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		Percent	Percent increase/			
	May 2002	31, 2001	increase/ (decrease) US\$	(decrease) Local currency	Percent of Total Net Revenues		
OPERATING GROUPS							
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 %		
TOTAL Net Revenues	2,980,678	2,953,289	1 %		100%		
Reimbursements	453,129	565,975	(20) %				
TOTAL REVENUES	\$ 3,433,807	\$ 3,519,264	(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 %		
TOTAL Net Revenues	2,980,678	2,953,289	1 %	3 %	100%		
Reimbursements	453,129	565,975	(20) %				
TOTAL REVENUES	\$ 3,433,807	\$ 3,519,264	(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/	Percent increase/ (decrease)	Percent of Total		
	2002	2001	(decrease) US\$	Local currency	Net Revenues		
OPERATING GROUPS							
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%		
TOTAL Net Revenues	8,882,597	8,666,285	2 %		100%		
Reimbursements	1,369,822	1,475,330	(7) %				
TOTAL REVENUES	\$ 10,252,419	\$ 10,141,615	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%		
TOTAL Net Revenues	8,882,597	8,666,285	2 %	4 %	100%		
Reimbursements	1,369,822	1,475,330	(7) %				
TOTAL REVENUES	\$ 10,252,419	\$ 10,141,615	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
REVENUES:		_				
Revenues before reimbursements (Net revenues)	\$	2,980,678	100%	\$	2,953,289	100%
Reimbursements		453,129	15%		565,975	19%
Revenues		3,433,807	115%		3,519,264	119%
OPERATING EXPENSES:						
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		2,206,051	74%		2,298,425	78%
Sales and marketing		413,897	14%		389,020	13%
General and administrative costs	······	378,873	13%		377,770	13%
Total operating expenses	·····	2,998,821	101%		3,065,215	104%
OPERATING INCOME		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%_
INCOME BEFORE TAXES		441,611	15%		427,201	14%
Provision for taxes		167,813	6%		170,880	6%
INCOME BEFORE MINORITY INTEREST (2)		273,798	9%		256,321	9%
Minority interest		(159,337)	(5%)		(151,511)	(5%)
NET INCOME	\$	114,461	4%	\$	104,810	4%
EARNINGS PER SHARE:				·		
- Basic	\$	0.28		\$	0.25	
- Diluted	\$	0.27		\$	0.25	
ADJUSTED TO EXCLUDE G	SAIN (LOS	SS) ON INVES	TMENTS, NE	Т		
INCOME BEFORE MINORITY INTEREST AS REPORTED		\$ 273,79	98		\$	256,321
Add Back: Gain (loss) on investments, net of tax impact		(56	59)			(5,675)
ADJUSTED INCOME BEFORE MINORITY INTEREST		\$ 274,3	 67		S 2	261,996
ADJUSTED EARNINGS PER SHARE:			=		-	
- Basic		\$ 0.	28		S	0.26
- Diluted			<u>20</u> 27		\$	0.26
WEIGHTED AVERAGE SHARES:			=		-	
- Basic		414,463,4	40		412,	705,954
- Diluted		1,027,990,9			ŕ	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)

Property			Consolidated Income Statement 2002		Combined Pro forma Income Statement 2001 (1)		
Revenues before reimbursements (Net revenues) \$ 8,882.997 (100%) 1,00% (175.30) 1,00							
