CYBERLINK CORP. AND SUBSIDIARIES CONSOLIDATED BALANCE SHEETS SEPTEMBER 30, 2020, DECEMBER 31, 2019 AND SEPTEMBER 30, 2019 (EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS) (The balance sheets as of September 30, 2020 and 2019 are reviewed, not audited)

			September 30, 2		December 31, 2		September 30, 2019				
Assets			AMOUNT	<u>%</u>	 AMOUNT	<u>%</u>		AMOUNT	<u>%</u>		
	Current assets										
1100	Cash and cash equivalents	\$	1,149,429	23	\$ 1,299,322	24	\$	1,327,278	24		
1136	Current financial assets at amortized cost		1,281,700	25	1,549,724	28		1,355,637	25		
1150	Notes receivable, net		27	-	-	-		-	-		
1170	Accounts receivable, net		76,776	2	107,358	2		87,572	2		
1200	Other receivables		1,011	-	3,205	-		218,026	4		
1210	Other receivables - related parties		2,700	-	5,849	-		10,040	-		
1220	Current income tax assets		37,627	1	34,257	1		4,615	-		
130X	Inventories		8,979	-	7,418	-		9,948	-		
1470	Other current assets	_	24,803		11,837			13,488			
11XX	Total current assets		2,583,052	51	 3,018,970	55		3,026,604	55		
	Non-current assets										
1510	Non-current financial assets at fair value through										
	profit or loss		233,623	5	233,172	4		236,613	4		
1517	Non-current financial assets at fair value through										
	other comprehensive income		507	-	507	-		1,034	-		
1535	Non-current financial assets at amortized cost		5,000	-	-	-		-	-		
1550	Investments accounted for using equity method		440,114	9	442,522	8		414,220	8		
1600	Property, plant and equipment, net		482,341	9	483,900	9		503,536	9		
1755	Right-of-use assets		16,831	-	10,536	-		3,929	-		
1760	Investment property, net		1,242,506	25	1,251,034	23		1,238,687	23		
1780	Intangible assets		866	-	-	-		-	-		
1840	Deferred income tax assets		49,345	1	46,193	1		51,303	1		
1900	Other non-current assets		11,654		 7,877			7,126			
15XX	Total non-current assets		2,482,787	49	2,475,741	45		2,456,448	45		
1XXX	Total assets	\$	5,065,839	100	\$ 5,494,711	100	\$	5,483,052	100		

(Continued)

CYBERLINK CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2020, DECEMBER 31, 2019 AND SEPTEMBER 30, 2019
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(The balance sheets as of September 30, 2020 and 2019 are reviewed, not audited)

	Liabilities and Equity		September 30, 20 AMOUNT	0 <u>20</u> %	_	December 31, 20 AMOUNT)19 %	September 30, 2019 AMOUNT %			
	Current liabilities				_	11110 0111					
2130	Current contract liabilities	\$	119,372	3	\$	61,708	1	\$	53,340	1	
2170	Accounts payable		100,007	2		107,519	2		118,468	2	
2200	Other payables		419,471	8		459,181	9		467,917	9	
2220	Other payables - related parties		-	-		3,436	-		3,891	-	
2230	Income tax payable		-	-		18,617	-		32,831	1	
2280	Current lease liabilities		9,397	-		5,267	-		3,956	-	
2300	Other current liabilities		66,690	1		61,121	1		65,768	1	
21XX	Total current liabilities		714,937	14		716,849	13		746,171	14	
	Non-current liabilities										
2550	Non-current provisions		508,387	10		508,218	9		533,392	10	
2570	Deferred income tax liabilities		2,601	-		747	-		1,022	-	
2580	Non-current lease liabilities		7,469	-		5,295	-		-	-	
2600	Other non-current liabilities		82,655	2	_	83,015	2		75,745	1	
25XX	Total non-current liabilities		601,112	12		597,275	11		610,159	11	
2XXX	Total Liabilities		1,316,049	26		1,314,124	24		1,356,330	25	
	Equity										
	Equity attributable to shareholders of the parent										
	Capital Stock										
3110	Common stock		839,653	17		845,992	15		842,041	15	
	Capital surplus										
3200	Capital surplus		1,041,965	21		1,130,694	21		1,110,404	20	
	Retained earnings										
3310	Legal reserve		1,192,548	23		1,154,554	21		1,154,554	21	
3320	Special reserve		129,240	2		88,831	1		88,831	2	
3350	Unappropriated earnings		884,214	17		1,089,756	20		1,004,386	18	
	Other equity interest										
3400	Other equity interest	(163,824)(3)	(129,240)(2)	(73,494)(1)	
3500	Treasury shares	(174,006)(3)	_				<u> </u>		
31XX	Equity attributable to shareholders of the										
	parent		3,749,790	74	_	4,180,587	76		4,126,722	75	
3XXX	Total equity		3,749,790	74	_	4,180,587	76		4,126,722	75	
	Significant contingent liabilities and unrecognized										
	contract commitments										
	Significant events after the balance sheet date										
3X2X	Total liabilities and equity	\$	5,065,839	100	\$	5,494,711	100	\$	5,483,052	100	

