

CYBERLINK CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)
(UNAUDITED)

	For the three-month period ended September 30, 2016		For the three-month period ended September 30, 2015		For the nine-month period ended September 30, 2016		For the nine-month period ended September 30, 2015	
	Amount	%	Amount	%	Amount	%	Amount	%
Net revenues	\$ 400,166	100	\$ 457,954	100	\$ 1,371,253	100	\$ 1,405,685	100
Cost of revenues	(50,463)	(12)	(70,355)	(15)	(187,096)	(14)	(204,463)	(15)
Gross profit	349,703	88	387,599	85	1,184,157	86	1,201,222	85
Realized gross profit (loss) on sales to associates	1,194	-	(14,332)	(3)	1,976	-	(14,332)	(1)
Net gross profit	350,897	88	373,267	82	1,186,133	86	1,186,890	84
Operating expenses								
Selling	(95,833)	(24)	(113,115)	(25)	(309,630)	(23)	(378,844)	(27)
General	(22,044)	(5)	(33,029)	(7)	(86,987)	(6)	(101,200)	(7)
Research and development	(78,347)	(20)	(95,678)	(21)	(246,886)	(18)	(313,112)	(22)
Total operating expenses	(196,224)	(49)	(241,822)	(53)	(643,503)	(47)	(793,156)	(56)
Operating income	154,673	39	131,445	29	542,630	39	393,734	28
Non-operating income and expenses								
Other income	31,651	8	28,789	6	90,578	6	106,599	7
Other gains and losses	(45,127)	(12)	104,431	23	(112,634)	(8)	56,063	4
Share of loss of associates and joint ventures accounted for using equity methods	(80,784)	(20)	(57,800)	(13)	(236,064)	(17)	(70,059)	(5)
Total non-operating income and expenses	(94,260)	(24)	75,420	16	(258,120)	(19)	92,603	6
Income before income tax	60,413	15	206,865	45	284,510	20	486,337	34
Income tax expense	(28,574)	(7)	(41,339)	(9)	(99,239)	(7)	(87,337)	(6)
Net income	31,839	8	165,526	36	185,271	13	399,000	28
Other comprehensive income (loss)								
Exchange differences arising on translation of foreign operations	(22,592)	(6)	60,730	13	(5,147)	(1)	28,959	2
Unrealized gain or loss on available-for-sale financial assets	3,476	1	-	-	23,152	2	-	-
Share of other comprehensive income of associates and joint ventures accounted for using equity method	(3,203)	(1)	16,302	4	(4,965)	-	8,605	1
Total components for other comprehensive income that will be reclassified to profit or loss	(22,319)	(6)	77,032	17	13,040	1	37,564	3
Total comprehensive income for the period	\$ 9,520	2	\$ 242,558	53	\$ 198,311	14	\$ 436,564	31
Net income attributable to:								
Shareholders of the parent	\$ 31,839	8	\$ 165,526	36	\$ 185,271	13	\$ 399,000	28
Total comprehensive income attributable to:								
Shareholders of the parent	\$ 9,520	2	\$ 242,558	53	\$ 198,311	14	\$ 436,564	31
Earnings per share								
Basic earnings per share	\$ 0.33		\$ 1.66		\$ 1.91		\$ 3.98	
Diluted earnings per share	\$ 0.32		\$ 1.64		\$ 1.87		\$ 3.92	