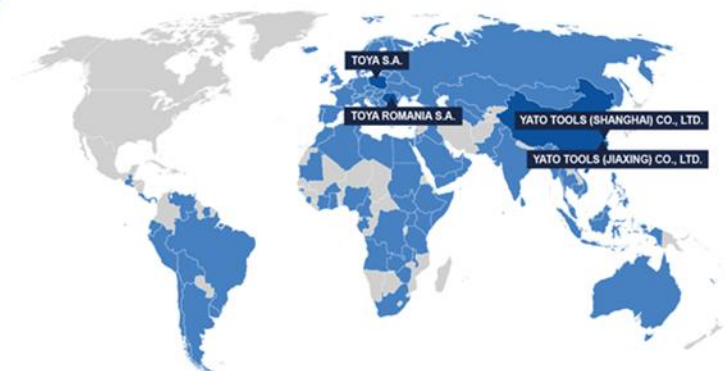




TOYA

CAPITAL GROUP

Corporate presentation
Third quarter 2023

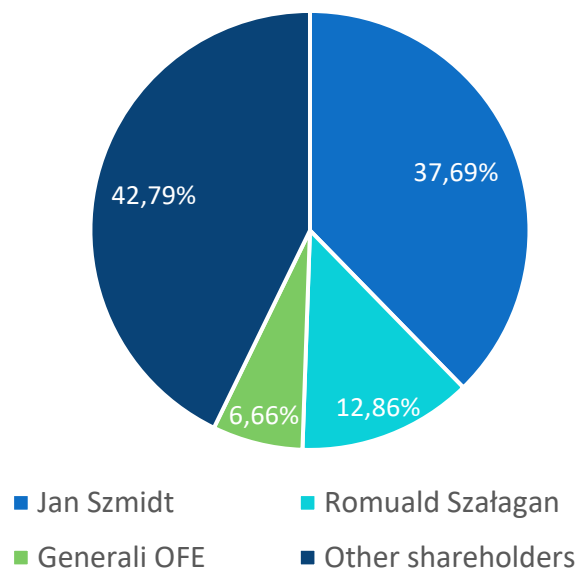


SUMMARY

COMPANY PROFILE

Leading importer and distributor hand and power tools and other industrial articles

Shareholders



SELECTED STOCK DATA

Index	SWIG80
ISIN	PLTOYA000011
The number of shares	75 042 225 pcs.
Capitalization*	475,77 M PLN
P/E ratio*	6,65
P/BV*	1,14

SELECTED FINANCIAL DATA

Consolidated data PLN '000	3Q 2023	3Q 2022
Revenue from sales	554 693	547 786
Gross profit margin (%)	33,3%	32,8%
Net profit	53 439	52 084
	30.09.2023	31.12.2022
Equity	417 417	370 694
Net debt	-13 228	69 264
Net debt/equity	-0,03	0,2

(*) Capitalization and market ratios calculated as at 30/09/2023.

ABOUT US – TOYA CAPITAL GROUP

TOYA S.A. – the parent company of TOYA Capital Group, was established in 1990.
The Group consists of the following companies:

Entity name	Unit code	Registered office	Type of equity link	% of shares and votes held
TOYA S.A.	TOYA PL	Wrocław, Poland	Parent Company	Not applicable
TOYA Romania S.A.	TOYA RO	Bucharest, Romania	Subsidiary	99,99
YATO TOOLS (Shanghai) Co.,Ltd.	YATO SH	Shanghai, China	Subsidiary	100,00
YATO TOOLS (Jiaxing) Co.,Ltd.	YATO JX	Baibu Town, China	Subsidiary	100,00

ABOUT US – TOYA CAPITAL GROUP

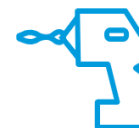
The core business of activities of Toya includes import and distribution of industrial articles, including hand and power tools for professional and DIY use.



**5 distributions
centres**



**11 500 products
available**



**700 new products
each year**



**Joint stock company listed
on Warsaw Stock Exchange
since 2011**



**Sales to 100 countries
all over the world**



6 brands



**Product sale every
1 sec**



**73,460 m² of
warehouse space**



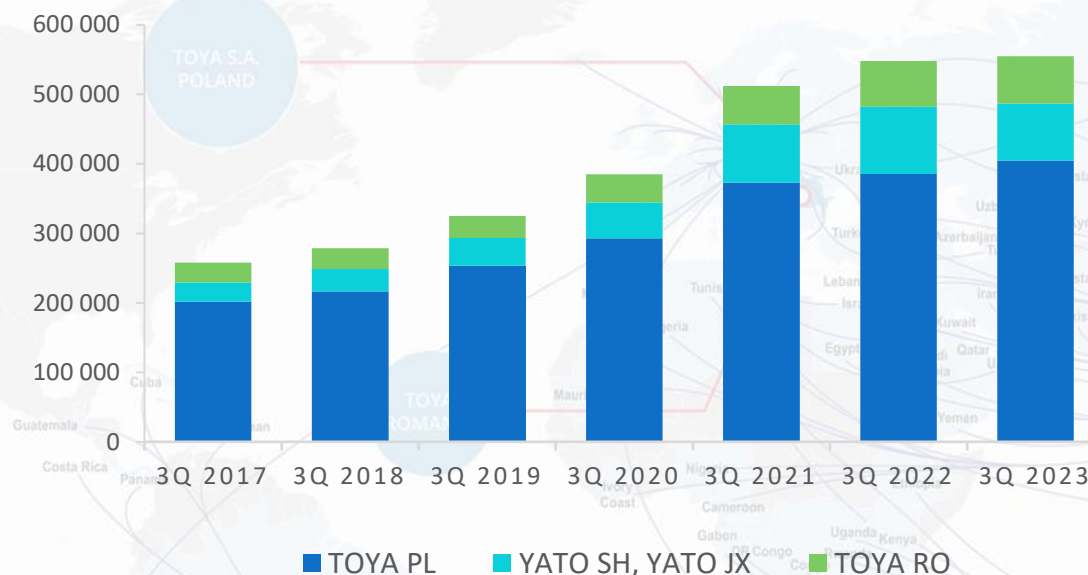
533 employees

REVENUE FROM SALES – 3rd QUARTER 2023

TOYA CAPITAL GROUP

BREAKDOWN BY COMPANIES

(PLN'000)



The Group's consolidated sales revenues for the third quarter of 2023 increased by approximately 1% compared to the same period of the previous year. The dynamics of sales outside the Group was recorded in TOYA PL and TOYA RO, where an increase was recorded by 5% and 3%, respectively, compared to the previous year. The Group's weighted average sales growth (CAGR) over the last 4 years was 14%, which confirms the Group's dynamic development in the recent period.

