

High Performance Today and Tomorrow

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accenture

High performance. Delivered.

Annual Report 2005

DN 146.74 ▲ 1.56 | WM 27.56 ▲ 0.27 | IL 57.21 ▼ 1.14 | WJ 10.14 ▲ 0.14

L34 ▲ 32.55 | RUS 36.35 ▲ 1.07 | WPG 17.38 ▲ 0.23 | WPT 10.14 ▲ 0.14

Year's 500 Index rose for the sixth time in fifteen days, showing gains of 0.54 over the

10,963.10 ▲ 85.74

COMPOSITE



• Consulting • Technology • Outsourcing

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About Accenture

Accenture is a global management consulting, technology services and outsourcing company. Committed to delivering innovation, Accenture collaborates with its clients to help them become high-performance businesses and governments. With deep industry and business process expertise, broad global resources and a proven track record, Accenture can mobilize the right people, skills and technologies to help clients improve their performance.

Accenture offers expertise in consulting, technology and outsourcing to help clients perform at the highest levels so they can create sustainable value for their customers, employees and shareholders. We use our industry and business-process knowledge, service offering expertise and insight into emerging technologies to identify new business and technology trends and to formulate and implement solutions for clients.

Our industry focus gives us an understanding of industry evolution, business issues and applicable technologies, enabling us to deliver innovative solutions tailored to each client or, as appropriate, standardized capabilities to multiple clients.

Our three key service areas—Consulting, Technology and Outsourcing—are the innovation engines through which we develop knowledge capital, build world-class skills and capabilities, and create, acquire and manage assets central to the development of solutions for our clients.

- Consulting—Accenture clients draw upon our company's extensive industry and functional expertise. To complement our industry teams, Accenture offers expertise in strategy, business transformation, and specialty and functional consulting.
- Technology—Accenture helps organizations manage the full range of their information technology needs.

We develop and deploy custom and application software to streamline and integrate business processes and systems. We provide solutions to help organizations optimize their IT infrastructures and also turn data into insights. Working with our alliance partners Microsoft, Oracle and SAP, and our Avanade subsidiary, we develop and deliver cost-effective, innovative, technology-enabled business solutions.

- Outsourcing—Accenture's outsourcing services include business process outsourcing (BPO), application outsourcing and infrastructure outsourcing. Through our BPO services and units, we manage specific business processes or functions for clients, providing solutions that are more efficient and cost-effective than if the functions were provided in house.

Our global delivery model allows us to draw on the benefits of resources from around the world—including specialized technology skills, foreign language fluency, proximity to clients and time zone advantages—to deliver high-quality solutions under demanding time frames. Emphasizing quality, reduced risk, speed to market and predictability, our global delivery model enables us to provide clients with price-competitive services and solutions that drive higher levels of performance.

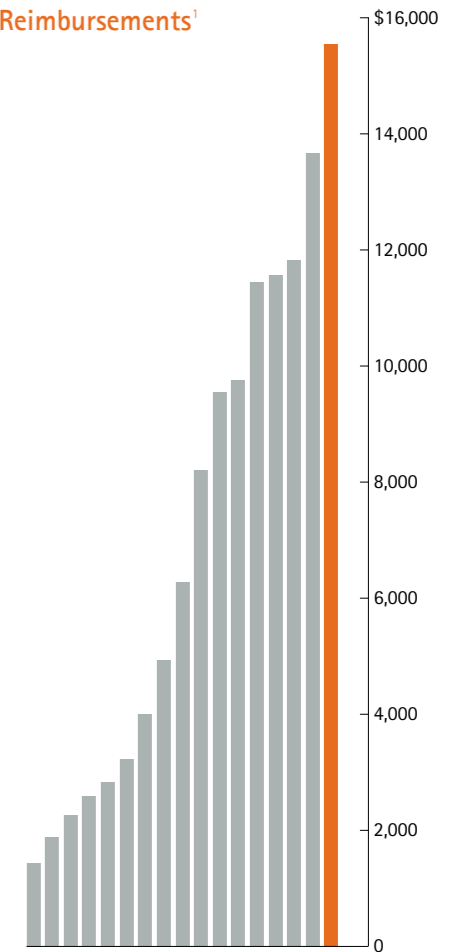
For more information on Accenture's capabilities, go to www.accenture.com/services

Compound Annual Growth Rate 1989–2005

16%

Revenues Before Reimbursements¹ Years Ended August 31

2005	\$15,547
2004	13,673
2003	11,818
2002	11,574
2001	11,444
2000	9,752
1999	9,550
1998	8,215
1997	6,275
1996	4,942
1995	4,001
1994	3,220
1993	2,833
1992	2,583
1991	2,256
1990	1,876
1989	1,433



Revenues Before Reimbursements by Operating Group

	2005	Percent Change	2004	Percent Change	2003	Percent Change	2002
Communications & High Tech	\$ 4,001	7%	\$ 3,741	14%	\$ 3,290	3%	\$ 3,182
Financial Services	3,408	23	2,771	18	2,355	0	2,366
Government	2,172	9	1,995	26	1,582	20	1,316
Products	3,570	20	2,979	14	2,613	(3)	2,696
Resources	2,389	10	2,178	11	1,966	(2)	2,005
Other	7	n/m	9	n/m	12	n/m	9
Total Revenues Before Reimbursements	\$15,547	14%	\$13,673	16%	\$11,818	2%	\$11,574

Revenues Before Reimbursements by Geography

	2005	Percent Change	2004	Percent Change	2003	Percent Change	2002
EMEA ²	\$ 7,735	18%	\$ 6,572	23%	\$ 5,353	8%	\$ 4,963
Americas	6,730	10	6,133	8	5,671	(3)	5,836
Asia Pacific	1,082	12	968	22	794	2	775
Total Revenues Before Reimbursements	\$15,547	14%	\$13,673	16%	\$11,818	2%	\$11,574

¹ This chart reflects revenues before reimbursements ("net revenues"). Reimbursements include travel and out-of-pocket expenses and third-party costs, such as the cost of hardware and software resales. Reimbursements are included in revenues, and an equivalent amount of reimbursable expenses is included in cost of services. Reimbursements and reimbursable expenses are disclosed separately in our Consolidated Income Statements. Data presented for the 12 months ended August 31, 1997, and prior periods are derived from unaudited financial information.

² EMEA includes Europe, the Middle East and Africa.

n/m = not meaningful.

US dollar amounts in millions.

High performance is about superior results, as immediate as today's stock price and as uncertain as the opportunities of tomorrow. Only a few organizations enjoy a clear view of both. The Accenture Annual Report 2005 looks at how we help our clients join this enviable group...and how we apply the same approach to our own business.

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High Performance Delivered. Today.

And Tomorrow.

How does Accenture deliver high performance? We help our clients strike the balance between today's challenges and tomorrow's opportunities...and we do the same for ourself.

