

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

Un-Audited

	Q1 2008		Q1 2007		
	Amount		Amount		
	NT\$	%	NT\$	%	
Operating revenues					
Sales revenue	\$ 1,062,313	100	\$ 854,253	101	
Less: Sales returns	(1,844)	-	(9,577)	(1)	
Sales allowances	(692)	-	(4)	-	
Net sales	1,059,777	100	844,672	100	
Gain from sales of portfolio securities	647	-	-	-	
	1,060,424	100	844,672	100	
Operating costs					
Cost of sales	(4,990)	(1)	(5,034)	(1)	
Gross profit	<u>1,055,434</u>	<u>99</u>	<u>839,638</u>	<u>99</u>	
Operating expenses					
Selling	(593,302)	(56)	(476,850)	(56)	
General	(53,876)	(5)	(23,715)	(3)	
Research and development	(138,226)	(13)	(82,623)	(10)	
Total operating expenses	(785,404)	(74)	(583,188)	(69)	
Operating income	<u>270,030</u>	<u>25</u>	<u>256,450</u>	<u>30</u>	
Non-operating income					
Interest income	4,662	1	5,022	1	
Gain on financial assets at fair value through profit or loss	14,079	1	11,098	1	
Exchange gain-net	-	-	10,952	1	
Other income	2,845	-	696	-	
Total non-operating income	<u>21,586</u>	<u>2</u>	<u>27,768</u>	<u>3</u>	
Non-operating expenses					
Loss on disposal of fixed assets	(30)	-	-	-	
Exchange loss-net	(22,010)	(2)	-	-	
Other expenses	(113)	-	(3)	-	
Total non-operating expenses	(22,153)	(2)	(3)	-	
Income before income tax	269,463	25	284,215	33	
Income tax expenses	(45,907)	(4)	(39,897)	(5)	
Consolidated net income	<u>\$ 223,556</u>	<u>21</u>	<u>\$ 244,318</u>	<u>28</u>	
Attributable to :					
Equity holders of the Company	<u>\$ 223,556</u>	<u>21</u>	<u>\$ 244,318</u>	<u>28</u>	
Basic earnings per share		Before tax	After tax	Before tax	After tax
(In dollars)	<u>\$ 2.51</u>	<u>\$ 2.08</u>	<u>\$ 2.66</u>	<u>\$ 2.29</u>	
Diluted earnings per share					
(In dollars)	<u>\$ 2.48</u>	<u>\$ 2.06</u>	<u>\$ 2.62</u>	<u>\$ 2.25</u>	