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一輩子都是特力的事!



Test Rite Group 特力集團

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- Beginning on January 1, 2013, the Company has adopted International Financial Reporting Standards (IFRS) as issued by International Accounting Standards Board and endorsed by ROC Financial Supervisory Commission (FSC). Reporting for our annual and interim consolidated financial statements follow Taiwan IFRS requirements, however, given that there exist material differences between Taiwan IFRS and generally accepted accounting principle in the Republic of China (ROC GAAP), selected comparison of financial results in 2013 may have material differences versus previously released financial information under ROC GAAP.

Agenda



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FINANCIAL HIGHLIGHT IN 3Q15/1-3Q15  **TEST RITE**

Test Rite Group 特力集團

Financial Highlights 3Q15/1-3Q15



Consolidated P&L for 3Q15 & 1-3Q15 (IFRS Based)

(NT\$ mn)	3Q14	3Q15	YoY%	1-3Q14	1-3Q15	YoY%
Turnover	9,203.4	8,991.0	-2.3%	27,133.0	27,614.3	1.8%
Gross profit	2,774.3	2,779.7	0.2%	7,978.5	8,521.6	6.8%
Gross margin %	30.1%	30.9%		29.4%	30.9%	
EBITDA	432.5	404.9	-6.4%	1,322.1	1,333.1	0.8%
EBITDA margin %	4.7%	4.5%		4.9%	4.8%	
Operating profit	209.1	173.2	-17.2%	683.3	713.5	4.4%
Operating margin %	2.3%	1.9%		2.5%	2.6%	
Non-operating income/loss	-13.7	26.4	NA	-17.6	41.7	NA
Pre-tax profit	195.4	199.6	2.1%	665.7	755.3	13.5%
Net profit	150.0	151.6	1.1%	535.7	571.4	6.7%
Other comprehensive income	25.9	43.6	68.1%	20.5	-14.9	-172.6%
Total net profit	175.9	195.2	10.9%	556.2	556.5	0.1%
Net profit attribute to TRIC	150.4	151.6	0.8%	524.9	571.4	8.8%
Recurring Net profit attribute to TRIC *	132.4	103.7	-21.7%	493.9	471.3	-4.6%
Basic EPS(attributed to TRIC)(NT\$)	0.30	0.30	-0.7%	1.06	1.13	6.8%
Recurring Fully-diluted EPS (Aft-tax)*	0.26	0.20	-21.1%	0.95	0.92	-2.3%

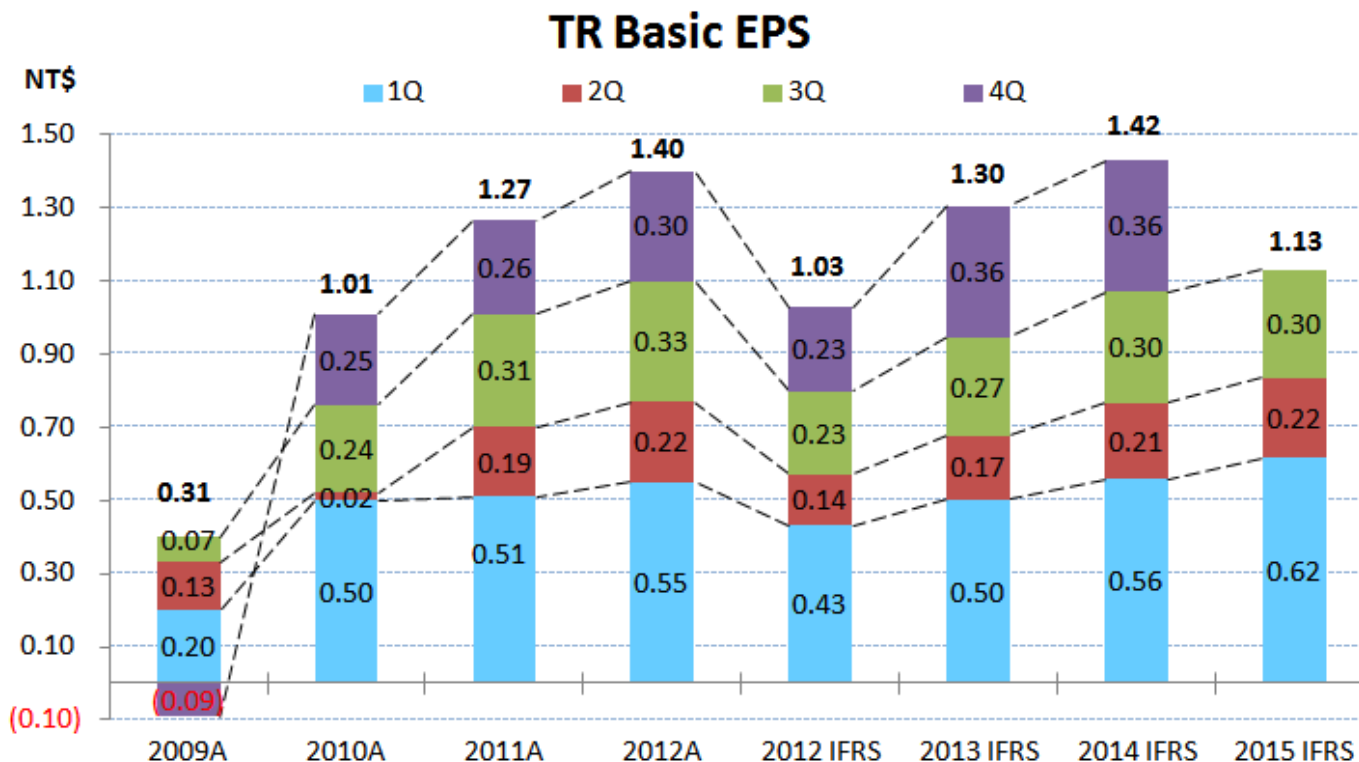
- 3Q15 sales decreased 2.3%YoY. The decrease can be attributed to macro headwinds
- Gross profit improved 0.8 ppt in 3Q15
- Operating profit declined 17.2%YoY, and operating margin improved 0.3ppt to 1.9%
- Recurring profit was NT\$ 103.7 mn, a decrease of 21.7%YoY, and total net profit increase 10.9%YoY. 1-3Q15 recurring profit was decreased 4.6%YoY, and total net profit was flat

* Recurring net profit exclude FOREX and one-time expense. FOREX contribution for 3Q15 and 3Q14 was NT\$ 47.9 mn and NT\$ 18.0 mn, for 1-3Q15 and 1-3Q14 was NT\$ 106.3 mn and NT\$ 31.0 mn

Financial Highlights 3Q15/1-3Q15



- 3Q15 basic EPS totaled NT\$ 0.30, flat; recurring fully-diluted EPS was NT\$ 0.20, -21.1% YoY
- 1-3Q15 basic EPS increased 6.8% to NT\$ 1.13, and recurring fully-diluted EPS was NT\$ 0.92, -2.3% YoY
- 21th consecutive YoY increase/flat of quarterly net income and EPS on the same accounting basis



Test Rite 3Q15/1-3Q15 Consolidated P&L (by BU)



Test Rite International Co., Ltd. (2908) – Consolidated (IFRS Based) Consolidated sales and net profit by BU for 3Q15 & 1-3Q15 (IFRS Based)

Consolidated sales (NT\$ mn)	3Q14	3Q15	YoY%	1-3Q14	1-3Q15	YoY%
Taiwan Retail ▲	4,268.3	4,143.5	-2.9%	12,815.1	12,996.6	1.4%
HOLA China ^	993.7	901.8	-9.2%	2,953.2	2,912.7	-1.4%
Trading ©	3,481.9	3,573.1	2.6%	10,142.3	10,413.5	2.7%
Others #	459.4	372.6	-18.9%	1,222.4	1,291.5	5.7%
Consolidated Sales	9,203.4	8,991.0	-2.3%	27,133.0	27,614.3	1.8%

Consolidated net profit (NT\$ mn)	3Q14	3Q15	YoY%	1-3Q14	1-3Q15	YoY%
Taiwan Retail ▲	105.2	105.2	0.0%	418.5	471.0	12.5%
HOLA China ^	-32.2	-87.2	170.6%	-82.1	-201.7	145.6%
Trading ©	151.4	171.5	13.3%	498.5	551.4	10.6%
Others #	-73.9	-37.8	-48.9%	-309.9	-249.3	-19.6%
Consolidated Net Profit	150.4	151.6	0.8%	524.9	571.4	8.8%
Consolidated Recurring Net Profit	132.4	103.7	-21.7%	493.9	471.3	-4.6%

▲ Taiwan Retail included TLW (DIY), DÉCOR House, Hola Taiwan, and TTS.

^ HOLA China only included HOLA China.

© Trading included Great China, TRPC, SO/RO, and related party transactions write-off.

