

ACCENTURE PLC
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
For the Twelve Months Ended August 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 8/31/12 ^{1/}	Comments
Net Income Attributable to Accenture plc	\$2,554	
Noncontrolling interests	271	
Provision for income taxes	1,079	
Non-operating (income) expense	(33)	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	\$3,872	
Annual Effective Tax Rate	27.6%	
Tax Adjusted Operating Income	\$2,801	
Divided by Average Capital:		
Capital at August 31, 2012		
Noncontrolling interests	479	
Total Accenture plc shareholders' equity	4,146	
Short-term bank borrowings, Long-term debt	0	
	\$4,624	
Capital at August 31, 2011		
Noncontrolling interests	472	
Total Accenture plc shareholders' equity	3,879	
Short-term bank borrowings, Long-term debt	4	
	\$4,355	
Average Capital	\$4,490	
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 August 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.

	Twelve Months Ended 8/31/12 ^{1/}
Net Income Attributable to Accenture plc	\$2,554
Noncontrolling interests	271
Provision for income taxes	1,079
Income Before Taxes	\$3,904
Annual Effective Tax Rate	27.6%
Tax Adjusted Income Before Income Taxes	\$2,825
 Divided by Average Equity and Noncontrolling Interests:	
Noncontrolling interest at August 31, 2012	479
Total Accenture plc shareholders' equity at August 31, 2012	4,146
	4,624
Noncontrolling interest at August 31, 2011	472
Total Accenture plc shareholders' equity at August 31, 2011	3,879
	4,351
Average Equity and Noncontrolling Interests	4,488
Return on Equity	63%

1/ May not total due to rounding

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

	Twelve Months Ended 8/31/12 ^{1/}
Net Income Attributable to Accenture plc	\$2,554
Noncontrolling interests	271
Provision for income taxes	1,079
Income Before Taxes	\$3,904
Annual Effective Tax Rate	27.6%
Tax Adjusted Income Before Income Taxes	\$2,825
Divided by Average Assets:	
Total Assets at August 31, 2012	16,665
Total Assets at August 31, 2011	15,732
Average Assets	\$16,198
Return on Assets	17%

1/ May not total due to rounding

ACCENTURE PLC
RETURN METRICS TREND
(in millions of U.S. dollars)
(Unaudited)

	Twelve Months Ended							
	11/30/10	2/28/11	5/31/11	8/31/11	11/30/11	2/29/12	5/31/12	8/31/12
Return on Invested Capital	64%	59%	62%	66%	70%	61%	65%	62%
Return on Equity	64%	60%	62%	67%	70%	62%	65%	63%
Return on Assets	17%	17%	18%	18%	19%	19%	19%	17%

**ACCENTURE PLC
HEADCOUNT**

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

	As of:							
	<u>11/30/10</u>	<u>2/28/11</u>	<u>5/31/11</u>	<u>8/31/11</u>	<u>11/30/11</u>	<u>2/29/12</u>	<u>5/31/12</u>	<u>8/31/12</u>
Billable	196,609	200,904	208,563	220,837	229,102	230,615	233,455	240,957
Enterprise	14,342	14,484	14,742	15,038	15,353	15,561	15,764	15,981
Total Accenture Employees	<u>210,951</u>	<u>215,388</u>	<u>223,305</u>	<u>235,875</u>	<u>244,455</u>	<u>246,176</u>	<u>249,219</u>	<u>256,938</u>
<i>Memo:</i>								
<i>Accenture's Global Delivery Network</i>	<i>120,287</i>	<i>122,979</i>	<i>129,657</i>	<i>140,609</i>	<i>145,615</i>	<i>151,146</i>	<i>154,279</i>	<i>162,292</i>

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

	As of 8/31/12	Comments
Accenture plc Class A shares	745.8	From Accenture plc statement of shareholders' equity.
Accenture plc Class A treasury shares	(112.4)	From Accenture plc statement of shareholders' equity.
Accenture SCA Class I shares	54.3	From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	1.6	
Total Shares Outstanding at 8/31/12	689.3	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 August 31, 2012 close	\$61.60	
Market Capitalization at 8/31/12	\$42,460.9	