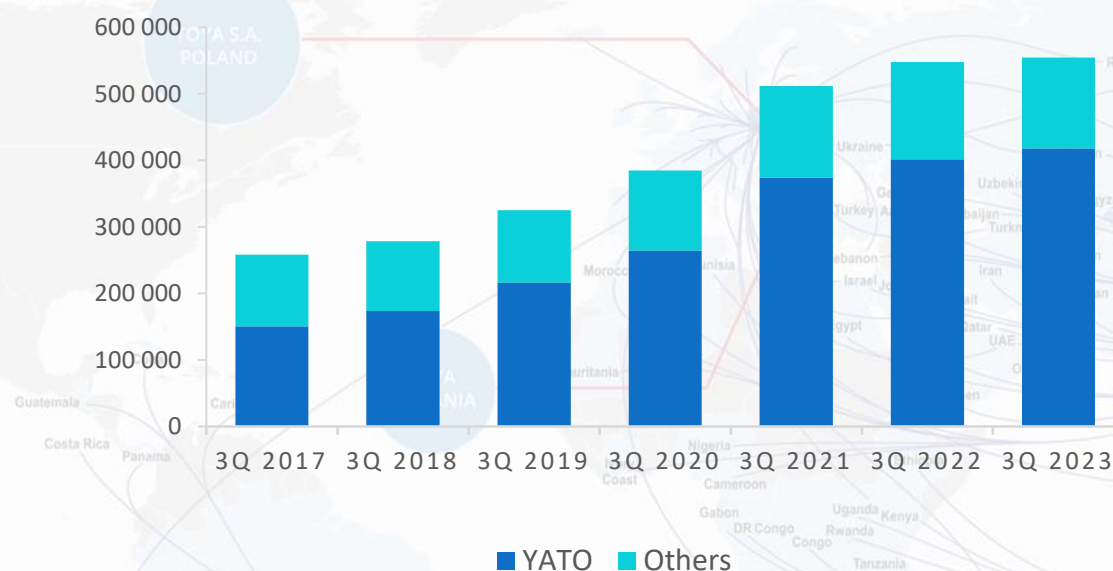
[thous. PLN]	3Q 2023	share	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	3Q 2019	change	CAGR (2023-2019)
Consolidated revenue from sales of goods and materials	554 693		1%	547 786	7%	511 998	33%	384 963	18%	325 219	17%	14%
TOYA PL	404 574	73%	5%	385 539	3%	373 196	27%	293 047	16%	253 146	17%	12%
YATO SH and YATO JX	82 174	15%	-15%	96 530	15%	83 676	62%	51 646	29%	40 158	26%	20%
TOYA RO	67 945	12%	3%	65 717	19%	55 126	37%	40 271	26%	31 914	7%	21%

REVENUE FROM SALES - 3rd QUARTER 2023

TOYA CAPITAL GROUP

BREAKDOWN BY BRANDS

(PLN'000)



YATO is the Group's most profitability and leading brand. Since 2012, YATO has had the largest share in the Group's sales and generates the highest sales growth in Poland and international markets as well.

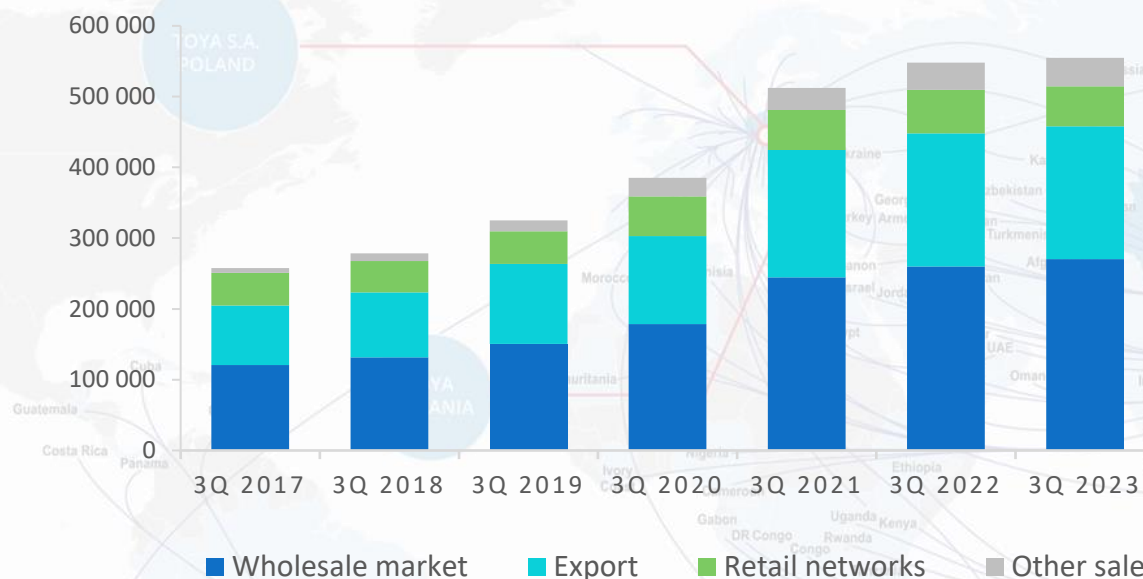
[thous. PLN]	3Q 2023	share	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	3Q 2019	change	CAGR (2023-2019)
Consolidated revenue from sales of goods and materials	554 693		1%	547 786	7%	511 998	33%	384 963	18%	325 219	17%	14%
YATO brand	418 156	75%	4%	401 604	7%	373 775	41%	264 304	22%	216 486	25%	18%
Other brands	136 537	25%	-7%	146 182	6%	138 223	15%	120 659	11%	108 733	4%	6%

