ACCENTURE LTD SUMMARY OF REVENUES

For the Three Months Ended February 28, 2002 and 2001 and For the Six Months Ended February 28, 2002 and 2001 (unaudited)

(In thousands of U.S. dollars)

| | Three Mont Februar | ry 28, | Percent increase/ | Percent increase/ (decrease) Local | Percent of Total 2002 Net |
|--|---|--|--|---------------------------------------|---|
| OBED ATING CHOUDS | 2002 | 2001 | (decrease) US\$ | currency | Revenues |
| OPERATING GROUPS Communication & High Tech | \$ 751,366 | \$ 809,447 | (7)0/ | | 26% |
| Financial Services | 662,639 | * | (7)% | | 23% |
| Government | 323,687 | 706,139 237,794 | (6)% 36 % | | 11% |
| Products | 646,975 | 642,423 | 1 % | | 22% |
| Resources | 525,431 | 473,994 | 11 % | | 18% |
| Other | 3,191 | 11,901 | (73)% | | 0% |
| TOTAL Net Revenues | 2,913,289 | 2,881,698 | 1 % | | 100% |
| Reimbursements | 496,813 | 502,361 | (1)% | | 10070 |
| TOTAL REVENUES | \$ 3,410,102 | \$ 3,384,059 | 1 % | | |
| GEOGRAPHY | | | | | |
| Americas | 1,470,726 | 1,563,973 | (6)% | (5)% | 51% |
| EMEA | 1,264,846 | 1,124,827 | 12 % | 16 % | 43% |
| Asia Pacific | 177,717 | 192,898 | (8)% | 0 % | 6% |
| TOTAL Net Revenues | 2,913,289 | 2,881,698 | 1 % | 3 % | 100% |
| Reimbursements | 496,813 | 502,361 | (1)% | | |
| TOTAL REVENUES | \$ 3,410,102 | \$ 3,384,059 | 1 % | | |
| | Six Months Februar | | | Percent increase/ | Dougont of Total |
| - | 2002 | y 28, 2001 | Percent increase/ (decrease) US\$ | (decrease) Local currency | Percent of Total 2002 Net Revenues |
| OPERATING GROUPS | | • | | , | 2002 Net |
| OPERATING GROUPS Communication & High Tech | | • | | , | 2002 Net Revenues |
| | 2002 | 2001 | (decrease) US\$ (11)% (6)% | , | 2002 Net Revenues |
| Communication & High Tech | \$ 1,494,581 1,379,346 660,206 | \$ 1,674,317 1,464,702 450,897 | (decrease) US\$ (11)% (6)% 46 % | , | 2002 Net Revenues 25% 24% 11% |
| Communication & High Tech | \$ 1,494,581 1,379,346 660,206 1,296,804 | \$ 1,674,317 1,464,702 450,897 1,174,827 | (11)% (6)% 46 % 10 % | , | 2002 Net Revenues 25% 24% 11% 22% |
| Communication & High Tech | \$ 1,494,581 1,379,346 660,206 1,296,804 1,066,339 | \$1,674,317 1,464,702 450,897 1,174,827 934,744 | (11)% (6)% 46 % 10 % 14 % | , | 2002 Net Revenues 25% 24% 11% 22% 18% |
| Communication & High Tech Financial Services Government Products Resources Other | \$ 1,494,581 1,379,346 660,206 1,296,804 1,066,339 4,643 | \$1,674,317 1,464,702 450,897 1,174,827 934,744 13,509 | (11)% (6)% 46 % 10 % 14 % (66)% | , | 2002 Net Revenues 25% 24% 11% 22% 18% 0% |
| Communication & High Tech Financial Services Government Products Resources Other | \$ 1,494,581 1,379,346 660,206 1,296,804 1,066,339 4,643 5,901,919 | \$1,674,317 1,464,702 450,897 1,174,827 934,744 13,509 5,712,996 | (11)% (6)% 46% 10% 14% (66)% 3% | , | 2002 Net Revenues 25% 24% 11% 22% 18% 0% |
| Communication & High Tech Financial Services Government Products Resources Other TOTAL Net Revenues Reimbursements | \$ 1,494,581 1,379,346 660,206 1,296,804 1,066,339 4,643 5,901,919 916,693 | \$1,674,317 1,464,702 450,897 1,174,827 934,744 13,509 5,712,996 909,355 | (decrease) US\$ (11)% (6)% 46 % 10 % 14 % (66)% 3 % 1 % | , | 2002 Net |
