

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, 2017		For the three-month period ended September 30, 2016		For the nine-month period ended September 30, 2017		For the nine-month period ended September 30, 2016	
	Amount	%	Amount	%	Amount	%	Amount	%
Net revenues	\$ 372,526	100	\$ 400,166	100	\$ 1,258,832	100	\$ 1,371,253	100
Cost of revenues	(43,892)	(12)	(50,463)	(12)	(160,751)	(13)	(187,096)	(14)
Gross profit	328,634	88	349,703	88	1,098,081	87	1,184,157	86
Realized gross profit (loss) on sales to associates	1,194	1	1,194	-	3,583	1	1,976	-
Net gross profit	329,828	89	350,897	88	1,101,664	88	1,186,133	86
Operating expenses								
Selling	(105,118)	(28)	(95,833)	(24)	(335,593)	(27)	(309,630)	(23)
General	(26,464)	(7)	(22,044)	(5)	(83,109)	(7)	(86,987)	(6)
Research and development	(85,193)	(23)	(78,347)	(20)	(255,292)	(20)	(246,886)	(18)
Total operating expenses	(216,775)	(58)	(196,224)	(49)	(673,994)	(54)	(643,503)	(47)
Operating income	113,053	31	154,673	39	427,670	34	542,630	39
Non-operating income and expenses								
Other income	30,052	8	31,651	8	82,786	7	90,578	6
Other gains and losses	3,004	1	(45,127)	(12)	(88,570)	(7)	(112,634)	(8)
Share of loss of associates and joint ventures accounted for using equity methods	(58,635)	(16)	(80,784)	(20)	(177,477)	(14)	(236,064)	(17)
Total non-operating income and expenses	(25,579)	(7)	(94,260)	(24)	(183,261)	(14)	(258,120)	(19)
Income before income tax	87,474	24	60,413	15	244,409	20	284,510	20
Income tax expense	(22,231)	(6)	(28,574)	(7)	(74,214)	(6)	(99,239)	(7)
Net income	65,243	18	31,839	8	170,195	14	185,271	13
Other comprehensive income (loss)								
Exchange differences arising on translation of foreign operations	(4,305)	(1)	(22,592)	(6)	(61,108)	(5)	(5,147)	(1)
Unrealized gain or loss on available-for-sale financial assets	(13,762)	(4)	3,476	1	(13,867)	(1)	23,152	2
Share of other comprehensive income of associates and joint ventures accounted for using equity method	(334)	(-)	(3,203)	(1)	3,385	-	(4,965)	-
Total components for other comprehensive income that will be reclassified to profit or loss	(18,401)	(5)	(22,319)	(6)	(71,590)	(6)	13,040	1
Total comprehensive income for the period	\$ 46,842	13	\$ 9,520	2	\$ 98,605	8	\$ 198,311	14
Net income attributable to:								
Shareholders of the parent	\$ 65,243	18	\$ 31,839	8	\$ 170,195	14	\$ 185,271	13
Total comprehensive income attributable to:								
Shareholders of the parent	\$ 46,842	13	\$ 9,520	2	\$ 98,605	8	\$ 198,311	14
Earnings per share								
Basic earnings per share	\$ 0.75		\$ 0.33		\$ 1.90		\$ 1.91	
Diluted earnings per share	\$ 0.74		\$ 0.32		\$ 1.86		\$ 1.87	