



**Supplemental Financial Information**  
**Fourth Quarter Fiscal 2007**  
**March 31, 2007**

**ELECTRONIC ARTS INC. AND SUBSIDIARIES**  
**Reconciliation of GAAP to Non-GAAP Unaudited Condensed Consolidated Statements of Operations**  
(in millions, except per share data)

**GAAP and Non-GAAP Results (in millions, except per share data)**

The following tables reconcile the Company's Unaudited Condensed Consolidated Statements of Operations as prepared in accordance with GAAP to its non-GAAP Unaudited Condensed Consolidated Statements of Operations. The Company's non-GAAP results exclude acquisition-related expenses (consisting of acquired in-process technology and amortization of intangibles), stock-based compensation, restructuring charges, and other charges, if any (consisting of asset impairment charges, certain litigation expenses and other-than-temporary impairment of investments in affiliates). In addition, the Company's non-GAAP results exclude income tax adjustments consisting of the income tax expense associated with the foregoing excluded items and the impact of one-time income tax adjustments.

Three Months Ended March 31, 2007								
	GAAP Results	Change in Deferred Net Revenue <sup>(a)</sup>	Acquisition- Related Expenses	Stock-Based Compensation	Restructuring Charges	Other	Income Tax Adjustments	Non-GAAP Results
<b>Net revenue</b>	\$ 613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 613
Cost of goods sold	235	-	(7)	(1)	-	-	-	227
<b>Gross profit</b>	<b>378</b>	<b>-</b>	<b>7</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>386</b>
Operating expenses:								
Marketing and sales	116	-	-	(3)	-	-	-	113
General and administrative	66	-	-	(7)	-	-	-	59
Research and development	257	-	-	(17)	-	-	-	240
Amortization of intangibles	7	-	(7)	-	-	-	-	-
Acquired in-process technology	-	-	-	-	-	-	-	-
Restructuring charges	3	-	-	-	(3)	-	-	-
Total operating expenses	449	-	(7)	(27)	(3)	-	-	412
<b>Operating loss</b>	<b>(71)</b>	<b>-</b>	<b>14</b>	<b>28</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>(26)</b>
Interest and other income, net	30	-	-	-	-	-	-	30
Loss before benefit from income taxes and minority interest	(41)	-	14	28	3	-	-	4
Benefit from income taxes	(16)	-	-	-	-	-	1	(15)
Income (loss) before minority interest	(25)	-	14	28	3	-	(1)	19
Minority interest	-	-	-	-	-	-	-	-
<b>Net income (loss)</b>	<b>\$ (25)</b>	<b>\$ -</b>	<b>\$ 14</b>	<b>\$ 28</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ 19</b>
<b>Earnings (loss) per share:</b>								
Basic	\$ (0.08)							\$ 0.06
Diluted	\$ (0.08)							\$ 0.06
<b>Number of shares used in computation:</b>								
Basic	310							310
Diluted	310							319

Three Months Ended March 31, 2006								
	GAAP Results	Change in Deferred Net Revenue <sup>(a)</sup>	Acquisition- Related Expenses	Stock-Based Compensation	Restructuring Charges	Other <sup>(b)</sup>	Income Tax Adjustments	Non-GAAP Results
<b>Net revenue</b>	\$ 641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 641
Cost of goods sold	244	-	(4)	-	-	-	-	240
<b>Gross profit</b>	<b>397</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>401</b>
Operating expenses:								
Marketing and sales	102	-	-	-	-	-	-	102
General and administrative	54	-	-	(1)	-	1	-	54
Research and development	188	-	-	(1)	-	-	-	187
Amortization of intangibles	4	-	(4)	-	-	-	-	-
Acquired in-process technology	7	-	(7)	-	-	-	-	-
Restructuring charges	17	-	-	-	(17)	-	-	-
Total operating expenses	372	-	(11)	(2)	(17)	1	-	343
<b>Operating income</b>	<b>25</b>	<b>-</b>	<b>15</b>	<b>2</b>	<b>17</b>	<b>(1)</b>	<b>-</b>	<b>58</b>
Interest and other income, net	14	-	-	-	-	-	-	14
Income before provision for income taxes and minority interest	39	-	15	2	17	(1)	-	72
Provision for income taxes	54	-	-	-	-	-	(26)	28
Income (loss) before minority interest	(15)	-	15	2	17	(1)	26	44
Minority interest	(1)	-	-	-	-	-	-	(1)
<b>Net income (loss)</b>	<b>\$ (16)</b>	<b>\$ -</b>	<b>\$ 15</b>	<b>\$ 2</b>	<b>\$ 17</b>	<b>\$ (1)</b>	<b>\$ 26</b>	<b>\$ 43</b>
<b>Earnings (loss) per share:</b>								
Basic	\$ (0.05)							\$ 0.14
Diluted	\$ (0.05)							\$ 0.14
<b>Number of shares used in computation:</b>								
Basic	304							304
Diluted	304							312

<sup>(a)</sup> Effective April 1, 2007, the Company intends, on a prospective basis, to reflect the change in deferred net revenue - packaged goods and digital content in its non-GAAP financial measures.