| Communication & High Tech Financial Services Government Products Resources Other | \$ 1,494,581 1,379,346 660,206 1,296,804 1,066,339 4,643 5,901,919 | \$1,674,317 1,464,702 450,897 1,174,827 934,744 13,509 5,712,996 | (11)% (6)% 46% 10% 14% (66)% 3% | , | 2002 Net Revenues 25% 24% 11% 22% 18% 0% |
| Communication & High Tech Financial Services Government Products Resources Other TOTAL Net Revenues Reimbursements TOTAL REVENUES GEOGRAPHY | \$ 1,494,581 1,379,346 660,206 1,296,804 1,066,339 4,643 5,901,919 916,693 \$ 6,818,612 | \$1,674,317 1,464,702 450,897 1,174,827 934,744 13,509 5,712,996 909,355 \$6,622,351 | (decrease) US\$ (11)% (6)% 46 % 10 % 14 % (66)% 3 % 1 % 3 % | currency | 2002 Net Revenues 25% 24% 11% 22% 18% 0% 100% |
| Communication & High Tech Financial Services Government Products Resources Other TOTAL Net Revenues Reimbursements TOTAL REVENUES GEOGRAPHY Americas | \$ 1,494,581 1,379,346 660,206 1,296,804 1,066,339 4,643 5,901,919 916,693 \$ 6,818,612 | \$1,674,317 1,464,702 450,897 1,174,827 934,744 13,509 5,712,996 909,355 \$6,622,351 | (decrease) US\$ (11)% (6)% 46 % 10 % 14 % (66)% 3 % 1 % 3 % | currency (5)% | 2002 Net Revenues 25% 24% 11% 22% 18% 0% 100% |
| Communication & High Tech Financial Services Government Products Resources Other TOTAL Net Revenues Reimbursements TOTAL REVENUES GEOGRAPHY Americas EMEA | \$ 1,494,581 1,379,346 660,206 1,296,804 1,066,339 4,643 5,901,919 916,693 \$ 6,818,612 | \$1,674,317 1,464,702 450,897 1,174,827 934,744 13,509 5,712,996 909,355 \$6,622,351 | (decrease) US\$ (11)% (6)% 46 % 10 % 14 % (66)% 3 % 1 % 3 % | (5)% 19 % | 2002 Net Revenues 25% 24% 11% 22% 18% 0% 100% |
| Communication & High Tech Financial Services Government Products Resources Other TOTAL Net Revenues Reimbursements TOTAL REVENUES GEOGRAPHY Americas EMEA Asia Pacific | \$1,494,581 1,379,346 660,206 1,296,804 1,066,339 4,643 5,901,919 916,693 \$6,818,612 2,912,064 2,591,292 398,563 | \$1,674,317 1,464,702 450,897 1,174,827 934,744 13,509 5,712,996 909,355 \$6,622,351 3,115,064 2,180,761 417,171 | (decrease) US\$ (11)% (6)% 46 % 10 % 14 % (66)% 3 % 1 % 3 % (7)% 19 % (4)% | (5)% 19 % 3 % | 2002 Net Revenues 25% 24% 11% 22% 18% 0% 100% |
| Communication & High Tech Financial Services Government Products Resources Other TOTAL Net Revenues Reimbursements TOTAL REVENUES GEOGRAPHY Americas EMEA Asia Pacific TOTAL Net Revenues | \$ 1,494,581 1,379,346 660,206 1,296,804 1,066,339 4,643 5,901,919 916,693 \$ 6,818,612 2,912,064 2,591,292 398,563 5,901,919 | \$1,674,317 1,464,702 450,897 1,174,827 934,744 13,509 5,712,996 909,355 \$6,622,351 3,115,064 2,180,761 417,171 5,712,996 | (decrease) US\$ (11)% (6)% 46 % 10 % 14 % (66)% 3 % 1 % 3 % (7)% 19 % (4)% 3 % | (5)% 19 % | 2002 Net Revenues 25% 24% 11% 22% 18% 0% 100% |
| Communication & High Tech Financial Services Government Products Resources Other TOTAL Net Revenues Reimbursements TOTAL REVENUES GEOGRAPHY Americas EMEA Asia Pacific | \$1,494,581 1,379,346 660,206 1,296,804 1,066,339 4,643 5,901,919 916,693 \$6,818,612 2,912,064 2,591,292 398,563 | \$1,674,317 1,464,702 450,897 1,174,827 934,744 13,509 5,712,996 909,355 \$6,622,351 3,115,064 2,180,761 417,171 | (decrease) US\$ (11)% (6)% 46 % 10 % 14 % (66)% 3 % 1 % 3 % (7)% 19 % (4)% | (5)% 19 % 3 % | 2002 Net Revenues 25% 24% 11% 22% 18% 0% |