REVENUE FROM SALES – 3rd QUARTER 2023

TOYA CAPITAL GROUP

BREAKDOWN BY DISTRIBUTION CHANNELS

(PLN'000)



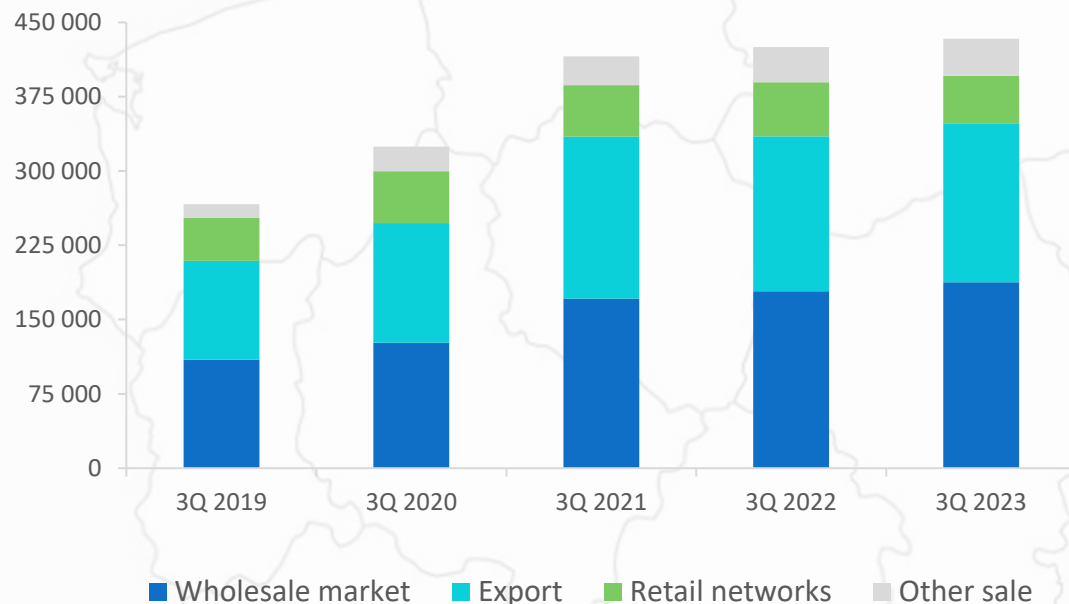
Wholesale market sales account for almost a half of the Group's revenues. The fastest growing sales channel is the online retail channel, and its growth rate over the last 4 years has been 27%.

[thous. PLN]	3Q 2023	share	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	3Q 2019	change	CAGR (2023-2019)
Consolidated revenue from sales of goods and materials	554 693		1%	547 786	7%	511 998	33%	384 963	18%	325 219	17%	14%
Wholesale market	270 304	49%	4%	259 865	6%	244 393	37%	178 796	19%	150 454	14%	16%
Export	187 810	34%	0%	188 289	5%	179 901	45%	123 947	10%	113 118	23%	14%
Retail networks	56 257	10%	-8%	61 151	8%	56 608	1%	56 113	21%	46 267	4%	5%
Other sale	40 323	7%	5%	38 481	24%	31 096	19%	26 106	70%	15 379	46%	27%

REVENUE FROM SALES – 3rd QUARTER 2023

TOYA PL

(PLN'000)



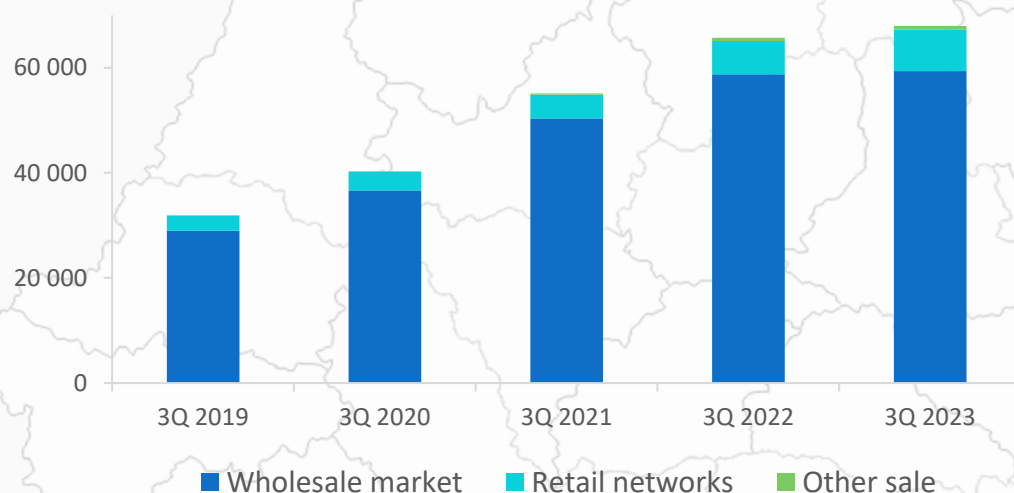
In the third quarter of 2023, unit sales revenues of TOYA PL achieved a 2% increase compared to revenues in the same period of the previous year. The wholesale market is the largest distribution channel with a share of 43% and a sales dynamics of 5% compared to the previous year. The most dynamic sales channel is online retail sales, whose share in total sales in the third quarter of 2023 was 9%.

