

CYBERPLEX INC.**UNAUDITED INTERIM CONSOLIDATED BALANCE SHEETS AS at JUNE 30, 2010**

	as at 30, 2010	June	as at December 31, 2009
ASSETS			
Current Assets:			
Cash	\$	8,858,194	\$ 10,222,001
Restricted marketable securities		3,899,573	-
Short-term investment		206,555	11,540,642
Accounts receivable, net of allowance for doubtful accounts of \$2,697,995 (2009 - \$2,270,977)		27,787,795	9,930,149
Income tax recoverable		91,758	-
Prepaid expenses and other assets		4,691,785	3,303,819
		<u>45,535,660</u>	<u>34,996,611</u>
Capital assets		3,902,548	1,432,309
Intangible assets		65,067,029	287,500
Goodwill		36,478,412	14,095,708
Future tax assets		1,107,552	582,740
	\$	<u>152,091,201</u>	\$ <u>51,394,868</u>
LIABILITIES AND SHAREHOLDERS' EQUITY			
Current Liabilities:			
Accounts payable and accrued liabilities		14,136,005	4,270,080
Current portion of term and bridge loans		11,066,037	-
Unearned revenue		634,683	668,255
Income tax payable		-	631,465
Deferred lease inducements		110,420	106,618
Future income tax liabilities		4,652,870	-
		<u>30,600,015</u>	<u>5,676,418</u>
Long-term portion of term loans		30,004,754	-
Long-term portion of future income tax liabilities		12,592,478	-
Deferred lease inducements		246,214	156,119
Shareholders' equity		78,647,740	45,562,331
	\$	<u>152,091,201</u>	\$ <u>51,394,868</u>

CYBERPLEX INC.
UNAUDITED INTERIM CONSOLIDATED STATEMENT OF OPERATIONS

	Three months period ended		Six months period ended	
	June 30, 2010	June 30, 2009	June 30, 2010	June 30, 2009
Revenue	\$ 18,248,841	\$ 25,723,174	\$ 30,509,964	\$ 57,864,712
Cost of revenue	12,802,576	17,932,852	21,809,372	40,220,325
	5,446,265	7,790,322	8,700,592	17,644,387
Expenses				
Sales and marketing	2,274,162	3,198,928	4,149,612	7,510,144
General and administrative	2,771,769	2,057,692	4,128,481	3,821,666
Foreign exchange (gain) loss	(121,911)	1,285,175	(347,390)	812,591
Income before the undernoted	522,245	1,248,527	769,889	5,499,986
Amortization of capital assets	214,353	94,181	332,123	171,790
Amortization of intangible assets	1,040,708	-	1,079,041	-
Income (loss) from operations	(732,816)	1,154,346	(641,275)	5,328,196
Interest expense	(325,834)	(19,878)	(328,770)	(61,757)
Interest income	16,605	4,518	44,112	5,656
Gain on sale of investment	-	-	331	-
Income (loss) before income taxes	(1,042,045)	1,138,986	(925,602)	5,272,095
Income tax expense (recovery)	(313,766)	137,574	(106,866)	137,574
Net income (loss)	(728,279)	1,001,412	(818,736)	5,134,521
Unrealized gain (loss) on available- for -sale-securities	(20,845)	50,315	(61,246)	101,055
Foreign currency translation adjustment	2,363,928	-	1,177,320	-
Comprehensive income	\$ 1,614,804	\$ 1,051,727	\$ 297,338	\$ 5,235,576
Income (loss) per share:				
Basic	\$ (0.01)	\$ 0.02	\$ (0.01)	\$ 0.09
Diluted	\$ (0.01)	\$ 0.02	\$ (0.01)	\$ 0.09
Weighted average number of common shares used in income (loss) per share:				
Basic	84,161,692	59,865,543	76,312,671	56,744,769
Diluted	84,161,692	62,521,484	76,312,671	59,648,272