To Our Stakeholders:



Bill Green
Chief Executive Officer

It has been a pleasure and a privilege for me to lead Accenture this past year. I have been fortunate to work with an exceptional senior management team that is committed to our success and makes decisions every day in the best interests of all our stakeholders—including our shareholders, our clients, the communities in which we live and work, and the 123,000 men and women who make this company special.

In fiscal 2005, we continued the momentum around our mission to help our clients become high-performance businesses and governments. We directed our energy toward driving profitable growth in our key service areas: Consulting, Technology and Outsourcing. We outperformed our key competitors on most dimensions, and we met our commitments to shareholders.

Throughout our history, we've operated with *one foot in today and one foot in tomorrow*. This year was no different. We delivered strong results yet also positioned Accenture for future growth. We believe this is critical to remaining relevant to our clients and our people—and to staying ahead of the competition.

Delivering Results Today

Fiscal 2005 was a solid year for Accenture in terms of top- and bottom-line growth, and we performed well against our four key financial objectives: growing revenue ahead of our industry; maintaining/expanding operating margins; achieving double-digit growth in earnings per share (EPS); and maintaining a strong balance sheet and cash flow.

Our revenues before reimbursements (“net revenues”) were \$15.55 billion, an increase of 14 percent in US dollars and 10 percent in local currency—well ahead of the industry average. We achieved our operating margin target of 13 percent for the year and exceeded \$2 billion in operating income for the first time. Diluted EPS increased 28 percent to \$1.56. In addition, relative to the companies in the S&P 100, Accenture would rank first for return on invested capital (ROIC); second for return on assets (ROA); and sixth for return on equity (ROE). (See Financial and Other Notes on page 36.)

All five of our operating groups delivered solid revenue growth. We also had double-digit revenue growth in all three of our geographic regions, surpassing \$1 billion in net revenues in Asia Pacific for the first time.

Our Consulting business showed continued momentum. Consulting net revenues grew 11 percent in US dollars and 7 percent in local currency, our highest annual growth in Consulting since we became a public company in 2001. Growth in our Outsourcing business was solid as well. Outsourcing net revenues increased 18 percent in US dollars and 14 percent in local currency.

We also delivered on our commitment to return cash to shareholders. We purchased \$1.6 billion worth of Accenture shares during fiscal 2005, and we declared and paid Accenture's first dividend in early fiscal 2006.

Our performance reflects the hard work and contributions of our people. As evident in our results, we believe our commitment to deliver high performance translates to success for all our stakeholders.

Helping our clients achieve high performance

Accenture delivers outcomes that help our clients improve their performance. We build long-term relationships with our clients—who include nearly two-thirds of the *Fortune* Global 500 as well as government agencies in more than 30 countries. In fact, of our top 100 clients, 96 have been clients for at least five years, 83 have been clients for at least 10 years and more than one-third have been clients for at least 15 years.

We expanded many of these relationships this past year. For instance, we signed an agreement with **The Dow Chemical Company** to continue as a strategic services supplier and provide a broad range of business application development, implementation and support services, extending to 2011. The agreement expands on our successful relationship over the past 10 years, during which we have helped Dow improve IT development and implement key strategic initiatives.

Our people are focused on delivering innovative yet practical services and solutions that make

Our commitment to deliver high performance translates to success for all our stakeholders.

a difference in our clients' business results. We are proud to have assisted **United States Steel Corporation** in its dramatic turnaround in the past two years through consulting projects in both its US and European operations. Another example of delivering high performance is the work we did with the **Government of Norway** to create a Microsoft-based electronic data dialogue system, which has automated and significantly simplified public reporting requirements for the country's more than 4 million citizens and 400,000 businesses. In this annual report, you will find additional stories that demonstrate our commitment to helping our clients drive higher levels of performance.

A key component to our success with clients has been the growth of our Global Delivery Network, which comprises Accenture professionals working at client sites and at more than 40 world-class delivery centers in 22 countries. In fiscal 2005 we expanded this network to more than 35,000 employees, with more than 16,000 in India. With a long track record in global delivery, our network provides a wide array of price-competitive technology and business process outsourcing (BPO)

services—virtually anywhere in the world. Today, approximately 70 of our top 100 clients are using elements of our global delivery model.

Recruiting and developing the best people

Our clients continually tell us that they choose Accenture because our people are the best in the industry. Our people are known for their innovation, industry expertise and proven experience in consulting, technology and outsourcing. Coming from a broad range of cultural, educational and geographic backgrounds, our people offer different perspectives in helping our clients bring their ideas to life—and in bringing Accenture's ideas to life.

In fiscal 2005 we recruited aggressively across all our major geographic locations to meet our demand for services. We welcomed more than 42,000 people to Accenture and grew our workforce to more than 123,000 employees.

We achieved important milestones in our ongoing effort to educate, energize and inspire our people. We introduced a new career framework that will

help us build an even stronger team of professionals with a shared commitment to helping our clients achieve high performance. The new career framework addresses how Accenture people develop and manage their careers and better defines career paths and professional growth opportunities. We created, as part of this effort, a single Senior Executive Career Model, which unifies our approximately 4,500 leaders and reflects the true diversity of our workforce as well as our depth and breadth of capabilities. Also, we invested \$546 million in the professional development of our people in fiscal 2005.

Inclusion and diversity remain a priority to ensure that we are bringing our clients the best minds, talents, experiences and perspectives. Our recognition in this area includes being ranked one of the top 25 notable companies in diversity by *Diversity, Inc.*, and being named to *Working Mother* magazine's list of "100 Best Companies for Working Mothers."

As our workforce expands, we continue to emphasize our long-standing core values: stewardship, best people, client value creation, one global network, respect for the individual and integrity.

We are also very serious about our Code of Business Ethics. Our people are grounded in this code, and we conduct extensive training on related topics to guide ethical decision making in all our operations.

Positioning Accenture for Tomorrow

While we are proud of our ability to deliver on our near-term commitments and run Accenture as a world-class company today, we continue to take steps to position Accenture for future growth.

Constant renewal is an important part of high performance, and throughout our history we have reinvented Accenture to remain relevant to our clients and the marketplace. In fiscal 2005, we launched an initiative to explore opportunities to accelerate growth. This effort, which we call Horizon 2012, is about writing the next chapter in our history.

As part of this work, we confirmed that our High Performance Business strategy is relevant, powerful and differentiating, and will continue to be the platform upon which we grow Accenture.

We identified significant potential for growth in Consulting, Technology and Outsourcing. We also agreed to bold actions that will drive growth geographically, both in our existing markets and in emerging markets like China and India, and we launched an effort to pursue new businesses in high-growth market segments.

To take advantage of these growth opportunities, we are strengthening our position as a technology leader. We are also enhancing our industry programs and developing reusable assets to create services and solutions that will help us compete more aggressively and move more quickly in the marketplace.

We are excited about our progress and believe this focus on growth will help position Accenture, and our stakeholders, for long-term success.

The Next Chapter

In fiscal 2005, we followed in the footsteps of the stewards of our business who always had the

courage to change, even when Accenture was at the very top of its game.

