

CYBERLINK CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME
FOR THE THREE-MONTH PERIODS ENDED MARCH 31
(EXPRESSED IN THOUSANDS OF DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Un-Audited

	2011		2010	
	Amount		Amount	
	NT\$	%	NT\$	%
Operating revenues				
Sales revenue	\$ 1,093,790	102	\$ 1,295,941	102
Less: Sales returns	(16,946)	(2)	(15,431)	(1)
Sales allowances	(2,113)	-	(6,207)	(1)
Net Sales	1,074,731	100	1,274,303	100
Operating costs				
Cost of sales	(4,516)	(1)	(4,418)	-
Gross profit	1,070,215	99	1,269,885	100
Operating expenses				
Selling	(614,511)	(57)	(696,019)	(55)
General	(34,583)	(3)	(49,892)	(4)
Research and development	(159,320)	(15)	(176,349)	(14)
Operating expenses	(808,414)	(75)	(922,260)	(73)
Operating income	261,801	24	347,625	27
Non-operating income				
Interest income	1,782	-	1,710	1
Gain on financial assets at fair value through profit or loss	2,522	1	590	-
Other income	2,281	-	1,512	-
Non-operating income	6,585	1	3,812	1
Non-operating expenses				
Exchange loss-net	(1,686)	-	(4,981)	(1)
Other expenses	(2,734)	-	(2,729)	-
Non-operating expenses	(4,420)	-	(7,710)	(1)
Income before income tax	263,966	25	343,727	27
Income tax expense	(70,298)	(7)	(89,216)	(7)
Consolidated net income	\$ 193,668	18	\$ 254,511	20
Attributable to:				
Equity holders of the Company	\$ 193,668	18	\$ 254,511	20
	<u>Before tax</u>	<u>After tax</u>	<u>Before tax</u>	<u>After tax</u>
Basic earnings per share				
(In dollars)	\$ 2.24	\$ 1.65	\$ 2.95	\$ 2.18
Diluted earnings per share				
(In dollars)	\$ 2.21	\$ 1.62	\$ 2.87	\$ 2.13