

**ACCENTURE LTD**  
**SUMMARY OF REVENUES**

**For the Three Months Ended May 31, 2002 and 2001**  
(unaudited; in thousands of U.S. dollars)

	Three Months Ended May 31,		Percent increase/ (decrease) US\$	Percent increase/ (decrease) Local currency	Percent of Total Net Revenues
	2002	2001			
<b>OPERATING GROUPS</b>					
Communication & High Tech .....	\$ 882,620	\$ 817,514	8 %		30 %
Financial Services .....	646,404	765,528	(16) %		22 %
Government .....	328,106	276,861	19 %		11 %
Products .....	612,375	594,285	3 %		20 %
Resources .....	506,630	494,134	3 %		17 %
Other .....	4,543	4,967	(9)%		0 %
<b>TOTAL Net Revenues</b> .....	<b>2,980,678</b>	2,953,289	1 %		<b>100%</b>
Reimbursements .....	453,129	565,975	(20) %		
<b>TOTAL REVENUES</b>	<b>\$ 3,433,807</b>	<b>\$ 3,519,264</b>	(2) %		

**GEOGRAPHY**

Americas .....	\$ 1,529,802	\$ 1,533,978	0 %	1%	52 %
EMEA .....	1,261,164	1,212,929	4 %	6 %	42 %
Asia Pacific .....	189,712	206,382	(8) %	(5) %	6 %
<b>TOTAL Net Revenues</b>	<b>2,980,678</b>	2,953,289	1 %	3 %	<b>100%</b>
Reimbursements .....	453,129	565,975	(20) %		
<b>TOTAL REVENUES</b>	<b>\$ 3,433,807</b>	<b>\$ 3,519,264</b>	(2) %		

**For the Nine Months Ended May 31, 2002 and 2001**  
(unaudited; in thousands of U.S. dollars)

	Nine Months Ended May 31,		Percent increase/ (decrease) US\$	Percent increase/ (decrease) Local currency	Percent of Total Net Revenues
	2002	2001			
<b>OPERATING GROUPS</b>					
Communication & High Tech .....	\$ 2,377,201	\$ 2,491,831	(5)%		27%
Financial Services .....	2,025,750	2,230,230	(9)%		23%
Government .....	988,312	727,758	36 %		11%
Products .....	1,909,179	1,769,112	8 %		21%
Resources .....	1,572,969	1,428,878	10 %		18%
Other .....	9,186	18,476	(50) %		0%
<b>TOTAL Net Revenues</b> .....	<b>8,882,597</b>	8,666,285	2 %		<b>100%</b>
Reimbursements .....	1,369,822	1,475,330	(7) %		
<b>TOTAL REVENUES</b>	<b>\$ 10,252,419</b>	<b>\$ 10,141,615</b>	1 %		

**GEOGRAPHY**

Americas .....	\$ 4,441,866	\$ 4,649,042	(4)%	(3)%	50%
EMEA .....	3,852,456	3,393,690	14 %	14 %	43%
Asia Pacific .....	588,275	623,553	(6)%	1%	7%
<b>TOTAL Net Revenues</b>	<b>8,882,597</b>	8,666,285	2 %	4 %	<b>100%</b>
Reimbursements .....	1,369,822	1,475,330	(7) %		
<b>TOTAL REVENUES</b>	<b>\$ 10,252,419</b>	<b>\$ 10,141,615</b>	1 %		

ACCENTURE LTD

CONSOLIDATED INCOME STATEMENT

COMBINED PRO FORMA INCOME STATEMENT

For the Three Months Ended May 31, 2002 and 2001  
(unaudited)

(In thousands of U.S. dollars except share and per share data)

