

CYBERLINK CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME
FOR THE THREE MONTH PERIODS ENDED MARCH 31
(EXPRESSED IN THOUSANDS OF DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

Audited

	2017		2016	
	Amount		Amount	
	NT\$	%	NT\$	%
Net revenues	444,291	100	507,115	100
Cost of revenue	(58,448)	(13)	(68,042)	(13)
Gross profit	<u>385,843</u>	<u>87</u>	<u>439,073</u>	<u>87</u>
Unrealized gain	-	-	(413)	-
Realized gain	<u>1,194</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net gross profit	<u>387,037</u>	<u>87</u>	<u>438,660</u>	<u>87</u>
Operating expenses				
Selling	(117,356)	(26)	(106,567)	(21)
General	(26,108)	(6)	(29,838)	(6)
Research and development	(89,183)	(20)	(84,417)	(17)
Total operating expenses	<u>(232,647)</u>	<u>(52)</u>	<u>(220,822)</u>	<u>(44)</u>
Operating income	<u>154,390</u>	<u>35</u>	<u>217,838</u>	<u>43</u>
Non-operating Income and Expenses				
Other income	26,081	6	32,116	6
Other gains and losses	(92,162)	(21)	(51,220)	(10)
Share of the profit or loss of associates and joint ventures accounted for using the equity method	(38,384)	(9)	(84,046)	(16)
Total non-operating Income and Expenses	<u>(104,465)</u>	<u>(24)</u>	<u>(103,150)</u>	<u>(20)</u>
Income before income tax	49,925	11	114,688	23
Income tax expense	(13,632)	(3)	(24,249)	(5)
Net Income	<u>\$ 36,293</u>	<u>8</u>	<u>\$ 90,439</u>	<u>18</u>
Other comprehensive income (loss)				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences arising on translation of foreign operations	(\$ 62,721)	(14)	(\$ 2,581)	(1)
Unrealized gain or loss on available-for- sale financial assets	(10,414)	(2)	887	-
Share of other comprehensive income of associates and joint ventures accounted for using equity method- components of other comprehensive income that will be reclassified to profit or loss	<u>3,544</u>	<u>1</u>	<u>(2,402)</u>	<u>-</u>
Total components of other comprehensive income that will be reclassified to profit or loss	<u>(69,591)</u>	<u>(15)</u>	<u>(4,096)</u>	<u>(1)</u>
Total comprehensive income	<u>(\$ 33,298)</u>	<u>(7)</u>	<u>\$ 86,343</u>	<u>17</u>
Net income attributable to:				
Shareholders of the Parent	<u>\$ 36,293</u>	<u>8</u>	<u>\$ 90,439</u>	<u>18</u>
Comprehensive income attributable to:				
Shareholders of the Parent	<u>(\$ 33,298)</u>	<u>(7)</u>	<u>\$ 86,343</u>	<u>17</u>
Basic earnings per share				
(In dollars)	<u>\$ 0.39</u>		<u>\$ 0.93</u>	
Diluted earnings per share				
(In dollars)	<u>\$ 0.38</u>		<u>\$ 0.91</u>	