[thous. PLN]	3Q 2023	share	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	3Q 2019	change	CAGR (2023-2019)
Revenue from sales of goods and materials TOYA PL	433 604		2%	425 168	2%	415 689	28%	324 544	22%	266 590	16%	13%
Wholesale market	187 772	43%	5%	178 607	4%	171 199	35%	126 684	16%	109 343	17%	14%
Export	159 905	37%	2%	156 266	-4%	163 511	36%	120 607	21%	99 969	17%	12%
Retail networks	48 333	11%	-12%	54 789	5%	52 084	-1%	52 509	21%	43 306	8%	3%
Other sale	37 594	9%	6%	35 506	23%	28 895	17%	24 744	77%	13 971	41%	28%

REVENUE FROM SALES – 3rd QUARTER 2023

TOYA ROMANIA

(PLN'000)

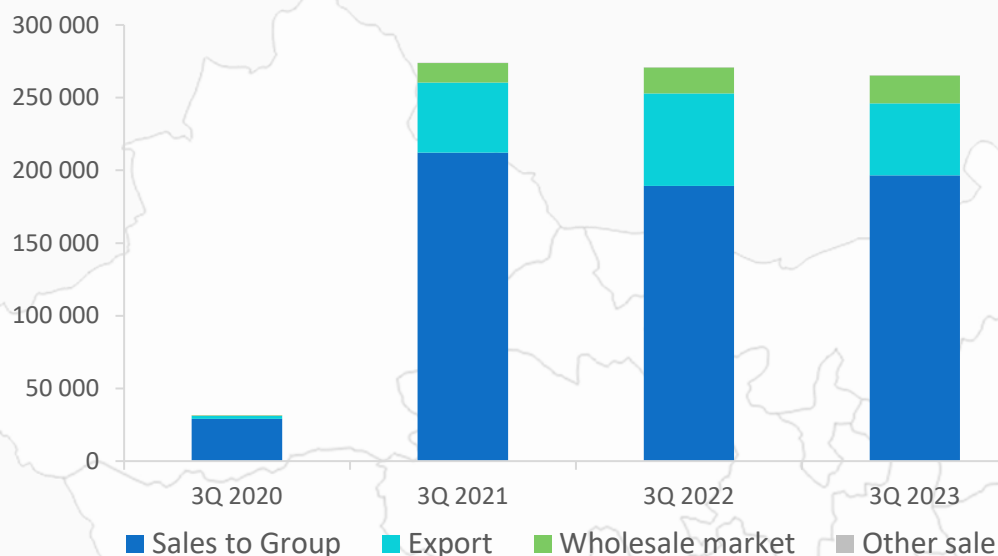


TOYA RO achieved 3% growth dynamics on the Romanian market. The company recorded the highest growth dynamics in the retail chain channel. This is influenced by, among others, beginning of cooperation with the sales network of Bricostore Romania SA. This channel already accounts for 12% of total sales.

[thous. PLN]	3Q 2023	share	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	3Q 2019	change	CAGR (2023-2019)
Revenue from sales of goods and materials TOYA RO	67 945		3%	65 717	19%	55 126	37%	40 270	-3%	31 914	7%	21%
Wholesale market	59 349	87%	1%	58 735	17%	50 365	37%	36 640	27%	28 953	13%	20%
Retail networks	7 924	12%	25%	6 361	41%	4 524	26%	3 604	22%	2 961	-29%	28%
Other sale	672	1%	8%	620	161%	237	799%	26	-	0	-	-

REVENUE FROM SALES – 3rd QUARTER 2023 YATO TOOLS (JIAXING)

(PLN'000)



The year 2023 is the fourth year of YATO JX's operations.

The company has launched a central, modern warehouse in China.

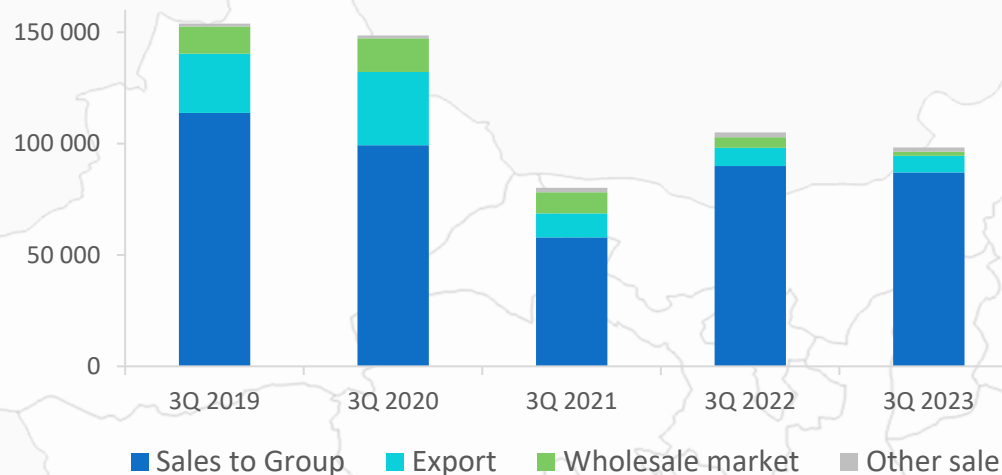
The warehouse is equipped with modern automation, enabling significant acceleration of logistics processes. The warehouse will make it possible to increase the efficiency of supply chain management in the Group by building a buffer between independent suppliers and the Group's customers.

As a result of the reorganization on the Chinese market, YATO JX became one of the main suppliers of goods for TOYA PL and TOYA RO.

