

Charter of the Finance and Audit Committee of the Oracle Corporation Board of Directors (As last amended by the Board of Directors on February 6, 2025)

I. PURPOSE AND AUTHORITY

The primary functions of the Finance and Audit Committee (the “Committee”) are to assist the Board of Directors (the “Board”) of Oracle Corporation (the “Corporation”) with the Board’s oversight of:

- management’s conduct of the Corporation’s financial accounting and reporting processes;
- the integrity of the Corporation’s financial statements;
- the Corporation’s compliance with legal and regulatory requirements;
- its independent registered public accounting firm’s qualifications, performance and independence (the “Independent Accountants”);
- the performance of the Corporation’s internal audit function;
- significant financial matters of the Corporation, including tax policies, treasury policies and securities repurchases;
- the evaluation of merger and acquisition transactions and investment transactions proposed by the Corporation’s management; and
- certain significant risk exposures and risk management of the Corporation.

The Committee shall also prepare any required disclosures under the Securities Exchange Act of 1934, as amended, and the rules promulgated thereunder (the “1934 Act”).

The Committee may, in its discretion, also review reports from management on other finance, legal and administrative issues to the extent that it deems appropriate or necessary. The Committee may conduct or authorize investigations into any matters within the scope of its responsibilities and may meet with any employees of the Corporation or any third parties it deems necessary in connection with such investigations. The Committee shall have the power to hire legal, financial or other advisors as it may deem necessary in its best judgment with due regard to cost, without the need to obtain the prior approval of any officer of the Corporation or the Board. The secretary of the Corporation will arrange for payment of the invoices of any such third party. The Committee shall also have available appropriate funding from the Corporation as determined by the Committee for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or determine that the Corporation's financial statements and disclosures are complete, accurate and in accordance with generally accepted accounting principles in the United States ("GAAP") and applicable rules and regulations, which is the responsibility of management and the Independent Accountants. The duty of the Committee is to oversee the Corporation's policies and practices with respect to compliance with laws, but it is the responsibility of management to assure that the Corporation complies with regulations, laws and the Corporation's business practices and code of ethics in the course of its business. Furthermore, while the Committee is responsible for reviewing the Corporation's policies and practices with respect to risk assessment and management, it is the responsibility of the principal executive officer, principal financial officer and senior management to determine the appropriate level of the Corporation's exposure to risk. In exercising its business judgment, the Committee may rely on the information and advice provided by the Corporation's management, the Independent Accountants and any other advisors to the Corporation or the Committee.

II. COMPOSITION

The Committee shall be comprised of three or more directors as determined by the Board, each of whom shall be independent directors. An independent director for purposes of the Committee is a director who meets the independence requirements of the 1934 Act and the applicable listing standards of the New York Stock Exchange.

All members of the Committee shall have sufficient financial experience and ability to enable them to read and understand the Corporation's financial statements and discharge their responsibilities, and at least one member shall, in the judgment of the Board, be an "audit committee financial expert" as defined by the rules issued by the U.S. Securities and Exchange Commission ("SEC"), and at least one member (who may also serve as the Committee's financial expert) shall, in the judgment of the Board, have accounting or related financial management expertise in accordance with the applicable listing standards of the New York Stock Exchange.

The members of the Committee shall be elected by the Board at the annual organizational meeting of the Board. Each member of the Committee shall serve until the earliest of (i) the next annual organizational meeting of the Board, (ii) his or her removal by the Board, or (iii) his or her successor has been duly elected and qualified by the Board. Unless a Chair is elected by the Board, the members of the Committee may designate a Chair by majority vote of the full Committee

membership. No member of the Committee may simultaneously serve on the audit committee of more than two other public companies unless the Board determines that such simultaneous service will not impair the ability of the member to serve effectively on the Committee.

