

**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 Months Ended February 28,		Percent increase/ (decrease) US\$	Percent increase/ (decrease) Local currency	Percent of Total 2002 Net Revenues
	2002	2001			
OPERATING GROUPS					
Communication & High Tech	\$ 751,366	\$ 809,447	(7)%		26%
Financial Services	662,639	706,139	(6)%		23%
Government	323,687	237,794	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)%		
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 Ended February 28,		Percent increase/ (decrease) US\$	Percent increase/ (decrease) Local currency	Percent of Total 2002 Net Revenues
	2002	2001			
OPERATING GROUPS					
Communication & High Tech	\$ 1,494,581	\$ 1,674,317	(11)%		25%
Financial Services	1,379,346	1,464,702	(6)%		24%
Government	660,206	450,897	46 %		11%
Products	1,296,804	1,174,827	10 %		22%
Resources	1,066,339	934,744	14 %		18%
Other	4,643	13,509	(66)%		0%
TOTAL Net Revenues	5,901,919	5,712,996	3 %		100%
Reimbursements	916,693	909,355	1 %		
TOTAL REVENUES	\$ 6,818,612	\$ 6,622,351	3 %		

GEOGRAPHY					
Americas	2,912,064	3,115,064	(7)%	(5)%	49%
EMEA	2,591,292	2,180,761	19 %	19 %	44%
Asia Pacific	398,563	417,171	(4)%	3 %	7%
TOTAL Net Revenues	5,901,919	5,712,996	3 %	5 %	100%
Reimbursements	916,693	909,355	1 %		
TOTAL REVENUES	\$ 6,818,612	\$ 6,622,351	3 %		

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)**

	Consolidated Income Statement 2002		Combined Pro forma Income Statement 2001 (1)	
		% of Net Revenues		% of Net Revenues
REVENUES:				
Revenues before reimbursements (Net revenues)	\$ 2,913,289	100%	\$ 2,881,698	100%
Reimbursements	496,813	17%	502,361	17%
Revenues	3,410,102	117%	3,384,059	117%
OPERATING EXPENSES:				
Cost of services :				
Cost of services before reimbursable expenses	1,708,108	59%	1,791,484	62%
Reimbursable expenses	496,813	17%	502,361	17%
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%	391,860	14%
Total operating expenses	3,021,823	104%	3,030,865	105%
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 expense	(13,774)	0%	(10,680)	0%
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:				
- 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:		
- Basic	409,576,609	412,705,954
- Diluted	1,035,794,758	1,008,163,290

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 GAIN (LOSS) ON INVESTMENTS, 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 and \$176,000 for the six 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)

	<u>August 31,</u> <u>2001</u>	<u>February 28,</u> <u>2002</u> (Unaudited)
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 1,880,083	\$ 1,131,431
Receivables from clients, net	1,498,812	1,385,721
Unbilled services	731,802	923,461
Other current assets	<u>468,940</u>	<u>418,442</u>
Total current assets	<u>4,579,637</u>	<u>3,859,055</u>
NON-CURRENT ASSETS:		
Investments	324,139	109,170
Property and equipment, net	822,318	747,197
Other non-current assets	<u>335,262</u>	<u>483,648</u>
Total non-current assets	<u>1,481,719</u>	<u>1,340,015</u>
TOTAL ASSETS	<u><u>\$ 6,061,356</u></u>	<u><u>\$ 5,199,070</u></u>
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	<u>1,755,929</u>	<u>659,933</u>
Total current liabilities	<u>4,178,820</u>	<u>3,007,386</u>
NON-CURRENT LIABILITIES:		
Long-term debt	1,090	4,263
Other non-current liabilities	<u>1,191,332</u>	<u>1,358,062</u>
Total non-current liabilities	<u>1,192,422</u>	<u>1,362,325</u>
MINORITY INTEREST	<u>407,926</u>	<u>567,642</u>
EQUITY:		
Shareholders' equity	<u>282,188</u>	<u>261,717</u>
Total equity	<u>282,188</u>	<u>261,717</u>
TOTAL LIABILITIES AND EQUITY	<u><u>\$ 6,061,356</u></u>	<u><u>\$ 5,199,070</u></u>