

**HUMMINGBIRD LTD.****CONSOLIDATED STATEMENTS OF OPERATIONS**  
(thousands of U.S.\$, except share data)

U.S. GAAP

	Three Months Ended		Six Months Ended	
	March 31		March 31	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
SALES	\$ 64,202	\$ 54,256	\$ 126,290	\$ 108,156
COST OF SALES	8,120	6,450	16,020	13,227
<b>GROSS PROFIT</b>	<b>56,082</b>	47,806	<b>110,270</b>	94,929
EXPENSES				
Sales and marketing	29,115	25,223	57,418	46,942
Research and development	11,764	11,695	23,302	22,399
General and administration	7,699	5,826	14,975	11,780
Restructuring charges	579	3,485	1,971	5,578
Other charges	114	-	347	5,340
Amortization of other intangible assets	5,445	4,502	11,107	9,418
<b>TOTAL EXPENSES</b>	<b>54,716</b>	50,731	<b>109,120</b>	101,457
OPERATING INCOME (LOSS)	1,366	(2,925)	1,150	(6,528)
INTEREST AND OTHER INCOME, NET	886	655	1,711	1,269
INCOME (LOSS) BEFORE INCOME TAXES	2,252	(2,270)	2,861	(5,259)
INCOME TAX RECOVERY	(2,683)	(1,057)	(2,628)	(2,317)
NET INCOME (LOSS)	\$ 4,935	\$ (1,213)	\$ 5,489	\$ (2,942)
BASIC EARNINGS (LOSS) PER SHARE	\$ 0.28	\$ (0.07)	\$ 0.32	\$ (0.17)
DILUTED EARNINGS (LOSS) PER SHARE	\$ 0.28	\$ (0.07)	\$ 0.32	\$ (0.17)
BASIC WEIGHTED AVERAGE NUMBER OF SHARES (in thousands)	17,414	17,500	17,417	17,482
DILUTED WEIGHTED AVERAGE NUMBER OF SHARES (in thousands)	17,414	17,500	17,420	17,482