Reimbursmens 1369.322 15% 1475.336 178 Revenues 10.232,419 115% 1475.336 178 DEPRATING EXPENSES Cost of services before reimbursable expenses 5.267.21 S9% 5.234,524 6.0% Reimbursable cxpenses 5.267.21 59% 5.234,524 6.0% Reimbursable cxpenses 6.637.033 75% 6.709,854 77% Sales and marketing 11.733,032 13% 1.056,098 12% General and administrative costs 1.204,832 14% 1.075,010 14% General and administrative costs 9.014,897 101% 8,945,959 103% Total operating expenses 9.014,897 101% 8,945,959 103% OPERATING INCOME 12.27,522 14% 1,175,107 14% Gain (loss) on investments, ne (36,060) (3%) 19,061 14% Interest income (36,256) 0% (40,833) 0% Captury in increase of affiliates 2,200,273 <	REVENUES:						
Recenues 10,252,419 115% 10,141,615 117% OPERATING EXPENSES: Cost of services: S S 5,267,211 59% 5,234,524 60% Reimbursable expenses 5,267,211 59% 5,234,524 60% Reimbursable expenses 1,369,932 15% 1,174,33.0 17% Cost of services 6,637,033 75% 6,709,854 77% Sales and marketing 1,173,032 13% 1,060,098 12% General and administrative costs 1,204,832 14% 1,050,098 12% General conductive costs 1,237,522 14% 1,195,656 14% Gian (loss) on investments, net (36,656) (3%) 1,197,00 2% Interest expense (36,556) 0% (40,833) 0% Interest expense (36,556) 0% (40,833) 0% Interest expense (36,556) 0% (20,235) 0% Interest expense (36,556) 0% (20,235)	Revenues before reimbursements (Net revenues)	\$	8,882,597	100%	\$	8,666,285	100%
Cost of services: Cost of services before reimbursable expenses 1,360,822 1,594 1,244,534 60% Keimbursable expenses 1,360,822 1,5% 1,475,330 1,7% Cost of services 6,603,703 75% 6,700,841 77% Sales and marketing 1,173,502 13% 1,060,908 12% General and administrative costs 1,204,832 14% 1,175,107 14% General and administrative costs 9,014,897 101% 8,485,959 103% OFERATIVE INCOME 1237,522 14% 1,195,666 14% Gair (loss) on investments, net (30,625) 0% 1,093,10 2% Gair (loss) on investments, net (30,625) 0% 1,043,33 0% Cheese spense 3,525 0% 40,833 0% Chier income (spense) 419,25 0% 40,833 0% Diversion for taxes 2,325 1,9 1,9 1,9 Exception for taxes 2,325 2,9 </td <td>Reimbursements</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Reimbursements						
Cost of services before reimbursable expenses 5.667.211 59% 5.234.524 60% Reimbursable expenses 1,369.822 1.5% 1.247.530 1.7% Cost of services 6,637.033 75% 6,709.854 7.7% Sales and marketing 1,173.032 13% 1,060.998 12% General and administrative costs 1,204.832 14% 1,175.070 14% Total operating expenses 9,014.897 101% 8,945.99 108% OPERATING INCOME 1,237.522 14% 1,105.666 14% Gion (sos) on investments, net 303.650.01 30% 179,700 2.2% Interest expense 36.262.01 0% 59,613 14% Clines in inore 1,492.60 0% 20,733 0% Equity in losses of affiliates 2,888.89 0% 20,733 0% Equity in losses of affiliates 2,933.40 2,888 0% 52,484.84 6% Income Eperore Inionerity Interest (2) 498,713 6% 81,726.1 <	Revenues		10,252,419	115%		10,141,615	117%