The accompanying notes are an integral part of these consolidated financial statements.

CYBERLINK CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
NINE MONTHS ENDED SEPTEMBER 30, 2020 AND 2019
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE)
(Reviewed, not audited)

		Three months ended September 30				Nine months ended September 30								
		2020			2019				2020			2019		
	Items	Α	MOUNT	%	Α	MOUNT	%	Α	MOUNT	%	A	MOUNT	%	
4000	Net revenue	\$	432,148	100	\$	376,859	100	\$	1,203,789	100	\$	1,053,211	100	
5000	Operating costs	(56,076)	13)	(55,928) (15)	(144,624) (12)	(134,256) (13)	
5900	Gross profit		376,072	87		320,931	85		1,059,165	88		918,955	87	
	Operating expenses													
6100	Sales and marketing expenses	(167,443)	39)	(136,488) (36)	(493,553) (41)	(381,278) (36)	
6200	General and administrative expenses	(29,047)	7)	(30,414)(8)	(84,183) (7)	(85,572) (8)	
6300	Research and development expenses	(108,838)	<u>25</u>)	(90,492)(24)	(307,014) (<u>25</u>)	(264,678) (<u>25</u>)	
6000	Total operating expenses	(305,328)	71)	(257,394) (68)	(884,750) (73)	(731,528) (69)	
6900	Operating income		70,744	16		63,537	17		174,415	15		187,427	18	
	Non-operating income and expenses													
7100	Interest income		4,692	1		13,906	4		21,911	2		45,983	4	
7010	Other income		21,115	5		39,261	10		63,339	5		99,385	10	
7020	Other gains and losses	(15,741)	3)		83,202	22	(37,491) (3)		87,509	8	
7050	Finance costs	(74)	_	(23)	-	(163)	-	(85)	_	
7060	Share of (loss) gain of associates and joint													
	ventures accounted for using equity method	(11,876)	(3)	(3,457) (1)		2,309	-	(44,379) (4)	
7000	Total non-operating income and expenses	(1,884)	_		132,889	35		49,905	4		188,413	18	
7900	Income before income tax	`	68,860	16		196,426	52		224,320	19		375,840	36	
7950	Income tax expense	(16,821)	(4)	(54,296) (14)	(46,128) (4)	(88,038) (9)	
8200	Net income	\$	52,039	12	\$	142,130	38	\$	178,192	15	\$	287,802	27	
	Other comprehensive income (loss)	<u>-</u>	02,007		<u></u>	2 , 2 0 0		<u>-</u>	2,0,2,2		<u>+</u>			
	Components of other comprehensive income													
	that will be reclassified to profit or loss													
	subsequently													
8361	Exchange differences arising on translation of													
	foreign operations	(\$	15,153)	(3)	(\$	2,451)(1)	(\$	26,849)(2)	\$	14,552	2	
8370	Share of other comprehensive income of	(4	10,100)		(4	2, 131) (.,	(Ψ	20,010,0	. 2)	Ψ	11,002	2	
	associates and joint ventures accounted for													
	using equity method	(4,377)	1)	(632)	-	(7,735) (1)		785	_	
8360	Components of other comprehensive income	`	<u> </u>	·	`			`	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		_	, , ,		
	that will be reclassified to profit or loss													
	subsequently	(19,530)	4)	(3,083)(1)	(34,584) (3)		15,337	2	
8500	Total comprehensive income	\$	32,509	8	\$	139,047	37	\$	143,608	12	\$	303,139	29	
0200	Net income, attributable to:	Ψ	32,307		Ψ	137,017		Ψ	113,000		Ψ	303,137		
8610	Shareholders of the parent	•	52,039	12	\$	142,130	38	Ф	178,192	15	¢	287,802	27	
0010	1	φ	32,039	12	ψ	142,130	50	ψ	170,192	13	φ	207,002	21	
0710	Total comprehensive income, attributable to:	ф	22 500	0	ф	120 047	0.77	ф	1.42 (00	1.0	ф	202 120	20	
8710	Shareholders of the parent	\$	32,509	8	\$	139,047	37	\$	143,608	12	\$	303,139	29	
	Earnings per share													
9750	Basic earnings per share	\$		0.63	\$		1.69	\$		2.12	\$		3.44	
9850	Diluted earnings per share	\$		0.61	\$		1.66	\$		2.08	\$		3.36	
7030	Difaced currings per snare	φ		0.01	φ		1.00	ψ		2.00	Ψ		5.50	

