

CIRRUS LOGIC, INC.  
RECONCILIATION BETWEEN GAAP AND NON-GAAP FINANCIAL INFORMATION  
(unaudited, in thousands, except per share data)  
(not prepared in accordance with GAAP)

*We use these Non-GAAP financial numbers to assist us in the management of the Company because we believe that this information provides a more consistent and complete understanding of the underlying results and trends of the ongoing business due to the uniqueness of these charges.*

	<b>Quarter Ended</b>
	<b>Mar. 29, 2008</b>
<i>Net Income Reconciliation</i>	
GAAP net loss	\$ (13,685)
<i>Non-GAAP adjustments:</i>	
Adjust:	
Stock compensation expense	1,099
Stock compensation practices voluntary review	76
Amortization of acquisition intangibles	450
Facility adjustments on subleases	978
Restructuring related charges	12,095
Net gross margin impact related to Caretta	808
Costs associated with Caretta operations during the quarter	408
Provision for income taxes, net	3,015
Non-GAAP net income	\$ 5,244
<i>EPS Reconciliation</i>	
GAAP loss per share	\$ (0.16)
<i>Non-GAAP adjustments:</i>	
Effect of stock compensation expense	0.01
Effect of stock compensation practices voluntary review	0.00
Effect of amortization of acquisition intangibles	0.01
Effect of facility adjustments on subleases	0.01
Effect of restructuring related charges	0.14
Effect of gross margin impact related to Caretta	0.01
Effect of costs associated with Caretta operations during the quarter	0.00
Effect of provision for income taxes, net	0.04
Non-GAAP diluted earnings per share <sup>1</sup>	\$ 0.06
<i>Gross Margin Reconciliation</i>	
GAAP Gross Margin	55.1%
Adjust: Net effect of Caretta office closure inventory charges	2.2%
Non-GAAP Gross Margin	57.3%
<i>Operating Expense Reconciliation</i>	
GAAP Operating Expenses	\$ 37,725
<i>Non-GAAP adjustments:</i>	
Less:	
Stock compensation expense	1,040
Stock compensation practices voluntary review	76
Amortization of acquisition intangibles	450
Facility adjustments on subleases	978
Estimated costs associated with Caretta office during the quarter	408
Restructuring related charges	12,095
Non-GAAP Operating Expenses	\$ 22,678

<sup>1</sup> As a result of the antidilutive impact from the net loss for the quarter ended March 29, 2008, Cirrus Logic is required by generally accepted accounting principles to use basic weighted average shares of 85.3 million in the calculation of diluted earnings per share for the quarter ended March 29, 2008. In the absence of the net loss, 256 thousand weighted average common shares outstanding and potential dilutive common shares would have been used in the calculation for the quarter ended March 29, 2008, with a result of 85.6 million diluted shares.