ACCENTURE LTD

CONSOLIDATED INCOME STATEMENT

COMBINED PRO FORMA INCOME STATEMENT

For the Three Months Ended February 28, 2002 and 2001 (unaudited)
(In thousands of U.S. dollars except share data)

| ### Page | | | Consolidated Income Statement 2002 | | | Combined Pro forma Income Statement 2001 (1) | | |
|--|---|--------------|---------------------------------------|-----------|----|--|------|--|
| Revenues before reimbursements (Net revenues) \$ 2,913,289 100% \$ 2,881,698 100% Reimbursements 496,813 17% 502,361 17% COST (Services) Cost of services before reimbursable expenses 1,708,108 59% 1,791,484 62% Reimbursable expenses 4,668,813 1.7% 502,361 1.7% Cost of services 2,204,221 67% 259,345 80% Sales and marketing 308,900 14% 315,160 12% Cost of services 418,802 14% 319,860 14% Sales and marketing 308,900 14% 345,160 12% General and administrative costs 418,802 14% 319,860 14% Total operating expenses 388,279 13% 353,144 12% OPERATING IXCOME 388,279 104% 129,345 10% Gain (loss) on investments, net (2,109,10) 76% 129,458 15 Gain (loss) on investments, net 1,22,20 10 </th <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> | | | | | | | | |
| Recimbursements | REVENUES: | | | | | | | |
| Revenues | · · · · · · · · · · · · · · · · · · · | • | , , | | \$ | | | |
| Cost of services Cost of services Cost of services before reimburshie expenses 1,708,108 59% 1,791,484 62% Reimburshie expenses 496,813 17% 50,361 17% 62% | | | | | | | | |
| Cost of services before reimbursable expenses 1.708.108 59% 1,791.448 62% Reimbursable expenses 496.813 17% 622.34 17% Cost of services 2.204.921 76% 2.293.845 80% Sales and marketing 398.900 14% 351.60 12% General and administrative costs 418.002 14% 330.30.85 169% OPERATING INCOME 388.279 13% 353.19 12% Gain (oss) on investments, net 2(210.951) (7%) 2(29.95) (1%) Gion (os) on investments, net 2(210.951) (7%) 2(29.95) (1%) Gion (os) on investments, net 3(21.951) (7%) 2(29.95) (1%) Gion (os) on investments, net 3(21.951) (7%) 2(29.95) (1%) Gion (os) on investments, net 3(21.951) (7%) 19.84 19.8 Other (os) on investments, net 3(21.952) 2.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 | | | 3,410,102 | 11/% | | 3,384,059 | 11/% | |
| Cost of services before reimbursable expenses 1,708,108 50% 1,791,484 62% Rembursable expenses 496,813 17% 502,261 17% Cost of services 2,204,921 76% 52,293,815 80% Sales and marketing 308,900 14% 345,100 12% General and administrative costs 418,002 14% 349,800 14% General and administrative costs 3,021,823 104% 303,085 10% OPERATING INCOME 388,279 13% 353,194 12% Gain (loss) on investments, net (210,951) (7%) (29,945) (1%) Interest expenses 9,255 0% 19,486 1% Other income (expense) 9,689 0% 16,838 1% Equity in loses of affiliates 16,938 0% 21,202 1% Provision for taxes 116,934 6% 328,033 31% Income (expense) 2,145,057 5% 129,688 4% NEX DECIMENTAL <t< td=""><td>OPERATING EXPENSES:</td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | OPERATING EXPENSES: | | | | | | | |