CYBERLINK CORP. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY NINE MONTHS ENDED SEPTEMBER 30, 2020 AND 2019 (EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

(Reviewed, not audited)

Equity attributable to shareholders of the parent
Retained Earnings

					Retained Earnings					Other ed								
	Comi	mon stock	Cap	pital surplus	Legal rese	rve	Specia	ıl reserve	Unapı	propriated earnings	on	nange differences arising translation of foreign operations	assets	lised losses on financial measured at fair value th other comprehensive income	Trea	asury stocks		Total
Nime months and ad Soutomber 20, 2010																		
Nine months ended September 30, 2019 Balance at January 1, 2019	¢	849,321	¢	940,029	\$ 1,121,	671	¢	72,904	¢	1,016,150	(\$	77,314)	(\$	11,517)	(\$	70,724)	\$ 3	3,840,520
Net income for the nine months ended September 30, 2019	φ	047,321	φ	940,029	φ 1,121,	371	Ф	12,904	φ	287,802	(p	77,314)	(φ	11,517	(φ	70,724)	φ.	287.802
Other comprehensive income for the nine months ended		-		-		-		-		207,002		-		-		-		207,002
September 30, 2019		-		-		-		-		_		15,337		-		-		15,337
Total comprehensive income for the nine months ended			_						-									
September 30, 2019		-		-		-		-		287,802		15,337		-		-		303,139
Distribution of 2018 earnings								_										
Legal reserve		-		-	32,	883		-	(32,883)		-		-		-		-
Special reserve		-		-		-		15,927	(15,927)		-		-		-		-
Cash dividends		-		-		-		-	(250,756)		-		-		-	(250,756)
Purchase of treasury share		-		-		-		-		-		-		-	(24,807)	(24,807)
Retirement of treasury share	(13,940)	(81,591)		-		-		-		-		-		95,531		-
Share-based payment transactions		-		2,399		-		-		-		-		-		-		2,399
Employee stock options excercised Change in net equity of associates accounted for using		6,660		24,949		-		-		-		-		-		-		31,609
equity method				224,618														224,618
Balance at September 30, 2019	\$	842,041	\$	1,110,404	\$ 1,154,	554	2	88,831	2	1,004,386	(\$	61,977)	(\$	11,517)	4		\$	4,126,722
Nine months ended September 30, 2020	φ	042,041	φ	1,110,404	φ 1,154,	334	ф	00,031	φ	1,004,360	(φ	01,977	(φ	11,517	φ		φ.	4,120,722
Balance at January 1, 2020	¢	845,992	\$	1,130,694	\$ 1,154,	554	\$	88,831	•	1,089,756	(\$	117,204)	(\$	12,036)	4		¢ ,	4,180,587
Net income for the nine months ended September 30, 2020	φ	043,772	φ	1,130,094	φ 1,154,	334	Ф	00,031	φ	178,192	(p	117,204	(φ	12,030	φ		φ .	178.192
Other comprehensive income for the nine months ended										170,192								170,172
September 30, 2020		_		_		-		-		-	(34,584)		-		_	(34,584)
Total comprehensive income for the nine months ended					-			_	-		`						`	
September 30, 2020		-		-		-		-		178,192	(34,584)		-		-		143,608
Distribution of 2019 earnings								_										
Legal reserve		-		-	37,	994		-	(37,994)		-		-		-		-
Special reserve		-		-		-		40,409	(40,409)		-		-		-		-
Cash dividends		-		-		-		-	(305,331)		-		-		-	(305,331)
Purchase of treasury share		-		-		-		-		-		-		-	(298,638)	(298,638)
Retirement of treasury share	(12,050)	(112,582)		-		-		-		-		-		124,632		26.546
Employee stock options excercised Change in net equity of associates accounted for using		5,711		20,835		-		-		-		-		-		-		26,546
equity method				3,018														3,018
Balance at September 30, 2020	\$	839,653	\$	1,041,965	\$ 1,192,	548	\$ 1	129,240	\$	884,214	(\$	151,788)	(\$	12,036)	(\$	174,006)	\$	3,749,790
Samile at September 50, 2020	Ψ	057,055	Ψ	1,071,703	Ψ 1,1/2,	2.10	Ψ	27,270	Ψ	007,214	(Ψ	131,700)	(Ψ	12,030	(Ψ	177,000	Ψ.	2,172,170

