

ACCENTURE LTD
RECONCILIATION OF RETURN ON INVESTED CAPITAL (ROIC)
For the Twelve Months Ended May 31, 2009
(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, 2009	1/	Comments
Net Income	\$1,770		
Minority interest	412		
Provision for income taxes	880		
Non-operating (income) / expense	(53)		
Operating Income	\$3,009		
Annual Effective Tax Rate	28.0%		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.
Tax Adjusted Operating Income	\$2,165		The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 29.3% for fiscal year 2008 and an annual effective rate of 27.6% for fiscal year 2009.
Divided by Average Capital:			
Capital at May 31, 2009			
Minority Interest	658		
Shareholders' Equity	2,949		
Short-term bank borrowings, Long-term debt	2		
	\$3,609		
Capital at May 31, 2008			
Minority Interest	724		
Shareholders' Equity	2,464		
Short-term bank borrowings, Long-term debt	7		
	\$3,195		
Average Capital	\$3,402		
Return on Invested Capital	64%		

1/ May not total due to rounding

ACCENTURE LTD
RECONCILIATION OF RETURN ON EQUITY (ROE)
For the Twelve Months Ended May 31, 2009
(in millions of U.S. dollars)
(Unaudited)

Purpose

ROE represents Return on Equity and is equal to income before minority interest divided by average equity plus minority 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 Minority 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, 2009	Comments
Net Income	\$1,770	
Minority interest	412	
Provision for income taxes	880	
Income Before Taxes	\$3,062	
Annual Effective Tax Rate	28.0%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 29.3% for fiscal year 2008 and an annual effective rate of 27.6% for fiscal year 2009.
Income Before Minority Interest - Adjusted	\$2,203	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
Divided by Average Equity and Minority Interest:		
Minority interest at May 31, 2009	658	
Shareholders' equity at May 31, 2009	2,949	
	3,608	
Minority interest at May 31, 2008	724	
Shareholders' equity at May 31, 2008	2,464	
	3,188	
Average Equity and Minority Interest	3,398	
Return on Equity	65%	

^{1/} May not total due to rounding

ACCENTURE LTD
RECONCILIATION OF RETURN ON ASSETS (ROA)
For the Twelve Months Ended May 31, 2009
(In millions of U.S. dollars)
(Unaudited)

Purpose

ROA represents Return on Assets and is equal to income before minority 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, 2009	Comments
Net Income	\$1,770	
Minority interest	412	
Provision for income taxes	880	
Income Before Taxes	\$3,062	
Annual Effective Tax Rate	28.0%	The tax rate represents a blended tax rate for the past twelve months using an annual effective rate of 29.3% for fiscal year 2008 and an annual effective rate of 27.6% for fiscal year 2009.
Income Before Minority Interest - Adjusted	\$2,203	Income Before Minority Interest - Adjusted is calculated using the annual tax rate.
Divided by Average Assets:		
Total Assets at May 31, 2009	11,828	
Total Assets at May 31, 2008	11,917	
Average Assets	\$11,873	
Return on Assets	19%	

^{1/} May not total due to rounding

**ACCENTURE LTD
HEADCOUNT**

Purpose

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

	<u>8/31/2007</u>	<u>11/30/2007</u>	<u>2/29/2008</u>	<u>5/31/2008</u>	<u>8/31/2008</u>	<u>11/30/2008</u>	<u>2/28/2009</u>	<u>5/31/2009</u>
Consulting	51,559	52,925	53,441	52,832	53,252	53,217	50,539	48,403
Solutions	51,294	52,778	52,766	54,309	59,323	58,798	56,009	54,944
Total Consulting & Solutions	102,853	105,703	106,207	107,141	112,575	112,015	106,548	103,347
Services	54,926	56,790	58,336	59,094	60,299	61,192	60,677	59,689
Total Billable	157,779	162,493	164,543	166,235	172,874	173,207	167,225	163,036
Enterprise	11,778	12,830	13,418	13,827	13,931	14,057	14,154	13,971
Total Accenture Employees	169,557	175,323	177,961	180,062	186,805	187,264	181,379	177,007

ACCENTURE LTD
SHARES OUTSTANDING AND MARKET CAPITALIZATION
 As of May 31, 2009
 (shares in millions and market capitalization in millions of U.S. dollars)

	As of May 31, 2009	^{1/}	Comments
Accenture Ltd Class A shares	671.4		From Accenture LTD statement of shareholders' equity.
Accenture Ltd Class A treasury shares	(57.6)		From Accenture LTD statement of shareholders' equity.
Accenture SCA Class I shares	117.3		From Accenture SCA statement of shareholders' equity.
Accenture Canada Holdings, Inc. shares	2.3		
Total Shares Outstanding at 5/31/2009	733.4		Of these shares, approximately 21% 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 79% as our public float.
Share price - as of May 29, 2009 close	\$29.93		
Market Capitalization at 5/31/2009	\$21,950.7		

^{1/} May not total due to rounding