

ACCENTURE PLC
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
For the Twelve Months Ended May 31, 2011
(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 | Comments |
|---|-----------------------------------|--|
| | May 31, 2011 ^{1/} | |
| Net Income Attributable to Accenture plc | \$2,111 | |
| Noncontrolling interests | 269 | |
| Provision for income taxes | 913 | |
| Non-operating (income) expense | (32) | 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 | \$3,262 | |
| Annual Effective Tax Rate | 27.9% | The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 29.3% for fiscal year 2010 and an annual effective rate of 27.4% for fiscal year 2011. |
| Tax Adjusted Operating Income | \$2,352 | |
| Divided by Average Capital: | | |
| Capital at May 31, 2011 | | |
| Noncontrolling interests | 463 | |
| Total Accenture plc shareholders' equity | 3,714 | |
| Short-term bank borrowings, Long-term debt | 5 | |
| | \$4,181 | |
| Capital at May 31, 2010 | | |
| Noncontrolling interests | 465 | |
| Total Accenture plc shareholders' equity | 2,997 | |
| Short-term bank borrowings, Long-term debt | 1 | |
| | \$3,462 | |
| Average Capital | \$3,822 | |
| Return on Invested Capital | 62% | |

^{1/} May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON EQUITY (ROE)
For the Twelve Months Ended May 31, 2011
(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.

| | Twelve Months Ended May 31, 2011 | ^{1/} | Comments |
|--|---|---------------|--|
| Net Income Attributable to Accenture plc | \$2,111 | | |
| Noncontrolling interests | 269 | | |
| Provision for income taxes | 913 | | |
| Income Before Taxes | \$3,293 | | |
| Annual Effective Tax Rate | 27.9% | | The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 29.3% for fiscal year 2010 and an annual effective rate of 27.4% for fiscal year 2011. |
| Tax Adjusted Income Before Income Taxes | \$2,375 | | |
| Divided by Average Equity and Noncontrolling Interests: | | | |
| Noncontrolling interest at May 31, 2011 | 463 | | |
| Total Accenture plc shareholders' equity at May 31, 2011 | 3,714 | | |
| | 4,176 | | |
| Noncontrolling interest at May 31, 2010 | 465 | | |
| Total Accenture plc shareholders' equity at May 31, 2010 | 2,997 | | |
| | 3,461 | | |
| Average Equity and Noncontrolling Interests | 3,819 | | |
| Return on Equity | 62% | | |

^{1/} May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON ASSETS (ROA)
For the Twelve Months Ended May 31, 2011
(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.

| | Twelve Months Ended May 31, 2011 | ^{1/} | Comments |
|---|---|---------------|--|
| Net Income Attributable to Accenture plc | \$2,111 | | |
| Noncontrolling interests | 269 | | |
| Provision for income taxes | 913 | | |
| Income Before Taxes | \$3,293 | | |
| Annual Effective Tax Rate | 27.9% | | The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 29.3% for fiscal year 2010 and an annual effective rate of 27.4% for fiscal year 2011. |
| Tax Adjusted Income Before Income Taxes | \$2,375 | | |
| Divided by Average Assets: | | | |
| Total Assets at May 31, 2011 | 14,904 | | |
| Total Assets at May 31, 2010 | 11,918 | | |
| Average Assets | \$13,411 | | |
| Return on Assets | 18% | | |

^{1/} 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>8/31/2009</u> | <u>11/30/2009</u> | <u>2/28/2010</u> | <u>5/31/2010</u> | <u>8/31/2010</u> | <u>11/30/2010</u> | <u>2/28/2011</u> | <u>5/31/2011</u> |
|---|------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| Consulting | 46,924 | 46,053 | 46,149 | 48,415 | 50,181 | 51,955 | 53,636 | 55,210 |
| Solutions | 57,443 | 56,905 | 62,085 | 65,911 | 75,791 | 79,028 | 80,814 | 84,791 |
| Total Consulting & Solutions | 104,367 | 102,958 | 108,234 | 114,326 | 125,972 | 130,983 | 134,450 | 140,001 |
| Services | 59,241 | 59,748 | 59,804 | 62,384 | 63,734 | 65,626 | 66,454 | 68,562 |
| Total Billable | 163,608 | 162,706 | 168,038 | 176,710 | 189,706 | 196,609 | 200,904 | 208,563 |
| Enterprise | 13,555 | 13,357 | 13,398 | 13,732 | 14,154 | 14,342 | 14,484 | 14,742 |
| Total Accenture Employees | 177,163 | 176,063 | 181,436 | 190,442 | 203,860 | 210,951 | 215,388 | 223,305 |

ACCENTURE PLC
SHARES OUTSTANDING AND MARKET CAPITALIZATION
As of May 31, 2011
(shares in millions and market capitalization in millions of U.S. dollars)

| | As of May 31, 2011 | Comments |
|--|-------------------------------|---|
| Accenture plc Class A shares | 722.6 | From Accenture plc statement of shareholders' equity. |
| Accenture plc Class A treasury shares | (76.9) | From Accenture plc statement of shareholders' equity. |
| Accenture SCA Class I shares | 63.4 | From Accenture SCA statement of shareholders' equity. |
| Accenture Canada Holdings, Inc. shares | 1.8 | |
| Total Shares Outstanding at 5/31/2011 | 710.9 | Of these shares, approximately 12% 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 88% as our public float. |
| Share price - as of May 31, 2011 close | \$57.39 | |
| Market Capitalization at 5/31/2011 | \$40,798.6 | |