CYBERLINK CORP. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CASH FLOWS NINE MONTHS ENDED SEPTEMBER 30, 2020 AND 2019

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

(Reviewed, not audited)

CASH FLOWS FROM OPERATING ACTIVITIES Profit before tax			Nine months end	led Sept	ember 30
Profit before tax			2020		2019
Profit before tax	CASH FLOWS FROM OPERATING ACTIVITIES				
Adjustments Adjustments to reconcile profit (loss)		\$	224.320	\$	375.840
Adjustments to reconcile profit (loss) Loss (gain) on financial assets at fair value through profit or loss 24,479 22,760		Ψ	221,320	Ψ	373,010
Loss (gain) on financial assets at fair value through profit or loss 1,350 (740) Depreciation expense 24,479 22,760 Amortization expense 150 - Interest income (21,911) 45,983 Dividend income - (12,935) Interest expense 163 85 Employees' stock option cost - 2,399 Loss on scrapping of property, plant, and equipment - 2 Gain on disposal of property, plant, and equipment - 2 Share of (gain) loss of associates and joint ventures accounted for using equity method - 2 Gain on disposal of non-current assets held for sale - 95,934 Changes in operating assets and liabilities - 95,934 Changes in operating assets and lashilities - 6,175 51,120 Notes receivable 29,836 37,304 Other receivable 29,836 37,304 Other receivables 477 2,118 Other receivables related parties (1,561) 2,668 Other current assets					
Depreciation expense			1.350	(740)
Amortization expense 150				`	,
Interest income					,
Dividend income 1 - (12,935) Interest expense 163 85 Employees' stock option cost - 2,399 Loss on scrapping of property, plant, and equipment - 2 29 Gain on disposal of property, plant, and equipment (354) - 5 Share of (gain) loss of associates and joint ventures accounted for using equity method (2,309) 44,379 Gain on disposal of non-current assets held for sale - (95,934) Changes in operating assets and liabilities Changes in operating assets and liabilities - 27 - -		((45,983)
Interest expense		`	,, -	ì	
Employees' stock option cost - 2,399 Loss on scrapping of property, plant, and equipment - 29 Gain on disposal of property, plant, and equipment (354) - Share of (gain) loss of associates and joint ventures accounted for using equity method 2,309) 44,379 Gain on disposal of non-current assets held for sale - (95,934) Changes in operating assets and liabilities Stranges in operating assets Stranges in operating assets Financial assets mandatorily measured at fair value through profit or loss (6,175) 51,120 Notes receivable 29,836 37,304 Other receivables 477 2,118 Other receivable-related parties 3138 5,606 Inventories (1,761) 2,668 Other current assets (12,987) 5,148 Other on-current assets (1,769) 2,815 Changes in operating liabilities 57,664 31,555 Acounts payable (6,837) 33,826 Other payables-related parties (Interest expense		163	`	
Loss on scrapping of property, plant, and equipment 354			-		
Gain on disposal of property, plant, and equipment (354) - Share of (gain) loss of associates and joint ventures accounted for using equity method (2,309) 44,379 Gain on disposal of non-current assets held for sale - (95,934) Changes in operating assets and liabilities - (270) - (277) Changes in operating assets - (277) - (2718) - (2718) - (2718) - (2718) - (2718) - (2718) - (2718) - (2718) - (2718) - (2718) - (2718) - (2718) - (2718) - (2718) - (2718) - (2718) <td< td=""><td></td><td></td><td>_</td><td></td><td>,</td></td<>			_		,
Share of (gain) loss of associates and joint ventures accounted for using equity method (2,309) 44,379 Gain on disposal of non-current assets held for sale - (95,934) Changes in operating assets - (95,934) Financial assets mandatorily measured at fair value through profit or loss (6,175) (51,120) Notes receivable (27) - (27) - (27) Accounts receivable 29,836 (37,304) Other receivables 477 (2,118) Other receivable-related parties 3,138 (5,606) Inventories (1,561) (2,668) Other current assets (12,987) 5,148 Other on-current assets (12,987) 5,148 Other on-current assets (17,69) 2,815 Changes in operating liabilities 57,664 31,555 Current contract liabilities 57,664 31,555 Acounts payable (6,837) (33,826) Other payables-related parties (33,105) (25,160) Other payables related parties (33,335) (2,842) Other on-current liabilities 5,757 (17,969) Provisions 169 (35,261) Other non-current liabilities 254,784 (266,059)		(354)		-