| Reimbursable expenses 496.813 17% 502.361 17% Cost of services 2.204.921 76% 2.293,245 80% Sales and marketing 358,00 14% 351,60 12% General and administrative costs 418,002 14% 391,800 14% Total operating expenses 30,21,823 104% 3030,865 10% OPFRATING INCOME 388,279 13% 353,194 12% Gair (loss) on investments, net (210,051) (7% 29,945 10% Gair (loss) on investments, net (210,051) (7% 19,84 13 Interest income 9,255 0% 10,838 13 Interest income (expense) 0.13,774 0% 10,638 16 Other income (expense) 169,834 6% 328,033 11% Interest income (expense) 169,834 6% 328,033 11% Postingtion futures 2,147,000 30,000 30,000 30,000 30,000 30,000 30,000 | | | | | | | | |
| Cost of services 2,204,921 76% 2,293,845 80% Sales and marketing 398,900 14% 345,160 12% General and administrative costs 418,002 14% 330,3085 10% OF Commender 3,021,823 104% 3,030,865 10% OFERATING INCOME 388,279 13% 353,194 12% Gain (loss) on investments, net (210,951) (7%) (29,945) (1%) Interest ciscome 9,255 0% 19,846 1% Interest expenses 9,689 0% 10,838 1% Cuttin (loss) on investments, net 112,664 0% 221,220 (1%) Interest expense 16,838 1% 4% 221,220 (1%) Other income (expense) 16,9834 6% 328,033 11% Equity in losses of affiliates 2,124,04 9% 212,256 4% INCOME BEFORE MINORITY INTEREST (2) 2,124,777 1% 19,846 7% Morrity interest | • | | | | | | | |
| Sales and marketing 398,900 14% 345,160 12% General and administrative costs 418,002 14% 391,860 14% Total operating expenses 3,021,823 104% 3,030,865 105% OPERATING INCOME 388,279 13% 353,144 12% Gain (loss) on investments, net (210,951) (%) (29,945) (1%) Interest income 9,255 0% 19,846 19 Interest income 9,689 0% 16,388 1% Equity in losses of affiliates (12,664) 0% 21,220) (1%) Equity in losses of affiliates 169,834 6% 328,033 11% Provision for taxes 169,835 5% 129,568 4% NECOME BEFORE MINORITY INTEREST (2) 24,777 1% 198,465 7% NET INCOME 5 0.03 \$ 5 0.20 \$ EARNINGS PER SHARE: - 5 0.02 \$ 0.20 \$ 0.20 < | • | - | | - | | | | |
| Concertal and administrative costs | | | , , | | | | | |
| Total operating expenses | _ | | · · · · · · · · · · · · · · · · · · · | | | | | |
| OPERATING INCOME 388,279 13% 353,194 12% Gain (loss) on investments, net (210,951) (7%) (29,945) (1%) Interest income 9,255 0% 19,846 1% Interest income 9,255 0% 10,680 0% Other income (expense) 9,689 0% 16,838 1% Equity in losses of affiliates (12,664) 0% 21,220 (1%) Provision for taxes 169,834 6% 328,033 11% Provision for taxes 145,057 5% 129,568 4% INCOME BEFORE MINORITY INTEREST (2) 24,777 1% 198,465 7% Minority interest \$ 0,03 \$ 0,02 | | | | | | | | |
