

ACCENTURE PLC
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
For the Twelve Months Ended February 29, 2012
(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 February 29, 2012 ^{1/}	Comments
Net Income Attributable to Accenture plc	\$2,526	
Noncontrolling interests	282	
Provision for income taxes	977	
Non-operating (income) expense	(42)	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	\$3,742	
Annual Effective Tax Rate	26.0%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 27.3% for fiscal year 2011 and an annual effective rate of 24.6% for fiscal year 2012.
Tax Adjusted Operating Income	\$2,771	
Divided by Average Capital:		
Capital at February 29, 2012		
Noncontrolling interests	525	
Total Accenture plc shareholders' equity	4,469	
Short-term bank borrowings, Long-term debt	6	
	\$4,999	
Capital at February 28, 2011		
Noncontrolling interests	455	
Total Accenture plc shareholders' equity	3,593	
Short-term bank borrowings, Long-term debt	5	
	\$4,052	
Average Capital	\$4,526	
Return on Invested Capital	61%	

^{1/} May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON EQUITY (ROE)
For the Twelve Months Ended February 29, 2012
(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.

	<u>Twelve Months Ended February 29, 2012</u> ^{1/}	
Net Income Attributable to Accenture plc	\$2,526	
Noncontrolling interests	282	
Provision for income taxes	977	
Income Before Taxes	\$3,785	
Annual Effective Tax Rate	26.0%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 27.3% for fiscal year 2011 and an annual effective rate of 24.6% for fiscal year 2012.
Tax Adjusted Income Before Income Taxes	\$2,802	
Divided by Average Equity and Noncontrolling Interests:		
Noncontrolling interest at February 29, 2012	525	
Total Accenture plc shareholders' equity at February 29, 2012	4,469	
	4,993	
Noncontrolling interest at February 28, 2011	455	
Total Accenture plc shareholders' equity at February 28, 2011	3,593	
	4,048	
Average Equity and Noncontrolling Interests	4,520	
Return on Equity	62%	

^{1/} May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON ASSETS (ROA)
For the Twelve Months Ended February 29, 2012
(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 February 29, 2012 ^{1/}
Net Income Attributable to Accenture plc	\$2,526
Noncontrolling interests	282
Provision for income taxes	977
Income Before Taxes	\$3,785
Annual Effective Tax Rate	26.0%
Tax Adjusted Income Before Income Taxes	\$2,802
Divided by Average Assets:	
Total Assets at February 29, 2012	15,808
Total Assets at February 28, 2011	13,894
Average Assets	\$14,851
Return on Assets	19%

The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 27.3% for fiscal year 2011 and an annual effective rate of 24.6% for fiscal year 2012.

^{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>5/31/2010</u>	<u>8/31/2010</u>	<u>11/30/2010</u>	<u>2/28/2011</u>	<u>5/31/2011</u>	<u>8/31/2011</u>	<u>11/30/2011</u>	<u>2/29/2012</u>
Consulting	48,415	50,181	51,955	53,636	55,210	56,328	57,170	57,219
Solutions	65,911	75,791	79,028	80,814	84,791	92,412	93,094	93,911
Total Consulting & Solutions	114,326	125,972	130,983	134,450	140,001	148,740	150,264	151,130
Services	62,384	63,734	65,626	66,454	68,562	72,097	78,838	79,485
Total Billable	176,710	189,706	196,609	200,904	208,563	220,837	229,102	230,615
Enterprise	13,732	14,154	14,342	14,484	14,742	15,038	15,353	15,561
Total Accenture Employees	190,442	203,860	210,951	215,388	223,305	235,875	244,455	246,176

ACCENTURE PLC
SHARES OUTSTANDING AND MARKET CAPITALIZATION
As of February 29, 2012
(shares in millions and market capitalization in millions of U.S. dollars)

	<u>As of February 29, 2012</u>	<u>Comments</u>
Accenture plc Class A shares	738.1	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(94.0)	From Accenture plc statement of shareholders' equity.
Accenture SCA Class I shares	58.8	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.6	
Total Shares Outstanding at 2/29/2012	704.5	Of these shares, approximately 11% 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 89% as our public float.
Share price - as of February 29, 2012 close	\$59.54	
Market Capitalization at 2/29/2012	\$41,945.9	