equity method (2,309) 44,379 Gain on disposal of non-current assets held for sale - (95,934) Changes in operating assets Secondary of the payables of the receivable assets mandatorily measured at fair value through profit or loss (6,175) (51,120) Notes receivable (27) - Accounts receivable 29,836 (37,304) Other receivables 477 (2,118) Other receivable-related parties 3,138 (5,606) Inventories (1,561) (2,668) Other current assets (12,987) 5,148 (Other non-current assets (12,987) 5,148 (Other non-current liabilities 57,664 (31,555 (Acounts payable (6,837) (33,826) Other payables-related parties (33,335) 2,842 (Other payables-related parties (3,335) 2,842 (Other current liabilities 5,757 (17,969) 17,969) 169 (35,261 (<t< td=""><td></td><td>`</td><td>,</td><td></td><td></td></t<>		`	,		
Gain on disposal of non-current assets held for sale - (95,934) Changes in operating assets Changes in operating assets Financial assets mandatorily measured at fair value through profit or loss (6,175) (51,120) Notes receivable (27) - Accounts receivable 29,836 37,304 Other receivables 477 (2,118) 2,118) Other receivable-related parties 3,138 (5,606) 1,561) (2,668) Inventories (12,987) 5,148 Other ourrent assets (12,987) 5,148 Other non-current assets (12,987) 5,148 Other non-current liabilities 57,664 (33,35) 31,555 Acounts payable (6,837) (33,826) 33,382) 34,26) Other payables-related parties (35,105) (25,160) 25,160) 35,261 (35,261) 35,261 (36,261) Other current liabilities (349) (299) 299) 254,784 (266,059) 269,059 (299) Provisions (349) (299) 299) 254,784 (266,059) 266,059 (266,059) 36,51 (266,059) 36,51 (266,059) <td></td> <td>(</td> <td>2.309)</td> <td></td> <td>44.379</td>		(2.309)		44.379
Changes in operating assets and liabilities Changes in operating assets Financial assets mandatorily measured at fair value through profit or loss (6,175) (51,120) Notes receivable 29,836 37,304 Accounts receivables 477 (2,118) Other receivable-related parties 3,138 (5,606) Inventories (1,561) (2,668) Other current assets (12,987) 5,148 Other non-current assets (17,69) 2,815 Changes in operating liabilities 57,664 31,555 Acounts payable (6,837) (33,826) 01 Other payables-related parties (35,105) (25,160) 25,160) Other payables-related parties (33,335) 2,842 Other current liabilities 5,757 (17,969) 17,969 Provisions 169 35,261 Other non-current liabilities 2,342 266,059 Interest received 23,625 46,541 Dividends received 23,625 46,541 Dividends paid (305,331) (250,756) Income tax paid (305,331) (250,756)		`	-,,	(
Changes in operating assets Financial assets mandatorily measured at fair value through profit or loss 6,175) (51,120) Notes receivable 27) - Accounts receivable 29,836 37,304 Other receivables 477 (2,118) Other receivable-related parties 3,138 (5,606) Inventories (1,561) (2,668) Other current assets (12,987) 5,148 (Other non-current assets (1,769) 2,815 Changes in operating liabilities 57,664 31,555 Acounts payable (6,837) (33,826) Other payables-related parties (35,105) (25,160) Other payables-related parties (3,335) 2,842 (Other current liabilities 5,757 (17,969) 35,261 (Other non-current liabilities (349) (299) Cash inflow generated from operations 254,784 (266,059 (Interest received 23,625 (46,541 (<td></td> <td></td> <td></td> <td>`</td> <td>,,,,,,</td>				`	,,,,,,
Financial assets mandatorily measured at fair value through profit or loss (6,175) (51,120) Notes receivable (27) - Accounts receivable 29,836 37,304 Other receivables 477 (2,118) Other receivable-related parties 3,138 (5,606) Inventories (1,561) (2,668) Other current assets (12,987) 5,148 Other non-current assets (1,769) 2,815 Changes in operating liabilities 57,664 31,555 Acounts payable (6,837) (33,826) 33,826) Other payables-related parties (35,105) (25,160) 25,160) Other payables-related parties (33,335) 2,842 Other current liabilities 5,757 (17,969) 254,100) Other non-current liabilities (349) (299) 299) Cash inflow generated from operations 254,784 (266,059) 266,059) Interest received 23,625 (46,541) 11,973) Interest paid (305,331) (250,756) 250,756) Dividends paid (305,331) (250,756) 250,756) <td></td> <td></td> <td></td> <td></td> <td></td>					
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(Continued)

