GLOBAL SOURCES LTD. AND SUBSIDIARIES
ACTUAL IFRS to NON-IFRS RECONCILIATION
(In U.S. Dollars Thousands, Except Number of Shares and Per Share Data)

	Three months ended September 30,		Nine months ended September 30,	
	2013	2012	2013	2012
IFRS EPS	**$ 0.15**	**$ 0.23**	**$ 0.77**	**$ 0.59**
IFRS Net Profit	$ 5,356	$ 8,205	$ 27,751	$ 21,029
Non-cash stock based compensation expense (Note 1)	609	683	1,562	1,807
Amortization of intangibles (Note 2)	167	221	594	604
Impairment loss on investment in associate	-	-	-	302
Impairment of goodwill and intangibles	-	-	2,531	-
Profit on sale of property, net of transaction costs & related tax expenses	-	-	(13,124)	-
Non-IFRS Net Profit	**$ 6,132**	**$ 9,109**	**$ 19,314**	**$ 23,742**
Non-IFRS diluted net profit per share	**$ 0.17**	**$ 0.25**	**$ 0.54**	**$ 0.66**
Total shares used in non-IFRS diluted net profit per share calculations	36,186,254	35,862,759	36,045,545	35,718,965

Notes:
(1) Actual SBC is calculated based on actual share price on date of the awards.
(2) Amortization of intangible assets relating to certain non-compete agreements.