

**CYBERLINK CORP. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF INCOME**  
**FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30**  
 (EXPRESSED IN THOUSANDS OF DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Un-Audited

	2011		2010		
	Amount NT\$	% _____	Amount NT\$	% _____	
Operating revenues					
Sales revenue	\$ 2,837,164	102	\$ 3,538,170	102	
Less: Sales returns	( 39,260)	( 1)	( 50,161)	( 1)	
Sales allowances	( 22,063)	( 1)	( 15,551)	( 1)	
Net Sales	2,775,841	100	3,472,458	100	
Operating costs					
Cost of sales	( 12,004)	( 1)	( 11,523)	-	
Gross profit	2,763,837	99	3,460,935	100	
Operating expenses					
Selling	( 1,616,529)	( 58)	( 1,944,473)	( 56)	
General	( 112,781)	( 4)	( 145,101)	( 4)	
Research and development	( 444,204)	( 16)	( 511,556)	( 15)	
Operating expenses	( 2,173,514)	( 78)	( 2,601,130)	( 75)	
Operating income	590,323	21	859,805	25	
Non-operating income					
Interest income	9,808	-	7,387	-	
Gain on financial assets at fair value through profit or loss	6,421	-	2,665	-	
Other income	10,337	1	7,334	-	
Non-operating income	26,566	1	17,386	-	
Non-operating expenses					
Exchange loss-net	( 14)	-	( 12,510)	-	
Other expenses	( 9,497)	-	( 14,718)	( 1)	
Non-operating expenses	( 9,511)	-	( 27,228)	( 1)	
Income before income tax	607,378	22	849,963	24	
Income tax expense	( 133,828)	( 5)	( 215,141)	( 6)	
Consolidated net income	\$ 473,550	17	\$ 634,822	18	
Attributable to:					
Equity holders of the Company	\$ 473,550	17	\$ 634,822	18	
Basic earnings per share		<u>Before tax</u>	<u>After tax</u>	<u>Before tax</u>	<u>After tax</u>
(In dollars)	\$ 5.33	\$ 4.16	\$ 7.27	\$ 5.43	
Diluted earnings per share		<u>Before tax</u>	<u>After tax</u>	<u>Before tax</u>	<u>After tax</u>
(In dollars)	\$ 5.30	\$ 4.13	\$ 7.15	\$ 5.34	