CYBERLINK CORP. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CASH FLOWS NINE MONTHS ENDED SEPTEMBER 30, 2020 AND 2019

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

(Reviewed, not audited)

	Nine months ended September 30						
	2020			2019			
CASH FLOWS FROM INVESTING ACTIVITIES							
Proceeds from disposal of financial assets at amortized cost	\$	256,864	\$	637,174			
Acquisition of investments accounted for using equity method		-	(103,630)			
Acquisition of property, plant, and equipment	(8,622)	(4,258)			
Proceeds from disposal of property, plant, and equipment		1,048		-			
Acquisition of intangible assets	(1,016)		-			
Increase in refundable deposits	(2,023)	(550)			
Net cash flows from investing activities		246,251		528,736			
CASH FLOWS FROM FINANCING ACTIVITIES							
Increase in deposits received		-		290			
Repayment of the principal portion of lease liabilities	(6,700)	(4,347)			
Excercise of employee stock options		26,546		31,609			
Acquisition of treasury shares	(298,638)	(24,807)			
Net cash flows (used in) from financing activities	(278,792)		2,745			
Effects of changes in exchange rates of foreign currency holdings	(20,249)		6,263			
Net (decrease) increase in cash and cash equivalents	(149,893)		529,579			
Cash and cash equivalents at beginning of period		1,299,322	-	797,699			
Cash and cash equivalents at end of period	\$	1,149,429	\$	1,327,278			