| Cain (loss) on investments, net (210,951) (7%) (29,945) (1%) Interest income | | | | | | | | |
| Interest income | OPERATING INCOME | | 388,279 | 13% | | 353,194 | 12% | |
| Content expense Content Conten | | | | ` ' | | | | |
| Other income (expense) 9,689 0% 16,838 1% Equity in losses of affiliates (12,664) 0% (21,220) (1%) INCOME BEFORE TAXES 169,834 6% 328,033 11% Provision for taxes 145,057 5% 129,568 4% INCOME BEFORE MINORITY INTEREST (2) 24,777 1% 198,465 7% Minority interest (14,166) 0% (117,572) (4%) NET INCOME \$ 10,611 0% \$ 80,893 3% EARNINGS PER SHARE: \$ 0.03 \$ 0.20 \$ 0.20 Diluted \$ 0.03 \$ 0.20 \$ 0.20 Add Back: Gain (loss) on investments, net of tax impact (21,350) (17,373) ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 236,127 \$ 215,838 ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 0.24 \$ 0.21 Basic \$ 0.24 \$ 0.21 \$ 0.21 Basic \$ 0.23 \$ 0.21 \$ 0.21 Basic \$ 0.24 \$ 0.21 \$ 0.21 | | | , | | | · · · · · · · · · · · · · · · · · · · | | |
| Equity in losses of affiliates (12,664) 0% (21,220) (1%) INCOME BEFORE TAXES 169,834 6% 328,033 11% Provision for taxes 145,057 5% 129,568 4% INCOME BEFORE MINORITY INTEREST (2) 24,777 1% 198,465 7% Minority interest (14,166) 0% (117,572) (4%) NET INCOME \$ 10,611 0% \$ 80,893 3% EARNINGS PER SHARE: \$ 0.03 \$ 0.20 \$ 0.20 Diluted \$ 0.02 \$ 0.20 \$ 0.20 ADJUSTED TO EXCLUDE GAIN (LOSS) ON INVESTIBENTS, NET INCOME BEFORE MINORITY INTEREST AS REPORTED \$ 24,777 \$ 198,465 Add Back: Gain (loss) on investments, net of tax impact (211,350) (17,373) ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 236,127 \$ 215,838 ADJUSTED EARNINGS PER SHARE: \$ 0.21 \$ 0.21 - Basic \$ 0.24 \$ 0.21 - Diluted \$ 0.23 \$ 0.21 - Diluted \$ 0.24 \$ 0. | • | | | | | . , , | | |
| NCOME BEFORE TAXES 169,834 6% 328,033 11% Provision for taxes 145,057 5% 129,568 4% 145,057 10% 198,465 7% 100 1 | * * | | | | | | | |
| Provision for taxes | | | | | | | | |
| NCOME BEFORE MINORITY INTEREST (2) | | | | | | | | |
| Minority interest (14,166) 0% (117,572) (4%) NET INCOME \$ 10,611 0% \$ 80,893 3% EARNINGS PER SHARE: \$ 0.03 \$ 0.20 \$ 0.20 - Diluted \$ 0.02 \$ 0.02 \$ 0.20 ADJUSTED TO EXCLUDE GAIN (LOSS) ON INVESTMENTS, NET INCOME BEFORE MINORITY INTEREST AS REPORTED \$ 24,777 \$ 198,465 Add Back: Gain (loss) on investments, net of tax impact (211,350) (17,373) ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 236,127 \$ 215,838 ADJUSTED EARNINGS PER SHARE: - - - Basic \$ 0.24 \$ 0.21 - Diluted \$ 0.23 \$ 0.21 WEIGHTED AVERAGE SHARES: - Basic 409,576,609 412,705,954 | | | | | | | | |