I have all the confidence that Accenture's men and women have the ambition and ability to seize our growth opportunities for the benefit of all our stakeholders. In doing so, we will demonstrate our commitment to make Accenture an even stronger company for tomorrow.

We have set the tone for Accenture in 2006 and beyond: To continue to do innovative work while remaining responsible guardians of our brand, financial performance and core values.

The next chapter in our history starts now.



William D. Green
Chief Executive Officer
December 15, 2005

Delivering results today—building momentum for tomorrow.

Twelve months ended August 31, 2005

14⁰%

Growth in revenues before reimbursements ("net revenues")

13.6⁰%

Operating income as a percentage of net revenues

28⁰%

Growth in diluted earnings per share

\$1.6B

Free cash flow

Defined as operating cash flow of \$1.9 billion net of property and equipment additions of \$0.3 billion

Building High Performance at Accenture

This past year, Accenture focused strategic attention on the three building blocks of high performance: market focus and position, distinctive capabilities and performance anatomy.

In the two years since Accenture began its analysis of High Performance Business, we have built an unparalleled foundation of insight and continued to refine our hypotheses. This past year, we extended our effort through research focused upon specific areas of high performance, such as by industry, functional specialty or economic cycle.

As the diagram on page 13 illustrates, our investigation has shown that high-performance businesses all share three characteristics: market focus and position, distinctive capabilities and a quality we call performance anatomy.

Fewer than one in 10 of all the organizations Accenture has studied can be considered a high-performance business. Nevertheless, the widespread appetite for our High Performance Business research findings has

justified the rigorous methodology we apply and confirmed its commercial relevance.

What follows is a look at some of the ways Accenture has addressed the three building blocks of high performance.

Market Focus and Position: High performance entails choosing clear priorities to maximize structural economic advantage.

During this past year, Accenture made strategic decisions that radiated through several dimensions of our business: geographies, industries, functional capabilities and new offerings.

Leading the BPO Evolution

Accenture pioneered the BPO market 14 years ago and is intent

on continuing to lead the BPO market evolution. We see client demands evolving from single business processes to "bundled" BPO solutions for multiple processes to industry-specific customization. We provide our clients the full array of business process services underpinned by operational excellence and cost-effectiveness.

Today, BPO at Accenture is organized along "horizontal" and "vertical" lines.

Our horizontal, or cross-industry, BPO units include Accenture Customer Contact Services, Accenture Finance Solutions, Accenture HR Services, Accenture Learning and Accenture Procurement Solutions. Increasingly clients are seeking bundled BPO services where we provide multiple BPO services on a shared services basis.

We also offer BPO solutions through our vertical, or industry-specific, BPO units, which are Navitaire for the airline industry, Accenture Data Management Services for the capital markets industry and Accenture Insurance Services. Further, we provide client-specific BPO services to address performance or capability needs via innovation in process and delivery.

Combined with our application outsourcing and infrastructure outsourcing business, Accenture has the broadest outsourcing services offering in the market, unmatched in scope, scale and depth. We provide outsourcing services to more than 600 clients in 45 countries, serving nearly every industry sector, providing services close to clients' business operations and remotely via our extensive Global Delivery Network.

Our Global Delivery Network

Accenture created the Global Delivery Network to meet clients' needs for technology and business solutions anywhere in the world. The network now consists of more than 40 delivery centers around the world and additional pools of Accenture employees working onsite at client facilities. (See illustration on page 14.) The network enables us to offer clients comprehensive sourcing solutions, using flexible combinations of skilled employees based on client business objectives. Through the Accenture Global Delivery Network, clients can take advantage of consistent skill sets, industry-standard technologies and BPO solutions. They can leverage time zone differences and fluency in multiple languages to provide customer services or back-office functions. Most of all, clients get immediate access

to Accenture's vast sourcing experience.

In fiscal 2005, Accenture opened five new delivery centers—in Chennai and Hyderabad (both in India), Riga (Latvia), São Paulo (Brazil) and Toronto (Canada).

Accenture is committed to keeping the Global Delivery Network at the very edge of developments in technology, business function and strategy. To that end, Accenture has been a leader in structuring client agreements that incorporate incentives for continued innovation and performance improvements.

Accenture in China and India

To support our global client service commitment, Accenture continues to target emerging markets. This past year, we focused on growth in China and India, two of the most dynamic markets in the

Because today's advantage all too often becomes tomorrow's commodity, Accenture invests substantially in innovation to ensure that we remain ahead of competitors.

world today. In China, Accenture's strategy remains one of gaining market share, building skills and expanding capabilities. The number of Accenture employees based in Greater China grew by 53 percent during fiscal 2005, to reach nearly 2,000.

We continued the implementation of a new generation trading platform for the **Shanghai Stock Exchange** to enable expanded trading capabilities and product innovation. We started an engagement with **China Telecom** and neared completion on one with the **Shenzhen State Tax Bureau**. Our work with the tax bureau not only has helped the client improve operational efficiency and provide better services to taxpayers, it has received nationwide acclaim and is considered a national model for

how IT integration of state tax should be planned, managed and run.

In India, Accenture is a premier destination for both clients and prospective employees. Our business there includes systems building and scale provision of application outsourcing, infrastructure outsourcing and BPO services. Accenture also has continued to build its foundation for serving the domestic India market, which we expect will offer great potential.

Accenture inaugurated its Global Careers Program to provide employees in India and elsewhere the opportunity for international assignments throughout the Accenture Global Delivery Network.