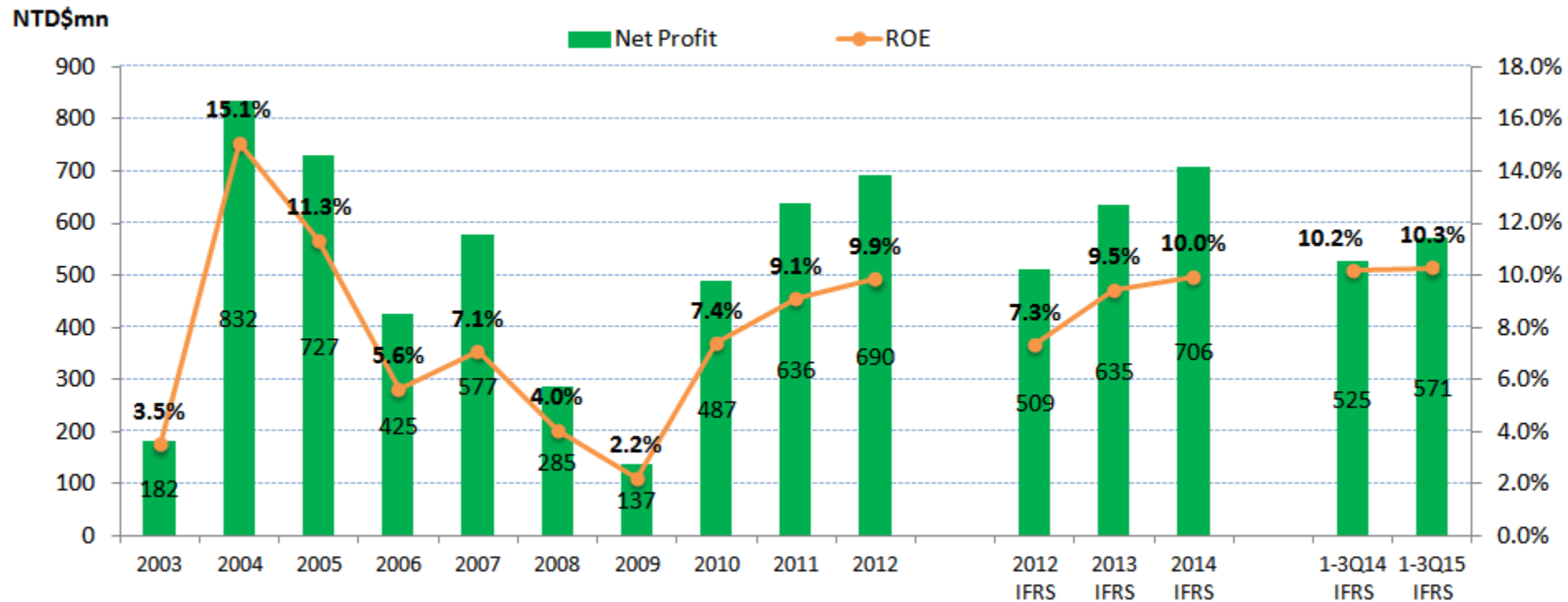
Others included Life 1 Plaza, TRR others, Chung Cin, group office expense, and gain on sale and leaseback.

Financial Highlights 1-3Q15



- ROE continues to improve since 2009, driven by higher margin despite falling net debt to equity ratio
- ROE back to double digit in FY2014, and 1-3Q15 reported ROE of 10.3%

TR Group ROE & Net profit



*ROE is defined as Net income/Average shareholders equity; for the trailing 4-quarters

Consolidated Sales for 1-3Q15



Consolidated Revenue (NT\$ '000)	2014	2015	YoY % chg
1-3Q15 total retail sales	15,768,284	15,909,364	0.9%
- 1-3Q15 Taiwan retail sales	12,815,112	12,996,626	1.4%
- 1-3Q15 HOLA China retail sales	2,953,172	2,912,739	-1.4%
1-3Q15 trading sales	10,142,348	10,413,501	2.7%
1-3Q15 other sales	1,222,351	1,291,457	5.7%
1-3Q15 consolidated Sales	27,132,983	27,614,321	1.8%

Shipments (NT\$ '000)	2014	2015	YoY % chg
1-3Q15 shipments- Principal trading	9,941,197	10,236,963	3.0%
1-3Q15 shipments- Agency	4,478,691	4,065,893	-9.2%
1-3Q15 shipments	14,419,888	14,302,856	-0.8%
1-3Q15 commission revenue	201,151	176,538	-12.2%

- The 0.9% growth for retail business can be attributed to higher average sales per ticket of Taiwan retail business
- Accumulated sales for trading business increased 2.7% YoY, but accumulated shipments decreased 0.8%YoY



GROUP INTRODUCTION



Test Rite Group 特力集團

Key Management Team



Tony Ho, Group Chairman; Co Founder of Test-Rite Group. Tony played a critical role in Test-Rite's expansion into retail business and was instrumental in leading the company's IPO efforts. Tony recently completed the two-year Joint Executive MBA Program between Taiwan University and Fudan University and completed his graduation thesis: "How to pursue further growth by organization transformation-take large retail group for example."

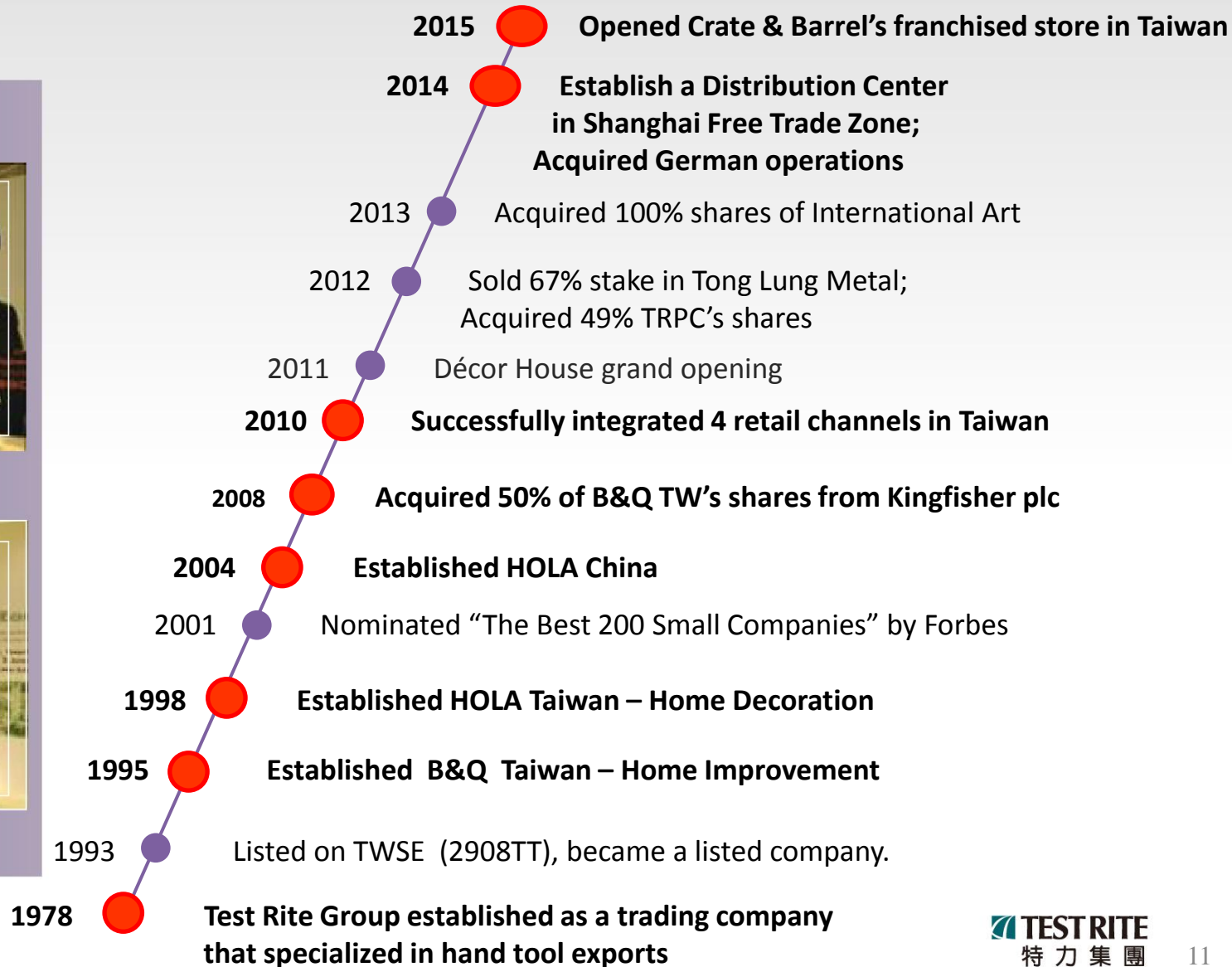


Judy Lee, Chairwoman, Test-Rite Int'l (2908 TT/2908 TW); Co Founder of Test-Rite Group. Best know as the "Queen of Hardline", Judy is a seasoned veteran of the import/export trading business. With Judy at the helm, Test-Rite Trading consistently provides outstanding services to retail customers globally and has received multiple recognitions as "Best Partner/Supplier".



Sophia Tong, Group CEO. Sophia joined Test-Rite in March 2009 to lead both Trading and Retail businesses. Prior to Test-Rite Sophia was the General Manager of IBM Taiwan from 2006 to 2009 and the Director of China Banking Cluster for IBM Greater China Group. Sophia was previously with IBM for over 25 years.

