

ACCENTURE LTD
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
For the Twelve Months Ended August 31, 2009
(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 August 31, 2009 ^{1/}	Comments
Net Income	\$1,590	
Minority interest	348	
Provision for income taxes	740	
Non-operating (income) / expense	(34)	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	\$2,644	
Annual Effective Tax Rate	27.6%	The tax rate represents the tax rate for fiscal year 2009.
Tax Adjusted Operating Income	\$1,914	
Divided by Average Capital:		
Capital at August 31, 2009		
Minority Interest	587	
Shareholders' Equity	2,887	
Short-term bank borrowings, Long-term debt	1	
	\$3,475	
Capital at August 31, 2008		
Minority Interest	652	
Shareholders' Equity	2,541	
Short-term bank borrowings, Long-term debt	8	
	\$3,201	
Average Capital	\$3,338	
Return on Invested Capital	57%	

^{1/} May not total due to rounding

ACCENTURE LTD
RECONCILIATION OF RETURN ON EQUITY (ROE)
For the Twelve Months Ended August 31, 2009
(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	Comments
	August 31, 2009	^{1/}
Net Income	\$1,590	
Minority interest	348	
Provision for income taxes	740	
Income Before Taxes	\$2,678	
Annual Effective Tax Rate	27.6%	The tax rate represents the tax rate for fiscal year 2009.
Income Before Minority Interest	\$1,938	
Divided by Average Equity and Minority Interest:		
Minority interest at August 31, 2009	587	
Shareholders' equity at August 31, 2009	2,887	
	3,474	
Minority interest at August 31, 2008	652	
Shareholders' equity at August 31, 2008	2,541	
	3,193	
Average Equity and Minority Interest	3,333	
Return on Equity	58%	

^{1/} May not total due to rounding

ACCENTURE LTD
RECONCILIATION OF RETURN ON ASSETS (ROA)
For the Twelve Months Ended August 31, 2009
(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 August 31, 2009 ^{1/}	Comments
Net Income	\$1,590	
Minority interest	348	
Provision for income taxes	740	
Income Before Taxes	\$2,678	
Annual Effective Tax Rate	27.6%	The tax rate represents the tax rate for fiscal year 2009.
Income Before Minority Interest	\$1,938	
Divided by Average Assets:		
Total Assets at August 31, 2009	12,256	
Total Assets at August 31, 2008	12,399	
Average Assets	\$12,327	
Return on Assets	16%	

^{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>11/30/2007</u>	<u>2/29/2008</u>	<u>5/31/2008</u>	<u>8/31/2008</u>	<u>11/30/2008</u>	<u>2/28/2009</u>	<u>5/31/2009</u>	<u>8/31/2009</u>
Consulting	52,925	53,441	52,832	53,252	53,217	50,539	48,403	46,924
Solutions	52,778	52,766	54,309	59,323	58,798	56,009	54,944	57,443
Total Consulting & Solutions	105,703	106,207	107,141	112,575	112,015	106,548	103,347	104,367
Services	56,790	58,336	59,094	60,299	61,192	60,677	59,689	59,241
Total Billable	162,493	164,543	166,235	172,874	173,207	167,225	163,036	163,608
Enterprise	12,830	13,418	13,827	13,931	14,057	14,154	13,971	13,555
Total Accenture Employees	175,323	177,961	180,062	186,805	187,264	181,379	177,007	177,163

ACCENTURE LTD
SHARES OUTSTANDING AND MARKET CAPITALIZATION
 As of August 31, 2009
 (shares in millions and market capitalization in millions of U.S. dollars)

	As of	Comments
	August 31, 2009	
Accenture Ltd Class A shares	677.0	From Accenture LTD statement of shareholders' equity.
Accenture Ltd Class A treasury shares	(54.1)	From Accenture LTD statement of shareholders' equity.
Accenture SCA Class I shares	106.4	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	2.2	
Total Shares Outstanding at 8/31/2009	731.5	Of these shares, approximately 19% 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 81% as our public float.
Share price - as of August 31, 2009 close	\$33.00	
Market Capitalization at 8/31/2009	\$24,139.5	

^{1/} May not total due to rounding