

ACCENTURE PLC
RECONCILIATION OF REVENUES BEFORE REIMBURSEMENTS
SEVEN YEAR COMPOUND ANNUAL GROWTH RATE
For the Twelve Months Ended August 31, 2010
(in millions of U.S. dollars)
(unaudited)

Purpose

Percentage changes in revenues before reimbursements ("net revenues") on a local currency basis: Financial results in local currency are calculated by restating current period activity into U.S. dollars using the comparable prior year period's foreign currency exchange rates. This approach is used for all results where the functional currency is not the U.S. dollar. Accenture's management believes that information regarding changes in its net revenues that excludes the effect of fluctuations in foreign currency exchange rates facilitates meaningful comparison of its net revenues before reimbursements.

| | Twelve Months Ended August 31, | | Compound Annual Growth Rate | |
|---------------------------------------|--------------------------------|----------|-----------------------------|---------------------------------------|
| | 2010 | 2003 | Percent Increase US\$ | Percent Increase Local Currency |
| Revenues before reimbursements | \$21,551 | \$11,818 | 9% | 7% |

ACCENTURE PLC
RECONCILIATION OF CUMULATIVE FREE CASH FLOW
For September 1, 2001 through February 28, 2011
(in millions of U.S. dollars)
(Unaudited)

Purpose

Free cash flow is defined as operating cash flow net of property and equipment additions. Accenture's management believes that this information provides meaningful additional information regarding the company's liquidity.

| | Twelve Months Ended August 31, ^{1/} | | | | | | | | | Six Months Ended February 28 | Cumulative |
|--|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------------------------|-----------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | |
| Net cash provided by operating activities | \$1,090 | \$1,544 | \$1,756 | \$1,887 | \$2,668 | \$2,631 | \$2,803 | \$3,160 | \$3,092 | \$708 | \$21,339 |
| Purchases of property and equipment additions | 263 | 212 | 282 | 318 | 306 | 364 | 320 | 243 | 238 | 154 | 2,701 |
| Free cash flow | \$827 | \$1,333 | \$1,474 | \$1,569 | \$2,362 | \$2,266 | \$2,483 | \$2,917 | \$2,853 | \$553 | \$18,638 |

^{1/} May not total due to rounding