Milestones



Group Structure



Test Rite Retail Business Group (1-3Q15 Revenue: ~ NTD\$ 15.9 bn)

Home decoration	HOLA特力和樂	Taiwan (25) China (38)
Home Improvement	TLW 特力屋 (26)、 特力屋PLUS宅修便利購 (1)、HISU	
Mattresses & Bedding	HOLA CASA 和樂名品傢俱 (22)、HOLA Petite(11) WEDGWOOD(12)、FRETTE(6)、Zucchi (1) [New]	
Comprehensive home integration services	DÉCOR House	
Brand licensing	Crate & Barrel (1)	

Market deployment



Test Rite Trading Business Group (1-3Q15 Shipment Value: ~ NTD\$ 14.3 bn)

Hardline & Auto Hand tools, Hardware, Auto accessories, Auto parts, New business development	Home Furnishing Consumer electronics, Lighting, Kitchenware, Decoration, Christmas decoration, Sport equipments
Bath & Storage Storage, Bathroom products, Suitcase, Traveling utilities	Seasonal Outdoor furniture, BBQ rack/hearth, Gardening, North-East Asia projects
Stationery Indoor furniture, Office supplies, Stationery, PC peripherals	Agency

Market deployment



Other investment holdings

Creative Design/ Product Development

Theme Trend & Product Concept;
Product Design; VI & Graphic Design;
Packaging & Purchasing

Chung Cin Corp.

Shopping mall construction; Office
building construction; Booth
recruitment

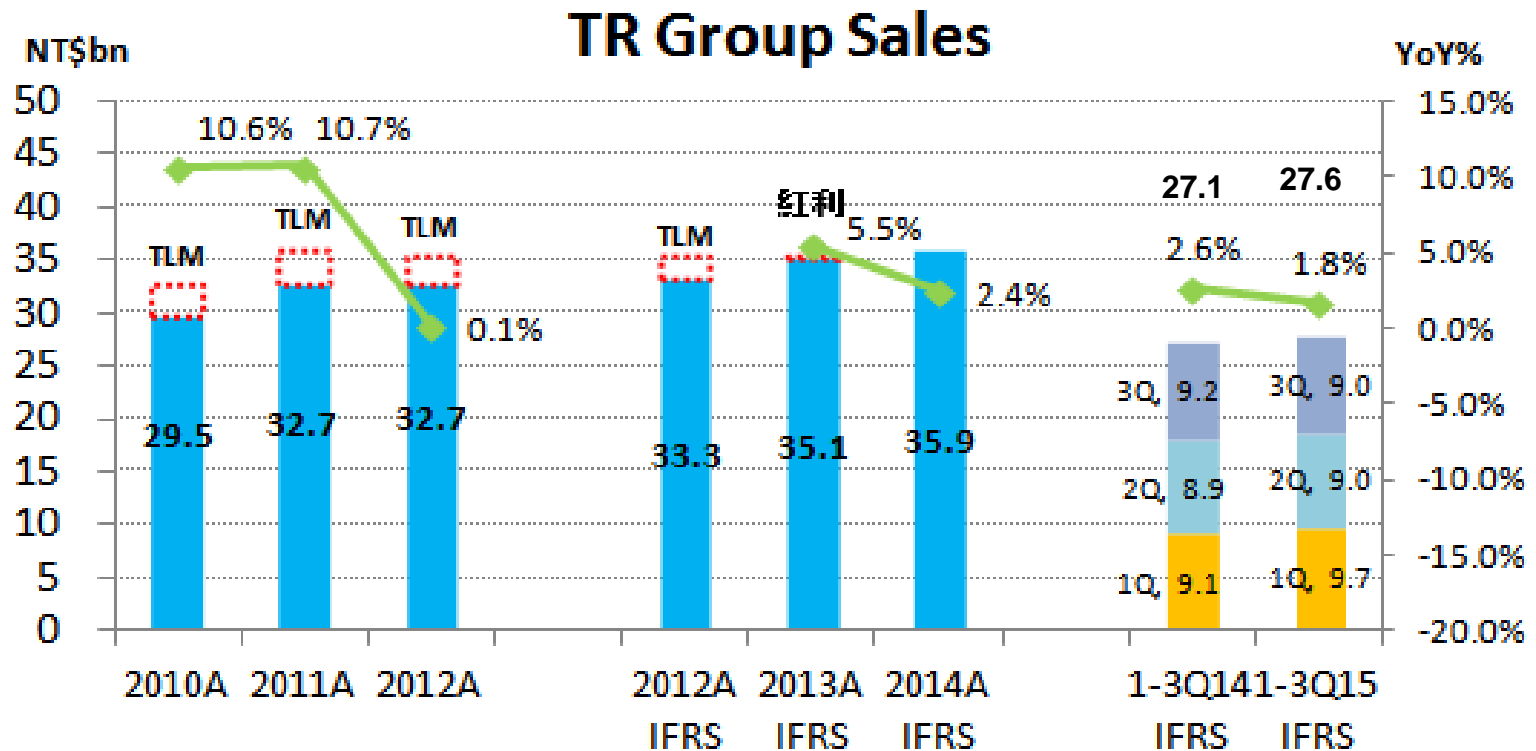
Logistics/ warehousing services

China Taiwan
USA Europe

Financial Highlights



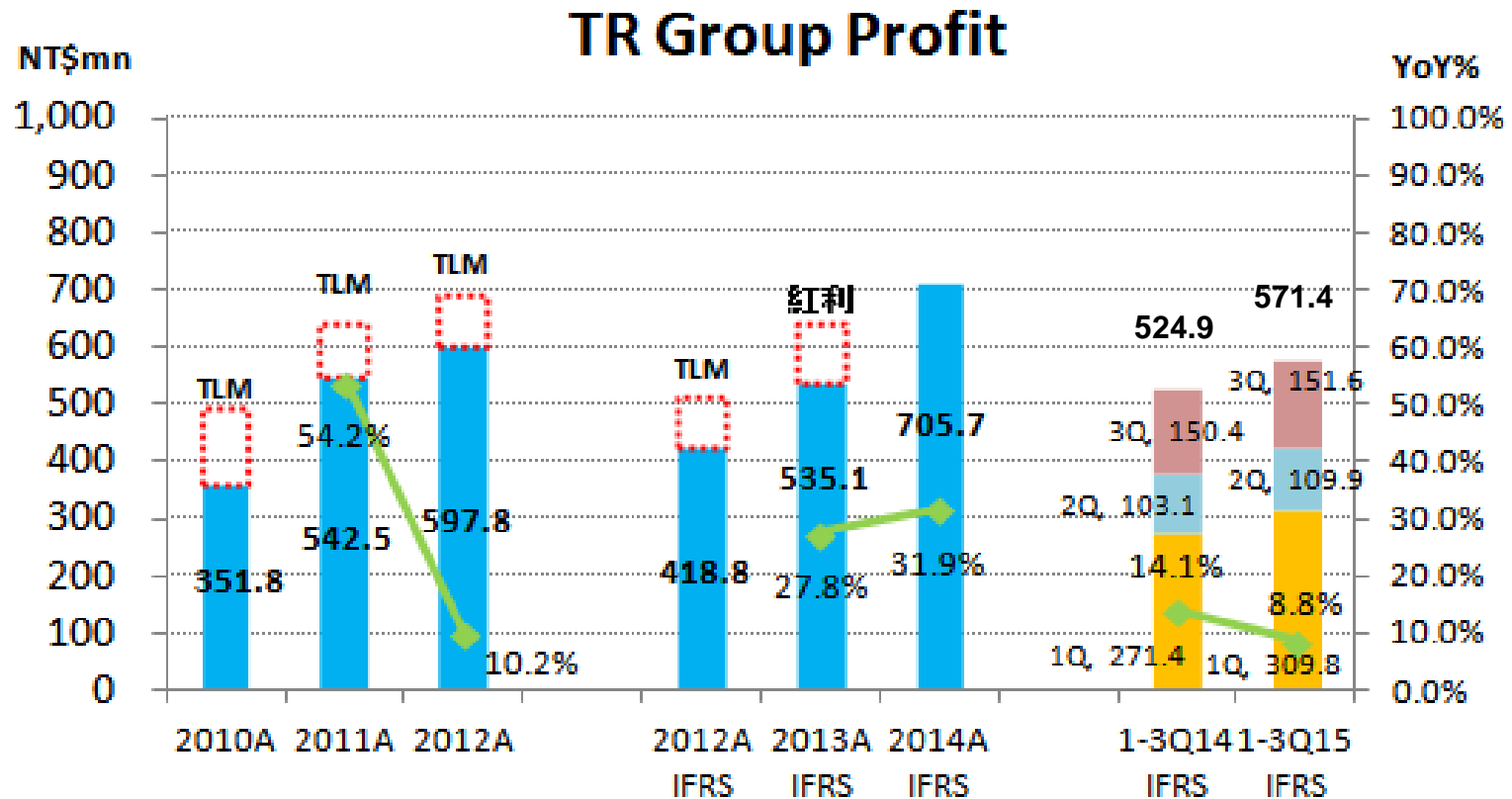
- Both sales and profit continue to grow since 2009
- Excluding the impact from TLM and the NT\$ 100mn one-time impact from the cash bonus rewards program, 2013 sales increased 5.5%YoY, and 2014 sales increased 2.4%YoY



Financial Highlights



- Both sales and profit continue to grow since 2009
- Excluding the impact from TLM and the NT\$ 100mn one-time impact from the cash bonus rewards program, 2013 net profit increased 27.8%YoY, and 2014 net profit increased 31.9%YoY