[thous. PLN]	3Q 2023	share	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	CAGR (2023-2021)
Revenue from sales of goods and materials YATO Tools JX	265 303		-2%	270 808	-1%	273 668	767%	31 557	-	-2%
Export to TOYA PL	178 554	67%	8%	164 961	-15%	194 707	632%	26 609	-	-4%
Export	49 485	19%	-22%	63 528	32%	48 184	2306%	2 002	-	1%
Wholesale market	19 041	7%	8%	17 701	34%	13 255	3451%	373	-	20%
Sale to YATO Tools SH	13 025	5%	7%	12 195	16%	10 522	1260%	773	-	11%
Export to TOYA RO	5 009	2%	-59%	12 195	75%	6 980	291%	1 784	-	-15%
Other sale	189	0%	-17%	227	1047%	20	32%	15	-	208%

REVENUE FROM SALES – 3rd QUARTER 2023 YATO TOOLS (SHANGHAI)

(PLN'000)



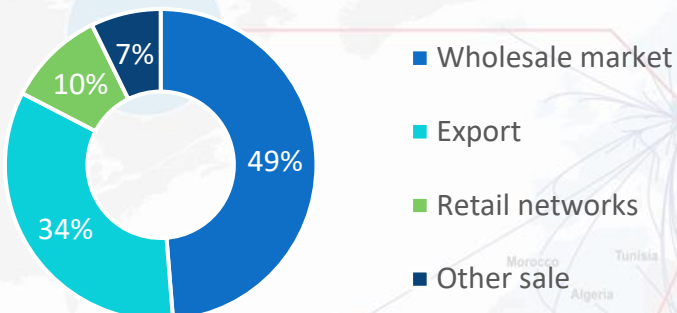
The launch of a modern warehouse in Jiaxing province, operated by YATO JX, has not reduced the strategic role of YATO Tools SH.

The reorganization of operational processes allows us to redefine the supply chain on the Chinese market, which is crucial for the entire Group.

[thous. PLN]	3Q 2023	share	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	3Q 2019	change	CAGR (2023-2019)
Revenue from sales of goods and materials YATO Tools SH	100 561		-4%	105 024	31%	80 130	-46%	148 549	-3%	153 917	6%	-10%
Sale to YATO Tools JX	61 856	62%	-7%	66 399	38%	48 060	2478%	1 864	-	0	-	0%
Export to TOYA PL	24 510	24%	4%	23 552	139%	9 853	-90%	97 313	-11%	108 765	2%	-31%
Export	7 450	7%	-8%	8 124	-24%	10 699	-67%	32 836	23%	26 593	42%	-27%
Wholesale market	4 141	4%	-14%	4 821	-50%	9 573	-37%	15 098	24%	12 158	-3%	-24%
Other sale	1 868	2%	-12%	2 128	9%	1 944	47%	1 321	-6%	1 407	110%	7%
Export to TOYA RO	737	1%	-	0	-	0	-	117	-98%	4 994	-20%	-38%

OPERATING SEGMENTS – 3rd QUARTER 2023

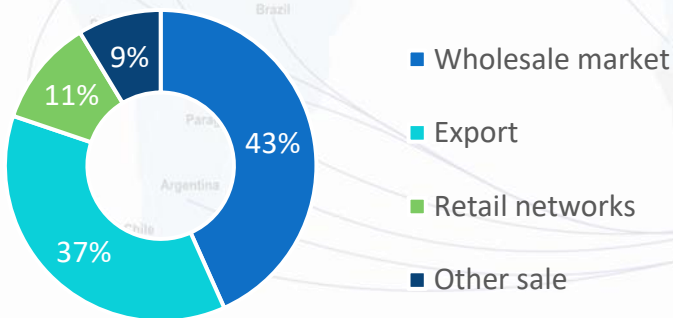
Sales revenue
TOYA CAPITAL GROUP



The largest part of Group's sales was realized through the wholesale market, carried out by distributors, trading partners and other independent business entities.

The second most important distribution channel is the export channel, in which the Group sells to over 100 countries around the world.

