Gamania Reports 2006 3rd Quarter Reviewed Financial Results

TAIPEI, Taiwan, October 30, 2006 – Gamania Digital Entertainment Co., Ltd. today announced its 3rd quarter financial results ended September 30, 2006. The financial results were as below:

			NTD\$1,000
Account	2006/3Q	2006/2Q	QOQ
Sales	722,789	665,305	8.6%
Gross Profits	352,118	312,413	12.7%
Operating Income	149,185	128,367	16.2%
Income before Taxes	135,114	96,652	39.8%
Income after Taxes	105,856	80,356	31.7%

Accounts	2006/1~3Q	2005/1~3Q	YOY
Sales	2,084,348	1,301,176	60.2%
Gross Profits	990,649	661,914	49.7%
Operating Income	422,097	160,643	162.8%
Income before Taxes	324,099	20,105	1,512.0%
Income after Taxes	242,929	(24,351)	

For the peak period during summer vacation, Gamania released new episode for "Lineage", "Maple Story", and "Mabinogi", accompanied with circulations of game packages and guide books, which caused the increasing sales and income of 3Q.

The better operating performance for the period from 1/1 to 9/30 of 2006, compared with 2005, was mainly due to the boom of "Maple story released in 2H05, continuous popularity of "Lineage , the release of new game Crazy Arcade BnB on June 2006, and decrease in loss from equity investments overseas.

Looking forward, although the 4th quarter is off-season, the sales are expected to be sustained in certain amounts for the release of new game $\[mathbb{F}$ the Gate of Dragons & Tigers $\[mathbb{a}$.