ORACLE CORPORATION

Detailed Income Statement

USA Product Support & License Updates U.S. Dollar 1000's

								tuals						
	Q1 FY06	Q2 FY06	Q3 FY06	Q4 FY06	Q1 FY07	Q2 FY07	Q3 FY07	Q4 FY07	Q1 FY08	Q2 FY08	Q3 FY08	Q4 FY08	Q1 FY09	Q2 FY09
REVENUES														
Software Revenue														
New Software Licenses		-			-		-						-	
License - All Other	0	0	0	0	0	0	0	0	0	0	0	0	0	C
License - All Other (Indirect)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
License - Education Org Products	0	0	0	0	0	0	0	0	0	0	0	0	0	0
License - Consulting Org	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software as a Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hardware Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restatement - License	0	0	0	0	0	0	0	0	0	0	0	0	0	0
License Contra Revenue - VSOE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VAD/OAD - Fees Paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(Restricted Use)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
i-Flex License Contra Revenue			0	0										
(30799)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	•	•		•	•								•	
Documentation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subscription	0	6	0	0	0	0	0	0	0	0	0	0	0	0
3rd Party License Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
i-Flex Influence Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other	0	6	0	0	0	0	0	0	0	0	0	0	0	0
Total New Software Licenses	0	6	0	0	0	0	0	0	0	0	0	0	0	0
Total New Software Licenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Support														
Software Maintenance -	I	I	I	I	I	I				I			I	
PeopleSoft Deferred Revenue	83,010	204,713	125,539	70,170	91,849	64,880	38,814	13,583	8,520	7,547	7,042	6,733	5,835	4,699
Waterfall	,	. ,		,	- ,	- ,	7	- ,- 00	- ,- = =		.,	- ,	- ,	,
Software Maintenance	84,391	201.942	422,230	610.902	830.477	882,444	958.129	1.003.311	1,082,853	1.112.096	1.180.018	1.170.102	1.281.120	1.337.527

Restatement - Software Maintenance Standard Product Support Bundled Support - Bronze Bundled Support - Silver Bundled Support - Partner Royalties & Other Contra Support Revenue i-Flex Support Contra Revenue License Updates Total Support	0 155,623 0 0 0 564 0 347,955 671,543	0 129,120 0 0 (5,529) 0 300,012 830,259	0 95,931 0 0 (1,969) 0 226,055 867,786	0 50,460 0 0 (2,165) 0 133,432 862,799	0 10,977 0 0 0 (1,700) 0 48,400 980,003						0 2,158 0 0 0 0 31,368 1,220,586		_	0 2,252 0 0 0 0 (584) <u>39,895</u> <u>,383,788</u>
Total Software Revenue	671,543	830,265	867,786	862,799	980,003	994,302	1,029,360	1,053,790	1,126,481	1,154,910	1,220,586	1,211,570	1,319,446 1	,383,788
Services On Demand Advanced Customer Services Advanced Product Support <i>Restatement - Advanced</i> Product Support APS Rebillable T&E Revenue Reclass Advanced Customer Services	0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
On Demand Services On Demand Hosting Fees - Renewal On Demand - CRM Subscription <i>Restatement - On Demand</i> Total On Demand Services Total On Demand	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0
Education Instructor Led Training Products Instructor Led Training - Server/Tools Instructor Led Training - Applications	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0

Total Instructor Led Training Products Education - Other Education - Web Services <i>Restatement - Education</i> Education Revenue - Reclass Total Education		0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0
Consulting Consulting Managed Services Consulting - Education User Adoption Services <i>Restatement - Consulting</i> Offshore Consulting Revenue i-Flex Consulting Contra Consulting Revenue - Reclass Total Consulting		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0
Total Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues	671,543	830,265	867,786	862,799	980,003	994,302 1	029,360 1	,053,790 1	,126,481 1	154,910 1	,220,586 1	,211,570 1	,319,446 1	,383,788
OPERATING EXPENSES														
Hardware & Other Systems Integration Costs	0	0	0	0	0	0	0	0	0	0	0			o
		•	•	1	I			Ű	Ű	0	0	0	0	0