	Consolidated Income Statement 2002		Combined Pro forma Income Statement 2001 (1)	
		% of Net Revenues		% of Net Revenues
<b>REVENUES:</b>				
Revenues before reimbursements (Net revenues) .....	\$ 2,980,678	100%	\$ 2,953,289	100%
Reimbursements .....	453,129	15%	565,975	19%
Revenues .....	<u>3,433,807</u>	<u>115%</u>	<u>3,519,264</u>	<u>119%</u>
<b>OPERATING EXPENSES:</b>				
Cost of services :				
Cost of services before reimbursable expenses .....	1,752,922	59%	1,732,450	59%
Reimbursable expenses .....	453,129	15%	565,975	19%
Cost of services .....	<u>2,206,051</u>	<u>74%</u>	<u>2,298,425</u>	<u>78%</u>
Sales and marketing .....	413,897	14%	389,020	13%
General and administrative costs .....	378,873	13%	377,770	13%
Total operating expenses .....	<u>2,998,821</u>	<u>101%</u>	<u>3,065,215</u>	<u>104%</u>
<b>OPERATING INCOME</b> .....	434,986	15%	454,049	15%
Loss on investments, net .....	(918)	0%	(9,459)	0%
Interest income .....	9,510	0%	17,218	1%
Interest expense .....	(12,712)	0%	(20,723)	(1%)
Other income (expense) .....	13,170	0%	(2,720)	0%
Equity in losses of affiliates .....	(2,425)	0%	(11,164)	0%
<b>INCOME BEFORE TAXES</b> .....	441,611	15%	427,201	14%
Provision for taxes .....	167,813	6%	170,880	6%
<b>INCOME BEFORE MINORITY INTEREST (2)</b> .....	273,798	9%	256,321	9%
Minority interest .....	(159,337)	(5%)	(151,511)	(5%)
<b>NET INCOME</b> .....	<u>\$ 114,461</u>	<u>4%</u>	<u>\$ 104,810</u>	<u>4%</u>
<b>EARNINGS PER SHARE:</b>				
- Basic .....	<u>\$ 0.28</u>		<u>\$ 0.25</u>	
- Diluted .....	<u>\$ 0.27</u>		<u>\$ 0.25</u>	

ADJUSTED TO EXCLUDE GAIN (LOSS) ON INVESTMENTS, NET

<b>INCOME BEFORE MINORITY INTEREST AS REPORTED</b> .....	\$ 273,798	\$ 256,321
Add Back: Gain (loss) on investments, net of tax impact .....	<u>(569)</u>	<u>(5,675)</u>
<b>ADJUSTED INCOME BEFORE MINORITY INTEREST</b> .....	<u>\$ 274,367</u>	<u>\$ 261,996</u>
<b>ADJUSTED EARNINGS PER SHARE:</b>		
- Basic .....	<u>\$ 0.28</u>	<u>\$ 0.26</u>
- Diluted .....	<u>\$ 0.27</u>	<u>\$ 0.26</u>
<b>WEIGHTED AVERAGE SHARES:</b>		
- Basic .....	414,463,440	412,705,954
- Diluted .....	1,027,990,942	1,008,163,290

**ACCENTURE LTD**

**CONSOLIDATED INCOME STATEMENT**

**COMBINED PRO FORMA INCOME STATEMENT**

**For the Nine Months Ended May 31, 2002 and 2001**

**(unaudited)**

**(In thousands of U.S. dollars except share and per share data)**

	<u>Consolidated Income Statement 2002</u>		<u>Combined Pro forma Income Statement 2001 (1)</u>	
		<u>% of Net Revenues</u>		<u>% of Net Revenues</u>
<b>REVENUES:</b>				
Revenues before reimbursements (Net revenues) .....	\$ 8,882,597	100%	\$ 8,666,285	100%
Reimbursements .....	1,369,822	15%	1,475,330	17%
Revenues .....	<u>10,252,419</u>	115%	<u>10,141,615</u>	117%
<b>OPERATING EXPENSES:</b>				
Cost of services :				
Cost of services before reimbursable expenses .....	5,267,211	59%	5,234,524	60%
Reimbursable expenses .....	1,369,822	15%	1,475,330	17%
Cost of services .....	<u>6,637,033</u>	75%	<u>6,709,854</u>	77%
Sales and marketing .....	1,173,032	13%	1,060,998	12%
General and administrative costs .....	1,204,832	14%	1,175,107	14%
Total operating expenses .....	<u>9,014,897</u>	101%	<u>8,945,959</u>	103%
<b>OPERATING INCOME</b> .....	1,237,522	14%	1,195,656	14%
Gain (loss) on investments, net .....	(306,606)	(3%)	179,700	2%
Interest income .....	33,550	0%	59,613	1%
Interest expense .....	(36,256)	0%	(40,833)	0%
Other income (expense) .....	14,926	0%	20,793	0%
Equity in losses of affiliates .....	(8,888)	0%	(52,825)	(1%)
<b>INCOME BEFORE TAXES</b> .....	934,248	11%	1,362,104	16%
Provision for taxes .....	435,535	5%	544,841	6%
<b>INCOME BEFORE MINORITY INTEREST (2)</b> .....	498,713	6%	817,263	9%
Minority interest .....	(291,965)	(3%)	(483,083)	(6%)
<b>NET INCOME</b> .....	<u>\$ 206,748</u>	2%	<u>\$ 334,180</u>	4%
<b>EARNINGS PER SHARE:</b>				
- Basic .....	<u>\$ 0.50</u>		<u>\$ 0.81</u>	
- Diluted .....	<u>\$ 0.49</u>		<u>\$ 0.81</u>	

