31, 2006			
OPERATING GROUPS					
Communications & High Tech	\$ 1,217,145	\$ 1,024,208	19%	13%	24%
Financial Services	1,131,907	948,237	19%	14%	22%
Government	639,580	426,473 (1)	50%	45%	13%
Products	1,273,620	872,692 (1)	46%	40%	25%
Resources	842,513	689,014	22%	17%	16%
Other	5,319	5,428	n/m	n/m	—
TOTAL Net Revenues	5,110,084	3,966,052	29%	23%	100%
Reimbursements	463,267	422,859	10%		
TOTAL REVENUES	\$ 5,573,351	\$ 4,388,911	27%		
GEOGRAPHY					
Americas	\$ 2,192,630	\$ 1,969,465	11%	10%	43%
EMEA	2,429,630	1,645,535 (1)	48%	38%	47%
Asia Pacific	487,824	351,052	39%	32%	10%
TOTAL Net Revenues	\$ 5,110,084	\$ 3,966,052	29%	23%	100%
TYPE OF WORK					
Consulting	\$ 3,037,622	\$ 2,193,446 (1)	38%	32%	59%
Outsourcing	2,072,462	1,772,606	17%	12%	41%
TOTAL Net Revenues	\$ 5,110,084	\$ 3,966,052	29%	23%	100%

	Year Ended		Percent Increase US\$	Percent Increase Local Currency	Percent of Total Fiscal 2007 Net Revenues
	August 31, 2007	August 31, 2006			
OPERATING GROUPS					
Communications & High Tech	\$ 4,600,460	\$ 4,177,061	10%	5%	23%
Financial Services	4,357,327	3,558,147	22%	16%	22%
Government	2,560,530	2,221,121 (1)	15%	12%	13%
Products	4,913,220	4,010,698 (1)	23%	18%	25%
Resources	3,242,596	2,665,778	22%	17%	17%
Other	21,681	13,586	n/m	n/m	—
TOTAL Net Revenues	19,695,814	16,646,391	18%	13%	100%
Reimbursements	1,756,933	1,581,975	11%		
TOTAL REVENUES	\$ 21,452,747	\$ 18,228,366	18%		
GEOGRAPHY					
Americas	\$ 8,482,646	\$ 7,741,139	10%	9%	43%
EMEA	9,533,746	7,643,712 (1)	25%	16%	48%
Asia Pacific	1,679,422	1,261,540	33%	28%	9%
TOTAL Net Revenues	\$ 19,695,814	\$ 16,646,391	18%	13%	100%
TYPE OF WORK					
Consulting	\$ 11,856,263	\$ 9,892,128 (1)	20%	15%	60%
Outsourcing	7,839,551	6,754,263	16%	12%	40%
TOTAL Net Revenues	\$ 19,695,814	\$ 16,646,391	18%	13%	100%

n/m = not meaningful

(1) Fiscal 2006 fourth-quarter and full-year Net Revenues for the Government and Products operating groups, EMEA region and Consulting include the impact of a \$338,904 reduction in Revenues, shared equally by the two operating groups, related to the resolution of the National Health Service matter in the three months ended August 31, 2006.

ACCENTURE LTD

**OPERATING INCOME BY OPERATING GROUP (OG)
(In thousands of U.S. dollars)
(Unaudited)**

For the Three Months Ended August 31, 2007 and 2006

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	\$ 165,758	14%	\$ 107,192	10%	55%
Financial Services	146,588	13%	78,309	8%	87%
Government	77,012	12%	92,242 (1)	22%	(17%)
Products	128,978	10%	134,847 (1)	15%	(4%)
Resources	123,770	15%	88,477	13%	40%
Total	\$ 642,106	12.6%	\$ 501,067	12.6%	28%

For the Years Ended August 31, 2007 and 2006

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	\$ 581,780	13%	\$ 630,502	15%	(8%)
Financial Services	490,433	11%	387,786	11%	26%
Government	272,411	11%	83,416 (2)	4%	227%
Products	669,201	14%	399,853 (2)	10%	67%
Resources	478,794	15%	339,502	13%	41%
Total	\$ 2,492,619	12.7%	\$ 1,841,059	11.1%	35%