Commissions/Bonus		<u>.</u>	<u>-</u>	<u>-</u>	<u>.</u>	<u>-</u>	<u>.</u>	<u>.</u>	<u>.</u>	<u>.</u>	<u>.</u>	<u>.</u>	-	<u>-</u>
Commissions	1,938	4,108	1,702	3,120	1,685	1,685	2,335	3,635	2,113	2,113	2,113	3,755	2,609	2,829
Bonuses - MBO	1,250	88	129	190	1,320	243	921	698	498	917	897	941	729	531
Current Quarter Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Expense Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Previous Quarter Commission	0	0	0	0	78	19	99	0	787	61	26	42	1,188	0
True-up	Ũ	0	Ŭ	0		_	,,,	0	/0/	01	20	72	1,100	0
Restatement - Bonus	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Bonuses - Discretionary	0	2,658	2,324	4,158	3,527	(2,374)	4,359	609	897	1,269	1,763	2,932	2,538	348
Total Commissions/Bonus	3,188	6,855	4,155	7,468	6,610	(427)	7,713	4,942	4,295	4,359	4,798	7,670	7,065	3,708
Benefits														
Medical & Dental Insurance	0	(39)	39	0	0	148	(222)	74	0	0	0	0	0	(60)
Payroll Related Taxes	3,573	2,707	3,940	4,364	4,079	3,212	4,149	4,263	4,257	3,878	5,226	5,087	5,130	4,083
Benefits - All Other	(297)	1,116	270	737	93	(90)	50	14	39	1,873	(1,868)	942	(1,547)	(5,240)
Medical Insurance	(178)	0	0	0	(44)	(115)	0	0	0	0	0	0	0	0
Dental Insurance	Ó	0	0	0	Ó	Ó	0	0	0	0	0	0	0	0
Vision Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pharmacy Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Life & Disability Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vacation Earned	0	0	0	0	2,559	2,918	2,830	2,766	2,847	2,994	3,566	3,102	3,560	3,657
Vacation Taken	0	0	0	0	(3,151)	(2,183)	(2,703)	(2,312)	(3,721)	(2,201)	(2,933)	(2,396)	(4,045)	(2,575)
Restatement Benefits	0	0	0	0	0	0	0	0	0	Ó	0	0	0	0
Benefits Assigned Resources	4,995	5,941	5,188	6,178	5,587	6,110	7,639	6,930	6,130	5,709	6,828	8,064	7,028	8,370
Employee External Training		<i>.</i>		,	ŕ		ŕ		ŕ			ŕ	,	r
Costs	240	129	280	386	180	193	243	326	245	154	233	281	209	278
Employee Internal - Training		1.50					110	101		100			40 F	100
Tuition Fees	201	458	328	444	389	550	410	431	387	438	414	626	695	629
Mental Health Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Work Life Programs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flex Deductions/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pension/401K Match Expense	1,159	1,017	1,024	1,219	1,335	1,177	1,106	1,276	1,322	1,544	1,435	1,484	1,753	1,562
Stock Based Compensation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gain/Loss on Deferred														
Compensation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Benefits	9,693	11,330	11,068	13,329	11,027	11,921	13,502	13,768	11,507	14,389	12,901	17,190	12,784	10,703
Travel & Entertainment														
Travel - Airfare Expense	618	712	704	870	770	784	276	461	437	593	349	746	451	1,094
Travel - Lodging Expense	469	563	522	743	711	858	306	448	405	569	362	767	631	908
Travel - Car Rental Expense	97	94	103	127	118	132	49	57	68	93	502 60	128	113	143
Haver - Car Kentar Expense	71	74	105	127	110	152	47	57	00	15	00	120	115	145