| NET INCOME \$ 10,611 0% \$ 80,893 3% EARNINGS PER SHARE: - Basic \$ 0.03 \$ 0.20 - Diluted \$ 0.02 \$ 0.20 ADJUSTED TO EXCLUDE GAIN (LOSS) ON INVESTMENTS, NET INCOME BEFORE MINORITY INTEREST AS REPORTED \$ 24,777 \$ 198,465 Add Back: Gain (loss) on investments, net of tax impact (211,350) (17,373) ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 236,127 \$ 215,838 ADJUSTED EARNINGS PER SHARE: - Basic \$ 0.24 \$ 0.21 - Diluted \$ 0.23 \$ 0.21 WEIGHTED AVERAGE SHARES: - 409,576,609 412,705,954 | | | | | | | | |
| Basic | • | | | | • | | | |
| S 0.03 S 0.20 - Diluted | | | 10,011 | 076 | • | 80,893 | 3/0 | |
| ADJUSTED TO EXCLUDE GAIN (LOSS) ON INVESTMENTS, NET INCOME BEFORE MINORITY INTEREST AS REPORTED \$ 24,777 \$ 198,465 Add Back: Gain (loss) on investments, net of tax impact (211,350) (17,373) ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 236,127 \$ 215,838 ADJUSTED EARNINGS PER SHARE: | | \$ | 0.03 | | \$ | 0.20 | | |
| INCOME BEFORE MINORITY INTEREST AS REPORTED \$ 24,777 \$ 198,465 Add Back: Gain (loss) on investments, net of tax impact (211,350) (17,373) ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 236,127 \$ 215,838 ADJUSTED EARNINGS PER SHARE: - Basic \$ 0.24 \$ 0.21 - Diluted \$ 0.23 \$ 0.21 WEIGHTED AVERAGE SHARES: 409,576,609 412,705,954 | | | - | | \$ | | | |
| Add Back: Gain (loss) on investments, net of tax impact (211,350) (17,373) ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 236,127 \$ 215,838 ADJUSTED EARNINGS PER SHARE: - Basic \$ 0.24 \$ 0.21 - Diluted \$ 0.23 \$ 0.21 WEIGHTED AVERAGE SHARES: 409,576,609 412,705,954 | ADJUSTED TO EXCLUDE GA | AIN (LOSS) (| ON INVESTM | ENTS, NET | | | | |
| ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 236,127 \$ 215,838 ADJUSTED EARNINGS PER SHARE: - Basic \$ 0.24 \$ 0.21 - Diluted \$ 0.23 \$ 0.21 WEIGHTED AVERAGE SHARES: - Basic 409,576,609 412,705,954 | INCOME BEFORE MINORITY INTEREST AS REPORTED | \$ | 24,777 | | \$ | 198,465 | | |
| ADJUSTED EARNINGS PER SHARE: - Basic \$ 0.24 \$ 0.21 - Diluted \$ 0.23 \$ 0.21 WEIGHTED AVERAGE SHARES: - Basic 409,576,609 412,705,954 | Add Back: Gain (loss) on investments, net of tax impact | | (211,350) | | | (17,373) | | |
| - Basic \$ 0.24 \$ 0.21 - Diluted \$ 0.23 \$ 0.21 WEIGHTED AVERAGE SHARES: 409,576,609 412,705,954 | ADJUSTED INCOME BEFORE MINORITY INTEREST | \$ | 236,127 | | \$ | 215,838 | | |
| - Diluted \$ 0.23 \$ 0.21 WEIGHTED AVERAGE SHARES: - Basic 409,576,609 412,705,954 | ADJUSTED EARNINGS PER SHARE: | | | | | | | |
| WEIGHTED AVERAGE SHARES: 409,576,609 412,705,954 | | | | | \$ | | | |
| - Basic | | - | 0.23 | | \$ | 0.21 | | |
| ,, | | | 409.576.609 | | | 412.705 954 | | |
| | | | , , | | | | | |