<sup>(b)</sup> Other includes certain litigation expenses of \$1 million for the three months ended March 31, 2006.

**ELECTRONIC ARTS INC. AND SUBSIDIARIES**  
**Reconciliation of GAAP to Non-GAAP Unaudited Condensed Consolidated Statements of Operations**  
(in millions, except per share data)

**GAAP and Non-GAAP Results (in millions, except per share data)**

The following tables reconcile the Company's Unaudited Condensed Consolidated Statements of Operations as prepared in accordance with GAAP to its non-GAAP Unaudited Condensed Consolidated Statements of Operations. The Company's non-GAAP results exclude acquisition-related expenses (consisting of acquired in-process technology and amortization of intangibles), stock-based compensation, restructuring charges, and other charges, if any (consisting of asset impairment charges, certain litigation expenses and other-than-temporary impairment of investments in affiliates). In addition, the Company's non-GAAP results exclude income tax adjustments consisting of the income tax expense associated with the foregoing excluded items and the impact of one-time income tax adjustments.

Twelve Months Ended March 31, 2007						
GAAP Results	Change in Deferred Net Revenue <sup>(a)</sup>	Acquisition-Related Expenses	Stock-Based Compensation	Restructuring Charges	Income Tax Adjustments	Non-GAAP Results
<b>Net revenue</b>	\$ 3,091	\$ -	\$ -	\$ -	\$ -	\$ 3,091
Cost of goods sold	1,212	-	(27)	(2)	-	1,183
<b>Gross profit</b>	<b>1,879</b>	<b>-</b>	<b>27</b>	<b>2</b>	<b>-</b>	<b>1,908</b>
Operating expenses:						
Marketing and sales	466	-	-	(17)	-	449
General and administrative	288	-	-	(37)	-	251
Research and development	1,041	-	-	(77)	-	964
Amortization of intangibles	27	-	(27)	-	-	-
Acquired in-process technology	3	-	(3)	-	-	-
Restructuring charges	15	-	-	-	(15)	-
Total operating expenses	1,840	-	(30)	(131)	(15)	1,664
<b>Operating income</b>	<b>39</b>	<b>-</b>	<b>57</b>	<b>133</b>	<b>15</b>	<b>244</b>
Interest and other income, net	99	-	-	-	-	99
Income before provision for income taxes and minority interest	138	-	57	133	15	343
Provision for income taxes	66	-	-	-	34	100
Income before minority interest	72	-	57	133	(34)	243
Minority interest	4	-	-	-	-	4
<b>Net income</b>	<b>\$ 76</b>	<b>\$ -</b>	<b>\$ 57</b>	<b>\$ 133</b>	<b>\$ (34)</b>	<b>\$ 247</b>
<b>Earnings per share:</b>						
Basic	\$ 0.25					\$ 0.80
Diluted	\$ 0.24					\$ 0.78
<b>Number of shares used in computation:</b>						
Basic	308					308
Diluted	317					317

Twelve Months Ended March 31, 2006						
GAAP Results	Change in Deferred Net Revenue <sup>(a)</sup>	Acquisition-Related Expenses	Stock-Based Compensation	Restructuring Charges	Income Tax Adjustments	Non-GAAP Results
<b>Net revenue</b>	\$ 2,951	\$ -	\$ -	\$ -	\$ -	\$ 2,951
Cost of goods sold	1,181	-	(9)	-	-	1,172
<b>Gross profit</b>	<b>1,770</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>1,779</b>
Operating expenses:						
Marketing and sales	431	-	-	-	-	431
General and administrative	215	-	-	(1)	-	214
Research and development	758	-	-	(2)	-	756
Amortization of intangibles	7	-	(7)	-	-	-
Acquired in-process technology	8	-	(8)	-	-	-
Restructuring charges	26	-	-	-	(26)	-
Total operating expenses	1,445	-	(15)	(3)	(26)	1,401
<b>Operating income</b>	<b>325</b>	<b>-</b>	<b>24</b>	<b>3</b>	<b>26</b>	<b>378</b>
Interest and other income, net	64	-	-	-	-	64
Income before provision for income taxes and minority interest	389	-	24	3	26	442
Provision for income taxes	147	-	-	-	(12)	135
Income before minority interest	242	-	24	3	26	307
Minority interest	(6)	-	-	-	-	(6)
<b>Net income</b>	<b>\$ 236</b>	<b>\$ -</b>	<b>\$ 24</b>	<b>\$ 3</b>	<b>\$ 26</b>	<b>\$ 301</b>
<b>Earnings per share:</b>						
Basic	\$ 0.78					\$ 0.99
Diluted	\$ 0.75					\$ 0.96
<b>Number of shares used in computation:</b>						
Basic	304					304
Diluted	314					314

<sup>(a)</sup> Effective April 1, 2007, the Company intends, on a prospective basis, to reflect the change in deferred net revenue - packaged goods and digital content in its non-GAAP financial measures.