

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

	<b>Twelve Months Ended November 30, 2009</b> <sup>1/</sup>	<b>Comments</b>
<b>Net Income</b>	<b>\$1,555</b>	
Noncontrolling interest in subsidiaries	315	
Provision for income taxes	755	
Non-operating (income) expense	(49)	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.
<b>Operating Income</b>	<b>\$2,576</b>	
Annual Effective Tax Rate	28.3%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 27.6% for fiscal year 2009 and an annual effective rate of 30.5% for fiscal year 2010.
<b>Tax Adjusted Operating Income</b>	<b>\$1,846</b>	
<b>Divided by Average Capital:</b>		
<b>Capital at November 30, 2009</b>		
Noncontrolling interest in subsidiaries	505	
Shareholders' Equity	2,809	
Short-term bank borrowings, Long-term debt	3	
	<b>\$3,316</b>	
<b>Capital at November 30, 2008</b>		
Minority Interest	533	
Shareholders' Equity	2,072	
Short-term bank borrowings, Long-term debt	2	
	<b>\$2,608</b>	
<b>Average Capital</b>	<b>\$2,962</b>	
<b>Return on Invested Capital</b>	<b>62%</b>	

<sup>1/</sup> May not total due to rounding

**ACCENTURE PLC**  
**RECONCILIATION OF RETURN ON EQUITY (ROE)**  
**For the Twelve Months Ended November 30, 2009**  
(in millions of U.S. dollars)  
(Unaudited)

**Purpose**

ROE represents Return on Equity and is equal to income before noncontrolling interest divided by average equity plus noncontrolling 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 Noncontrolling 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.

	<b>Twelve Months Ended November 30, 2009</b> <sup>1/</sup>	<b>Comments</b>
<b>Net Income</b>	<b>\$1,555</b>	
Noncontrolling interest in subsidiaries	315	
Provision for income taxes	755	
<b>Income Before Taxes</b>	<b>\$2,624</b>	
Annual Effective Tax Rate	28.3%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 27.6% for fiscal year 2009 and an annual effective rate of 30.5% for fiscal year 2010.
<b>Income Before Noncontrolling Interest</b>	<b>\$1,881</b>	
<b><i>Divided by Average Equity and Noncontrolling Interest in Subsidiaries:</i></b>		
Noncontrolling interest at November 30, 2009	505	
Shareholders' equity at November 30, 2009	2,809	
	<b>3,314</b>	
Minority interest at November 30, 2008	533	
Shareholders' equity at November 30, 2008	2,072	
	<b>2,605</b>	
<b>Average Equity and Noncontrolling Interest</b>	<b>2,960</b>	
<b>Return on Equity</b>	<b>64%</b>	

<sup>1/</sup> May not total due to rounding

**ACCENTURE PLC**  
**RECONCILIATION OF RETURN ON ASSETS (ROA)**  
**For the Twelve Months Ended November 30, 2009**  
(in millions of U.S. dollars)  
(Unaudited)

**Purpose**

ROA represents Return on Assets and is equal to income before noncontrolling 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.

	<b>Twelve Months Ended November 30, 2009</b> <sup>1/</sup>	<b>Comments</b>
<b>Net Income</b>	<b>\$1,555</b>	
Noncontrolling interest in subsidiaries	315	
Provision for income taxes	755	
<b>Income Before Taxes</b>	<b>\$2,624</b>	
Annual Effective Tax Rate	28.3%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 27.6% for fiscal year 2009 and an annual effective rate of 30.5% for fiscal year 2010.
<b>Income Before Noncontrolling Interest</b>	<b>\$1,881</b>	
<b>Divided by Average Assets:</b>		
Total Assets at November 30, 2009	12,185	
Total Assets at November 30, 2008	10,932	
<b>Average Assets</b>	<b>\$11,558</b>	
<b>Return on Assets</b>	<b>16%</b>	

<sup>1/</sup> May not total due to rounding

**ACCENTURE PLC  
HEADCOUNT**

**Purpose**

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

	<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>	<u>11/30/2009</u>
Consulting	53,441	52,832	53,252	53,217	50,539	48,403	46,924	46,053
Solutions	52,766	54,309	59,323	58,798	56,009	54,944	57,443	56,905
<b>Total Consulting &amp; Solutions</b>	<b>106,207</b>	<b>107,141</b>	<b>112,575</b>	<b>112,015</b>	<b>106,548</b>	<b>103,347</b>	<b>104,367</b>	<b>102,958</b>
Services	58,336	59,094	60,299	61,192	60,677	59,689	59,241	59,748
<b>Total Billable</b>	<b>164,543</b>	<b>166,235</b>	<b>172,874</b>	<b>173,207</b>	<b>167,225</b>	<b>163,036</b>	<b>163,608</b>	<b>162,706</b>
Enterprise	13,418	13,827	13,931	14,057	14,154	13,971	13,555	13,357
<b>Total Accenture Employees</b>	<b>177,961</b>	<b>180,062</b>	<b>186,805</b>	<b>187,264</b>	<b>181,379</b>	<b>177,007</b>	<b>177,163</b>	<b>176,063</b>

**ACCENTURE PLC**  
**SHARES OUTSTANDING AND MARKET CAPITALIZATION**  
**As of November 30, 2009**  
(shares in millions and market capitalization in millions of U.S. dollars)

	<b>As of November 30, 2009</b>	<b>Comments</b>
Accenture plc Class A shares	682.9	From Accenture PLC statement of shareholders' equity.
Accenture plc Class A treasury shares	(51.2)	From Accenture PLC statement of shareholders' equity.
Accenture SCA Class I shares	96.5	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	2.1	
<b>Total Shares Outstanding at 11/30/2009</b>	<b>730.3</b>	Of these shares, approximately 17% 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 83% as our public float.
Share price - as of November 30, 2009 close	\$41.04	
<b>Market Capitalization at 11/30/2009</b>	<b>\$29,971.5</b>	

1/ May not total due to rounding