

Far Eastern Department Stores Ltd.

Monthly Revenue Results of 2013

Unconsolidated

| NT\$'000 Monthly | | | |
|---------------------|-----------|---------------|------------|
| IFRS | Amount | R.O.C. GAAP | Amount |
| Dec. 2013 | 737,721 | Dec. 2013 | 2,968,642 |
| Dec. 2012 | 808,197 | Dec. 2012 | 2,534,848 |
| YoY | -8.72% | YoY | 17.11% |
| Cumulative | | | |
| IFRS | Amount | R.O.C. GAAP | Amount |
| Jan Dec. 2013 | 9,654,548 | Jan Dec. 2013 | 39,660,401 |

Consolidated

YoY

Jan. - Dec. 2012

39,121,476

1.38%

9,451,045

2.15%

| NT\$'000 | |
|----------|--|
| Monthly | |

YoY

Jan. - Dec. 2012

| monany | | | |
|-----------|-----------|-------------|------------|
| IFRS | Amount | R.O.C. GAAP | Amount |
| Dec. 2013 | 3,835,742 | Dec. 2013 | 10,745,475 |
| Dec. 2012 | 3,989,579 | Dec. 2012 | 10,876,254 |
| YoY | -3.86% | YoY | -1.20% |
| | | | |

Cumulative

| IFRS | Amount | R.O.C. GAAP | Amount |
|---------------|------------|---------------|-------------|
| Jan Dec. 2013 | 46,752,927 | Jan Dec. 2013 | 125,681,431 |
| Jan Dec. 2012 | 47,683,558 | Jan Dec. 2012 | 126,099,155 |
| YoY | -1.95% | YoY | -0.33% |

Note :

- 1. Revenue on the unconsolidated basis is the revenue from Far Eastern Department Stores, not including revenues from SOGO Taiwan, A.Mart, Pacific China and FEDS China.
- 2. Revenue on the consolidated basis is the revenue from Far Eastern Department Stores and its direct and indirect subsidiaries. The subsidiaries hereinto are mainly the company's investments in the retail business in Taiwan and China.
- 3. All material intercompany transactions and balances are excluded from the consolidated revenue.