Sales revenue
TOYA PL

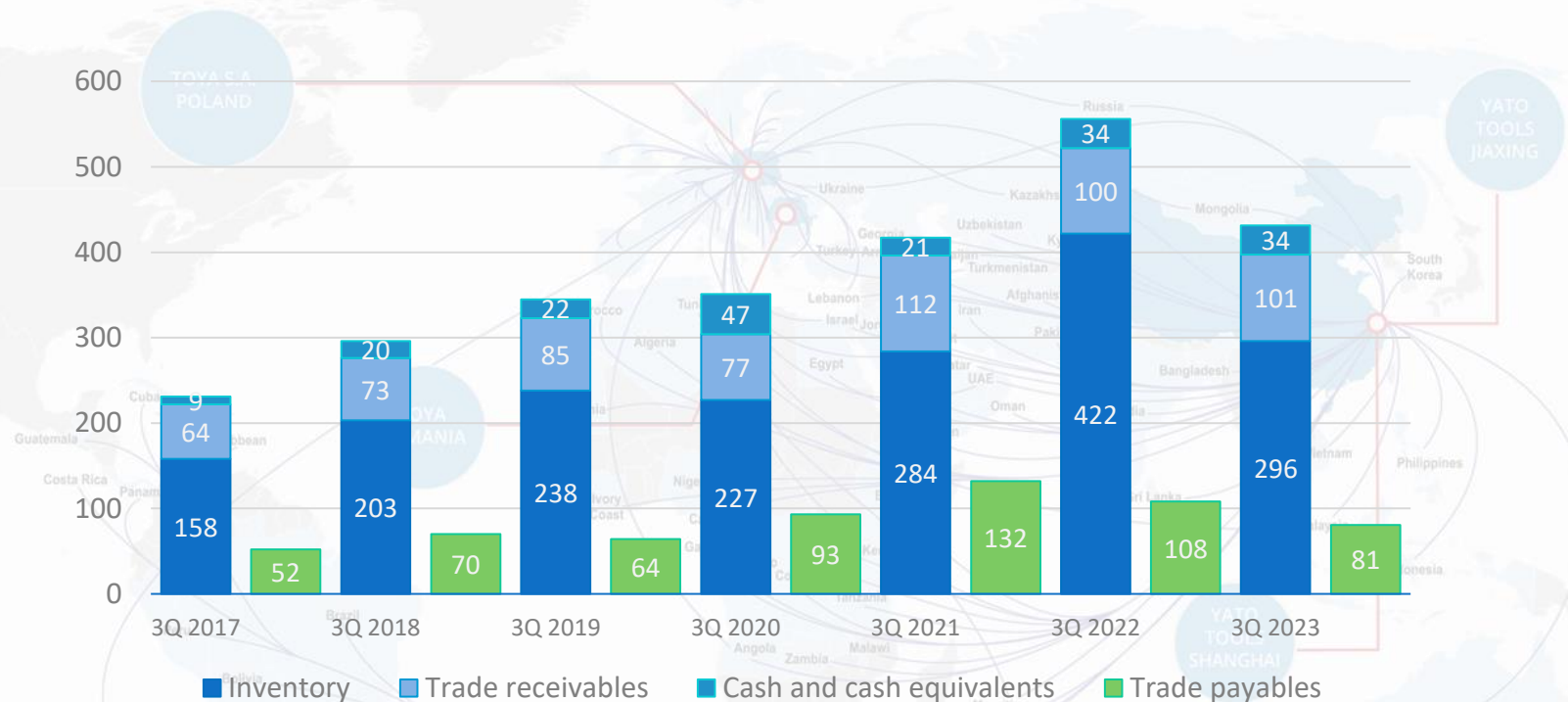


In the third quarter of 2023, the wholesale market accounted for a 43% share in TOYA PL sales, and the export channel recorded a 37% share. TOYA PL conducts export sales mainly in Europe. The largest export market is Ukraine.

NET WORKING CAPITAL– 3rd QUARTER 2023

TOYA CAPITAL GROUP

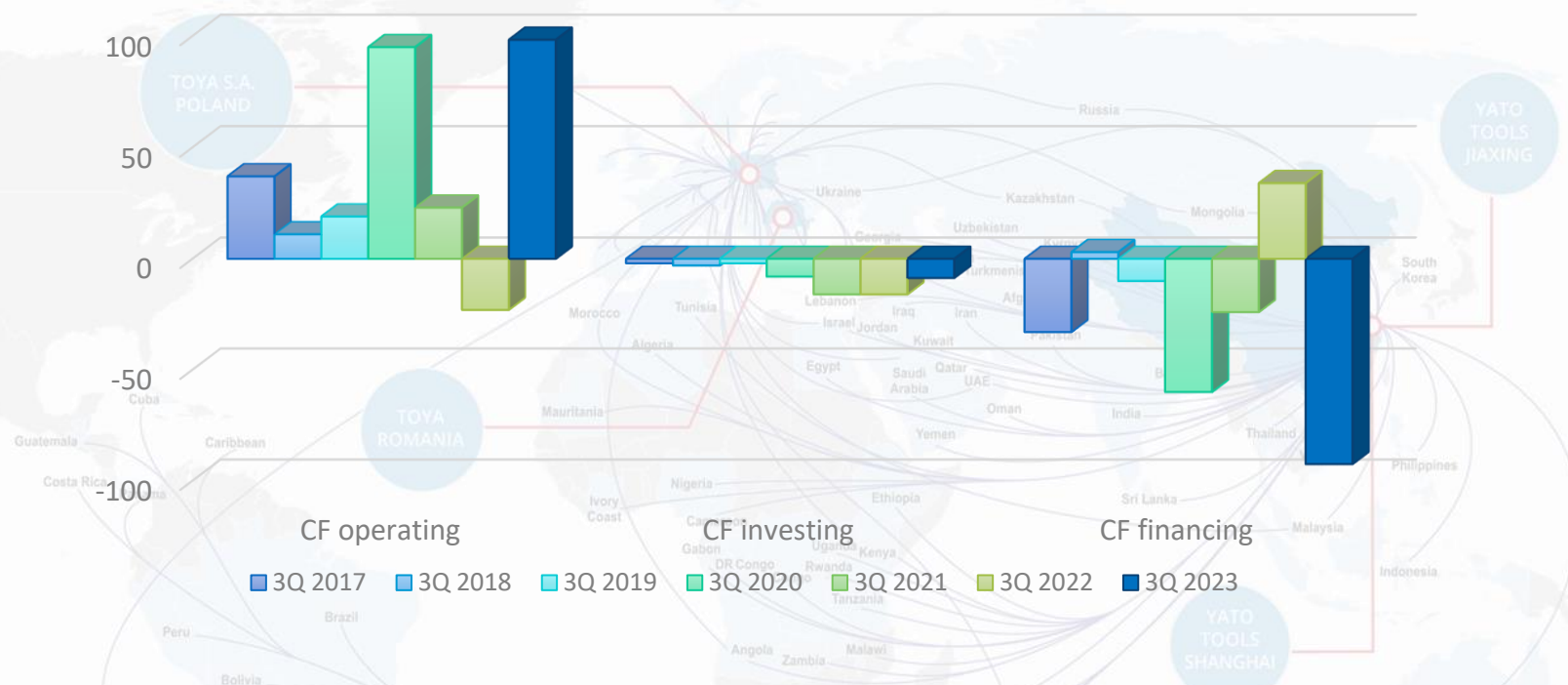
(MM PLN)



The TOYA Group's net working capital was positive. The value of inventories, which are the Group's largest asset, decreased significantly to the values recorded in 2022 as a result of actions aimed at adjusting the value of assets to the current and expected financial situation of the Group. Thanks to this, the Group systematically reduced its trade liabilities.

CONSOLIDATED CASH FLOW STATEMENT – 3rd QUARTER 2023 TOYA CAPITAL GROUP

(MM PLN)



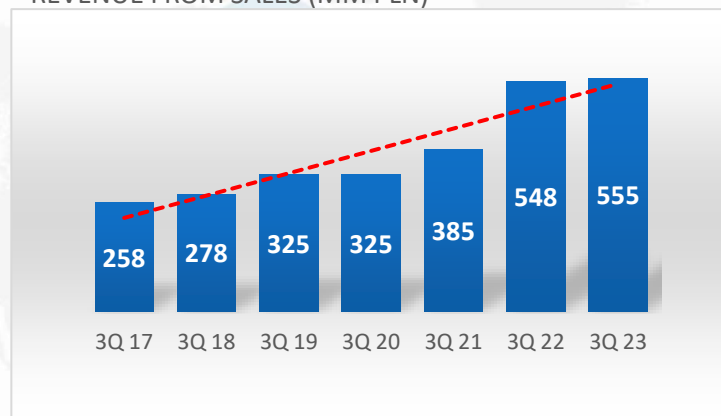
The liquidity of TOYA S.A. Capital Group during the period remained at the right level. The Group's net working capital was positive, covering the demand arising from the volume of sales revenue. The ability to cover short-term liabilities was correct. The Group practically did not use its bank loans as at September 30, 2023.