Cost of services before reimbursable expenses 5,267,211 50% 5,234,524 60% Reimbursable expenses 1,369,822 15% 1,475,330 17% Cost of services 6,637,031 75% 6,09,884 77% Sales and marketing 1,173,022 13% 1,060,998 12% General and administrative costs 1,204,832 14% 1,175,107 14% General and administrative costs 9,014,897 101% 8,945,99 103% OPERATING INCOME 1,237,522 14% 1,195,66 14% Gain (loss) on investments, net 330,600 (3%) 179,700 2% Interest expense 335,50 0% 59,613 14% Chair (sos) on investments, net 333,530 0% 50,285 14% Other (some) (expense) 14,926 0% 50,285 (1%) University (some) 48,833 0% 52,285 (1%) INCOME BEFORE MINORITY INTEREST (2) 498,713 6% 817,263 8%	OPERATING EXPENSES:						
Reimbursable expenses 1,369,822 15% 1,475,330 17% Cost of services 6,637,033 75% 6,709,845 77% Sales and marketing 1,175,22 13% 6,106,098 12% General and administrative costs 1,204,832 14% 1,175,107 14% Total operating expenses 9,014,87 101% 8,945,99 10% OPERATING INCOME 1,237,522 14% 1,195,66 14% Gair (loss) on investments, net (306,606) (3%) 179,700 25% Giar (loss) on investments, net (306,625) 0% 64,833 0% Universition (expense) 13,550 0% 20,793 0% Other income (expense) 2,362,50 0% 20,793 0% Other income (expense) 343,248 11% 1,362,10 16% District expense 394,248 11% 3,362,10 6% NCOME BEFORE MINORITY INTEREST (2) 498,713 6% 817,263 5% Microtyn interest	Cost of services :						
Cost of services 6,637,033 75% 6,709,884 77% Sales and marketing 1,173,022 13% 1,000,098 128 General and administrative costs 1,124,682 13% 1,015,057 14% Total operating expenses 9,014,897 101% 8,945,959 10% OPERATING INCOME 1,237,522 14% 1,195,656 14% Gain (loss) on investments, net (306,606) (3%) 179,700 2% Interest expense (306,606) (3%) 179,700 2% Interest expense circume 33,550 0% 59,613 1% Other income (expense) 14,926 0% 20,793 0% Equity to losses of affiliates 2,334 1% 1,362,104 16% NCOME BEFORE TAXES 934,248 11% 1,362,104 16% INCOME BEFORE MINORITY INTEREST Q 4,987,13 6% 317,263 9% NET INCOME 5 0.5 0.8 1,87 1 Polluted 5	Cost of services before reimbursable expenses					5,234,524	
Sales and marketing	Reimbursable expenses						
General and administrative costs 1,204,832 14% 1,175,107 14% Total operating expenses 9,014,897 101% 8,945,959 103% OPERATING INCOME 1,237,522 14% 1,195,656 14% Gain (loss) on investments, net (306,606) 3% 179,700 2% Interest expense (36,256) 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 0% Equity in losses of affiliates 8,888 0% 52,825 0% Provision for taxes 934,248 11% 1,302,104 16% INCOME BEFORE MINORITY INTEREST (2) 498,713 6% 817,263 9% NET INCOME 5 0.59 3.08 1,302,104 14% Explicit 5 0.59 3.08 1,802,104 14% Basic <th< td=""><td>Cost of services</td><td></td><td>6,637,033</td><td></td><td></td><td>6,709,854</td><td></td></th<>	Cost of services		6,637,033			6,709,854	
Total operating expenses 9,014,897 101% 8,945,999 103% OPERATING INCOME 1,237,522 14% 1,195,666 14% Gain (loss) on investments, net (306,600) (3%) 179,700 2% Interest income 33,550 0% 99,613 1% Interest expenses (36,256) 0% 99,613 1% Other income (expense) 14,926 0% 20,793 0% Equity in losses of affiliates 934,248 11% 1,362,104 16% Provision for taxes 435,535 5% 244,841 0% Provision for taxes 435,235 5% 344,841 0% INCOME BEFORE MINORITY INTEREST (2) 498,713 6% 817,263 0% Minority interes 2 20,504 33,34,100 0% NET INCOME 2 3,049 3,049 0% 0 0% EXPRISED 2 0,049 0 0 0 0 0 0 0						1,060,998	
