

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

	Un-Audited			
	2007		2006	
	Amount		Amount	
	NT\$	%	NT\$	%
Operating revenues				
Sales revenue	\$ 2,611,854	101	\$ 2,237,645	100
Less: Sales returns	(16,175)	(1)	(7,230)	(-)
Sales allowances	(2,143)	-	(434)	(-)
Net sales	2,593,536	100	2,229,981	100
Operating costs				
Cost of sales	(18,388)	(1)	(21,740)	(1)
Gross profit	<u>2,575,148</u>	<u>99</u>	<u>2,208,241</u>	<u>99</u>
Operating expenses				
Selling	(1,413,302)	(54)	(1,217,123)	(54)
General	(112,439)	(4)	(85,028)	(4)
Research and development	(266,241)	(10)	(239,833)	(11)
Operating expenses	(1,791,982)	(68)	(1,541,984)	(70)
Operating income	<u>783,166</u>	<u>31</u>	<u>666,257</u>	<u>30</u>
Non-operating income				
Interest income	22,762	1	23,466	1
Gain on financial assets at fair value through profit of loss	34,816	1	16,124	1
Gain on disposal of investments	4,816	-	73,039	3
Exchange gain-net	9,888	-	-	-
Other income	9,975	-	24,795	1
Non-operating income	<u>82,257</u>	<u>2</u>	<u>137,424</u>	<u>6</u>
Non-operating expenses				
Exchange loss-net	-	-	(13,672)	(1)
Other expenses	(128)	-	(103)	-
Non-operating expenses	(128)	-	(13,775)	(1)
Income before income tax	865,295	33	789,906	35
Income tax expenses	(116,758)	(4)	(112,718)	(5)
Consolidated net income	<u>\$ 748,537</u>	<u>29</u>	<u>\$ 677,188</u>	<u>30</u>
Attributable to :				
Equity holders of the Company	\$ 748,537	29	\$ 677,188	30
Minority interest	-	-	-	-
	<u>\$ 748,537</u>	<u>29</u>	<u>\$ 677,188</u>	<u>30</u>
Basic earnings per share	<u>Before tax</u>	<u>After tax</u>	<u>After tax</u>	<u>Before tax</u>
(In dollars)	<u>\$ 8.10</u>	<u>\$ 7.01</u>	<u>\$ 7.45</u>	<u>\$ 6.39</u>
Diluted earnings per share				
(In dollars)	<u>\$ 7.97</u>	<u>\$ 6.90</u>	<u>\$ 7.34</u>	<u>\$ 6.30</u>