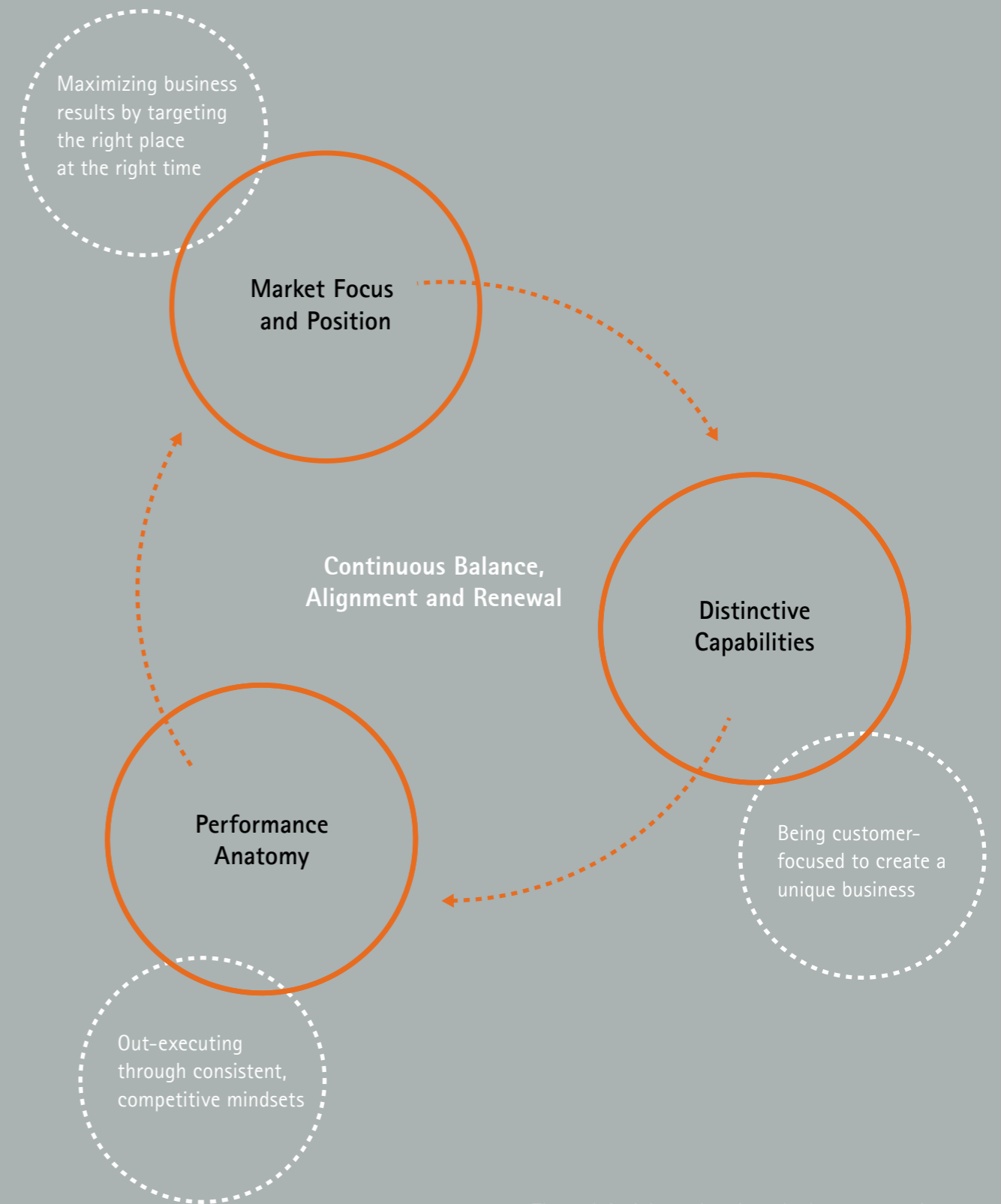
Distinctive Capabilities: High-performance businesses nurture and invest in distinctive capabilities that competitors cannot easily match.

At Accenture, this means using our High Performance Business research framework to drive the development of proprietary offerings, assets and tools. Our differentiation strategy rests upon a superior ability to offer clients both scale and customization.

Creating New Markets Through Innovation

Because today's advantage all too often becomes tomorrow's commodity, Accenture invests substantially in innovation to ensure that we remain ahead

To achieve high performance, organizations need to get three things right.



Through insight and action, the best companies continuously balance, align and renew three building blocks of high performance—market focus and position, distinctive capabilities and performance anatomy.

Performance on a Global Scale:
Accenture leverages its Global Delivery Network to meet clients' needs anywhere in the world, providing a full range of technology and outsourcing services.

To support our global client service commitment, Accenture continues to target emerging markets.



of competitors. At Accenture, innovation consists of breakthrough thinking, systematic forecasting on behalf of our clients and investment in a growing portfolio of proprietary solutions. Our focus on innovation informs an aggressive Accenture program of patent development and intellectual property protection. As of August 31, 2005, Accenture had 1,241 patent applications pending in the United States and other jurisdictions and had been issued 171 US patents and 76 non-US patents. All of these activities come from a perspective that is oriented to action and implementation.

The Accenture Institute for High Performance Business is one of our centers for "thinking and acting," where formal research efforts nurture ideas from the frontier of business thinking through to commercial viability. The institute has

been a source of pioneering work in such areas as future-value and intangible-assets analysis. This past year, *Harvard Business Review* included the institute's work in its annual "Breakthrough Ideas" survey as well as its feature article "Toward a Theory of High Performance."

Accenture Technology Labs, based in the United States and France, is our formal R&D organization. The labs conduct technology-trend research and develop assets that help clients respond to innovation. This past year the labs began a rigorous survey of 35 emerging technologies that may affect client businesses during the next five years. Insight from the research will be shared with clients to help drive their future high performance.

To anticipate client needs, Accenture has built a portfolio of nearly 50 asset-based solutions. In our business consulting area, for example,

we strengthened our mergers and acquisitions teams by expanding our specialty in post-merger integration. The offering includes access to proprietary models such as the Accenture Intelligent Clean Room, through which merger partners can share sensitive data and plan post-merger integration within strict regulatory guidelines.

In Outsourcing, we introduced the Accenture Rapid Transition Suite, a proprietary tool that facilitates the movement of knowledge between workers, organizations and locations.

In Technology, we announced plans to invest \$100 million over the next three years to launch Accenture Information Management Services as a response to client needs for help with data management issues of quality, governance, compliance and security.

Accenture fosters a culture of collaboration among different parts of our company, bringing innovation concepts into practical reality. As just one example, our Communications & High Tech operating group partnered with Accenture Technology Labs to develop a "Next Generation Consumer Experience," which showcases promising advances in digital sensing, customer interactivity and marketing.

Performance Anatomy:
The organizational qualities intrinsic to high performance comprise what we call "performance anatomy."

This building block, which touches decisions about business models, incentives and values, underlies the obligation that all employees have to personify the company's mission in their daily work.

Enabling High Performance

Accenture continued to strengthen its own performance anatomy by motivating our people and helping them develop their skills, by building the Accenture brand and by promoting our core values.

Six core values shape the culture and define the character of our company:

- Stewardship
- Best people
- Client value creation
- One global network
- Respect for the individual
- Integrity

We see a direct correlation between the embodiment of these values and the ultimate success of our business strategy.

Living the Brand

The Accenture brand and our High Performance Business strategy are

important differentiators. Because our people embody the Accenture brand, we continue to educate them about our brand, positioning and business strategy so they can reinforce these attributes while they help our clients achieve high performance. The Accenture brand is a vital element in recruiting and retaining a global workforce that grew to more than 123,000 in fiscal 2005.

Accenture also received important endorsements for our brand and market positioning in 2005. *BusinessWeek* ranked Accenture No. 51 among its "Top 100 Global Brands." *Fortune* named Accenture its top-ranked "Computer & Data Services" company in its annual "America's Most Admired Companies" survey. In addition, Portugal's *Exame* magazine named Accenture "Best Services Company of the Year" in its annual review of businesses.

For more information on High Performance Business, go to www.accenture.com/High_Performance_Business

Our Core Values, Beyond the Workplace

Many Accenture employees join the company for the opportunity to tackle complex problems and make a tangible difference. Accenture encourages employees to channel this desire and leverage their skills beyond the workplace.