OPERATING INCOME 1,237,522 14% 1,195,656 14% Gain (loss) on investments, net (306,606) (3%) 179,700 2% Interest income 33,350 0% 59,613 1% Interest income (36,256) 0% (40,833) 0% Other income (expense) 14,926 0% 20,203 0% Equity in losses of affiliates (8,888) 0% 152,825) (1%) Provision for taxes 934,248 11% 1,362,104 16% Provision for taxes 498,713 6% 817,263 9% Minority interest 291,965 3% 544,841 6% NET INCOME \$ 206,748 2% \$ 334,180 6% ABAPINIS PER SHARE: \$ 0,50 \$ 0,50 \$ 0,83 6% INCOME BEFORE MINORITY INTEREST AS REPORTED \$ 498,713 \$ 817,263 \$ 10,82 Provision for taxes \$ 0,50 \$ 0,83 \$ 0,83 \$ 0,83 \$ 0,83 \$ 0,83 \$ 0,83 \$ 0,83 \$ 0	General and administrative costs		1,204,832	14%		1,175,107	14%
Gain (loss) on investments, net 306,606) 3% (190,00) 179,700 29 (190,00) 18 (190,00) 19 (190,00) <td< td=""><td>Total operating expenses</td><td></td><td>9,014,897</td><td>101%</td><td></td><td>8,945,959</td><td>103%</td></td<>	Total operating expenses		9,014,897	101%		8,945,959	103%
Interest income	OPERATING INCOME		1,237,522	14%		1,195,656	14%
Minerest expense (36,256) 0% (40,833) 0% Other innome (expense) 14,926 0% 20,793 0% Equity in losses of affiliates (8,888) 0% (52,825) (1%) Other innome (expense) (8,888) 0% (62,825) (8,888) 0% (8,888) 0% 0% 0% 0% 0% 0% 0% 0	Gain (loss) on investments, net		(306,606)	(3%)		179,700	2%
Other income (expense) 14,926 0% 20,793 0% Equity in losses of affiliates (8,888) 0% (52,825) (1%) INCOME BEFORE TAXES 934,248 11% 1,362,104 16% Provision for taxes 435,535 5% 544,841 6% INCOME BEFORE MINORITY INTEREST (2) 498,713 6% 817,263 9% Minority interest (291,965) (3%) (483,083) (6%) EARNINGS PER SHARE: 2 30,50 488,718 4% - Basic 5 0,50 5 0,81 5 0,81 4% ADJUSTED TO EXCLUDE GAIN (LOSS) ON INVESTMENTS, NET INCOME BEFORE MINORITY INTEREST AS REPORTED \$ 498,713 \$ 817,263 817,263 Add Back: Gain (loss) on investments, net of tax impact (269,956) 107,820 107,820 ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 768,669 \$ 709,443 107,820 ADJUSTED EARNINGS PER SHARE: \$ 0,77 \$ 0,70 \$ 0,70 Basic \$ 0,70 \$ 0,70 \$ 0,70 <th< td=""><td>Interest income</td><td></td><td>33,550</td><td>0%</td><td></td><td>59,613</td><td>1%</td></th<>	Interest income		33,550	0%		59,613	1%
Equity in losses of affiliates (8,888) 0% (52,825) (1%) INCOME BEFORE TAXES 934,248 11% 1,362,104 16% Provision for taxes 435,535 5% 544,841 6% INCOME BEFORE MINORITY INTEREST (2) 498,713 6% 817,263 9% Minority interest (291,965) (3%) (483,083) (6%) NET INCOME \$ 206,748 2% \$ 334,180 4% EARNINGS PER SHARE: \$ 0.50 \$ 0.81 \$ 0.81 Diluted \$ 0.50 \$ 0.81 \$ 0.81 ADJUSTED TO EXCLUDE GAIN (LOSS) ON INVESTWENTS, NET INCOME BEFORE MINORITY INTEREST AS REPORTED \$ 498,713 \$ 817,263 Add Back: Gain (loss) on investments, net of tax impact (269,956) 107,820 ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 768,669 \$ 709,443 PARTICIPATED (LOSS) ON INVESTMENTS Basic \$ 0.77 \$ 0.70 \$ 0.70 ADJUSTED EARNINGS PER SHARE: \$ 0.70 \$ 0.70 \$ 0.70	Interest expense		(36,256)	0%		(40,833)	0%
