

**CYBERPLEX INC.**  
**UNAUDITED CONSOLIDATED STATEMENT OF OPERATIONS**

	Three months period ended	
	March 31, 2010 (unaudited)	March 31, 2009 (unaudited)
Revenue	\$ 12,261,123	\$ 32,141,538
Cost of revenue	9,006,796	22,287,473
	<u>3,254,327</u>	<u>9,854,065</u>
Expenses		
Sales and marketing	1,875,450	4,311,216
General and administrative	1,356,712	1,763,974
Foreign exchange gain	(225,479)	(472,584)
<b>Income before the undernoted</b>	<b>247,644</b>	<b>4,992,762</b>
Amortization of capital assets	117,770	77,609
Amortization of intangible assets	38,333	-
<b>Income from operations</b>	<b>91,541</b>	<b>4,907,256</b>
Interest expense	(2,936)	(41,879)
Interest income	27,507	1,138
Gain on sale of investment	331	-
<b>Income before income taxes</b>	<u><b>116,443</b></u>	<u><b>4,880,192</b></u>
Income taxes	206,900	-
<b>Net income (loss)</b>	<b>(90,457)</b>	<b>4,880,192</b>
Unrealized gain (loss) on available- for -sale-securities	(40,401)	50,740
Foreign currency translation adjustment	(1,186,608)	
<b>Comprehensive income (loss)</b>	<u><b>\$ (1,317,466)</b></u>	<u><b>\$ 4,183,849</b></u>
Income per share:		
Basic	\$ (0.00)	\$ 0.08
Diluted	(0.00)	0.07
Weighted average number of common shares used in income per share:		
Basic	68,463,524	53,623,995
Diluted	68,463,524	57,775,060

**CYBERPLEX INC.**  
**UNAUDITED YEAR END CONSOLIDATED BALANCE SHEETS**

	as at March 31, 2010 <u>(unaudited)</u>	as at December 31, 2009 <u>(unaudited)</u>
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash, cash equivalents and short-term investments	\$ 15,564,647	\$ 21,762,643
Accounts receivable, net of allowance for doubtful accounts of \$2,591,506 (2009 - \$2,270,977 )	14,104,892	9,930,149
Income tax recoverable	14,256	-
Prepaid expenses and other assets	3,452,121	3,303,819
	<u>33,135,916</u>	<u>34,996,611</u>
Capital assets	1,201,593	1,432,309
Goodwill	13,802,382	14,095,708
Intangible assets	299,949	287,500
Future tax assets	498,312	582,740
	<u>\$ 48,938,152</u>	<u>\$ 51,394,868</u>
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>		
<b>Current Liabilities:</b>		
Accounts payable and accrued liabilities	3,418,841	4,270,080
Unearned revenue	849,447	668,255
Deferred lease inducements	106,618	106,618
Income taxes payable	(0)	631,465
	<u>4,374,906</u>	<u>5,676,418</u>
Deferred lease inducements	196,933	156,119
Shareholders' equity	44,366,313	45,562,331
	<u>\$ 48,938,152</u>	<u>\$ 51,394,868</u>