Accenture
Net Revenue Summary
\$\$ millions

Operating Group	FY2011										FY2012									
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total
Comm., Media & Tech	\$1,284	21%	\$1,274	21%	\$1,443	22%	\$1,432	21%	\$5,434	22%	\$1,535	22%	\$1,481	22%	\$1,505	21%	\$1,385	20%	\$5,907	21%
Financial Services	1,301	22%	1,266	21%	1,442	22%	1,372	21%	5,381	21%	1,484	21%	1,377	20%	1,502	21%	1,480	22%	5,843	21%
Health & Public Service	932	15%	965	16%	971	14%	994	15%	3,861	15%	1,054	15%	1,056	16%	1,088	15%	1,057	15%	4,256	15%
Products	1,396	23%	1,374	23%	1,575	23%	1,586	24%	5,931	23%	1,670	23%	1,585	23%	1,702	24%	1,607	24%	6,563	24%
Resources	1,128	19%	1,171	19%	1,284	19%	1,299	19%	4,882	19%	1,327	19%	1,293	19%	1,352	19%	1,303	19%	5,275	19%
Other	4	n/m	4	n/m	5	n/m	4	n/m	18	n/m	5	n/m	6	n/m	5	n/m	4	n/m	19	n/m
Total ⁽¹⁾	\$6,046	100%	\$6,054	100%	\$6,720	100%	\$6,688	100%	\$25,507	100%	\$7,074	100%	\$6,797	100%	\$7,155	100%	\$6,836	100%	\$27,862	100%

Geographic Region	FY2011										FY2012									
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total
Americas	\$2,633	43%	\$2,675	44%	\$2,921	43%	\$3,041	45%	\$11,271	44%	\$3,075	43%	\$3,028	45%	\$3,227	45%	\$3,193	47%	\$12,523	45%
EMEA	2,638	44%	2,592	43%	2,935	44%	2,690	40%	10,854	43%	3,009	43%	2,798	41%	2,907	41%	2,583	38%	11,296	41%
Asia Pacific	775	13%	787	13%	865	13%	957	15%	3,383	13%	991	14%	971	14%	1,021	14%	1,060	15%	4,043	14%
Total ⁽¹⁾	\$6,046	100%	\$6,054	100%	\$6,720	100%	\$6,688	100%	\$25,507	100%	\$7,074	100%	\$6,797	100%	\$7,155	100%	\$6,836	100%	\$27,862	100%

Type of Work	FY2011										FY2012									
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total
Consulting	\$3,568	59%	\$3,509	58%	\$3,966	59%	\$3,881	58%	\$14,924	59%	\$4,083	58%	\$3,775	56%	\$3,965	55%	\$3,738	55%	\$15,562	56%
Outsourcing	2,478	41%	2,544	42%	2,754	41%	2,807	42%	10,583	41%	2,991	42%	3,022	44%	3,189	45%	3,098	45%	12,300	44%
Total ⁽¹⁾	\$6,046	100%	\$6,054	100%	\$6,720	100%	\$6,688	100%	\$25,507	100%	\$7,074	100%	\$6,797	100%	\$7,155	100%	\$6,836	100%	\$27,862	100%

Note:
(1) May not total due to rounding.

Accenture
 New Bookings Summary
 \$s billions

Type of Work	FY2011										FY2012									
	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total	Q1	% of Total	Q2	% of Total	Q3	% of Total	Q4	% of Total	Full Year	% of Total
Consulting	\$3.72	59%	\$3.80	54%	\$3.73	53%	\$4.16	49%	\$15.41	53%	\$4.24	54%	\$4.05	51%	\$4.05	56%	\$4.27	46%	\$16.61	52%
Outsourcing	2.59	41%	3.18	46%	3.37	47%	4.28	51%	13.42	47%	3.55	46%	3.89	49%	3.24	44%	4.94	54%	15.62	48%
Total⁽¹⁾	\$6.31	100%	\$6.98	100%	\$7.11	100%	\$8.44	100%	\$28.83	100%	\$7.79	100%	\$7.94	100%	\$7.29	100%	\$9.21	100%	\$32.23	100%

Note:
 (1) May not total due to rounding.