Our formal corporate citizenship approach is characterized by several principles. We seek to partner with like-minded not-for-profit organizations and donors to multiply the impact of our own efforts, as illustrated by our work with the African Medical and Research Foundation. (See page 32.) We capitalize on our strengths in consulting, project delivery and technology enablement to the benefit of targeted not-for-profit organizations. We help create self-sustaining solutions, selecting initiatives through which

contributions of Accenture time, technology or resources facilitate lasting impact. Further, we strive to create solutions that can be leveraged elsewhere.

In many countries Accenture is pursuing pro-bono programs to provide services to not-for-profit organizations—in Spain alone more than 140,000 hours have been donated over the last three fiscal years. As part of our on-going Global Giving Program, the Accenture Foundations contributed \$1 million to help build a Global Relief Network for Aidmatrix, a not-for-profit organization that uses supply chain capabilities to deliver humanitarian aid; 5 million people already have benefited from the pilot phase of this work.

Another commitment we made was to extend our highly successful Accenture Development Partnerships program, through

which Accenture professionals accept reduced salaries to enable delivery of affordable consulting for not-for-profit organizations in international development.


The Journey to High Performance

The high-performance business operates in an uncertain world, based on imperfect information, with no error-proof theories to guide the way. Accenture's goal is to serve as a partner on the journey to becoming a high-performance business, helping interested organizations with perspective, expertise and execution. In our experience, enterprises achieve high performance through continuous effort, accepting change as a given—and as an opportunity.

High Performance Today and Tomorrow

The following pages look at how Accenture works with clients to help them achieve high performance. In each example, measurable results define and drive the project at hand, while a long-term perspective frames the relationship.

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Vodafone Germany recharges for the future of mobile communications

Vodafone is the world's largest telecommunications company in terms of market capitalization. It operates in Europe, the Americas, Africa and Asia. Vodafone Germany is the company's largest subsidiary, operating in Germany and serving 28 million customers.

Vodafone Germany already was a market-leading, profitable business when Accenture was invited to help transform the company's technology organization. With more than 3,500 employees, the network and IT unit had been the central engine in keeping Vodafone Germany at the forefront of revolutions in mobility, "infotainment" and business productivity tools. The company wanted even more: Vodafone Germany executives call it "future proofing" their high-performance technology organization.

In less than 10 months, Vodafone Germany and Accenture defined and executed a major transformation program that significantly improved key functions such

as IT customer service, network development, rollout and operations, and overall technology governance. Now, every Vodafone Germany business unit has a single, simplified interface with the technology organization, a critical foundation for the company's ability to quickly launch and support multiple, new mobile services at competitive cost.

The Vodafone Germany technology engagement is just one important element of a global partnership between Accenture and the Vodafone Group. The two companies continue to partner on dozens of initiatives in the global One Vodafone transformation program. This includes development of the global service delivery for the Vodafone *live!* multimedia distribution channel, major customer relationship management initiatives and operational integration for Vodafone's various subsidiaries.

In Berlin, Karoline Willems uses her mobile phone to tap into a fast-growing menu of Vodafone Germany voice, data and multimedia offerings. Accenture helped transform the company's IT organization, which forms the hub of its new-product development process.

Staples transforms supply chain for high performance

Staples is the world's largest office products company, serving customers in 21 countries. The company pioneered the category of the "office supply superstore" and today operates through more than 1,700 stores, as well as catalogs, e-commerce and contract businesses.

Since its founding in 1986, Staples has demonstrated high performance, leading the office supply sector during two decades of explosive growth. As its marketplace matures, Staples turned to Accenture to help refine its signature "big box" retail model, drive a focus on operational excellence and deliver on its brand promise of making it easy to buy office products.


During a 30-month engagement, Accenture helped Staples' US retail division implement a broad strategy to address supply chain, inventory management, retail operations, merchandising and marketing. The results

were multiple and tangible: Even though more than \$300 million in inventory was eliminated, Staples was able to make it easier for customers to shop the stores by improving product in-stock by about 3 percent. Over two years, this dramatic in-stock improvement, together with the merchandising and marketing improvements, contributed in excess of \$100 million in incremental sales and more than \$100 million in operating profit improvement.

Staples originally turned to Accenture to access the company's expertise in supply chain management. The result was not only a stream of supply chain improvements, but also better use of in-store space, increased selling effectiveness and a new category-management strategy. By teaming with Accenture, Staples now has a sustainable supply chain process that allows the office supply superstore to continually identify opportunities for even greater performance.



Digene Farrar at a Staples store in Redmond, Washington. Accenture helped implement tighter coordination between Staples' distribution warehouses and its North American stores, driving in-store product availability and improved sales.



UK Department for Work and Pensions sets "minutes" as its standard for pensions transformation

The Department for Work and Pensions is the United Kingdom's government department for employment, workplace and retirement issues. Through its Pension Service, the department provides state financial support and retirement planning to more than 11 million pensioners.

The United Kingdom's Department for Work and Pensions is engaged in a multistage modernization program, which will help it continue as a high-performance public-sector enterprise through faster and more easily accessed services. The Pension Service expects to process its 600,000 pension claims per year more efficiently than ever before, moving from a product-centric to customer-centric approach to delivery.

Accenture was asked to partner with the department in two programs. In the Pensions Transformation Programme, Accenture helped implement a one-stop call center service so that UK citizens can resolve questions about retirement and eligibility in a single

telephone call. To help achieve this goal, a new Customer Information System provides customer service representatives with details for all UK citizens. For the other program, Accenture delivered an online service called Real Time Pensions Forecasting to give citizens of all ages access to account information in minutes, replacing a 15-day, paper-based process.

The forward-looking nature of the Department for Work and Pensions/Accenture relationship is demonstrated by the agreement structure itself, which is designed to accommodate new client priorities and changing technology. As one example, Accenture is helping the department explore home-outreach measures that would help pensioners remain more independent in their own homes.

Rodney and Judy Hill on the Thames embankment in greater London. Online and telephone-access solutions developed by Accenture with the Department for Work and Pensions mean UK citizens like the Hills spend less time obtaining information about their pension accounts and more time enjoying their retirement.



NSW Health makes the “patient journey” its new face of public health

NSW Health (New South Wales) is one of the world's largest public health organizations, serving the 6.6 million residents of Australia's largest state through its staff of more than 100,000 professionals and its annual budget of more than A\$10 billion (US\$7.5 billion).

As part of its commitment to high performance, NSW Health has focused on improving what it calls the “patient journey.” The initiative involves focusing attention on the intricate patient handoffs across the entire continuum of care. In 2004, Accenture was invited to help NSW Health improve performance at a highly visible entrance point to its network: emergency rooms at its public hospitals.

NSW Health wanted to measurably reduce “access block”—situations where emergency room patients wait longer than eight hours for admission to the

ward, thereby delaying others from receiving timely treatment. Under the Access Block Improvement Program, Accenture helped map, redesign and standardize emergency room admission and clinical procedures at 10 NSW Health facilities. As a result, access block cases were reduced between 10 and 40 percent.