ACCENTURE LTD

CONSOLIDATED INCOME STATEMENT

COMBINED PRO FORMA INCOME STATEMENT

For the Six Months Ended February 28, 2002 and 2001 (unaudited)
(In thousands of U.S. dollars except share data)

| | Consolidated Income Statement 2002 | | | Combined Pro forma Income Statement 2001 (1) | | |
|---|---------------------------------------|---------------|----------------------|---|---------------|----------------------|
| | | _ | % of Net Revenues | | | % of Net Revenues |
| REVENUES: | | _ | | | | |
| Revenues before reimbursements (Net revenues) | \$ | 5,901,919 | 100% | \$ | 5,712,996 | 100% |
| Reimbursements | | 916,693 | 16% | | 909,355 | 16% |
| Revenues | | 6,818,612 | 116% | | 6,622,351 | 116% |
| OPERATING EXPENSES: | | | | | | |
| Cost of services: | | | | | | |
| Cost of services before reimbursable expenses | | 3,514,289 | 60% | | 3,502,074 | 61% |
| Reimbursable expenses | | 916,693 | 16% | | 909,355 | 16% |
| Cost of services | | 4,430,982 | 75% | | 4,411,429 | 77% |
| Sales and marketing | | 759,135 | 13% | | 671,978 | 12% |
| General and administrative costs | | 825,959 | 14% | | 797,337 | 14% |
| Total operating expenses | | 6,016,076 | 102% | | 5,880,744 | 103% |
| OPERATING INCOME | | 802,536 | 14% | | 741,607 | 13% |
| Gain (loss) on investments, net | | (305,688) | (5%) | | 189,159 | 3% |
| Interest income | | 24,040 | 0% | | 42,395 | 1% |
| Interest expense | | (23,544) | 0% | | (20,110) | 0% |
| Other income (expense) | | 1,756 | 0% | | 23,513 | 0% |
| Equity in losses of affiliates | | (6,463) | 0% | | (41,661) | (1%) |
| INCOME BEFORE TAXES | | 492,637 | 8% | | 934,903 | 16% |
| Provision for taxes | | 267,722 | 5% | | 373,961 | 7% |
| INCOME BEFORE MINORITY INTEREST (2) | | 224,915 | 4% | | 560,942 | 10% |
| Minority interest | | (132,628) | (2%) | | (331,572) | (6%) |
| NET INCOME | \$ | 92,287 | 2% | \$ | 229,370 | 4% |
| EARNINGS PER SHARE: | | | | | | |
| - Basic | \$ | 0.23 | | \$ | 0.56 | |
| - Diluted | \$ | 0.22 | | \$ | 0.56 | |
| ADJUSTED TO EXCLUDE GAIL | N (LOSS) (| ON INVESTM | ENTS, NET | | | |
| INCOME BEFORE MINORITY INTEREST AS REPORTED | \$ | 224,915 | | \$ | 560,942 | |
| Add Back: Gain (loss) on investments, net of tax impact | | (269,387) | | | 113,495 | |
| ADJUSTED INCOME BEFORE MINORITY INTEREST | \$ | 494,302 | | \$ | 447,447 | |
| ADJUSTED EARNINGS PER SHARE: | | | | _ | | |
| - Basic | \$ | 0.50 | | \$ | 0.44 | |
| - Diluted | | 0.48 | | \$ | 0.44 | |
| WEIGHTED AVERAGE SHARES: | | | | | | |
| - Basic | | 410,027,002 | | | 412,705,954 | |
| - Diluted | | 1,027,557,818 | | | 1,008,163,290 | |

NOTES TO CONSOLIDATED AND COMBINED PRO FORM INCOME STATEMENTS

(1) For the three months and six months ended February 28, 2001, Partnership Income Before Partner Distributions, as reported under generally accepted accounting principles, was \$419,539 and \$1,617,980, respectively. Earnings per share were not presented because Accenture operated as a series of related partnerships and corporations under the control of its partners.

