

**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 nine-month period ended |      | For the nine-month period ended |      |
|--|----------------------------------|------|----------------------------------|------|---------------------------------|------|---------------------------------|------|
|  | September 30, 2018               |      | September 30, 2017               |      | September 30, 2018              |      | September 30, 2017              |      |
|  | Amount                           | %    | Amount                           | %    | Amount                          | %    | Amount                          | %    |
| Net revenues   | \$ 365,925                       | 100  | \$ 372,526                       | 100  | \$ 1,166,719                    | 100  | \$ 1,258,832                    | 100  |
| Cost of revenues   | ( 46,603)                        | (13) | ( 43,892)                        | (12) | ( 140,293)                      | (12) | ( 160,751)                      | (13) |
| Gross profit   | 319,322                          | 87   | 328,634                          | 88   | 1,026,426                       | 88   | 1,098,081                       | 87   |
| Realized gross profit (loss) on sales to associates  | 1,194                            | —    | 1,194                            | 1    | 3,583                           | —    | 3,583                           | 1    |
| Net gross profit   | 320,516                          | 87   | 329,828                          | 89   | 1,030,009                       | 88   | 1,101,664                       | 88   |
| Operating expenses   |                                  |      |                                  |      |                                 |      |                                 |      |
| Selling  | ( 119,395)                       | (33) | ( 105,118)                       | (28) | ( 368,394)                      | (31) | ( 335,593)                      | (27) |
| General  | ( 30,868)                        | ( 8) | ( 26,464)                        | ( 7) | ( 88,920)                       | ( 8) | ( 83,109)                       | ( 7) |
| Research and development   | ( 85,269)                        | (23) | ( 85,193)                        | (23) | ( 255,748)                      | (22) | ( 255,292)                      | (20) |
| Total operating expenses   | ( 235,532)                       | (64) | ( 216,775)                       | (58) | ( 712,792)                      | (61) | ( 673,994)                      | (54) |
| Operating income   | 84,984                           | 23   | 113,053                          | 31   | 317,217                         | 27   | 427,670                         | 34   |
| Non-operating income and expenses  |                                  |      |                                  |      |                                 |      |                                 |      |
| Other income   | 41,661                           | 11   | 30,052                           | 8    | 106,494                         | 9    | 82,786                          | 7    |
| Other gains and losses   | 1,520                            | 1    | 3,004                            | 1    | 10,193                          | 1    | ( 88,570)                       | ( 7) |
| Share of loss of associates and joint ventures accounted for using equity methods                      | ( 41,003)                        | (11) | ( 58,635)                        | (16) | ( 111,410)                      | (10) | ( 177,477)                      | (14) |
| Total non-operating income and expenses  | 2,178                            | 1    | ( 25,579)                        | (7)  | 5,277                           | —    | ( 183,261)                      | (14) |
| Income before income tax   | 87,162                           | 24   | 87,474                           | 24   | 322,494                         | 27   | 244,409                         | 20   |
| Income tax expense   | ( 19,051)                        | (5)  | ( 22,231)                        | (6)  | ( 73,897)                       | (6)  | ( 74,214)                       | (6)  |
| Net income   | \$ 68,111                        | 19   | \$ 65,243                        | 18   | \$ 248,597                      | 21   | \$ 170,195                      | 14   |
| Other comprehensive income (loss)  |                                  |      |                                  |      |                                 |      |                                 |      |
| Components of other comprehensive income that will not be reclassified to profit or loss               |                                  |      |                                  |      |                                 |      |                                 |      |
| Tax related to other comprehensive income that will not be reclassified to profit or loss              |                                  |      |                                  |      | \$ 1,218                        | —    |                                 |      |
| Total components of other comprehensive income that will not be reclassified to profit or loss         |                                  |      |                                  |      | 1,218                           | —    |                                 |      |
| Exchange differences arising on translation of foreign operations                                      | ( 5,779)                         | (2)  | ( 4,305)                         | (1)  | 15,302                          | 2    | ( 61,108)                       | (5)  |
| Unrealized gain or loss on available-for-sale financial assets   | -                                | -    | ( 13,762)                        | (4)  | -                               | -    | ( 13,867)                       | (1)  |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method | ( 220)                           | ( -) | ( 334)                           | ( -) | 1,879                           | —    | 3,385                           | —    |
| Total components for other comprehensive income that will be reclassified to profit or loss            | ( 5,999)                         | (2)  | ( 18,401)                        | (5)  | 16,911                          | (6)  | ( 71,590)                       | (6)  |
| Total comprehensive income for the period  | \$ 62,112                        | 17   | \$ 46,842                        | 13   | \$ 266,726                      | 23   | \$ 98,605                       | 8    |
| Net income attributable to:  |                                  |      |                                  |      |                                 |      |                                 |      |
| Shareholders of the parent   | \$ 68,111                        | 19   | \$ 65,243                        | 18   | \$ 248,597                      | 21   | \$ 170,195                      | 14   |
| Total comprehensive income attributable to:  |                                  |      |                                  |      |                                 |      |                                 |      |
| Shareholders of the parent   | \$ 62,112                        | 17   | \$ 46,842                        | 13   | \$ 266,726                      | 23   | \$ 98,605                       | 8    |
| Earnings per share   |                                  |      |                                  |      |                                 |      |                                 |      |
| Basic earnings per share   | \$ 0.80                          |      | \$ 0.75                          |      | \$ 2.93                         |      | \$ 1.90                         |      |
| Diluted earnings per share   | \$ 0.79                          |      | \$ 0.74                          |      | \$ 2.88                         |      | \$ 1.86                         |      |