Travel & Entertainment - All Other Rebillable T&E - Incurred Rebillable T&E - Billed Rebillable T&E Expenses - Contra Restatement Travel & Entertainment Travel Agency Fees Quota Club Total Travel & Entertainment	466 14 0 0 13 0 1,678	480 0 0 0 12 0 1,861	432 0 0 0 9 0 1,770	535 0 0 0 0 15 0 2,291	616 0 2 0 0 22 0 2,239	581 4 8 0 0 19 0 2,387	331 1 0 0 0 5 0 968	(32) 0 10 0 0 8 0 953	430 0 0 0 16 0 1,356	447 0 (3) 0 0 10 400 2,108	578 21 0 0 33 200 1,603	(49) (17) 0 0 0 28 200 1,803	601 2 0 0 0 106 200 2,104	788 6 0 0 0 43 200 3,180
Total Employee Related Expense	56,193	62,701	59,528	69,218	66,629	63,247	71,042	72,118	70,168	75,602	77,705	85,504	87,040	84,108
OTHER OPERATING														
Documentation & Media	597	517	428	412	391	493	440	488	501	435	476	559	425	445
Marketing Communications Creative Design and Collateral Marketing Events Seminars Direct Marketing and Collateral Materials Advertising Promotional Items Public Relations OPN MDF & Marketing Global Alliances MDF Analyst Relations & Market Research Miscellaneous Marketing OPN Infrastructure OPN PDF & DMS Marketing Temporary Help <i>Restatement Marketing</i> Communications Total Marketing	0 0 14 13 0 15 0 0 0 0 3 1 0 0 0 0 0 0 47	0 0 16 10 0 8 0 0 0 57 46 0 0 0 0 0 137	$ \begin{array}{c} 0 \\ 64 \\ 12 \\ 6 \\ 27 \\ 11 \\ 0 \\ 0 \\ 0 \\ 1 \\ 0 \\ 0 \\ 0 \\ 122 \\ \end{array} $	0 50 12 6 0 52 0 0 0 29 12 0 0 0 0 0 0 0 160	0 45 2 4 2 26 0 0 0 58 4 0 0 0 58 4 0 0 0 0 141	3 8 1 4 0 48 0 0 0 0 0 137 0 0 0 0 0 202	0 27 2 4 0 12 0 0 0 0 131 0 0 0 0 131 0 0 0 176	0 3 0 16 0 0 0 4 7 0 0 0 0 0 0 32	0 71 0 1 0 20 0 0 0 0 6 0 0 0 0 0 0 0 0 0 98	0 8 0 2 0 7 0 0 0 3 1 0 0 0 0 0 0 20	0 31 0 2 0 12 0 0 0 2 1 0 0 2 1 0 0 0 0 0 0	8 107 0 6 0 1 0 0 0 1 0 0 0 0 0 0 0 0 0 0 123	34 48 0 2 0 143 0 0 0 38 7 0 0 0 0 0 0 271	$39\\ 86\\ 0\\ 2\\ 0\\ 77\\ 0\\ 0\\ 0\\ 6\\ 44\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 254$

