

ORACLE CORPORATION
Detailed Income Statement

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

Excerpt of PTX 8040

	Actuals													
	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	0
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														
VAD/OAD - Fees Paid (Restricted Use)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
i-Flex License Contra Revenue (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
Support														
Software Maintenance - PeopleSoft Deferred Revenue Waterfall	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
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

Total Instructor Led Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Products	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education - Web Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Restatement - Education</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education Revenue - Reclass	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consulting														
Consulting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consulting Managed Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consulting - Education User	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adoption Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Restatement - Consulting</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Offshore Consulting Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
i-Flex Consulting Contra	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consulting Revenue - Reclass	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Consulting	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Integration Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE RELATED EXPENSE														
Salaries														
Salary	41,630	42,651	42,522	46,115	46,645	46,619	46,770	49,344	50,203	51,356	54,691	54,685	60,834	61,656
Severance/Retention Costs	0	0	8	8	8	5	0	0	0	0	0	0	0	0
Car Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Car Leasing Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Car - All Other Expenses	4	4	5	9	6	2	0	0	1	8	24	28	28	30
<i>Restatement Salaries</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Retention Bonus	0	0	0	0	94	49	223	678	601	581	770	644	581	537
Overtime	0	0	0	0	0	2,692	1,866	2,432	2,206	2,800	2,918	3,484	3,644	4,294
Total Salaries	41,634	42,655	42,534	46,132	46,754	49,367	48,858	52,455	53,010	54,745	58,403	58,840	65,086	66,516

Commissions/Bonus														
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														
Previous Quarter Commission	0	0	0	0	78	19	99	0	787	61	26	42	1,188	0
True-up														
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	0	0	0	0	0	0	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	0	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														
Costs	240	129	280	386	180	193	243	326	245	154	233	281	209	278
Employee Internal - Training														
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Compensation														
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	60	128	113	143

Travel & Entertainment - All	466	480	432	535	616	581	331	(32)	430	447	578	(49)	601	788
Other														
Rebillable T&E - Incurred	14	0	0	0	0	4	1	0	0	0	21	(17)	2	6
Rebillable T&E - Billed	0	0	0	0	2	8	0	10	0	(3)	0	0	0	0
Rebillable T&E Expenses -														
Contra	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restatement Travel &														
Entertainment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Travel Agency Fees	13	12	9	15	22	19	5	8	16	10	33	28	106	43
Quota Club	0	0	0	0	0	0	0	0	0	400	200	200	200	200
Total Travel & Entertainment	1,678	1,861	1,770	2,291	2,239	2,387	968	953	1,356	2,108	1,603	1,803	2,104	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	0	0	0	0	0	3	0	0	0	0	0	8	34	39
Marketing Events	0	0	64	50	45	8	27	3	71	8	31	107	48	86
Seminars	14	16	12	12	2	1	2	0	0	0	0	0	0	0
Direct Marketing and Collateral														
Materials	13	10	6	6	4	4	4	3	1	2	2	6	2	2
Advertising	0	0	27	0	2	0	0	0	0	0	0	0	0	0
Promotional Items	15	8	11	52	26	48	12	16	20	7	12	1	143	77
Public Relations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OPN MDF & Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Global Alliances MDF	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Analyst Relations & Market														
Research	3	57	0	29	58	0	0	4	6	3	2	1	38	6
Miscellaneous Marketing	1	46	1	12	4	137	131	7	0	1	1	0	7	44
OPN Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OPN PDF & DMS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Marketing Temporary Help	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restatement Marketing														
Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Marketing Communications	47	137	122	160	141	202	176	32	98	20	48	123	271	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														
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
<i>Restatement Facilities</i>	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
<i>Restatement Computers, Voice & Data</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Computers, Voice and Data	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
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
<i>Restatement External Contractor Costs</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total External Contractor Costs	911	435	1,569	1,150	1,234	922	553	414	198	1,452	1,105	1,233	1,724	3,097
Professional & Recruiting Fees														
Legal Fees	247	124	94	145	124	130	95	58	53	36	74	41	1,635	57

Oracle Direct Assigned Support Expenses Contra i-Flex External Contractor Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Miscellaneous	907	(357)	805	308	(25)	190	674	497	(137)	547	(264)	(478)	655	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Facilities Reserve Allocate	59	262	186	120	109	134	44	89	170	104	300	38	342	60
Restatement - Expenses below the line	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LOB Charges														
Local - Incoming Charges	(371)	(2,168)	(7,393)	10,446	875	21,243	4,339	4,982	5,339	3,420	863	10,208	(6,366)	(12,544)
Incoming Global IT	1,851	1,854	1,891	3,857	2,670	2,889	2,798	2,998	2,931	2,837	911	4,568	3,004	3,045
Outgoing Global IT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Product Development Charges	197	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing License	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing Consulting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing G&A	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing Shared Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Incoming Shared Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing On Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing Advanced Customer Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing Software as a Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total LOB Charges	1,676	(314)	(5,502)	14,303	3,546	24,132	7,137	7,980	8,270	6,257	1,774	14,777	(3,362)	(9,499)

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														
Acquired Co. License	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Revenue														
Acquired Co. License	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Expense														
Acquired Co. Consulting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Revenue														
Acquired Co. Consulting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Expense														
Acquired Co. Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Revenue														
Acquired Co. Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Expense														
Acquired Co. Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Revenue														
Acquired Co. Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany Expense														
Acquired Co. G&A Intercompany Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. Intercompany Royalty	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. R&D Intercompany Expense	0	0	0	0	0	0	0	0	0	0	0	0	930	1,859
Acquired Co. Intercompany Cost Share	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acquired Co. Intercompany Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intracompany Facility Cross 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 - 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