Pro forma results for fiscal 2001 reflect adjustments to (1) eliminate the effects of one-time events directly attributable to our transition to a corporate structure and our initial public offering and related transactions and (2) present results as if our transition to a corporate structure had occurred on September 1, 2000. One-time items eliminated include reorganization costs of \$8,000 for the three months ended February 28, 2001 and \$13,000 for the six months ended February 28, 2001 relating to our transition to a corporate structure, rebranding costs of \$151,000 for the three months ended February 28, 2001 to rename the organization, and income of \$188,000 for the six months ended February 28, 2001 due to the adoption of SFAS 133. Adjustments to reflect the transition to a corporate structure include \$329,000 for the three months ended February 28, 2001 and \$810,000 for the six months ended February 28, 2001 of operating expenses for partner compensation and \$5,000 for the three months ended February 28, 2001 and \$10,000 for the six months ended February 28, 2001 of interest expense related to retirement benefits payable to the partners.

Provision for taxes has been adjusted to include the tax effect on the pro forma adjustments and to reflect an estimated corporate tax expense to present results on a corporate basis. Minority interest has been adjusted as if the minority had existed for the three months ended February 28, 2001 and six months ended February 28, 2001. Minority interest and earnings per Class A share are based on the assumption that shares and share equivalents outstanding as of August 31, 2001, were outstanding for the entire fiscal year ended August 31, 2001.

Additional information is provided in Accenture's filings with the Securities and Exchange Commission.

(2) Income before minority interest represents the consolidated income of Accenture Ltd earned through its subsidiary, Accenture SCA, without regard to Accenture Ltd's ownership percentage in Accenture SCA. The minority interest expense represents the Accenture SCA income attributable to the partners who have an equity ownership directly in Accenture SCA. The resulting net income of Accenture Ltd represents the income attributable to the shareholders of Accenture Ltd.

ACCENTURE LTD

CONSOLIDATED BALANCE SHEETS

August 31, 2001 and February 28, 2002

(In thousands of U.S. dollars)

| | August 31, 2001 | | February 28, 2002 | | |
|--------------------------------------|--------------------|----------------------|----------------------|----------------------|--|
| ASSETS | | | J) | naudited) | |
| | | | | | |
| CURRENT ASSETS: | Ф | 1 000 002 | Ф | 1 121 421 | |
| Cash and cash equivalents | \$ | 1,880,083 | \$ | 1,131,431 | |
| Receivables from clients, net | | 1,498,812 731,802 | | 1,385,721 923,461 | |
| Other current assets | | 468,940 | | 418,442 | |
| Other current assets | | 400,940 | | 410,442 | |
| Total current assets | | 4,579,637 | | 3,859,055 | |
| NON-CURRENT ASSETS: | | | | | |
| Investments | | 324,139 | | 109,170 | |
| Property and equipment, net | | 822,318 | | 747,197 | |
| Other non-current assets | | 335,262 | | 483,648 | |
| Total non-current assets | | 1,481,719 | | 1,340,015 | |
| TOTAL ASSETS | \$ | 6,061,356 | \$ | 5,199,070 | |
| LIABILITIES AND EQUITY | | | | | |
| CURRENT LIABILITIES: | | | | | |
| Short-term debt | \$ | 190,669 | \$ | 160,659 | |
| Accounts payable | | 371,794 | | 409,678 | |
| Deferred revenue | | 810,043 | | 508,962 | |
| Accrued payroll and related benefits | | 1,050,385 | | 1,268,154 | |
| Other accrued liabilities | | 1,755,929 | | 659,933 | |
| Total current liabilities | | 4,178,820 | | 3,007,386 | |
| NON-CURRENT LIABILITIES: | | | | | |
| Long-term debt | | 1,090 | | 4,263 | |
| Other non-current liabilities | | 1,191,332 | | 1,358,062 | |
| Total non-current liabilities | | 1,192,422 | | 1,362,325 | |
| MINORITY INTEREST | | 407,926 | | 567,642 | |
| EQUITY: | | | | | |
| Shareholders' equity | | 282,188 | | 261,717 | |
| Total equity | | 282,188 | | 261,717 | |
| TOTAL LIABILITIES AND EQUITY | \$ | 6,061,356 | \$ | 5,199,070 | |