

ACCENTURE LTD
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
For the Twelve Months Ended November 30, 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 November 30, 2008 ^{1/}	Comments
Net Income	\$1,790	
Minority interest	495	
Provision for income taxes	858	
Non-operating (income) expense	(43)	This represents the sum of the following line items on the Consolidated Income Statements: (Loss)/Gain on investments, net, Interest income, Interest expense, and Other income/expense, net.
Operating Income	\$3,100	
Annual Effective Tax Rate	28.6%	The tax rate represents the annual effective tax rate of 28.6% for fiscal year 2009.
Tax Adjusted Operating Income	\$2,213	
Divided by Average Capital:		
Capital at November 30, 2008		
Minority Interest	533	
Shareholders' Equity	2,072	
Short-term bank borrowings, Long-term debt	2	
	\$2,608	
Capital at November 30, 2007		
Minority Interest	685	
Shareholders' Equity	1,963	
Short-term bank borrowings, Long-term debt	8	
	\$2,657	
Average Capital	\$2,633	
Return on Invested Capital	84%	

^{1/} May not total due to rounding

ACCENTURE LTD
RECONCILIATION OF RETURN ON EQUITY (ROE)
For the Twelve Months Ended November 30, 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 November 30, 2008 ^{1/}	Comments
Net Income	\$1,790	
Minority interest	495	
Provision for income taxes	858	
Income Before Taxes	\$3,143	
Annual Effective Tax Rate	28.6%	The tax rate represents the annual effective tax rate of 28.6% for fiscal year 2009.
Income Before Minority Interest - Adjusted	\$2,243	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
<i>Divided by Average Equity and Minority Interest:</i>		
Minority interest at November 30, 2008	533	
Shareholders' equity at November 30, 2008	2,072	
	2,605	
Minority interest at November 30, 2007	685	
Shareholders' equity at November 30, 2007	1,963	
	2,649	
Average Equity and Minority Interest	2,627	
Return on Equity	85%	

^{1/} May not total due to rounding

ACCENTURE LTD
RECONCILIATION OF RETURN ON ASSETS (ROA)
For the Twelve Months Ended November 30, 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 November 30, 2008 ^{1/}	Comments
Net Income	\$1,790	
Minority interest	495	
Provision for income taxes	858	
Income Before Taxes	\$3,143	
Annual Effective Tax Rate	28.6%	The tax rate represents the annual effective tax rate of 28.6% for fiscal year 2009.
Income Before Minority Interest - Adjusted	\$2,243	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
Divided by Average Assets:		
Total Assets at November 30, 2008	10,932	
Total Assets at November 30, 2007	10,748	
Average Assets	\$10,840	
Return on Assets	21%	

^{1/} May not total due to rounding

**ACCENTURE LTD
HEADCOUNT**

Purpose

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

	<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>	<u>5/31/2008</u>	<u>8/31/2008</u>	<u>11/30/2008</u>
Consulting	48,120	49,587	51,559	52,925	53,441	52,832	53,252	53,217
Solutions	42,456	44,987	51,294	52,778	52,766	54,309	59,323	58,798
Total Consulting & Solutions	90,576	94,574	102,853	105,703	106,207	107,141	112,575	112,015
Services	50,575	52,632	54,926	56,790	58,336	59,094	60,299	61,192
Total Billable	141,151	147,206	157,779	162,493	164,543	166,235	172,874	173,207
Enterprise	10,917	11,321	11,778	12,830	13,418	13,827	13,931	14,057
Total Accenture Employees	152,068	158,527	169,557	175,323	177,961	180,062	186,805	187,264

ACCENTURE LTD
SHARES OUTSTANDING AND MARKET CAPITALIZATION
As of November 30, 2008
(shares in millions and market capitalization in millions of U.S. dollars)

	As of	
	November 30, 2008	Comments
Accenture Ltd Class A shares	664	From Accenture LTD statement of shareholders' equity.
Accenture Ltd Class A treasury shares	(57)	From Accenture LTD statement of shareholders' equity.
Accenture SCA Class I shares	134	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	2	
Total Shares Outstanding at 11/30/08	743	Of these shares, approximately 25% 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 75% as our public float.
Share price - as of November 30, 2008 close	\$30.98	
Market Capitalization at 11/30/2008	\$23,033	

1/ May not total due to rounding