2016 Outlook



➤ Trading Business

- Invest to become a Product Company
- Strengthen Pan-Europe business
- Provide full range of services by leveraging FTZ facilities
- Increase third party QA/QC business

➤ Retail Business

- TLW: position as specialty store
- HOLA: GM% increase from higher sales % of PL products and joint procurement
- EC: expand categories, add exclusive products, third party platform
- Store opening plan
 - +0 - 1 TLW
 - Second Crate & Barrel store
 - Expand agency brand and +16 stores in department stores
 - Franchising stores in HOLA China



RETAIL SECTOR 零售事業

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Retail TW Business Strategy



TLW (股)

■ Private label

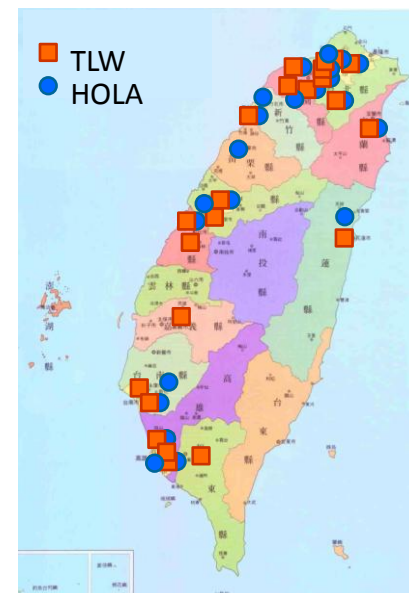
- On track to deliver 50% HOLA TW private label sales mix target and 30% TLW private label sales mix target



3Q15	Sales amount	Sales mix%	%diff.	SKU mix%	%diff.
TLW	NT\$ 229.0 mn	8.5%	↑1.3ppt	5.5%	↑1.3ppt
HOLA TW	NT\$ 292.4 mn	20.1%	↑7.0ppt	20.0%	↑8.0ppt

1-3Q15	Sales amount	Sales mix%	%diff.
TLW	NT\$ 702.0 mn	8.2%	↑1.4ppt
HOLA TW	NT\$ 808.5 mn	18.0%	↑5.8ppt

Store Locations



- Centralized purchasing of HOLA Taiwan and HOLA China to improve product margin
- Reposition TLW channel; HOLA become trend leader

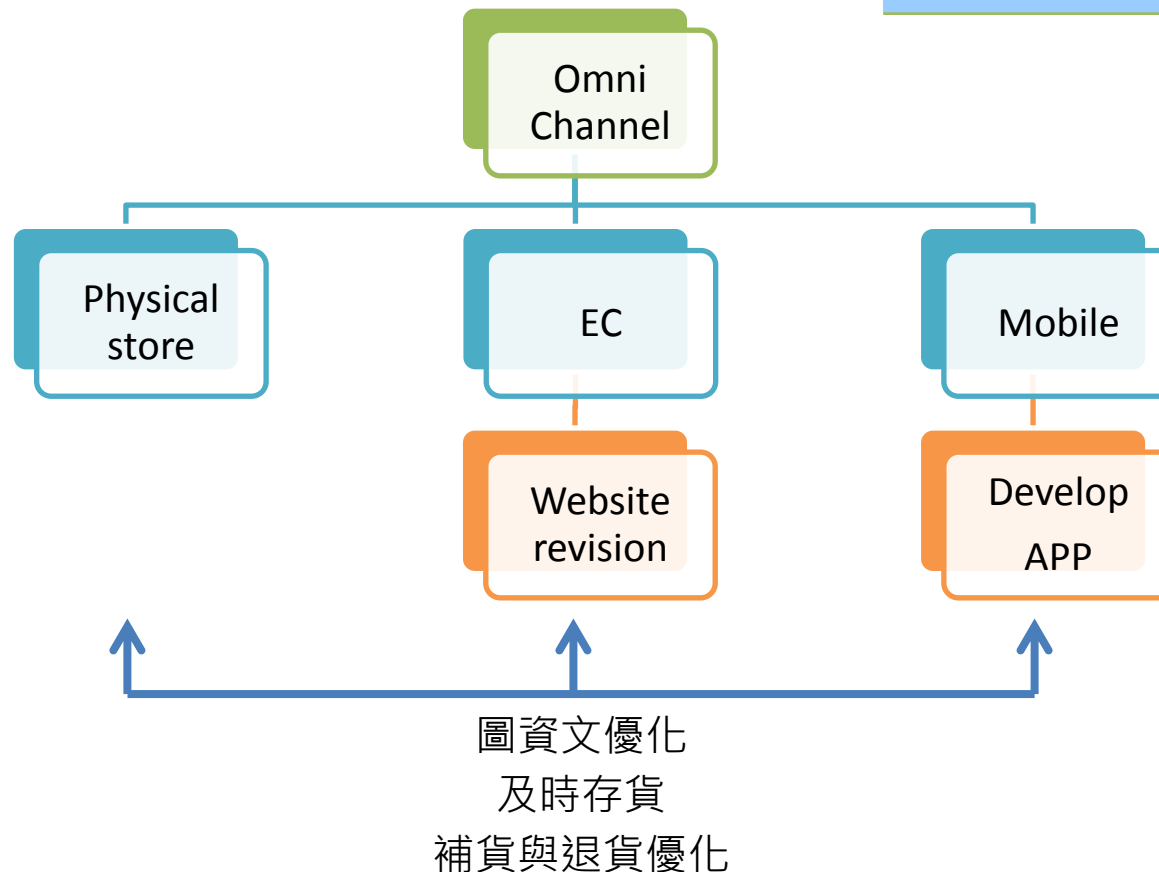
Strategy - Omni Channel



■ Omni-channel

- 1~3 new stores in 2015 (HOLA + Crate & Barrel)
- Redesign our own EC platform/ Mobile App
- Double EC/MC volume in 2015

Taiwan Retail	\$ amount
3Q15	NT\$ 209.5 mn
1-3Q15	NT\$ 504.1 mn
FY2014	NT\$ 541.1 mn



Retail CN Business Strategy



HOLA CHINA

■ Increase Private label sales mix

- Centralized purchasing of HOLA Taiwan and HOLA China to reduced cost

■ Omni-channel

- Launched our E-commerce platform on T-Mall in June, 2014
- Launched another platform on JD.com and Xiaohongshu in 3Q15

■ New concept stores

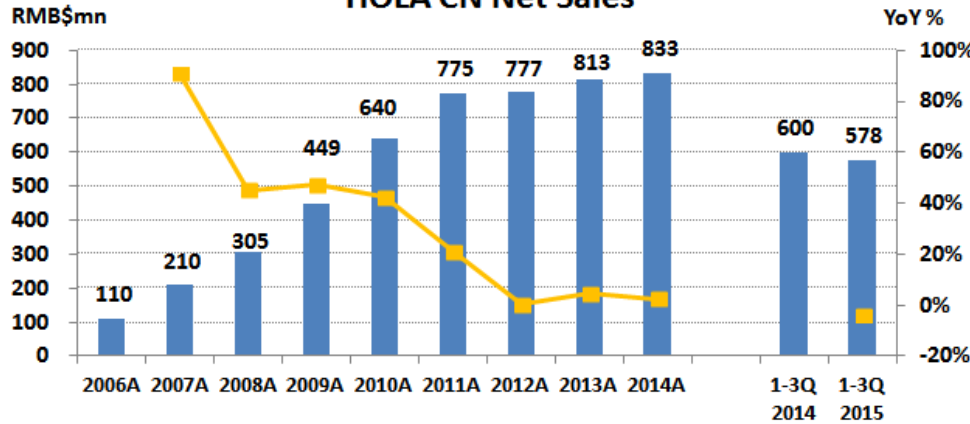
- Centralized purchasing of HOLA Taiwan and HOLA China to improve product margin
- Improve operating efficiency



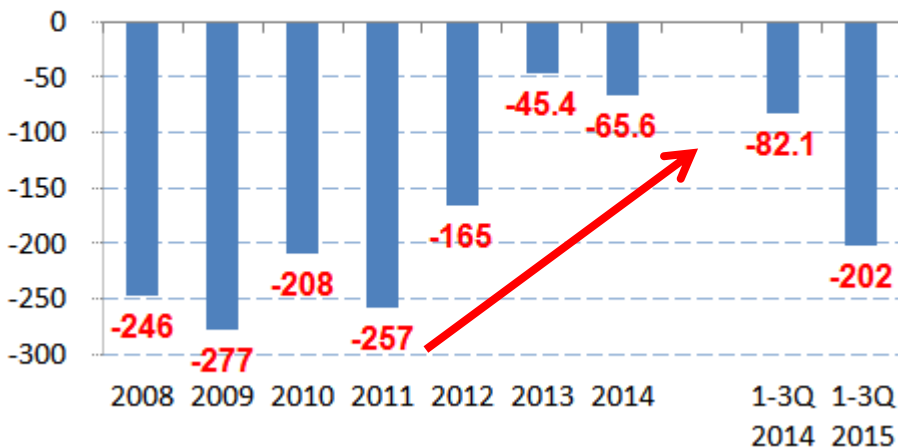
Private label	Sales amount	Sales mix%	%diff.
3Q15	RMB \$ 19.7 mn	9.3%	↑3.4ppt
1-3Q15	RMB \$ 58.4 mn	9.5%	↑4.1ppt