NCOME BEFORE TAXES 934,248 11% 1,362,104 16% Provision for taxes 435,535 5% 544,841 6% NCOME BEFORE MINORITY INTEREST (2) 498,713 6% 817,263 9% Minority interest (291,965) (3%) (483,083) (6%) NET INCOME 200,6748 2% 3,334,180 4% EARLINGS PER SHARE: 5 0,50 5 0,81 Diluted 5 0,49 5 0,81 Diluted 5 0,49 5 0,81 ADJUSTED TO EXCLUDE GAIN (LOSS) ON INVESTMENTS, NET INCOME BEFORE MINORITY INTEREST AS REPORTED 498,713 817,263 Add Back: Gain (loss) on investments, net of tax impact (269,956) 107,820 ADJUSTED INCOME BEFORE MINORITY INTEREST 5 768,669 5 709,443 ADJUSTED EARNINGS PER SHARE: 5 0,77 5 0,70 Diluted 5 0,75 5 0,70 Diluted	Other income (expense)		14,926	0%		20,793	0%
Provision for taxes 435,535 5% 544,841 6% INCOME BEFORE MINORITY INTEREST (2) 498,713 6% 817,263 9% Minority interest (291,965) (3%) (483,083) (6%) NET INCOME \$ 206,748 2% \$ 334,180 4% EARNINGS PER SHARE: \$ 0.50 \$ 0.81 \$ 0.81 - Diluted \$ 0.49 \$ 0.81 \$ 0.81 ADJUSTED TO EXCLUDE GAIN (LOSS) ON INVESTMENTS, NET INCOME BEFORE MINORITY INTEREST AS REPORTED \$ 498,713 \$ 817,263 Add Back: Gain (loss) on investments, net of tax impact (269,956) 107,820 ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 768,669 \$ 709,443 ADJUSTED EARNINGS PER SHARE: \$ 0.77 \$ 0.70 - Diluted \$ 0.77 \$ 0.70 - Diluted \$ 0.75 \$ 0.70 - Diluted \$ 0.75 \$ 0.70 - Diluted \$ 0.75 \$ 0.70 - Diluted \$ 0.70 \$ 0.70 - Diluted \$ 0.70 \$ 0.70 <td>Equity in losses of affiliates</td> <td></td> <td>(8,888)</td> <td>0%</td> <td></td> <td>(52,825)</td> <td>(1%)</td>	Equity in losses of affiliates		(8,888)	0%		(52,825)	(1%)
NCOME BEFORE MINORITY INTEREST (2)	INCOME BEFORE TAXES		934,248	11%		1,362,104	16%
Minority interest (291,965) (3%) (483,083) (6%) NET INCOME \$ 206,748 2% \$ 334,180 4% EARNINGS PER SHARE: - Basic \$ 0.50 \$ 0.81 \$ 0.81 \$ 0.81 - Diluted \$ 0.49 \$ 0.49 \$ 0.81	Provision for taxes		435,535	5%		544,841	6%
NET INCOME \$ 206,748 2% \$ 334,180 4% EARNINGS PER SHARE: - Basic \$ 0.50 \$ 0.81 \$ 0.92 \$ 0.81 \$ 0.92 \$ 0.92 \$ 0.70 \$ 0.70 \$ 0.70 \$ 0.70 \$ 0.70 \$ 0.70 \$ 0.70 \$ 0.70 \$ 0.70 \$ 0.70 \$ 0.70	INCOME BEFORE MINORITY INTEREST (2)		498,713	6%		817,263	9%
Sasic	Minority interest		(291,965)	(3%)		(483,083)	(6%)
S 0.50 S 0.81	NET INCOME	\$	206,748	2%	\$	334,180	4%
ADJUSTED TO EXCLUDE GAIN (LOSS) ON INVESTMENTS, NET INCOME BEFORE MINORITY INTEREST AS REPORTED \$ 498,713 \$ 817,263 Add Back: Gain (loss) on investments, net of tax impact (269,956) 107,820 ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 768,669 \$ 709,443 ADJUSTED EARNINGS PER SHARE:	EARNINGS PER SHARE:						
