

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

Un-Audited

	2010		2009	
	Amount NT\$	% 100	Amount NT\$	% 100
Operating revenues				
Sales revenue	\$ 1,295,941	102	\$ 1,056,082	102
Less: Sales returns	( 15,431)	( 1)	( 12,750)	( 1)
Sales allowances	( 6,207)	( 1)	( 4,087)	( 1)
Net Sales	<u>1,274,303</u>	<u>100</u>	<u>1,039,245</u>	<u>100</u>
Operating costs				
Cost of sales	( 4,418)	-	( 4,581)	( 1)
Gross profit	<u>1,269,885</u>	<u>100</u>	<u>1,034,664</u>	<u>99</u>
Operating expenses				
Selling	( 696,019)	( 55)	( 621,649)	( 60)
General	( 49,892)	( 4)	( 56,193)	( 5)
Research and development	( 176,349)	( 14)	( 154,905)	( 15)
Operating expenses	( 922,260)	( 73)	( 832,747)	( 80)
Operating income	<u>347,625</u>	<u>27</u>	<u>201,917</u>	<u>19</u>
Non-operating income				
Interest income	1,710	1	5,398	-
Gain on financial assets at fair value through profit or loss	590	-	-	-
Exchange gain-net	-	-	38,343	4
Other income	<u>1,512</u>	<u>-</u>	<u>884</u>	<u>-</u>
Non-operating income	<u>3,812</u>	<u>1</u>	<u>44,625</u>	<u>4</u>
Non-operating expenses				
Interest expense	-	-	( 10)	-
Exchange loss-net	( 4,981)	( 1)	-	-
Other expenses	( 2,729)	-	( 1,813)	-
Non-operating expenses	( 7,710)	( 1)	( 1,823)	-
Income before income tax	343,727	27	244,719	23
Income tax expense	( 89,216)	( 7)	( 35,798)	( 3)
Consolidated net income	<u>\$ 254,511</u>	<u>20</u>	<u>\$ 208,921</u>	<u>20</u>
Attributable to:				
Equity holders of the Company	<u>\$ 254,511</u>	<u>20</u>	<u>\$ 208,921</u>	<u>20</u>
	<u>Before tax</u>	<u>After tax</u>	<u>Before tax</u>	<u>After tax</u>
Basic earnings per share				
(In dollars)	<u>\$ 2.97</u>	<u>\$ 2.20</u>	<u>\$ 2.15</u>	<u>\$ 1.84</u>
Diluted earnings per share				
(In dollars)	<u>\$ 2.89</u>	<u>\$ 2.14</u>	<u>\$ 2.08</u>	<u>\$ 1.77</u>