HOLA CN Net Sales

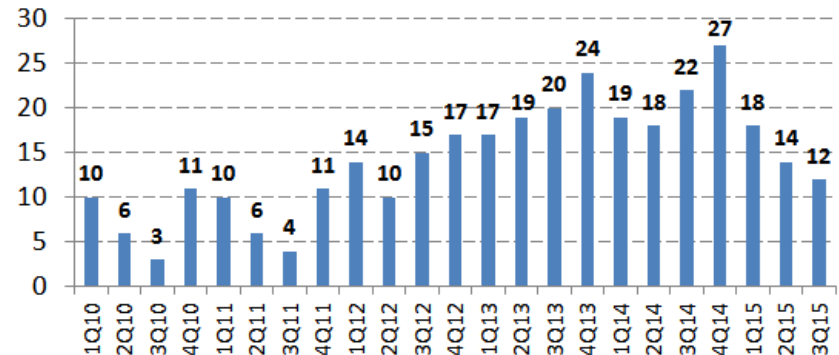


HOLA China P&L Performance



- 3Q15 revenue totaled RMB\$ 179.6 mn, -9.2%, and 1-3Q15 revenues was RMB\$ 577.9 mn, -1.4%
- 1-3Q15 net loss was NT\$ 201.7 mn; impacted by macro headwind and stores opening expense
- 12 out of 38 stores were at breakeven for 3Q15, versus 22 out of 34 stores in 3Q14
- Same-store-sales, calculated for stores opened for more than one year, was -16.2% for 3Q15 and -9.6 for 1-3Q15
- 3Q15 HOLA CN EC sales totaled RMB \$ 1.21 mn, accounted for 0.67% of HOLA CN sales. 1-3Q15 HOLA CN EC sales totaled RMB \$ 2.31 mn, accounted for 0.6% of HOLA CN sales

HOLA CN Breakeven store numbers



Growth Opportunities - Brand agency



Kitchenware

Appliance

Storage

Décor/Textile

Product
Brand



Channel
Brand
(Franchising)

Crate&Barrel

FRETTE

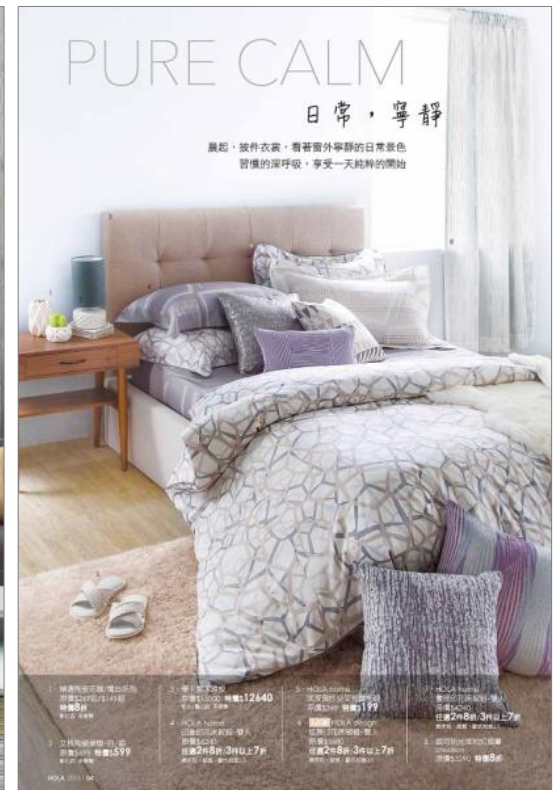
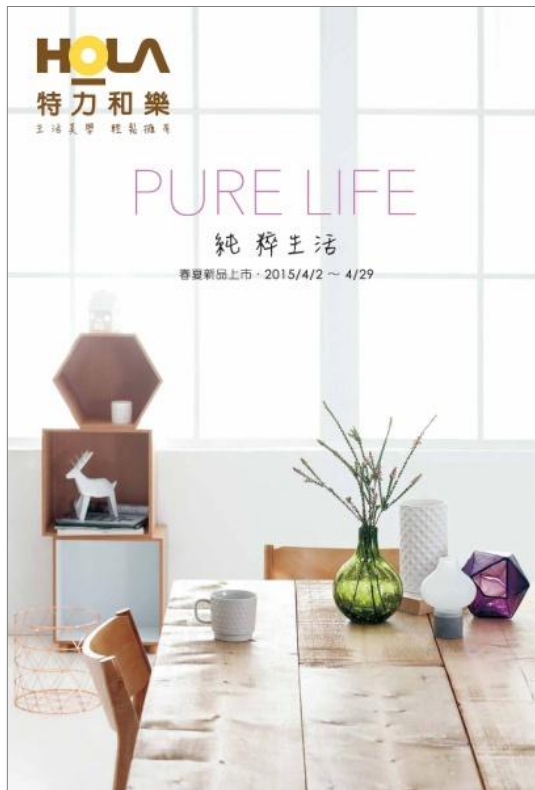
Channel
Brand
(Licensing)

W
WEDGWOOD

Product differentiation



Seasonal products for Spring and Autumn



Product differentiation



New HOLA Petite store opened in Zhonghe in April, 2015



TLW Private label kitchen cabinet



- Integrate supply chain for TLW private label kitchen cabinet products
 - Private label kitchen cabinet sales mix was **39%**



極簡定規



醉戀亞維儂



華貴摩納哥



普羅結烤、普羅水晶



左岸巴黎



TRADING SECTOR



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Trading Business Strategy



- Continue focus on key customers in principle trading



- Continue agency business' growth momentum



NEW



- Become a Product Company
- Provide component based service through Free Trade Zone facilities
- Global integration

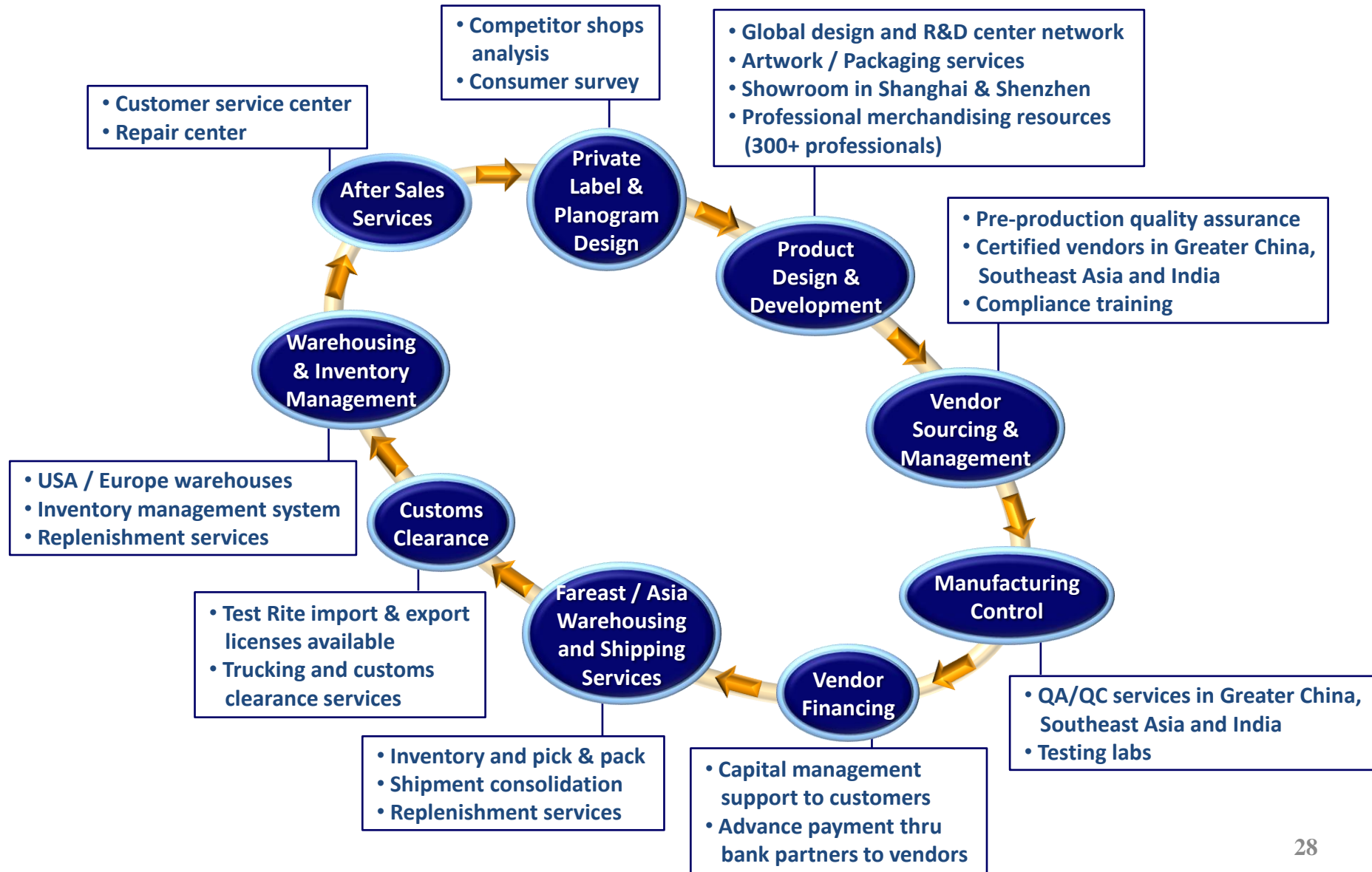
PD Achievement



- Received Red Dot Awards for packaging in FY2014
- Motion sensor light and Trash bin for Costco
- Kitchen and furniture for our own retail channel