ADJUSTED TO EXCLUDE GAIN (LOSS) ON INVESTMENTS, NET INCOME BEFORE MINORITY INTEREST AS REPORTED \$ 498,713 \$ 817,263 Add Back: Gain (loss) on investments, net of tax impact (269,956) 107,820 ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 768,669 \$ 709,443 ADJUSTED EARNINGS PER SHARE: - Basic \$ 0.77 \$ 0.70 - Diluted \$ 0.75 \$ 0.70 WEIGHTED AVERAGE SHARES: - Basic 411,525,404 412,705,954		\$			\$		
INCOME BEFORE MINORITY INTEREST AS REPORTED \$ 498,713 \$ 817,263 Add Back: Gain (loss) on investments, net of tax impact (269,956) 107,820 ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 768,669 \$ 709,443 ADJUSTED EARNINGS PER SHARE: - Basic \$ 0.77 \$ 0.70 Diluted \$ 0.75 \$ 0.70 WEIGHTED AVERAGE SHARES: 411,525,404 412,705,954	- Diluted	\$	0.49		\$	0.81	
Add Back: Gain (loss) on investments, net of tax impact (269,956) 107,820 ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 768,669 \$ 709,443 ADJUSTED EARNINGS PER SHARE: - Basic \$ 0.77 \$ 0.70 - Diluted \$ 0.75 \$ 0.70 WEIGHTED AVERAGE SHARES: - Basic 411,525,404 412,705,954	ADJUSTED TO EXCLUDE GAIN	N (LOS	SS) ON INVES	TMENTS, NE	Γ		
ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 768,669 \$ 709,443 ADJUSTED EARNINGS PER SHARE: - Basic \$ 0.77 \$ 0.70	INCOME BEFORE MINORITY INTEREST AS REPORTED		\$ 498,7	713		\$ 817.	.263
ADJUSTED INCOME BEFORE MINORITY INTEREST \$ 768,669 \$ 709,443 ADJUSTED EARNINGS PER SHARE: - Basic \$ 0.77 \$ 0.70	Add Back: Gain (loss) on investments, net of tax impact		(269.9)	56)		107.	,820
- Basic \$ 0.77 \$ 0.70 - Diluted \$ 0.75 \$ 0.70 WEIGHTED AVERAGE SHARES: - Basic \$ 411,525,404 \$ 412,705,954	ADJUSTED INCOME BEFORE MINORITY INTEREST		\$ 768,6	569		\$ 709.	.443
- Basic \$ 0.77 \$ 0.70 - Diluted \$ 0.75 \$ 0.70 WEIGHTED AVERAGE SHARES: - Basic \$ 411,525,404 \$ 412,705,954				=			
- Diluted \$ 0.75 \$ 0.70 WEIGHTED AVERAGE SHARES: - Basic 411,525,404 412,705,954			¢ ^	77		¢ ,	0.70
WEIGHTED AVERAGE SHARES: 411,525,404 412,705,954							
- Basic 411,525,404 412,705,954			-			-	
			411 525 /	104		412 705	054

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)

	August 31, 2001		May 31, 2002	
ACCETC			(U	naudited)
ASSETS				
CURRENT ASSETS:				
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		468,940		532,055
Total current assets		4,579,637		4,074,592
NON-CURRENT ASSETS:				
Investments		324,139		94,583
Property and equipment, net		822,318		732,533
Other non-current assets		335,262		533,254
Total non-current assets		1,481,719		1,360,370
TOTAL ASSETS	\$	6,061,356	\$	5,434,962
LIABILITIES AND EQUITY				
CURRENT LIABILITIES:				
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		1,755,929		868,038
Total current liabilities		4,178,820		3,033,973
NON-CURRENT LIABILITIES:				
Long-term debt		1,090		3,915
Other non-current liabilities		1,191,332		1,327,647
Total non-current liabilities		1,192,422		1,331,562
MINORITY INTEREST		407,926		574,549
EQUITY:				
Shareholders' equity		282,188		494,878
Total equity		282,188		494,878
TOTAL LIABILITIES AND EQUITY	\$	6,061,356	\$	5,434,962