

ACCENTURE LTD
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
For the Twelve Months Ended November 30, 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.

	Twelve Months Ended November 30, 2007	Comments
Net Income	\$1,340	
Minority interest	483	
Provision for income taxes	928	
Non-operating (income) expense	(142)	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.
Operating Income	\$2,609	
Annual Effective Tax Rate	34.3%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 34.6% for fiscal year 2008 and an annual effective rate of 34.2% for fiscal year 2007.
Tax Adjusted Operating Income	\$1,714	
Divided by Average Capital:		
Capital at November 30, 2007		
Minority Interest	685	
Shareholders' Equity	1,963	
Short-term bank borrowings, Long-term debt	8	
	\$2,657	
Capital at November 30, 2006		
Minority Interest	730	
Shareholders' Equity	1,724	
Short-term bank borrowings, Long-term debt	32	
	\$2,486	
Average Capital	\$2,572	
Return on Invested Capital	67%	

ACCENTURE LTD
RECONCILIATION OF RETURN ON EQUITY (ROE)
For the Twelve Months Ended November 30, 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.

	Twelve Months Ended November 30, 2007	Comments
Net Income	\$1,340	
Minority interest	483	
Provision for income taxes	928	
Income Before Taxes	\$2,751	
Annual Effective Tax Rate	34.3%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 34.6% for fiscal year 2008 and an annual effective rate of 34.2% for fiscal year 2007.
Income Before Minority Interest - Adjusted	\$1,808	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
Divided by Average Equity and Minority Interest:		
Minority interest at November 30, 2007	685	
Shareholders' equity at November 30, 2007	1,963	
	2,649	
Minority interest at November 30, 2006	730	
Shareholders' equity at November 30, 2006	1,724	
	2,455	
Average Equity and Minority Interest	2,552	
Return on Equity	71%	

ACCENTURE LTD
RECONCILIATION OF RETURN ON ASSETS (ROA)
For the Twelve Months Ended November 30, 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.

	Twelve Months Ended November 30, 2007	Comments
Net Income	\$1,340	
Minority interest	483	
Provision for income taxes	928	
Income Before Taxes	\$2,751	
Annual Effective Tax Rate	34.3%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 34.6% for fiscal year 2008 and an annual effective rate of 34.2% for fiscal year 2007.
Income Before Minority Interest - Adjusted	\$1,808	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
Divided by Average Assets:		
Total Assets at November 30, 2007	10,748	
Total Assets at November 30, 2006	9,215	
Average Assets	\$9,981	
Return on Assets	18%	

**ACCENTURE LTD
HEADCOUNT**

Purpose

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

	Headcount at:							
	<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>	<u>8/31/2007</u>	<u>11/30/2007</u>
Consulting	46,003	46,588	46,937	47,345	48,120	49,587	51,559	52,925
Solutions	30,297	32,243	36,142	39,523	42,456	44,987	51,294	52,778
Total Consulting & Solutions	76,300	78,831	83,079	86,868	90,576	94,574	102,853	105,703
Services	42,418	44,300	46,070	48,038	50,575	52,632	54,926	56,790
Total Billable	118,718	123,131	129,149	134,906	141,151	147,206	157,779	162,493
Enterprise	10,274	10,409	10,561	10,915	10,917	11,321	11,778	12,830
Total Accenture Employees	128,992	133,540	139,710	145,821	152,068	158,527	169,557	175,323

ACCENTURE LTD
SHARES OUTSTANDING AND MARKET CAPITALIZATION
As of November 30, 2007
(shares in millions and market capitalization in millions of U.S. dollars)

	As of November 30, 2007	Comments
Accenture Ltd Class A shares	640.2	From Accenture LTD statement of shareholders' equity.
Accenture Ltd Class A treasury shares	(42.1)	From Accenture LTD statement of shareholders' equity.
Accenture SCA Class I shares	185.0	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	3.0	
Total Shares Outstanding at 11/30/07	786.1	Of these shares, approximately 33% 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 67% as our public float.
Share price - as of November 30, 2007 close	\$34.56	
Market Capitalization at 11/30/07	\$27,167.6	