Test Rite Repositioning – A Total Solution Provider

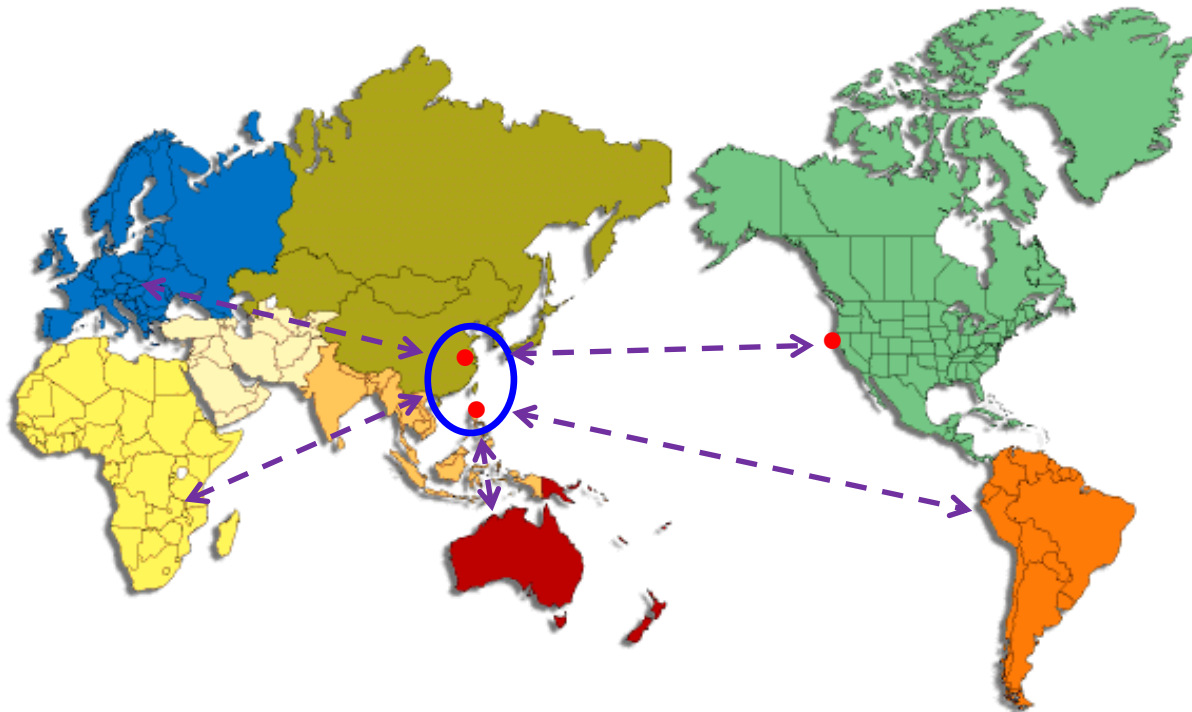


Global Worldwide Network



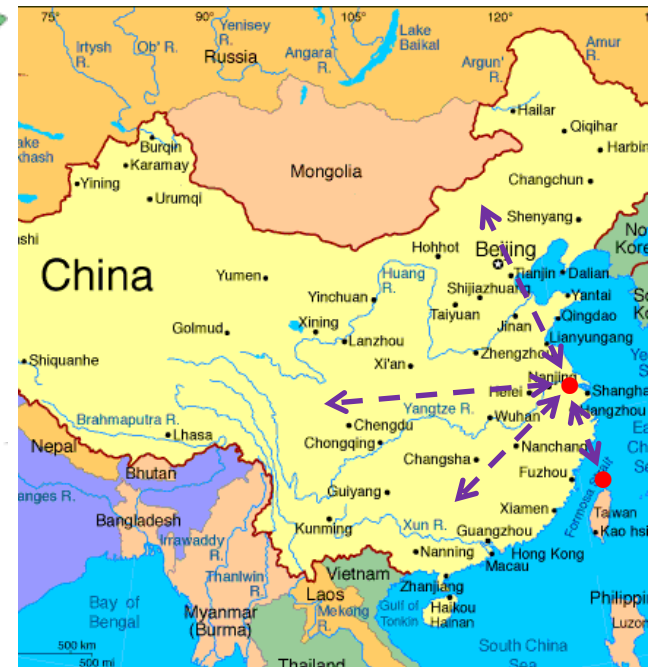
- with local service 16 offices in 12 countries/region, 4 warehouses in China, Taiwan, Germany, and U.S.
- US warehouse provides logistics/ warehousing service to customers of principal trading.

Worldwide Trading Service



● TESTRITE's Warehouse

Greater China Retail Service





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Q & A





APPENDIX:

HOME



Test Rite Group 特力集團

Retail Business update



Store #	2006A	2007A	2008A	2009A	2010A	2011A	2012A	2013A	2014A
TLW	21	22	22	22	23	23	24	26	26
HOLA TW	11	12	13	13	18	20	21	22	23
Total	32	34	35	35	41	43	45	48	49
HOLA CN	7	9	14	18	27	28	31	33	35

3Q14	3Q15
26	26
23	24
49	50
34	38

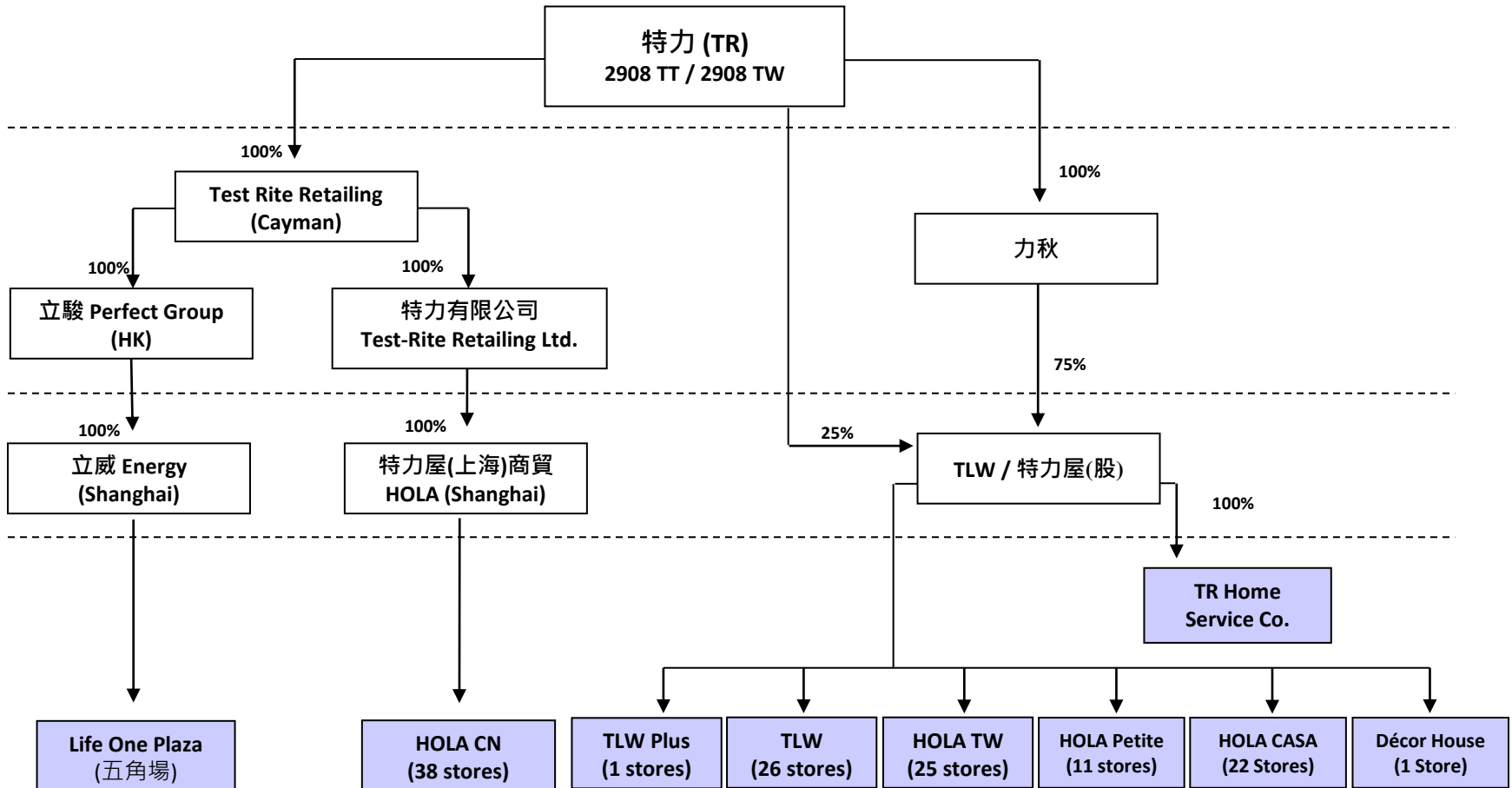
Selling space(m ²)	2006A	2007A	2008A	2009A	2010A	2011A	2012A	2013A	2014A
TLW	91,756	93,938	93,938	93,938	89,727	87,966	88,711	92,060	92,071
HOLA TW	36,919	40,073	43,541	43,541	50,349	53,995	51,780	53,117	53,162
Total	128,675	134,011	137,479	137,479	140,076	141,961	140,491	145,177	145,233
HOLA CN	25,593	32,595	46,442	51,506	59,481	60,116	63,686	62,848	64,860

3Q14	3Q15
92,071	92,072
53,356	54,474
145,427	146,546
63,186	70,759

Avg. selling space(m ²)	2006A	2007A	2008A	2009A	2010A	2011A	2012A	2013A	2014A
TLW	4,369	4,270	4,270	4,269.9	3,901	3,824	3,696	3,541	3,541
HOLA TW	3,356	3,339	3,349	3,349	2,797	2,700	2,466	2,414	2,311
Total	4,021	3,942	3,928	3,928	3,417	3,301	3,122	3,025	2,964
HOLA CN	3,656	3,622	3,317	2,861	2,203	2,147	2,054	1,904	1,853

3Q14	3Q15
3,541	3,541
2,320	2,270
2,968	2,931
1,917	1,862

Holding structure of TR Retail Group



Store # are as of December 31st, 2015 Designate Retail Sales Channels
 TLW (Formerly B&Q TW) made a tender offer of HOLA TW common shares in June 2009.
 TLW merged HOLA TW, Freer, and HOMY in Oct 2009. And the scheduled date of 4 in 1 merger is Dec. 31, 2009.