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

OPERATING GROUPS	2007		2006		Percent of OG Net Revenues	Percent Increase (Decrease)
	Operating Income (as Reported)	Percent of OG Net Revenues	Reorg. Benefits (3)	Income		
				Adjusted for Reorg. Benefits		
Communications & High Tech	\$ 581,780	13%	\$ 17,194	\$ 613,308	15%	(5%)
Financial Services	490,433	11%	14,911	372,875	10%	32%
Government	272,411	11%	10,988	72,428 (2)	3%	276%
Products	669,201	14%	17,751	382,102 (2)	10%	75%
Resources	478,794	15%	11,518	327,984	12%	46%
Total	\$ 2,492,619	12.7%	\$ 72,362	\$ 1,768,697	10.6%	41%

(1) Year over year comparisons are impacted by both the revenue and cost adjustments associated with the resolution of the National Health Service (NHS) matter in fourth-quarter 2006.

(2) Includes the impact of the resolution of the NHS matter in fourth-quarter 2006 and the second-quarter 2006 NHS adjustments.

(3) 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

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

	August 31, 2007	August 31, 2006
	(Unaudited)	
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 3,314,396	\$ 3,066,988
Short-term investments	231,278	352,951
Receivables from clients, net	2,409,299	1,916,450
Unbilled services	1,290,035	1,187,249
Other current assets	726,170	667,221
Total current assets	7,971,178	7,190,859
NON-CURRENT ASSETS:		
Unbilled services	63,995	105,081
Investments	81,935	125,119
Property and equipment, net	808,069	727,692
Other non-current assets	1,821,985	1,348,741
Total non-current assets	2,775,984	2,306,633
TOTAL ASSETS	\$ 10,747,162	\$ 9,497,492
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Short-term debt	\$ 23,795	\$ 24,792
Accounts payable	985,071	856,087
Deferred revenues	1,785,286	1,467,480
Accrued payroll and related benefits	2,274,098	1,693,796
Other accrued liabilities	1,894,366	1,730,548
Total current liabilities	6,962,616	5,772,703
NON-CURRENT LIABILITIES:		
Long-term debt	2,565	27,065
Other non-current liabilities	978,463	935,591
Total non-current liabilities	981,028	962,656
MINORITY INTEREST	740,186	867,878
SHAREHOLDERS' EQUITY	2,063,332	1,894,255
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$ 10,747,162	\$ 9,497,492

ACCENTURE LTD

CONSOLIDATED CASH FLOWS STATEMENTS

For the Years Ended August 31, 2007 and 2006

(In thousands of U.S. dollars)

	2007	2006
	(Unaudited)	
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	\$ 1,243,148	\$ 973,329
Depreciation, amortization and asset impairments	444,499	351,947
Share-based compensation expense	306,795	270,884
Minority interest	479,909	459,803
Change in assets and liabilities/Other, net	156,214	612,026
Net cash provided by operating activities	2,630,565	2,667,989
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(364,371)	(306,174)
Purchases of businesses and investments, net of cash acquired	(192,356)	(210,985)
Other investing, net	206,279	274,659
Net cash used in investing activities	(350,448)	(242,500)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of common shares	488,250	436,918
Purchases of common shares	(2,307,947)	(2,087,027)
Cash dividends paid	(293,059)	(267,973)
Other financing, net	(14,950)	(26,385)
Net cash used in financing activities	(2,127,706)	(1,944,467)
Effect of exchange rate changes on cash and cash equivalents	94,997	101,976
NET INCREASE IN CASH AND CASH EQUIVALENTS	247,408	582,998
CASH AND CASH EQUIVALENTS, beginning of period	3,066,988	2,483,990
CASH AND CASH EQUIVALENTS, end of period	\$ 3,314,396	\$ 3,066,988