Facilities														
Facilities Rental	46	11	11	0	39	0	0	0	8	(32)	1	(1)	3	0
Facilities Imputed Rent	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Facilities Reserve Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Facilities Depreciation	2	1	1	1	1	1	1	1	1	1	1	1	1	1
Facilities - All Other	22	25	22	30	30	28	(19)	28	26	24	22	32	50	26
Facilities Assigned Resources	3,239	2,917	2,921	4,079	3,612	3,546	3,371	3,458	3,536	4,063	4,066	4,113	4,500	4,690
Facilities Monthly Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reclass	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Facilities Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Facilities Security	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Facilities Operating Expense	2	0	1	1	1	2	0	0	23	9	2	(1)	0	2
Facilities Property Taxes	0	0	0	0	0	121	0	0	0	0	0	0	0	0
Sublease Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restatement Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Facilities	3,310	2,956	2,956	4,111	3,684	3,697	3,353	3,487	3,594	4,066	4,093	4,143	4,554	4,719
Computers, Voice & Data														
Computer Rental	0	0	0	0	0	0	0	8	4	6	12	12	(6)	12
Computer Depreciation	195	280	239	238	238	292	278	308	289	276	766	367	442	621
Computer Maintenance	15	18	4	3	20	13	7	82	63	221	39	28	178	61
Computer - All Other	259	652	539	887	755	428	285	487	679	536	497	1,341	354	575
Communications - Mobile	117	132	135	168	156	184	174	184	181	196	148	243	208	251
Communications Voice & Data	155	108	129	155	112	63	127	174	124	83	117	159	166	116
Communications Home Workers	141	138	139	154	152	150	157	164	179	180	148	258	230	275
Communications - All Other	0	0	1	0	0	0	0	0	48	31	44	13	43	7
Restatement Computers, Voice	0	0	0	0	0	0	0	0	0	0	0	0	0	0
& Data	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Computers, Voice and	883	1,328	1,186	1,605	1,433	1,130	1,029	1,407	1,568	1,529	1,770	2,422	1,615	1,918
Data	005	1,520	1,100	1,005	1,455	1,150	1,029	1,407	1,500	1,525	1,770	2,422	1,015	1,910
External Contractor Costs														
External Contractors	911	435	1,569	1,150	1,234	922	553	414	198	1,452	1,105	1,233	1,724	3,097
Restatement External	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contractor Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total External Contractor	911	435	1,569	1,150	1,234	922	553	414	198	1,452	1,105	1,233	1,724	3,097
Costs	911	435	1,509	1,150	1,234	922	555	414	198	1,452	1,105	1,233	1,724	5,097
Professional & Recruiting Fees														
Legal Fees	247	124	94	145	124	130	95	58	53	36	74	41	1,635	57