III. MEETINGS

The Committee shall hold such regular and special meetings as may be necessary, but not less than quarterly. As part of its effort to foster open communication, the Committee shall meet at least annually (or more frequently as it deems appropriate) with management, the head of the legal department, the head of the internal audit department and the Independent Accountants in separate executive sessions to discuss any matters that the Committee or each of these groups believes should be discussed privately. The Committee shall maintain minutes of all of its meetings and will report its activities to the Board at each Board meeting.

IV. RESPONSIBILITIES AND DUTIES

In furtherance of its purpose, the Committee shall have the following responsibilities and duties:

Independent Accountants

1. Recognizing that the Independent Accountants are ultimately accountable to the Committee and the Board, select the Independent Accountants, considering their independence and effectiveness. The Committee has the sole authority to appoint, retain and terminate the Independent Accountants of the Corporation, including sole authority to approve all audit engagement fees and terms and all non-audit services to be provided by the Independent Accountants.
2. Pre-approve all audit and permissible non-audit services to be provided by the Corporation's Independent Accountants; provided, however, that de minimis non-audit services may instead be approved in accordance with applicable SEC rules. The Committee may, from time to time, delegate its authority to approve audit and non-audit services on a preliminary basis to one or more Committee members, provided that such designees present any such approvals to the full Committee at the next Committee meeting.
3. Be directly responsible for the oversight of the work of any accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Corporation

(subject, if applicable, to stockholder ratification), including regularly reviewing with such accounting firm the arrangements for and the scope of the Independent Accountants' audit of the Corporation's financial statements. Each such accounting firm shall report directly to the Committee.

4. Evaluate the Independent Accountants' qualifications and independence, and review the performance of the Independent Accountants, including that of the lead partner.
5. Periodically consult with the Independent Accountants out of the presence of management about internal controls and the fullness and accuracy of the Corporation's financial statements.
6. Set the Corporation's hiring policies for current or former employees of the Independent Accountants in accordance with applicable legal requirements.

Documents/Reports Review

7. Review and discuss with management and the Independent Accountants the Corporation's annual audited financial statements, quarterly financial statements and any other reports or financial information deemed appropriate by the Committee, including any certification, report, opinion, or review rendered by the Independent Accountants, including the specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," prior to the filing of the Corporation's Form 10-K or Form 10-Q with the SEC.
8. Review and discuss with management of the Corporation the Form 10-Qs and the Form 10-Ks prior to filing. The Chair of the Committee may represent the entire Committee for purposes of this review.
9. Discuss from time to time the Corporation's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies, paying particular attention to the use of non-GAAP financial information. Following each quarterly earnings conference call held between November 2024 to November 2029, receive an update from a member of the legal department concerning the legal department's review of the earnings conference call transcript and whether any additional or clarifying disclosures have been made and take whatever additional actions, if any, the Committee deems appropriate in response to such update.
10. Prepare any report or other disclosure by the Committee required to be included in any proxy statement for the election of the Corporation's

directors under the rules of the SEC.

11. Review the regular internal reports to management prepared by the internal audit department and management's response to such reports.
12. At least annually, obtain and review a report by the Independent Accountants describing: the firm's internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and (to assess the accountants' independence) all relationships between the Independent Accountants and the Corporation.
13. Review and assess periodically the adequacy of this Charter and recommend any proposed changes to the Board for approval.

Control Processes

14. Review and consider major issues regarding and changes to the Corporation's auditing and accounting principles and practices as identified or suggested by the Independent Accountants, management or the internal audit department.
15. Establish regular and separate systems of reporting to the Committee by management, the Independent Accountants and the internal auditors regarding management's preparation of the financial statements.
16. On at least an annual basis, review with management and the Independent Accountants the Corporation's significant and critical accounting policies and practices.
17. Review with management and the Independent Accountants as a part of the annual examination:
 - The Corporation's annual financial statements and related footnotes.
 - The Independent Accountants' audit of the financial statements and their report thereon.
 - Any significant changes required in the Independent Accountants' audit plan.
 - Any serious difficulties or disputes with management encountered during the course of the audit.
 - Any significant deficiency or material weakness in the design or the operation of the Corporation's internal accounting controls and the plans for remediation thereof and any fraud involving management