**ADJUSTED TO EXCLUDE GAIN (LOSS) ON INVESTMENTS, NET**

<b>INCOME BEFORE MINORITY INTEREST AS REPORTED</b> .....	\$ 498,713	\$ 817,263
Add Back: Gain (loss) on investments, net of tax impact .....	(269,956)	107,820
<b>ADJUSTED INCOME BEFORE MINORITY INTEREST</b> .....	<u>\$ 768,669</u>	<u>\$ 709,443</u>
<b>ADJUSTED EARNINGS PER SHARE:</b> .....		
- Basic .....	<u>\$ 0.77</u>	<u>\$ 0.70</u>
- Diluted .....	<u>\$ 0.75</u>	<u>\$ 0.70</u>
<b>WEIGHTED AVERAGE SHARES:</b> .....		
- Basic .....	411,525,404	412,705,954
- Diluted .....	1,026,971,327	1,008,163,290

**NOTES TO CONSOLIDATED AND COMBINED PRO FORMA INCOME STATEMENTS**  
(All figures in thousands of U.S. dollars)

- (1) For the three months and nine months ended May 31, 2001 Partnership Income (Loss) Before Partner Distributions, as reported under generally accepted accounting principles, was (\$190,795) and \$1,427,185, respectively. Earnings per share were not presented because Accenture operated as a series of related partnerships and corporations under the control of the 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 \$495,000 for the three months ended May 31, 2001 and \$508,000 for the nine months ended May 31, 2001 relating to our transition to a corporate structure, rebranding costs of \$93,000 for the three months ended May 31, 2001 and \$269,000 for the nine months ended May 31, 2001 to rename the organization, and income of \$188,000 for the nine months ended May 31, 2001 due to the adoption of SFAS 133. Adjustments to reflect the transition to a corporate structure include \$249,000 for the three months ended May 31, 2001 and \$1,059,000 for the nine months ended May 31, 2001 of operating expenses for partner compensation and \$5,000 for the three months ended May 31, 2001 and \$15,000 for the nine months ended May 31, 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 May 31, 2001 and nine months ended May 31, 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 eliminates the income earned by 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 SHEET**  
**August 31, 2001 and May 31, 2002**  
**(unaudited, In thousands of U.S. dollars)**

	<u>August 31,</u> <u>2001</u>	<u>May 31,</u> <u>2002</u> <b>(Unaudited)</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents .....	\$ 1,880,083	\$ 1,113,496
Restricted cash .....	-	104,224
Receivables from clients, net .....	1,498,812	1,426,113
Unbilled services .....	731,802	898,704
Other current assets .....	<u>468,940</u>	<u>532,055</u>
Total current assets .....	<u>4,579,637</u>	<u>4,074,592</u>
<b>NON-CURRENT ASSETS:</b>		
Investments .....	324,139	94,583
Property and equipment, net .....	822,318	732,533
Other non-current assets .....	<u>335,262</u>	<u>533,254</u>
Total non-current assets .....	<u>1,481,719</u>	<u>1,360,370</u>
<b>TOTAL ASSETS</b> .....	<u><u>\$ 6,061,356</u></u>	<u><u>\$ 5,434,962</u></u>
<b>LIABILITIES AND EQUITY</b>		
<b>CURRENT LIABILITIES:</b>		
Short-term debt .....	\$ 190,669	\$ 96,185
Accounts payable .....	371,794	361,321
Deferred revenue .....	810,043	475,865
Accrued payroll and related benefits .....	1,050,385	1,232,564
Other accrued liabilities .....	<u>1,755,929</u>	<u>868,038</u>
Total current liabilities .....	<u>4,178,820</u>	<u>3,033,973</u>
<b>NON-CURRENT LIABILITIES:</b>		
Long-term debt .....	1,090	3,915
Other non-current liabilities .....	<u>1,191,332</u>	<u>1,327,647</u>
Total non-current liabilities .....	<u>1,192,422</u>	<u>1,331,562</u>
<b>MINORITY INTEREST</b> .....	<u>407,926</u>	<u>574,549</u>
<b>EQUITY:</b>		
Shareholders' equity .....	<u>282,188</u>	<u>494,878</u>
Total equity .....	<u>282,188</u>	<u>494,878</u>
<b>TOTAL LIABILITIES AND EQUITY</b> .....	<u><u>\$ 6,061,356</u></u>	<u><u>\$ 5,434,962</u></u>