

HUMMINGBIRD LTD.

PROFORMA SUPPLEMENTAL INFORMATION

RECONCILIATION OF NET INCOME TO ADJUSTED NET INCOME

(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)
Net income (loss) , U.S. GAAP	\$ 4,935	\$ (1,213)	\$ 5,489	\$ (2,942)
Adjusted for:				
Restructuring and other charges	693	3,485	2,318	10,918
Amortization of other intangible assets	5,445	4,502	11,107	9,418
Stock-based compensation expense (included in G&A)	536	-	1,024	-
Income tax expense *	(5,716)	(3,058)	(8,484)	(7,594)
ADJUSTED NET INCOME	\$ 5,893	\$ 3,716	\$ 11,454	\$ 9,800
ADJUSTED BASIC EARNINGS PER SHARE	\$ 0.34	\$ 0.21	\$ 0.66	\$ 0.56
ADJUSTED DILUTED EARNINGS PER SHARE	\$ 0.34	\$ 0.21	\$ 0.66	\$ 0.56
BASIC WEIGHTED AVERAGE NUMBER OF SHARES (in thousands)	17,414	17,500	17,417	17,482
ADJUSTED DILUTED WEIGHTED AVERAGE NUMBER OF SHARES (in thousands) **	17,414	17,637	17,420	17,599

* Income tax expense amounts represent the income tax effects on restructuring and other charges, amortization of other intangible assets, stock-based compensation expense, losses carried forward and utilized, and utilized carried forward research and development investment tax credits and expenses.

** The adjusted diluted weighted average number of shares for the three and six months periods ended March 31, 2005 differs from the number shown in the U.S. GAAP Consolidated Statements of Income, where the diluted number of shares presented is impacted by anti-dilutive provisions for both periods.