KEY FINANCIAL DATA – 3rd QUARTER YTD 2023

TOYA CAPITAL GROUP

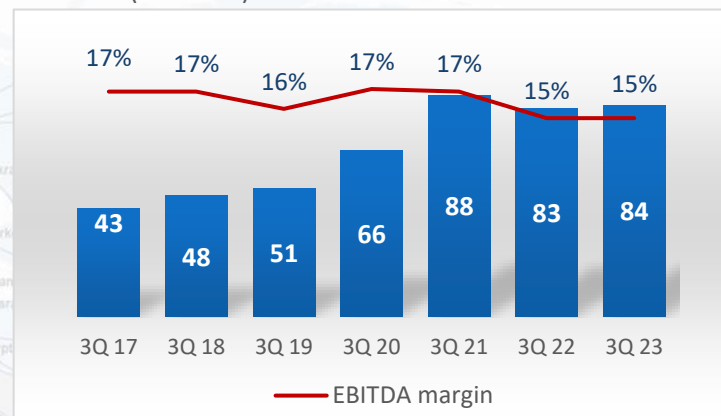
DYNAMIC REVENUE GROWTH

REVENUE FROM SALES (MM PLN)



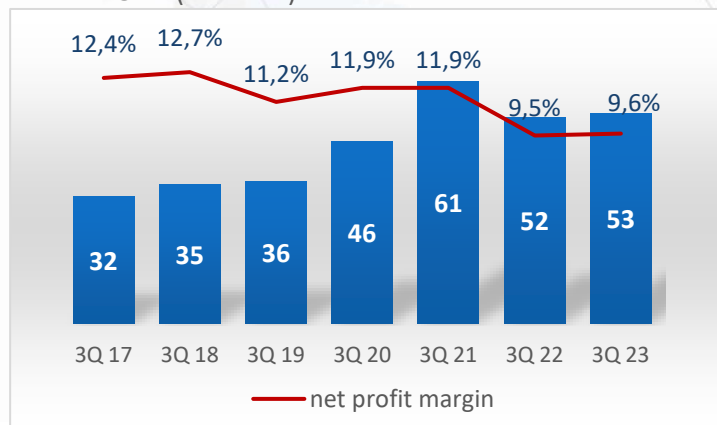
EBITDA

EBITDA (MM PLN)



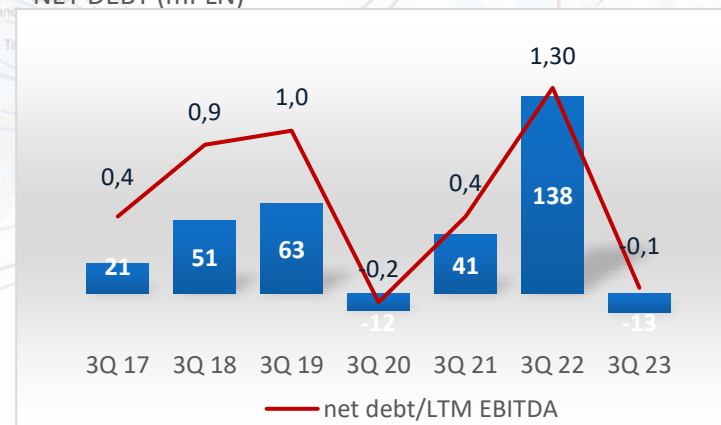
NET PROFIT– STABLE LEVEL

NET PROFIT (MM PLN)



NET DEBT

NET DEBT (mPLN)

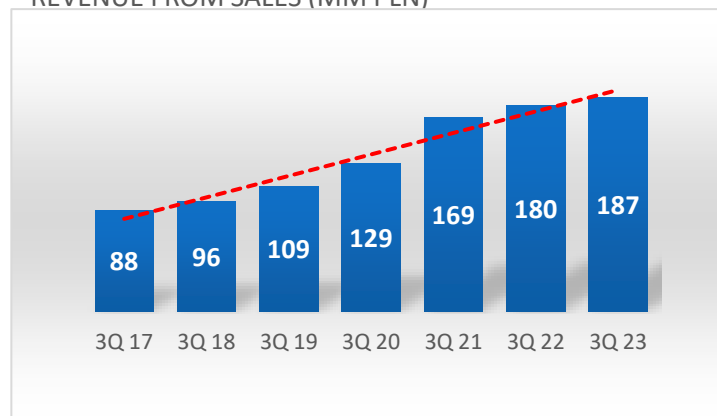


KEY FINANCIAL DATA – 3rd QUARTER 2023

TOYA CAPITAL GROUP

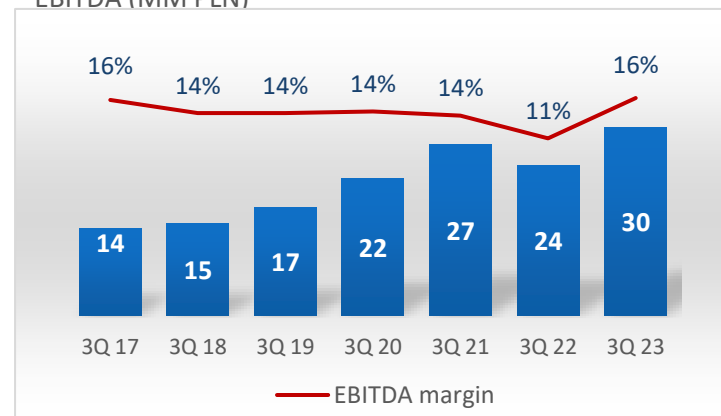
DYNAMIC REVENUE GROWTH

REVENUE FROM SALES (MM PLN)