NSW Health's long-range objective is to deliver care defined by patient needs, rather than by organizational structure. To that end, NSW Health also is working with Accenture to design and launch the Clinical Service Redesign Program. The statewide program supports a “patient-centric” approach through the implementation of new care models, organization structures, care delivery processes and clinical information systems.

Dr. Marlene Soma in one of the neurosurgery operating theaters at Royal Prince Alfred Hospital in Sydney. Accenture helped standardize emergency room procedures at 10 regional NSW Health facilities so that patients receive uniform and more timely care.



Royal & SunAlliance engineers a rapid response to adversity

Royal & SunAlliance (R&SA) is a leading multi-national insurance group, providing property and casualty insurance to customers in the United Kingdom, Scandinavia, Canada, Ireland, Italy, Latin America, Asia and the Middle East.

In early 2003, following a series of missed financial targets, R&SA's board brought in new management and charged it with restoring the company to health. R&SA wanted to create a culture and operating model able to deliver high performance. Additionally, it wanted to provide improved products and services to customers, enabling it to deliver sustainable profitability to shareholders. To help R&SA achieve these goals, Accenture is working with the company on a number of global initiatives tied to very specific R&SA financial objectives.

R&SA teamed with Accenture for a number of outsourcing and business transformation solutions, drawing upon Accenture's worldwide network of delivery centers. R&SA outsourced its UK and Ireland

IT application and maintenance functions to Accenture as well as selected UK business processes, such as sales and service calls for personal insurance customers. A complementary business transformation program in the United Kingdom is improving profitability by reducing R&SA's main product variants from more than 420 to 80 and the number of core information systems from 20 to five. By the end of 2004, these and similar initiatives had helped R&SA generate nearly UK£190 million (US\$330 million) in expense savings.

From the outset, Accenture and R&SA agreed that "success" would be defined by R&SA's profitability objectives. To that end, Accenture linked its own financial returns from the engagement to specified improvements in performance metrics, which drive R&SA's combined operating ratio, a standard insurance industry measure of profitability.

Property Specialist William Edwards uses Accenture-designed mobile technology at a Royal & SunAlliance claim site in Magna Park, north of London. Accenture outsourcing professionals support Royal & SunAlliance's claims adjustment process in the United Kingdom, Ireland and Canada.


Sinopec Corp. streamlines the back office to strengthen its competitive position

Sinopec Corp. (China Petroleum & Chemical Corporation) is a fully integrated energy and chemical company, with operations ranging from oil and gas exploration and production, oil refining and marketing, to petrochemical production and distribution. The company's common shares are traded on the Shanghai, Hong Kong, London and New York stock exchanges.

Since Sinopec Corp.'s initial public offering in 2000, it has committed itself to a mission of high performance by meeting financial transparency requirements, diversifying the ownership structure, abiding by the rules of the market economy and establishing a modern enterprise.

Sinopec Corp. asked Accenture to help implement a world-class enterprise resource planning (ERP) system to link the back-office systems of what had been 80-plus separate branches and subsidiaries. In the past four years, with Accenture's help Sinopec Corp. has implemented the ERP solution at nearly 40 facilities and has reengineered many of its processes and operations to embrace ERP global best practices.

Sinopec Corp.'s day-to-day operations have improved, which in turn is driving down costs and delivering benefits to the company's bottom line. Management also has benefited through improved communication and real-time access to a wider scope of information, providing an integrated view of operations for the first time, enabling more informed and rapid decision making. Sinopec Corp. is now well on the way to completing its organization-wide ERP implementation, the largest ever undertaken in North Asia.



Retail gas stations such as this one in central Beijing are the most visible "downstream" destination for Sinopec products sourced from "upstream" in the company's petroleum exploration and production network. Sinopec's world-class enterprise resource planning system, designed and implemented with the help of Accenture, links together what had been more than 80 subsidiary operations.



KeySpan powers up for growth

KeySpan Corp. is the largest distributor of natural gas in the Northeast United States and a major generator of electricity in New York. The company provides 25 percent of the electricity to New York City and serves a combined 3.7 million gas and electric retail customers.


KeySpan had expanded through acquisitions to become a top utility in the *Fortune* 500 and continued to achieve solid earnings growth for its shareholders during a period of adversity for the utilities sector. But that was not enough for KeySpan's senior executives, who had set their sights on transforming the company into an industry performance leader.

To support KeySpan's expansion and earnings-per-share growth, the company asked Accenture to partner on a far-reaching Business Transformation Project. The specific goals were to deliver a scalable operating model, build leading capabilities, establish the optimal cost structure and plant the seeds for a performance-based culture for all the employees.

The project entailed new business models for KeySpan's Gas business unit, as well as improved processes and performance for the entire company's Finance & Accounting, Purchasing & Supply Chain, Generating Fleet and Customer Service functions. The project also enabled KeySpan to hold Operations & Maintenance expenses steady over the last two years.

KeySpan's and Accenture's efforts to identify revenue increases and cost reductions made a significant contribution to the \$50 million to \$100 million in annual expense cuts necessary to cover increasing costs. Importantly, while KeySpan had implemented selected reengineering and cost-cutting initiatives in the past, Accenture's business transformation work with KeySpan was conceived and carried out as a step-change effort that would affect every part of the company. The two-and-one-half year project developed a continuous improvement culture so that KeySpan gains a permanent capacity for continued change on its journey to high performance.

KeySpan Energy employees (top to bottom) Craig Alleyne, Warren Rollins and Nunzio Lagana hone their pipeline-repair skills at the company's training facility in New York City. The standardization of job descriptions, tasks and performance criteria has been a major component of KeySpan's business transformation process.



AMREF leverages e-Learning to leap over Kenya's nursing shortage

One of Accenture's corporate citizenship endeavors is with the African Medical and Research Foundation (AMREF), an independent, non-governmental organization whose mission is to improve the health of disadvantaged people in Africa.


Working with AMREF, the Kenyan Ministry of Health and the Nursing Council of Kenya (the country's professional organization for nurses), Accenture provides the resources for an innovative electronic training program to address Kenya's critical nursing shortage. The ambitious goal is to bring 26,000 nurses to diploma-level certification in five years, a number that would take 100 years under traditional methods.

Accenture has combined a cash gift of \$1.7 million over five years from the Accenture Foundations with \$1.2 million of in-kind consulting and related services, which leverage Accenture's unique electronic learning capabilities and will be delivered between April 2005 and September 2006. The Accenture contribution will

enable AMREF to establish an 80-hour electronic-learning curriculum and support its deployment in 32 regional training centers, to train exam proctors and curriculum administrators, and to establish helpdesk services.