Legal Fees - Assigned Costs Accounting Fees EY Audit Fees <i>Restatement Professional &</i> <i>Recruiting Fees</i> Professional Fees - All Other Placement Fees Recruiting - Assigned Resources Recruiting Expenses - All Other Total Professional & Recruiting Fees	0 0 0 18 0 8 0 273	0 1 0 0 85 14 1 224	0 0 0 151 (35) 29 6 246	0 0 0 58 0 24 0 226	0 0 0 39 124 28 7 323	0 0 0 (11) 0 71 1 192	0 5 0 2 0 99 7 207	0 0 0 474 7 127 13 679	0 0 0 249 0 148 20 470	0 0 0 43 0 88 14 182	0 0 0 217 0 103 14 409	0 0 0 88 0 130 23 281	0 0 0 49 0 172 15 1,871	0 0 0 854 0 258 19 1,188
Third Party Royalties and Referral Fees Referral Fees Restatement 3rd Party Royalties & Referral Fees Royalties - External Companies VAD/OAD - Fees Paid Hardware Expense Total Third Party Royalties and Referral Fees	274 0 2,729 0 0 3,003	335 0 3,248 0 0 3,583	293 0 2,423 0 0 2,716	(53) 0 2,059 0 0 2,006	638 0 2,366 0 0 3,004	378 0 2,189 0 0 2,566	519 0 3,298 0 0 3,817	332 0 4,033 0 0 4,365	320 0 3,317 0 0 3,637	520 0 4,430 0 0 4,950	512 0 4,062 0 0 4,574	499 0 5,335 0 0 5,835	354 0 4,957 0 0 5,311	344 0 5,237 0 0 5,581
Bad Debt Expense Warranty Expense	6,765 0	8,504 0	8,956 0	8,773 0	9,799 0	9,951 0	10,572 0	10,645 0	11,060 0	11,652 0	12,053 0	12,538 0	13,193 0	13,975 0
Miscellaneous Funded Development Non-Income Based Taxes Distribution Expenses Internal Consultants Expense Telephone Sales Commission Miscellaneous <i>Restatement - Expenses</i> Offshore Consulting Relief Oracle Partner Network Fees Education Call Centers LMS Reclass IBU Reclass Bank Charges Restructuring	$egin{array}{c} 0 \\ 0 \\ 45 \\ 0 \\ 0 \\ 862 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ $	$egin{array}{c} 0 \\ 0 \\ 133 \\ 28 \\ 0 \\ (518) \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ $	$egin{array}{c} 0 \\ 0 \\ 123 \\ 577 \\ 0 \\ 102 \\ 0 \\ 0 \\ 2 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\$	$\begin{array}{c} 0 \\ 0 \\ 119 \\ 464 \\ 0 \\ (276) \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ $	$egin{array}{c} 0 \\ 0 \\ 77 \\ 14 \\ 0 \\ (116) \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ $	$egin{array}{c} 0 \\ 12 \\ 44 \\ 161 \\ 0 \\ (27) \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ $	$egin{array}{c} 0 \\ 0 \\ 102 \\ 186 \\ 0 \\ 389 \\ 0 \\ 0 \\ 0 \\ (2) \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ $	$\begin{array}{c} 0 \\ (213) \\ 48 \\ 21 \\ 0 \\ 641 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ $	$\begin{array}{c} 0\\ 0\\ 37\\ (9)\\ 0\\ (164)\\ 0\\ 0\\ (1)\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\$	$egin{array}{c} 0 \\ 0 \\ 36 \\ 71 \\ 0 \\ 440 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\$	0 0 31 70 0 (365) 0 0 0 0 0 0 0 0 0 0 0 0 0 0	$egin{array}{c} 0 \\ 49 \\ 263 \\ 0 \\ (789) \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ $	$egin{array}{c} 0 \\ 0 \\ 62 \\ 981 \\ 0 \\ (390) \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\$	$\begin{array}{c} 0\\ 0\\ 51\\ 695\\ 0\\ 317\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\$

Oracle Direct Assigned Support Expenses Contra i-Flex External Contractor Expenses Total Miscellaneous	0 0 0 907	0 0 0 (357)	0 0 0 805	0 0 0 308	0 0 0 (25)	0 0 0 190	0 0 0 674	0 0 0 497	0 0 (137)	0 0 0 547	0 0 0 (264)	0 0 0 (478)	0 0 0 655	0 0 0 1,064
Total Other Operating Expenses	16,696	17,327	18,983	18,751	19,984	19,343	20,821	22,014	20,988	24,833	24,262	26,657	29,621	32,241
Total Operating Expenses	72,889	80,028	78,511	87,970	86,613	82,589	91,863	94,133	91,156	100,435	101,967	112,160	116,660	116,348
OPERATING INCOME	598,654	750,237	789,275	774,830	893,390	911,712	937,497	959,657	1,035,326	1,054,475	1,118,619	1,099,410	1,202,786	1,267,440
OTHER (INCOME)/EXPENSE, LOB CHARGES & UNCONTROLLABLE COSTS														
Non Income Based Taxes Facilities Reserve Allocate Restatement - Expenses below the line	0 59 0	0 262 0	0 186 0	0 120 0	0 109 0	0 134 0	0 44 0	0 89 0	0 170 0	0 104 0	0 300 0	0 38 0	0 342 0	0 60 0
LOB Charges Local - Incoming Charges Incoming Global IT Outgoing Global IT Product Development Charges Outgoing License Outgoing Consulting Outgoing Support Outgoing Support Outgoing Education Outgoing Marketing Outgoing G&A Outgoing G&A Outgoing Shared Services Incoming Shared Services Outgoing On Demand Outgoing Advanced Customer Support Outgoing Software as a Service Total LOB Charges	$(371) \\ 1,851 \\ 0 \\ 197 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 1,676 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0$	$(2,168) \\ 1,854 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ $	(7,393) 1,891 0 0 0 0 0 0 0 0	$ \begin{array}{r} 10,446 \\ 3,857 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 14,303 \\ \end{array} $	875 2,670 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	$21,243 \\ 2,889 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ $	4,339 2,798 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 7,137	4,982 2,998 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 7,980	5,339 2,931 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 8,270	3,420 2,837 0 0 0 0 0 0 0 0	863 911 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	$ \begin{array}{r} 10,208 \\ 4,568 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 14,777 \\ \end{array} $	(6,366) 3,004 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(12,544) 3,045 0 0 0 0 0 0 0 0

