

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

Un-Audited

	Q1 2007		Q1 2006	
	Amount		Amount	
	NT\$	%	NT\$	%
Operating revenues				
Sales revenue	\$ 854,253	101	\$ 766,406	100
Less: Sales returns	(9,577)	(1)	(2,259)	-
Sales allowances	(4)	-	(228)	-
Net Sales	844,672	100	763,919	100
Operating costs				
Cost of sales	(5,034)	(1)	(6,951)	(1)
Gross profit	839,638	99	756,968	99
Operating expenses				
Selling	(476,850)	(56)	(398,286)	(52)
General	(23,715)	(3)	(24,846)	(3)
Research and development	(82,623)	(10)	(74,605)	(10)
Operating expenses	(583,188)	(69)	(497,737)	(65)
Operating income	256,450	30	259,231	34
Non-operating income				
Interest income	5,022	1	10,384	1
Gain on financial assets at fair value through profit of loss	11,098	1	2,030	-
Exchange gain-net	10,952	1	-	-
Other income	696	-	4,481	1
Non-operating income	27,768	3	16,895	2
Non-operating expenses				
Exchange loss-net	-	-	(9,907)	1
Other expenses	(3)	-	(103)	-
Non-operating expenses	(3)	-	(10,010)	1
Income before income tax	284,215	33	266,116	35
Income tax expense	(39,897)	(5)	(29,998)	(4)
Consolidated net income	\$ 244,318	28	\$ 236,118	31
Attributable to:				
Equity holder of the Company	\$ 244,318	28	\$ 236,118	31
Minority interest	-	-	-	-
	\$ 244,318	28	\$ 236,118	31
	<u>Before tax</u>	<u>After tax</u>	<u>After tax</u>	<u>Before tax</u>
Basic earnings per share				
(In dollars)	\$ 2.76	\$ 2.38	\$ 2.61	\$ 2.32
Diluted earnings per share				
(In dollars)	\$ 2.72	\$ 2.34	\$ 2.58	\$ 2.29