

ACCENTURE LTD
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
For the Twelve Months Ended February 29, 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.

	Twelve Months Ended February 29, 2008	Comments
Net Income	\$1,450	
Minority interest	494	
Provision for income taxes	873	
Non-operating (income) expense	(129)	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	\$2,688	
Annual Effective Tax Rate	30.6%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 27.0% for fiscal year 2008 and an annual effective rate of 34.2% for fiscal year 2007.
Tax Adjusted Operating Income	\$1,866	
Divided by Average Capital:		
Capital at February 29, 2008		
Minority Interest	697	
Shareholders' Equity	2,090	
Short-term bank borrowings, Long-term debt	9	
	\$2,796	
Capital at February 28, 2007		
Minority Interest	771	
Shareholders' Equity	1,924	
Short-term bank borrowings, Long-term debt	29	
	\$2,724	
Average Capital	\$2,760	
Return on Invested Capital	68%	

ACCENTURE LTD
RECONCILIATION OF RETURN ON EQUITY (ROE)
For the Twelve Months Ended February 29, 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.

	Twelve Months Ended February 29, 2008	Comments
Net Income	\$1,450	
Minority interest	494	
Provision for income taxes	873	
Income Before Taxes	\$2,817	
Annual Effective Tax Rate	30.6%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 27.0% for fiscal year 2008 and an annual effective rate of 34.2% for fiscal year 2007.
Income Before Minority Interest - Adjusted	\$1,955	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
Divided by Average Equity and Minority Interest:		
Minority interest at February 29, 2008	697	
Shareholders' equity at February 29, 2008	2,090	
	2,787	
Minority interest at February 28, 2007	771	
Shareholders' equity at February 28, 2007	1,924	
	2,695	
Average Equity and Minority Interest	2,741	
Return on Equity	71%	

ACCENTURE LTD
RECONCILIATION OF RETURN ON ASSETS (ROA)
For the Twelve Months Ended February 29, 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.

	Twelve Months Ended February 29, 2008	Comments
Net Income	\$1,450	
Minority interest	494	
Provision for income taxes	873	
Income Before Taxes	\$2,817	
Annual Effective Tax Rate	30.6%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 27.0% for fiscal year 2008 and an annual effective rate of 34.2% for fiscal year 2007.
Income Before Minority Interest - Adjusted	\$1,955	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
Divided by Average Assets:		
Total Assets at February 29, 2008	10,908	
Total Assets at February 28, 2007	9,554	
Average Assets	\$10,231	
Return on Assets	19%	

**ACCENTURE LTD
HEADCOUNT**

Purpose

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

	<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>	<u>2/29/2008</u>
Consulting	46,588	46,937	47,345	48,120	49,587	51,559	52,925	53,441
Solutions	32,243	36,142	39,523	42,456	44,987	51,294	52,778	52,766
Total Consulting & Solutions	78,831	83,079	86,868	90,576	94,574	102,853	105,703	106,207
Services	44,300	46,070	48,038	50,575	52,632	54,926	56,790	58,336
Total Billable	123,131	129,149	134,906	141,151	147,206	157,779	162,493	164,543
Enterprise	10,409	10,561	10,915	10,917	11,321	11,778	12,830	13,418
Total Accenture Employees	133,540	139,710	145,821	152,068	158,527	169,557	175,323	177,961

ACCENTURE LTD
SHARES OUTSTANDING AND MARKET CAPITALIZATION
As of February 29, 2008
(shares in millions and market capitalization in millions of U.S. dollars)

	As of February 29, 2008	Comments
Accenture Ltd Class A shares	641.6	From Accenture LTD statement of shareholders' equity.
Accenture Ltd Class A treasury shares	(50.5)	From Accenture LTD statement of shareholders' equity.
Accenture SCA Class I shares	178.4	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	2.9	
Total Shares Outstanding at 2/29/08	772.4	Of these shares, approximately 31% 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 69% as our public float.
Share price - as of February 29, 2008 close	\$35.25	
Market Capitalization at 2/29/2008	\$27,227.1	