

ACCENTURE PLC
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
For the Twelve Months Ended May 31, 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 May 31, 2012	^{1/}	Comments
Net Income Attributable to Accenture plc	\$2,587		
Noncontrolling interests	284		
Provision for income taxes	1,022		
Non-operating (income) expense	(40)		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	\$3,854		
Annual Effective Tax Rate	26.3%		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 26.0% for fiscal year 2012.
Tax Adjusted Operating Income	\$2,839		
Divided by Average Capital:			
Capital at May 31, 2012			
Noncontrolling interests	482		
Total Accenture plc shareholders' equity	4,106		
Short-term bank borrowings, Long-term debt	5		
	\$4,594		
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		
Average Capital	\$4,387		
Return on Invested Capital	65%		

^{1/} May not total due to rounding

ACCENTURE PLC
RECONCILIATION OF RETURN ON EQUITY (ROE)
For the Twelve Months Ended May 31, 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</u> <u>May 31, 2012</u> ^{1/}	
Net Income Attributable to Accenture plc	\$2,587	
Noncontrolling interests	284	
Provision for income taxes	1,022	
Income Before Taxes	\$3,893	
Annual Effective Tax Rate	26.3%	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 26.0% for fiscal year 2012.
Tax Adjusted Income Before Income Taxes	\$2,868	
Divided by Average Equity and Noncontrolling Interests:		
Noncontrolling interest at May 31, 2012	482	
Total Accenture plc shareholders' equity at May 31, 2012	4,106	
	4,588	
Noncontrolling interest at May 31, 2011	463	
Total Accenture plc shareholders' equity at May 31, 2011	3,714	
	4,176	
Average Equity and Noncontrolling Interests	4,382	
Return on Equity	65%	

^{1/} May not total due to rounding

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

	<u>Twelve Months Ended</u> <u>May 31, 2012</u> ^{1/}
Net Income Attributable to Accenture plc	\$2,587
Noncontrolling interests	284
Provision for income taxes	1,022
Income Before Taxes	\$3,893
Annual Effective Tax Rate	26.3%
Tax Adjusted Income Before Income Taxes	\$2,868
Divided by Average Assets:	
Total Assets at May 31, 2012	15,536
Total Assets at May 31, 2011	14,904
Average Assets	\$15,220
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 26.0% 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>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>	<u>5/31/2012</u>
Consulting	50,181	51,955	53,636	55,210	56,328	57,170	57,219	57,121
Solutions	75,791	79,028	80,814	84,791	92,412	93,094	93,911	94,656
Total Consulting & Solutions	125,972	130,983	134,450	140,001	148,740	150,264	151,130	151,777
Services	63,734	65,626	66,454	68,562	72,097	78,838	79,485	81,678
Total Billable	189,706	196,609	200,904	208,563	220,837	229,102	230,615	233,455
Enterprise	14,154	14,342	14,484	14,742	15,038	15,353	15,561	15,764
Total Accenture Employees	203,860	210,951	215,388	223,305	235,875	244,455	246,176	249,219

ACCENTURE PLC
SHARES OUTSTANDING AND MARKET CAPITALIZATION
As of May 31, 2012
(shares in millions and market capitalization in millions of U.S. dollars)

	As of May 31, 2012	Comments
Accenture plc Class A shares	742.0	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(102.6)	From Accenture plc statement of shareholders' equity.
Accenture SCA Class I shares	56.4	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.6	
Total Shares Outstanding at 5/31/2012	697.4	Of these shares, approximately 10% 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 90% as our public float.
Share price - as of May 31, 2012 close	\$57.10	
Market Capitalization at 5/31/2012	\$39,821.5	