



**CYBERPLEX INC.
CONSOLIDATED BALANCE SHEETS**

	as at March 31, 2006	as at December 31, 2005
	<u>(unaudited)</u>	<u>(unaudited)</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 430,319	\$ 449,786
Short-term investments	4,977,485	4,834,644
Accounts receivable, net of allowance for doubtful accounts of \$92,644 (December 31, 2005 - \$92,575)	619,717	1,461,381
Prepaid expenses and sundry assets	347,190	160,587
	<u>6,374,711</u>	<u>6,906,398</u>
Capital assets	1,428,982	1,478,489
TOTAL ASSETS	<u>\$ 7,803,693</u>	<u>\$ 8,384,887</u>
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities:		
Accounts payable and accrued liabilities	\$ 844,569	\$ 1,249,241
Unearned revenue	300	8,967
	<u>844,869</u>	<u>1,258,208</u>
Future income taxes	39,000	39,000
Other long-term liabilities	1,260,598	1,292,798
	<u>1,299,598</u>	<u>1,331,798</u>
SHAREHOLDERS' EQUITY		
Capital stock	70,334,560	70,334,560
Contributed surplus	321,897	307,067
Deficit	(64,997,231)	(64,846,746)
	<u>5,659,226</u>	<u>5,794,881</u>
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	<u>\$ 7,803,693</u>	<u>\$ 8,384,887</u>





**CYBERPLEX INC.
CONSOLIDATED STATEMENTS OF OPERATIONS AND DEFICIT**

	Three Month Period Ended	
	March 31, 2006 (unaudited)	March 31, 2005 (unaudited)
Revenue	\$ 1,217,113	\$ 2,372,305
Cost of sales	679,738	1,245,839
Gross profit	537,375	1,126,466
Sales and marketing expenses	183,304	167,140
General and administrative expenses	485,395	660,691
Amortization of capital assets	65,299	72,763
	733,998	900,594
Income(loss) from operations	(196,623)	225,872
Interest income	46,138	29,596
Income(loss) before income taxes	(150,485)	255,468
Net income	\$ (150,485)	\$ 255,468
Deficit - beginning of the period	(64,846,746)	(63,715,490)
Deficit - end of period	\$ (64,997,231)	\$ (63,460,022)
Weighted average number of common shares - basic	32,436,250	32,358,027
Weighted average number of common shares - diluted	32,436,250	33,323,342
Basic earnings (loss) per share	\$ (0.00)	\$ 0.01
Diluted earnings (loss) per share	\$ (0.00)	\$ 0.01