Uncontrollable Assigned Resources														
In Country Network Charges Assigned Resources	1,638	1,170	1,160	1,592	1,292	1,365	1,362	1,343	1,500	1,442	2,168	1,551	1,637	1,890
Restatement Expenses-below the line (Restricted Use)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Technical Support Services Assigned Resources	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Uncontrollable Assigned Resources	1,638	1,170	1,160	1,592	1,292	1,365	1,362	1,343	1,500	1,442	2,168	1,551	1,637	1,890
Stock Based Compensation - Oracle Issued	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stock Based Compensation - Acquistions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Intangibles Software Development	0 0	0 0	0 0	0 0	0 0	0 0								
Net Operating Income (External)	595,280	749,119	793,431	758,814	888,443	886,080	928,953	950,245	1,025,386	1,046,672 1	,114,376	1,083,045	1,204,169 1	,274,988
Interest														
Interest (Income)	0	0	0	0	0	0	0	(71)	0	0	0	0	0	0
Interest Expense Intercompany Interest (Income)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany interest income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(manual)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany interest expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(manual)	0	0	0	0	0	0	0	(71)	0	0	0	0	0	0
Total Interest (Net)	0	0	0	0	0	0	0	(71)	0	0	0	0	0	0
Intercompany Charges - Oracle														
License Sublicense Fee Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
License Sublicense Fee Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education Sublicense Fee Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education Sublicense Fee	0	0	0	0	0	0	0	0	0	0	0	0	0	0
US Manufacturing Markup	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income US Manufacturing Markup														
Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Technical Services Markup	I.	I	I	I.	I.	l.	l.	I.		I		I.	I.	
Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Technical Services Markup														
Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Management Fee Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Management Fee Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Technology Costs Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Technology Costs Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Commission Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Commission Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OEMEA - Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Markup Income														
OEMEA - Manufacturing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Markup Expense														
Commissionaire - Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Markup Income	-	-	-	Ť	Ť	Ť	Ť	Ĩ	, in the second s	Ĩ	Ĩ	Ĩ	-	Ť
Commissionaire - Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Markup Expense	Ũ	Ŭ	Ŭ	Ũ	Ŭ	Ũ	Ű	Ŭ	Ũ	Ŭ	Ŭ	Ŭ	Ŭ	Ũ
Contra - License & Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	0	0	0	0	0	0	0	0	0	0	U	U	0	0
Contra - Support and On Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	0	U	0	0	0	0	0	U	0	U	0	0	0	0
Contra - Documentation & Media	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(Expense)	0	U	0	0	0	0	0	0	0	0	0	0	0	0
Contra - Distribution (Expenses)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contra - Third Party Royalty	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contra - Bad Debt (Expense)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contra Support and On Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Commission Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contra Support and On Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Commission Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contra - iSD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contra - Localization Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contra - Localization (Expense)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contra - Technical Support		Ĩ			Ĩ	Ĩ	Ĩ	Ĩ	Ĩ	Ĩ		Ĩ		Ĩ
Income - Local	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contra - Tehcnical Support														
Expenses-Local	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mark-up Income Shared Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mark-up Income Shared Mark-up Expense Shared	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fiscal Recharge Markup Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Fiscal Recharge Markup Expense	148	(31)	(550)	1,430	355	2,413	714	798	827	626	177	1,478	(336)	(950)
FY02 Fiscal Recharge Markup	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income	Ũ	Ũ	Ũ	Ű	0	Ũ	Ũ	0	0	Ũ	Ŭ	Ũ	0	Ŭ
FY02 Fiscal Recharge Markup	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Expense														
Education Call Centers Markup	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Education Call Centers Markup														
Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contra - Consulting Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Clearing Debit SSC Fiscal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recharges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Clearing Credit SSC Fiscal														
Recharges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
License OCAPAC Sublicense Fee		0											0	
Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
License OCAPAC Sublicense Fee	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education OCAPAC Sublicense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fee Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education OCAPAC Sublicense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fee Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stock Comp Interco Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer	U	U	0	0	0	0	0	0	0	0	0	0	0	0
Internal Royalty Receivable -	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Japan	Ū	0	0	0	0	Ŭ	Ű	0	0	0	0	0	Ű	Ũ
Internal Royalty Payable - Japan	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Charges -	148	(31)	(550)	1,430	355	2,413	714	798	827	626	177	1,478	(336)	(950)
Oracle	-		()	<i>y</i>		· · ·						,		
Exchange (Gain)/Loss	ما	a	0	o	٥	o	0	م	0	0	0		0	ما
Currency Exchange (Gain)/Loss Hedging (Gain)/Loss	0 0	0	0	0	0	0	0	0	0 0	0 0	0	0	8 0	0
Total Exchange (Gain)/Loss	0	0	0	0	0	0	0	0		0	0	0	•	0
Total Exchange (Gam)/Loss	U	U	0	0	0	0	0	0	0	0	0	0	0	0
Other Items														
Other (Income)/Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(Gain)/Loss on Sale of Assets	Ő	Ő	0	Ő	0	ů 0	ů 0	0	0 0	0	0	0	0	ő
Minority Interest	0	0	0 0	0	0	0 0	0	0	0	0	0	0	0	Ő
Investment Gain/Loss Related to	-				- -	- -		0			0			Č
Equity and Marketable Securities	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	•		L		<u> </u>	I.	I	<u> </u>					I	•

