

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		For the three-month period ended		For the six-month period ended		For the six-month period ended	
	June 30, 2017		June 30, 2016		June 30, 2017		June 30, 2016	
	Amount	%	Amount	%	Amount	%	Amount	%
Net revenues	\$ 442,015	100	\$ 463,972	100	\$ 886,306	100	\$ 971,087	100
Cost of revenues	(58,411)	(13)	(68,591)	(15)	(116,859)	(13)	(136,633)	(14)
Gross profit	383,604	87	395,381	85	769,447	87	834,454	86
Realized gross profit (loss) on sales to associates	1,195	—	1,195	1	2,389	—	782	—
Net gross profit	384,799	87	396,576	86	771,836	87	835,236	86
Operating expenses								
Selling	(113,119)	(26)	(107,230)	(23)	(230,475)	(26)	(213,797)	(22)
General	(30,537)	(7)	(35,105)	(8)	(56,645)	(6)	(64,943)	(7)
Research and development	(80,916)	(18)	(84,122)	(18)	(170,099)	(19)	(168,539)	(17)
Total operating expenses	(224,572)	(51)	(226,457)	(49)	(457,219)	(51)	(447,279)	(46)
Operating income	160,227	36	170,119	37	314,617	36	387,957	40
Non-operating income and expenses								
Other income	26,653	6	26,811	6	52,734	6	58,927	6
Other gains and losses	588	—	(16,287)	(4)	(91,574)	(10)	(67,507)	(7)
Share of loss of associates and joint ventures accounted for using equity methods	(80,458)	(18)	(71,234)	(15)	(118,842)	(14)	(155,280)	(16)
Total non-operating income and expenses	(53,217)	(12)	(60,710)	(13)	(157,682)	(18)	(163,860)	(17)
Income before income tax	107,010	24	109,409	24	156,935	18	224,097	23
Income tax expense	(38,351)	(9)	(46,416)	(10)	(51,983)	(6)	(70,665)	(7)
Net income	68,659	15	62,993	14	104,952	12	153,432	16
Other comprehensive income (loss)								
Exchange differences arising on translation of foreign operations	5,918	2	20,026	4	(56,803)	(6)	17,445	1
Unrealized gain or loss on available-for-sale financial assets	10,309	2	18,789	4	(105)	—	19,676	2
Share of other comprehensive income of associates and joint ventures accounted for using equity method	175	—	640	—	3,719	—	(1,762)	—
Total components for other comprehensive income that will be reclassified to profit or loss	16,402	4	39,455	8	(53,189)	(6)	35,359	3
Total comprehensive income for the period	\$ 85,061	19	\$ 102,448	22	\$ 51,763	6	\$ 188,791	19
Net income attributable to:								
Shareholders of the parent	\$ 68,659	16	\$ 62,993	14	\$ 104,952	12	\$ 153,432	16
Total comprehensive income attributable to:								
Shareholders of the parent	\$ 85,061	19	\$ 102,448	22	\$ 51,763	6	\$ 188,791	19
Earnings per share								
Basic earnings per share	\$ 0.77		\$ 0.65		\$ 1.16		\$ 1.58	
Diluted earnings per share	\$ 0.75		\$ 0.64		\$ 1.13		\$ 1.56	