TLW Omni-Channel

http://www.i-house.com.tw/



特價屋 出清區 全部商品分類 領折價券 圖樣文 線上型錄 區家傢俬 區家裝潢 區家生麗

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商品分類

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- 居家收納
- 燈具照明
- 五金工具
- 家電空調
- 衛浴設備
- 廚房淨水
- 生活用品
- 麗藝休閒
- 窗簾裝飾
- 地板地墊
- 油漆防水

折價券專區

- 新會員送禮券 1元 期間: 2015-11-01~2015-12-31
- 入冬送排簾 期間: 2015-12-01~2015-12-31
- 到店折扣券 265天都享優惠 期間: 2015-03-08~2015-12-31

- Sales totaled NT\$ 106 mn in 3Q15, 32.3%YoY
- Have ~15,000 SKUs online
- TLW store have 30,000~40,000 SKUs in average
- 3Q15 Sales per ticket: NT\$ 2,396
- 3Q15 Transaction: 42,187
- TLW physical store
3Q15 CC: 1,689,652
3Q15 AVT: NT\$ 1,417

HOLA TW Omni-Channel

http://www.hola.com.tw/



- Sales totaled NT\$ 104 mn in 3Q15, +1907%YoY
- Have ~10,000 SKUs online now
- HOLA store have 30,000~40,000 SKUs in average
- 3Q15 Sales per ticket: NT\$ 3,562
- 3Q15 Transaction: 27,667
- HOLA TW physical store 3Q15 CC: 881,107
- 3Q15 AVT: NT\$ 1,739

The screenshot displays the HOLA TW website interface. At the top, there is a navigation bar with a search box and various menu items. A prominent banner for 'Winter Food Supplement' (冬日食補) is featured, advertising a 64% discount on natural food products. Below the banner, a grid of products is shown, including a Nissin rice cooker, a water purifier, a vacuum cleaner, and a storage bin, each with its original and discounted price. The website also features a 'Daily Special' (每日一物) section and a 'Specialty Store' (專門館) section.

HOLA CN Omni-Channel

http://holahome.taiwan.tmall.com/



- Communicate promotional events with customers by WeChat every week
- 3Q15 revenues totaled RMB \$1.21 mm
- Have ~350 SKUs online
- 3Q15 Sales per ticket: RMB \$ 150.
- 3Q15 Transaction: 7,696
- HOLA CN physical store
3Q15 CC: 578,330
3Q15 AVT: RMB\$ 311

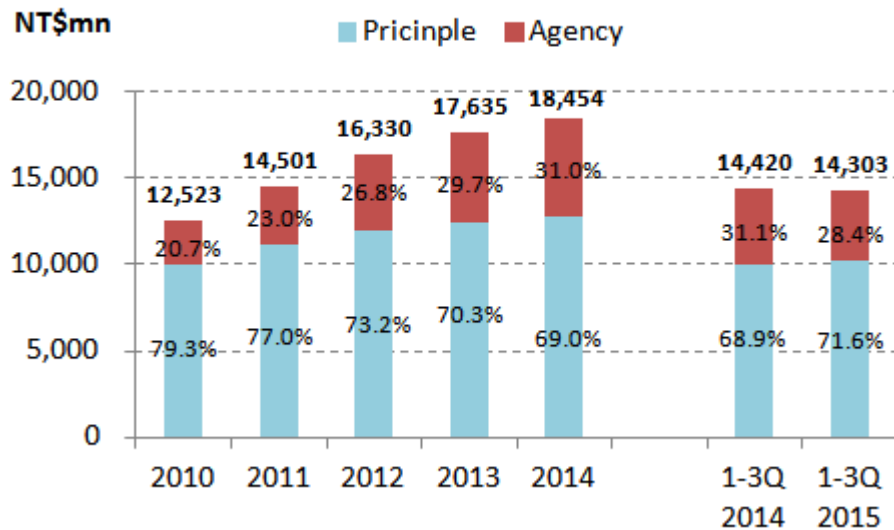
<p>在线活动</p> <p>在线参与活动, 享受互动乐趣及特别优惠</p>	<p>电子杂志</p> <p>精美图片及生活提案, 丰富的促销资讯</p>	<p>微博关注</p> <p>关注新浪官方微博, 获取最新资讯及家居知识</p>	<p>微信互动</p> <p>扫描微信帐号, 参与您产生不一样的互动体验</p>
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Trading Overview – 1-3Q15

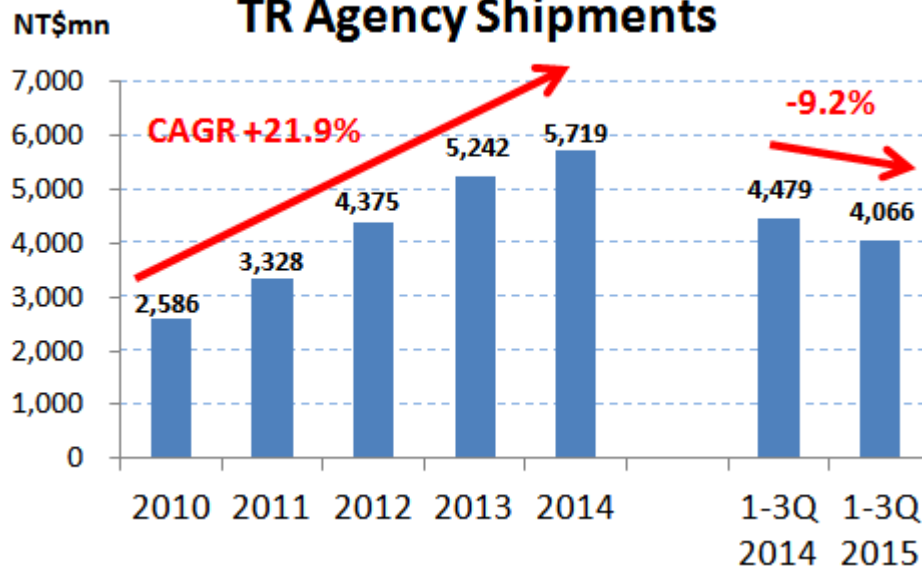


- Principle trading shipments totaled NT\$ 10.2 bn, +3.0% YoY for 1-3Q15, accounted for 71.6% of total shipments
- Agency business shipments totaled NT\$ 4.07 bn, -9.2% YoY for 1-3Q15, accounted for 28.4% of total shipments
- Commission revenue total NT\$ 176.5 mn, -12.2% YoY for 1-3Q15, accounted for 1.7% of total trading sales