- or other employees with a significant role in internal control over financial reporting.
- The critical accounting policies and existence of significant estimates and judgments underlying the financial statements, including the rationale behind those estimates as well as the details of material accruals and reserves.
 - The effect of regulatory and accounting initiatives, as well as off-balance sheet transactions or structures, on the financial statements.
 - Any significant unusual transactions.
 - Other matters related to the conduct of the audit that are communicated to the Committee under generally accepted auditing standards.
18. Review and discuss with the Independent Accountants any audit problems or difficulties and management's response thereto, including any restrictions on the scope of the Independent Accountants' activities or on access to requested information.
19. Review any significant disagreement among management and the Independent Accountants or the internal audit department in connection with the preparation of the financial statements.

Risk Oversight and Compliance

20. Review and discuss with management matters that may present significant business, legal, regulatory, and compliance risks not otherwise overseen by the Board or another committee, including such matters that may have a material impact on the Corporation's financial statements or internal control over financial reporting and related reports received from regulators, and the Corporation's policies and procedures with respect to risk assessment and risk management.
21. Review and discuss with management the Corporation's privacy and data security risk exposures, including:
- The potential impact of these exposures on the Corporation's business, financial results, operations and reputation.
 - The steps management has taken to monitor and mitigate such exposures.
 - Material changes to the Corporations' privacy and data security policies and programs.
 - Major legislative and regulatory developments that could materially impact the Corporation's privacy and data security risk exposure.
22. Oversee the Corporation's policies and procedures regarding compliance with applicable laws and regulations and with the Corporation's Code of

Conduct and Business Ethics and receive reports from the head of the legal department and/or the Global Chief Compliance and Ethics Officer.

23. Establish and oversee procedures for:
 - The receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters.
 - The confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters.
24. Ensure that management has the proper review system in place to ensure that the Corporation's financial statements, reports and other financial information disseminated to governmental organizations and the public satisfy legal requirements.

Internal Auditors

25. Review and evaluate the process used in establishing the annual internal audit plan.
26. Review and evaluate the scope, risk assessment, and nature of the internal auditors' plan and any subsequent changes, including whether or not the internal auditors' plan is sufficiently linked to the Corporation's overall business objectives and management's success and risk factors.
27. Consider and review with management and the head of internal audit:
 - Significant findings and audit problems during the year and management's responses thereto, including the timetable for implementation of the recommendations to correct weaknesses in internal control.
 - Any difficulties encountered in the course of internal audits, including any restrictions on the scope of work or access to required information.
 - Any changes required in the planned scope of the audit plan of the internal audit department.
 - The internal audit department's budget, staffing, qualifications and performance.
28. At least annually, evaluate the performance of the senior officer or officers responsible for the internal audit function of the Corporation, including the objectivity of such officer or officers, and convey its findings and conclusions to management.

Tax and Treasury Oversight

29. Review with management the Corporation's policies and processes for tax planning and compliance.
30. Review with management the Corporation's cash position, capital structure and strategies and financial and foreign currency policies.
31. Review material financing plans, including the issuance of securities, corporate borrowings, securities repurchases and dividend policy, and make recommendations to the Board on such financing plans.

Acquisition Transactions and Investment Transactions

32. Consider acquisition and investment candidates and opportunities identified by the Corporation's management.

Miscellaneous

33. On at least an annual basis, conduct a self-evaluation of the Committee's own performance and effectiveness and report to the Board on such evaluation.
34. Perform any other activities consistent with this Charter, the Corporation's bylaws and governing law as the Committee or the Board deems necessary or appropriate.
35. In connection with its oversight responsibilities, the Committee shall be directly responsible for the resolution of disagreements between management and the Independent Accountants regarding the Corporation's financial reporting.
36. Report regularly to the Board any material issues that arise with respect to the quality or integrity of the Corporation's financial statements, the performance and independence of the Independent Accountants or the performance of the internal audit function.