

CYBERLINK CORP.
CONSOLIDATED STATEMENTS OF INCOME
NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2005
(EXPRESSED IN THOUSANDS OF DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Un-Audited

	2005		2004	
	Amount		Amount	
	NT\$	%	NT\$	%
			(Restated)	
Operating revenues				
Sales revenue	\$ 1,749,183	101	\$ 1,494,629	102
Less: Sales returns	(18,462)	(1)	(24,456)	(2)
Sales allowances	(1,328)	-	(2,539)	-
Net sales	<u>1,729,393</u>	<u>100</u>	<u>1,467,634</u>	<u>100</u>
Service revenue	-	-	<u>3,151</u>	-
Net Sales	<u><u>1,729,393</u></u>	<u><u>100</u></u>	<u><u>1,470,785</u></u>	<u><u>100</u></u>
Operating costs				
Cost of sales	(32,603)	(2)	(71,397)	(5)
Gross profit	<u>1,696,790</u>	<u>98</u>	<u>1,399,388</u>	<u>95</u>
Operating expenses				
Selling	(900,718)	(52)	(768,628)	(52)
General	(76,834)	(4)	(65,571)	(5)
Research and development	(173,600)	(10)	(137,339)	(9)
Operating expenses	(1,151,152)	(66)	(971,538)	(66)
Operating income	<u>545,638</u>	<u>32</u>	<u>427,850</u>	<u>29</u>
Non-operating income				
Interest income	2,411	-	1,504	-
Gain on investments accounted for under the equity method	-	-	7,900	1
Gain on disposal of investments	31,622	2	24,693	2
Exchange gain-net	2,535	-	-	-
Other income	<u>6,754</u>	-	<u>16,158</u>	<u>1</u>
Non-operating income	<u>43,322</u>	<u>2</u>	<u>50,255</u>	<u>4</u>
Non-operating expenses				
Loss on investments accounted for under the equity method	(396)	-	-	-
Exchange loss-net	-	-	(8,829)	(1)
Other expenses	(5,118)	-	(454)	-
Non-operating expenses	(5,514)	-	(9,283)	(1)
Income before income tax and minority interest	583,446	34	468,822	32
Income tax expense	(74,330)	(4)	(52,705)	(4)
Minority interest in net loss of consolidated subsidiaries	<u>2,351</u>	-	<u>1,204</u>	-
Net income	<u><u>\$ 511,467</u></u>	<u><u>30</u></u>	<u><u>\$ 417,321</u></u>	<u><u>28</u></u>
	<u>Before tax</u>	<u>After tax</u>	<u>After tax</u>	<u>Before tax</u>
Basic earnings per share				
(In dollars)	<u>\$ 6.03</u>	<u>\$ 5.29</u>	<u>\$ 5.11</u>	<u>\$ 4.55</u>
Diluted earnings per share				
(In dollars)	<u>\$ 5.94</u>	<u>\$ 5.20</u>	<u>\$ 4.98</u>	<u>\$ 4.43</u>