Minority Interest (Income)/Exp from Non-consolidated Subsidiaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Items	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Charges - Acquired Companies		-		-1	-	-1	-			-1	-1			
Acquired Co. License	1			1	I	1				1	1			I
Intercompany Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. License									-					
Intercompany Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. Consulting						-			-					
Intercompany Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. Consulting					0	0				0				
Intercompany Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. Education					0	0				0				
Intercompany Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. Education					0	0				0				
Intercompany Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. G&A Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Royalty	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. R&D Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	020	1.050
Expense	0	0	0	0	0	0	0	0	0	0	0	0	930	1,859
Acquired Co. Intercompany Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Share	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intracompany Facility Cross	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Retek Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Deferred Tax Balances	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intercompany Charges	0	0	0	0	0	0	0	0	0	0	0	0	930	1.950
Acquired Companies	0	0	0	0	0	0	0	0	0	0	0	0	930	1,859
PBT before Purchase Accounting	595,132	749,150	793,981	757,384	888,089	883,667	928,240	949,518	1,024,559	1,046,047	1,114,199	1,081,567	1,203,567	1,274,079

Intercompany Charges - Purchase														
Accounting														
Acquired Co Interco Expense Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. Intercompany Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Pre-Acquisition Write- Offs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Direct Capitalizable Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intercompany. Charges - Purchase Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Income before Taxes	595,132	749,150	793,981	757,384	888,089	883,667	928,240	949,518	1,024,559	1,046,047	1,114,199	1,081,567	1,203,567	1,274,079
Provision for Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET INCOME	595,132	749,150	793,981	757,384	888,089	883,667	928,240	949,518	1,024,559	1,046,047	1,114,199	1,081,567	1,203,567	1,274,079