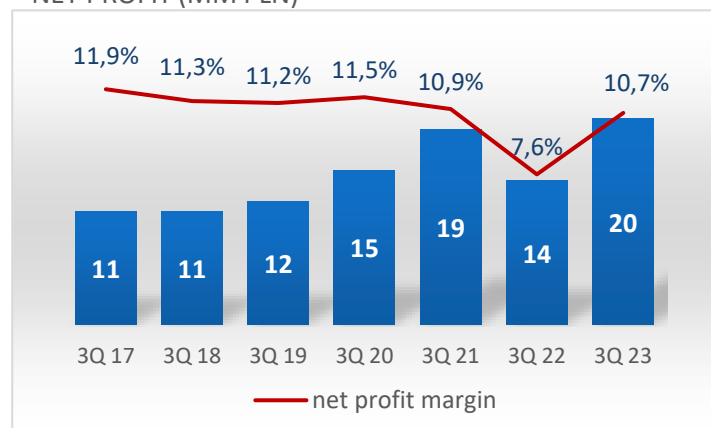
EBITDA – RECORD BREAKING VALUES

EBITDA (MM PLN)



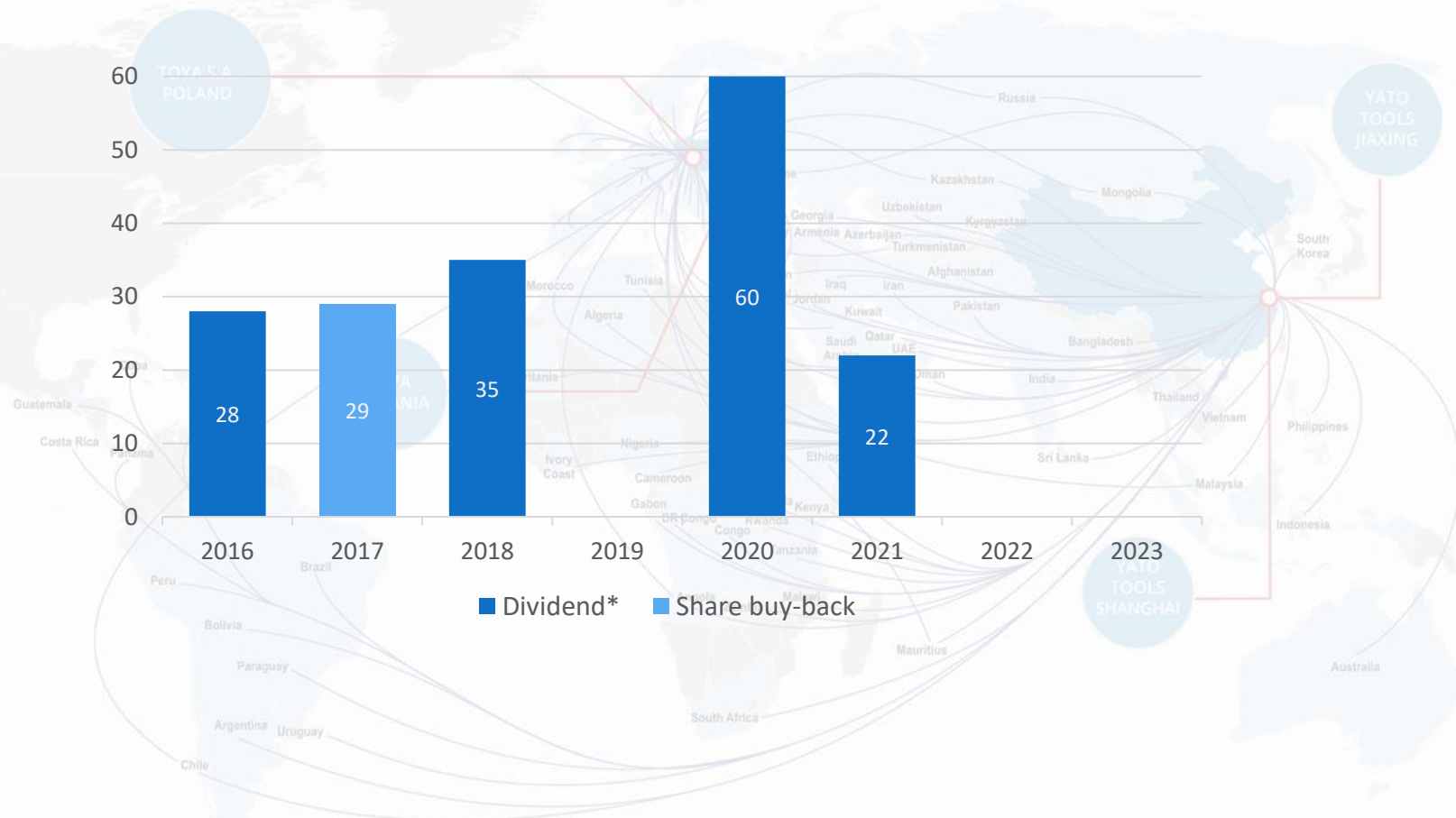
NET PROFIT– STABLE LEVEL

NET PROFIT (MM PLN)



PROFIT DISTRIBUTION TO SHAREHOLDERS TOYA CAPITAL GROUP

(MM PLN)



(*) year of dividend payment

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DEFINITIONS:

EBITDA – profit on operating activities + depreciation

LTM EBITDA – last twelve months EBITDA

Net debt – liabilities from loans and borrowings – cash and cash equivalents

Capitalization – stock exchange value = stock price x the number of shares traded on the stock exchange

P/E ratio – price /earnings

C/WK – price /book value

CAGR – cumulative growth rate



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