The AMREF initiative illustrates a number of Accenture's corporate citizenship principles: collaboration with other like-minded organizations; use of our technical or consulting expertise; a focus on enabling self-sustaining results; and the creation of solutions that can be leveraged elsewhere. The AMREF initiative will equip Kenya's nurses with new skills to help them deal with diseases such as malaria and HIV/AIDS, as well as to educate individuals about the prevention and control of such diseases.

For more information, visit www.amref.org



In the maternity ward of Rift Valley provincial general hospital in Nakuru, Kenya, mother Esther Wanja and her newborn infant are consulted by Nurse Lucy Karuiki and Nursing Officer Francis Gitahi Njenga. Alice Wanjiru (at left) holds her infant. Accenture-designed computer-based curricula have enabled AMREF to greatly accelerate the training of Kenyan nurses in disease management.

Consolidated Income Statements

	Twelve Months Ended August 31, 2005	Percent of Revenues Before Reimbursements	Twelve Months Ended August 31, 2004	Percent of Revenues Before Reimbursements
Revenues				
Revenues before reimbursements	\$15,547	100%	\$13,673	100%
Reimbursements	1,547	10	1,440	11
Revenues	17,094	110	15,113	111
Operating Expenses				
Cost of services				
Cost of services before reimbursable expenses	10,455	67	9,057	66
Reimbursable expenses	1,547	10	1,440	11
Cost of services	12,002	77	10,497	77
Sales and marketing	1,558	10	1,488	11
General and administrative costs	1,512	10	1,340	10
Total operating expenses before reorganization and restructuring (benefits) costs	15,072	97	13,326	98
Operating Income Before Reorganization and Restructuring (Benefits) Costs	2,022	13.0	1,788	13.1
Reorganization and restructuring (benefits) costs	(89)		29	
Operating Income	2,111	13.6	1,759	12.9
Gain on investments, net	21		3	
Interest, net	84		38	
Other expense	(11)		—	
Equity in losses of affiliates	—		(2)	
Income Before Income Taxes	2,206	14	1,799	13
Provision for income taxes	697	4	576	4
Income Before Minority Interest	1,509	10	1,223	9
Minority interest	(568)	(4)	(532)	(4)
Net Income	\$ 940	6%	\$ 691	5%

Earnings Per Share

Basic	\$ 1.60	\$ 1.25
Diluted	\$ 1.56	\$ 1.22

Weighted Average Shares

Basic	588,505,335	553,298,104
Diluted	960,514,976	1,002,813,443

Consolidated Balance Sheets

	August 31, 2005	August 31, 2004
Assets		
Current Assets		
Cash and cash equivalents	\$2,484	\$2,553
Short-term investments	463	285
Receivables from clients, net	1,753	1,662
Unbilled services	1,354	1,050
Other current assets	631	589
Total current assets	6,685	6,139
Non-Current Assets		
Investments	263	340
Property and equipment, net	694	644
Other non-current assets	1,315	890
Total non-current assets	2,272	1,874
Total Assets	\$8,957	\$8,013

Liabilities and Shareholders' Equity

Current Liabilities		
Short-term debt	\$ 31	\$ 37
Accounts payable	807	524
Deferred revenues	1,284	980
Accrued payroll and related benefits	1,431	1,463
Other accrued liabilities	1,309	1,389
Total current liabilities	4,862	4,393
Non-Current Liabilities		
Long-term debt	44	32
Other non-current liabilities	1,373	1,175
Total non-current liabilities	1,417	1,207
Minority Interest	981	941
Shareholders' Equity	1,697	1,472
Total Liabilities and Shareholders' Equity	\$8,957	\$8,013

US dollar amounts in millions, except share and per share data.

Certain balance sheet amounts reported in fiscal 2004 have been reclassified to conform to the fiscal 2005 presentation.

The complete text of Accenture's Annual Report on Form 10-K for the year ended August 31, 2005, including financial statements, footnotes and auditor's reports, can be viewed via the Internet through the Investor Relations section of our website at www.accenture.com/investor

Financial and Other Notes

All amounts throughout this annual report are stated in US dollars except where noted.

All references to years in this annual report, unless otherwise noted, refer to our fiscal years, which end on August 31.

Reconciliation of non-GAAP measures

The Accenture Annual Report 2005 contains certain non-GAAP (Generally Accepted Accounting Principles) measures that our management believes provide our shareholders with additional useful information. The non-GAAP measures in this annual report should not be considered in isolation or as alternatives to net income as indicators of company performance or as alternatives to cash flows from operating activities as measures of liquidity.

Notes concerning page 4

Return on Invested Capital (ROIC)—Accenture's Return on Invested Capital is equal to the tax-adjusted operating income divided by total average capital. Accenture believes that reporting ROIC provides investors with greater visibility of how effectively Accenture uses the capital invested in its operations. Note that ROIC is not a measure of financial performance under GAAP. Accenture's ROIC for the fiscal year ended August 31, 2005, is defined as Operating Income of \$2.111 billion, adjusted by the annual effective tax rate of 31.6 percent, which equals \$1.444 billion, of which the product is then divided by the average capital of \$2.617 billion, yielding a 55 percent ROIC metric. Average capital is defined as the sum of Shareholders' Equity, Minority Interest, Short-term and Long-term Debt from the Balance Sheets at August 31, 2004, and August 31, 2005, and that entire sum divided by 2 to obtain the average of \$2.617 billion.

Return on Assets (ROA)—Accenture's Return on Assets for the fiscal year ended August 31, 2005, is defined as Income Before Minority Interest of \$1.509 billion, divided by average assets of \$8.485 billion, yielding an 18 percent ROA metric. Average assets are defined as the sum of assets at August 31, 2004, and August 31, 2005, divided by 2 to obtain the average of \$8.485 billion.

Return on Equity (ROE)—Accenture's Return on Equity for the fiscal year ended August 31, 2005, is defined as Income Before Minority Interest of \$1.509 billion, divided by average Shareholders' Equity plus Minority Interest of \$2.545 billion, yielding a 59 percent ROE metric. Average Shareholders' Equity plus Minority Interest is defined as the sum of Shareholders' Equity plus Minority Interest at August 31, 2004, and August 31, 2005, and that entire sum divided by 2 to obtain the average of \$2.545 billion.

Forward-looking statements and certain factors that may affect our business

We have included in this report "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934 relating to our operations and results of operations that are based on our current expectations, estimates and projections. Words such as "expects," "intends," "plans," "projects," "believes," "estimates" and similar expressions are used to identify these forward-looking statements. These statements are not guarantees of future performance and involve risks, uncertainties and assumptions that are difficult to predict. Forward-looking statements are based upon assumptions as to future events that may not prove to be accurate. Our actual outcomes and results may differ materially from what is expressed or forecast in these forward-looking statements. The reasons for these differences include changes in general economic and political conditions, including fluctuations in exchange rates, and additional factors that are discussed in our Annual Report on Form 10-K (available through the Investor Relations section of our website at www.accenture.com/investor) in a section titled "Business—Risk Factors."