TR Trading Shipments



TR Agency Shipments

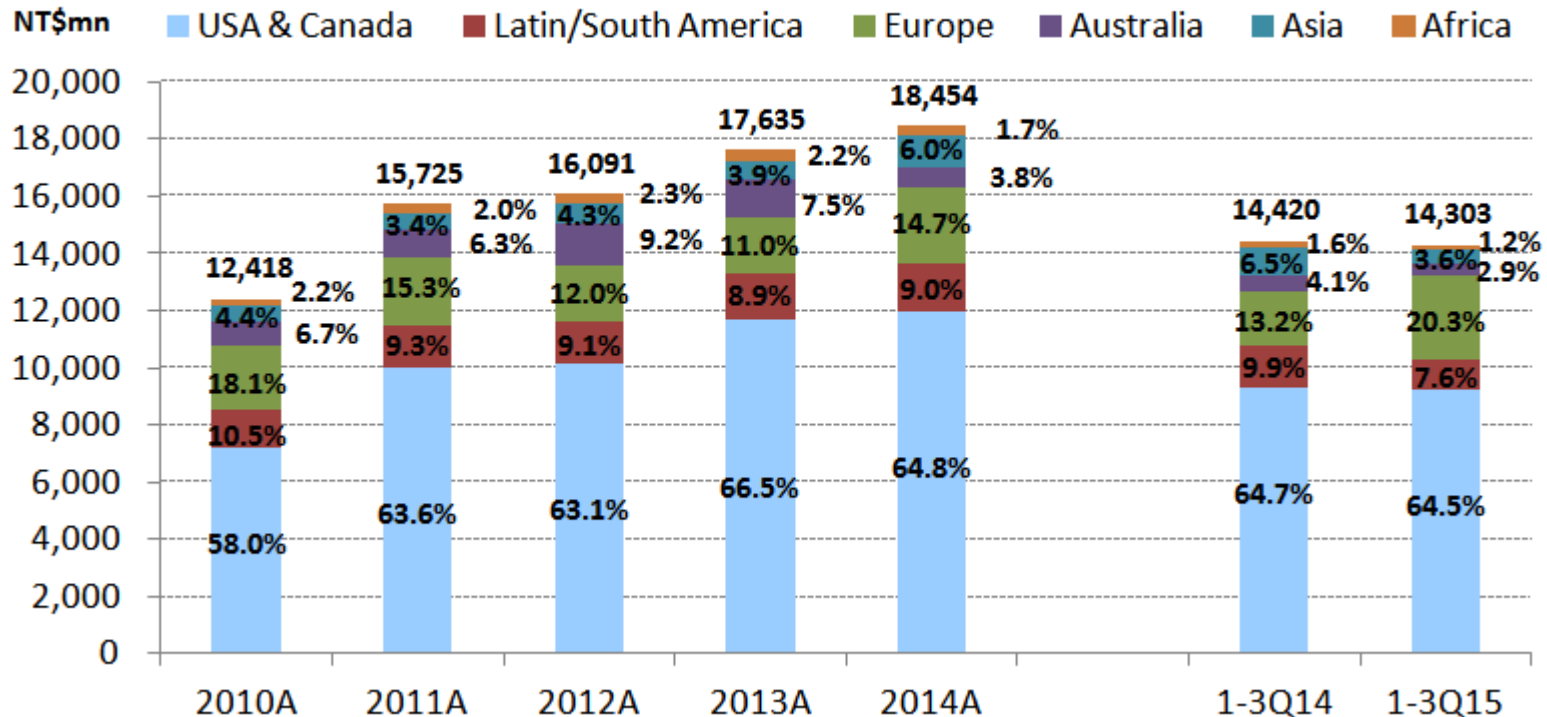


Trading Overview – 1-3Q15



- Trading consolidated shipments breakdown by region
 - Europe shipment increased 52.6% YoY, accounted for 20.3% of total shipment, +7.1ppt in 1-3Q15
 - Shipment for North America decreased 1.2% YoY, accounted for 64.5% of total shipment, -0.2ppt in 1-3Q15

TR Trading Shipments by Region

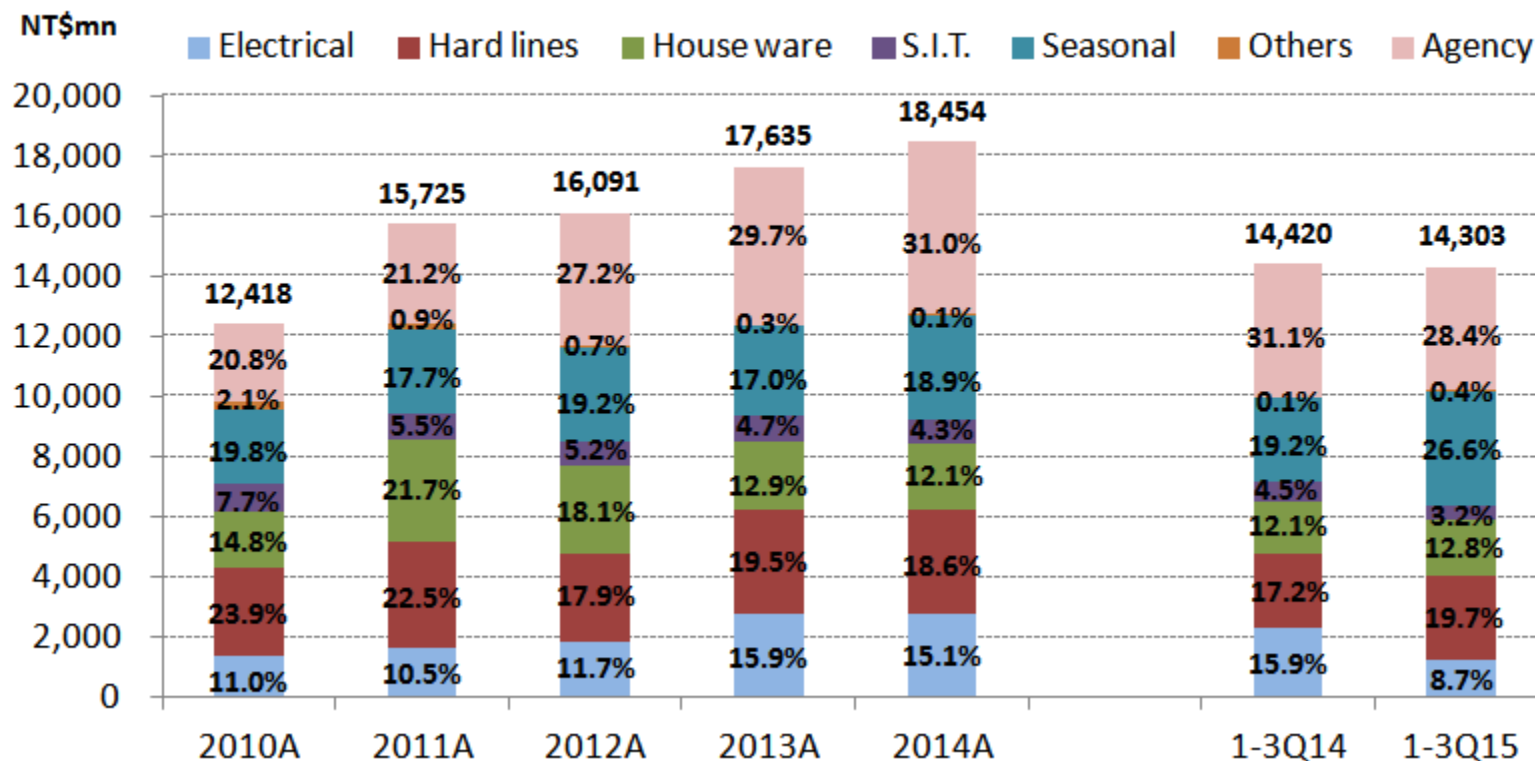


Trading Overview – 1-3Q15



- Principle trading shipments breakdown by products
 - Hard lines, house ware and seasonal are main product categories at 15-20% of total shipments each
- Agency business accounted for 31.3% of total shipments for 3Q15, and 28.4% of total shipments for 1-3Q15

TR Trading Shipments by Categories



Test Rite 3Q15 Consolidated Balance Sheet



Test Rite International Co., Ltd. (2908) – Consolidated (IFRS Based)

Consolidated Balance Sheet for 3Q15 (IFRS Based)

(NT\$ mn)	3Q14	3Q15		3Q14	3Q15
Total cash and cash equivalents	2,939.9	2,213.8	Short-term borrowings	2,528.4	2,837.3
Total current financial assets at fair value through profit or loss	387.6	1,472.3	Short-term notes and bills payable	80.0	80.0
Current bond investment without active market, net	152.2	288.8	Accounts and Notes Payable	5,747.2	5,795.2
Accounts & Notes Receivable	3,545.0	3,153.4	Other Payable	1,524.8	1,498.8
Other Receivable	491.7	341.7	Current tax liabilities	56.8	146.6
Total inventories	4,760.7	6,109.4	Total advance receipts	718.4	538.9
Total prepayments	548.3	385.2	Total long-term liabilities, current portion	400.0	1,787.5
Other current financial assets	1.7	31.9	Other Current Liability	250.9	77.3
Other Current Assets	33.2	9.0			
Total current assets	12,860.5	14,005.6	Total Current Liabilities	11,306.6	12,761.4

Test Rite 3Q15 Consolidated Balance Sheet



Test Rite International Co., Ltd. (2908) – Consolidated (IFRS Based)

Consolidated Balance Sheet for 3Q15 (IFRS Based)

(NT\$ mn)	3Q14	3Q15		3Q14	3Q15
Non-current financial assets at cost, net	71.1	71.6	Long-term bank loans	5,548.6	5,311.6
Non-current bond investment without active market, net	50.0	50.0	Accrued pension liabilities	121.6	127.0
Total property, plant and equipment	6,071.8	6,428.6	Other Non-Current Liability	387.5	402.5
Goodwill and Intangible Assets	2,473.5	2,616.2	Total non-current liabilities	6,057.7	5,841.1
Deferred tax assets	1,152.8	1,246.5	Total liabilities	17,364.2	18,602.5
Total other non-current assets	1,849.3	1,630.8			
Total Non-Current Assets	11,668.4	12,043.7	Capital	5,219.6	5,098.9
			Total capital surplus	711.8	673.5
			Total retained earnings	1,600.7	1,654.3
			Total other equity interest	19.7	16.6
			Treasury shares	-415.5	0.0
			Total equity attributable to owners of parent	7,136.3	7,443.2
			Non-controlling interests	28.4	3.5
			Total equity	7,164.7	7,446.8
Total assets	24,528.9	26,049.3	Total Liabilities & Equity	24,528.9	26,049.3



家的大小事
一輩子都是特力的事!

Thank you!



Test Rite Group 特力集團