

**CYBERPLEX INC.
CONSOLIDATED BALANCE SHEETS**

	<u>as at September 30, 2008 (unaudited)</u>	<u>as at December 31, 2007 (unaudited)</u>
ASSETS		
Current Assets:		
Cash, cash equivalents and short-term investments	\$ 1,368,783	\$ 473,177
Accounts receivable, net of allowance for doubtful accounts of \$1,014,865 (2007 - 752,015)	5,613,773	4,264,373
Prepaid expenses and other assets	<u>786,649</u>	<u>338,024</u>
	7,769,205	5,075,574
Capital assets	1,000,759	1,019,496
Goodwill	10,382,409	5,959,615
Intangible assets	4,814	187,157
	<u>\$ 19,157,187</u>	<u>\$ 12,241,842</u>
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities:		
Bank indebtedness	\$ -	\$ 678,967
Accounts payable and accrued liabilities	3,940,238	3,185,545
Deferred lease inducements	12,893	51,582
Unearned revenue	<u>239,392</u>	<u>149,535</u>
	4,192,523	4,065,629
Deferred lease inducements	<u>216,097</u>	<u>216,097</u>
	216,097	216,097
Shareholders' equity	14,748,567	7,960,116
	<u>\$ 19,157,187</u>	<u>\$ 12,241,842</u>

CYBERPLEX INC.
CONSOLIDATED STATEMENT OF OPERATIONS

	Three months ended		Nine months ended	
	September 30, 2008 (unaudited)	September 30, 2007 (unaudited)	September 30, 2008 (unaudited)	September 30, 2007 (unaudited)
Revenue	\$ 11,017,514	\$ 4,715,515	\$ 28,385,998	\$ 12,189,994
Cost of revenue	7,318,380	2,771,737	18,911,217	7,302,318
	3,699,134	1,943,778	9,474,781	4,887,676
Sales and marketing	2,090,279	1,090,959	5,419,431	2,567,757
General and administrative	1,057,858	787,917	2,977,633	2,269,547
Foreign exchange (gain) loss	(201,516)	210,214	(246,103)	352,446
	2,946,621	2,089,090	8,150,961	5,189,750
Income (loss) before undernoted items	752,513	(145,312)	1,323,820	(302,074)
Amortization of capital assets	81,068	72,151	230,096	188,426
Amortization of intangible assets	26,442	107,220	182,343	302,442
Income (loss) from operations	645,003	(324,683)	911,381	(792,942)
Interest expense	(15,765)	-	(48,584)	-
Interest income	3,929	8,850	28,750	50,743
Income (loss) before income taxes	633,167	(315,833)	891,547	(742,199)
Income tax recovery:				
Future	-	(35,257)	-	(105,771)
Income (loss)	633,167	(280,576)	891,547	(636,428)
Other comprehensive income (loss)				
Unrealized gain on marketable securities	-	(2,970)	-	(753)
Income (loss) and other comprehensive income (loss)	\$ 633,167	\$ (283,546)	\$ 891,547	\$ (637,182)
Basic and diluted earnings (loss) per share	\$ 0.01	\$ (0.01)	\$ 0.02	\$ (0.02)
Weighted average number of common shares used in:				
Basic	53,002,000	42,717,839	50,822,465	42,297,860
Diluted	53,749,235	42,717,839	51,550,427	42,297,860