Trademark references

This document makes descriptive reference to trademarks that may be owned by others. The use of such trademarks herein is not an assertion of ownership of such trademarks by Accenture and is not intended to represent or imply the existence of an association between Accenture and the lawful owners of such trademarks.

Management's Report on Internal Control over Financial Reporting

Accenture's management is responsible for establishing and maintaining adequate internal control over financial reporting to provide reasonable assurance regarding the reliability of the Company's financial reporting and the preparation of financial statements for external purposes in accordance with Generally Accepted Accounting Principles. Internal control over financial reporting includes those policies and procedures that:

- Pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the Company's assets;
- Provide reasonable assurance that the transactions are recorded as necessary to permit preparation of financial statements in accordance with Generally Accepted Accounting Principles, and that the Company's receipts and expenditures are being made only in accordance with the authorization of management and/or Board of Directors; and
- Provide reasonable assurance regarding the prevention or timely detection of any unauthorized acquisition, use or disposition of company assets that could have a material effect on the Company's financial statements.

Due to its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation

of effectiveness to future periods are subject to the risk that controls may become inadequate due to changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Under the supervision and with the participation of our management, including our Chief Executive Officer and Chief Financial Officer, the Company conducted an evaluation of the effectiveness of our internal control over financial reporting using the criteria set forth by the Committee of Sponsoring Organizations (COSO) of the Treadway Commission in Internal Control—Integrated Framework. Based on its evaluation, the Company's management concluded that its internal control over financial reporting was effective as of the end of the period covered by the Company's Annual Report on Form 10-K and this annual report.

KPMG LLP, an independent registered public accounting firm, has audited the Consolidated Financial Statements included in our Annual Report on Form 10-K for the fiscal year ended August 31, 2005, and, as part of its audit, has issued its reports, included in our Annual Report on Form 10-K, (1) on our management's assessment of the effectiveness of our internal control over financial reporting and (2) on the effectiveness of our internal control over financial reporting.



William D. Green
Chief Executive Officer



Michael G. McGrath
Chief Financial Officer

Board of Directors

Joe W. Forehand
Chairman
Accenture

William D. Green
Chief Executive Officer
Accenture

Steven A. Ballmer
Chief Executive Officer
Microsoft Corp.

Dina Dublon^{2,4}
Former Chief Financial Officer
JPMorgan Chase & Co.

Dennis F. Hightower^{2,3}
Former Chief Executive Officer
Europe Online Networks S.A.

William L. Kimsey¹
Former Chief Executive Officer
Ernst & Young Global, Ltd.

Robert I. Lipp^{3,4}
Senior Advisor
JPMorgan Chase & Co.

Blythe J. McGarvie¹
President
Leadership for International
Finance & Enterprise LLC

Sir Mark Moody-Stuart^{2,4,5}
Chairman
Anglo American plc

Carlos Vidal⁴
Senior Managing Director–
Geographic Strategy & Operations
Accenture

Wulf von Schimmelmann^{1,3}
Chief Executive Officer
Deutsche Postbank AG

Executive Leadership Team

R. Timothy Breene
Strategy and Corporate Development
Officer and Group Chief Executive–
Business Consulting
Boston

Kevin M. Campbell
Senior Managing Director–
Business Process Outsourcing
Atlanta

Martin I. Cole
Group Chief Executive–Government
Hartford

Joellin Comerford
Group Chief Executive–
Outsourcing & BPO Organization
New York

Pamela J. Craig
Senior Vice President–Finance
New York

Karl-Heinz Floether
Group Chief Executive–
Technology & Delivery
Frankfurt

Mark Foster
Group Chief Executive–Products
London

Robert N. Frerichs
Chief Quality & Risk Officer
Los Angeles

William D. Green
Chief Executive Officer
Boston

Jane S. Hemstritch
Managing Director–Asia Pacific
and Managing Director–Resources,
Asia Pacific
Melbourne

Adrian Lajtha
Group Chief Executive–
Financial Services
London

Lori L. Lovelace
Executive Director–
Office of the CEO
Dallas

Michael G. McGrath
Chief Financial Officer
Palo Alto

James E. Murphy
Chief Marketing &
Communications Officer
New York

Gill Rider
Chief Leadership Officer
London

Stephen J. Rohleder
Chief Operating Officer
Washington, D.C.

David P. Rowland
Managing Director–
Finance Operations
Atlanta

Basilio Rueda
Senior Managing Director–
Global Delivery Network
Madrid

Douglas G. Scrivner
General Counsel and Secretary
Palo Alto

Jill B. Smart
Managing Director–
Human Resources
Chicago

David C. Thomlinson
Group Chief Executive–Resources
London

Carlos Vidal
Senior Managing Director–
Geographic Strategy & Operations
Madrid

Diego Visconti
Group Chief Executive–
Communications & High Tech
Milan

Shareholder Information

Stock Listing

Accenture Ltd Class A common shares are traded on the New York Stock Exchange under the symbol ACN.

Accenture has submitted an unqualified 2005 certification to the New York Stock Exchange regarding the Exchange's governance rules and has filed with the U.S. Securities and Exchange Commission, as an exhibit to its Form 10-K all certifications required to be filed with the Securities and Exchange Commission regarding the quality of Accenture Ltd's public disclosure.

Registrar and Transfer Agent

Branch Transfer Agent:
National City Bank
Dept. 5352
Corporate Trust Operations
P.O. Box 92301
Cleveland, OH 44193-0900
www.nationalcitystocktransfer.com

Bermuda Transfer Agent:
Reid Management Ltd
Hamilton, Bermuda

Shareholder Services

Accenture's branch transfer agent, National City Bank, provides services to registered shareholders. National City Bank can be contacted in the following ways:

National City Bank
Dept. 5352
Corporate Trust Operations
P.O. Box 92301
Cleveland, OH 44193-0900
Telephone: +1 800 622 6757
Fax: +1 216 257 8508
E-mail: shareholder.inquiries@nationalcity.com

Hearing-impaired shareholders with access to a telecommunication device (TDD) can communicate directly with National City Bank by calling +1 800 622 5571 (toll free) or +1 216 257 7354.

Shareholders residing outside the United States should call +1 216 257 8663.

Investor Relations

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E-mail: roxanne.taylor@accenture.com

Available Information

Our website address is www.accenture.com. We make available free of charge on the Investor Relations section of our website (www.accenture.com/investor) our Annual Report on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K and all amendments to those reports as soon as reasonably practicable after such material is electronically filed with or furnished to the U.S. Securities and Exchange Commission (the "SEC") pursuant to Section 13(a) or 15(d) of the Exchange Act. We also make available through our website other reports filed with or furnished to the SEC under the Exchange Act, including our proxy statements and reports filed by officers and directors under Section 16(a) of that Act, as well as our Code of Business Ethics. We do not intend for information contained in this annual report or on our website to be part of the Annual Report on Form 10-K.

¹ Audit Committee
² Compensation Committee
³ Nominating & Governance Committee
⁴ Finance Committee
⁵ Lead Outside Director