



TOYA

CAPITAL GROUP

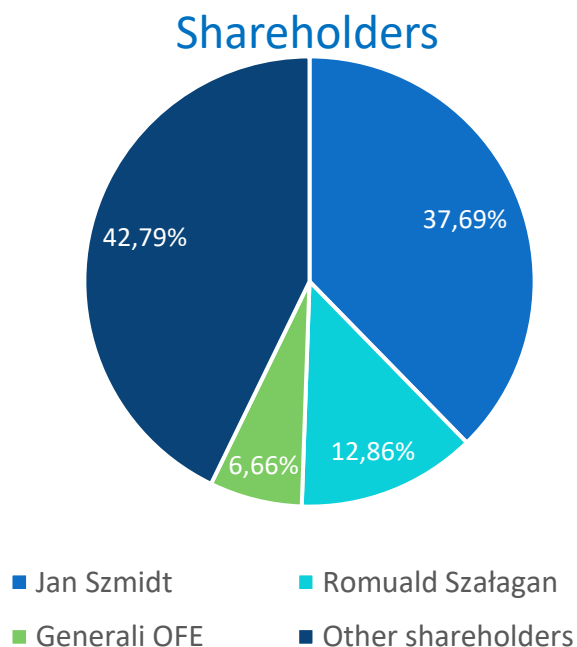
Corporate presentation – 1st quarter 2023



SUMMARY

COMPANY PROFILE

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



SELECTED STOCK DATA

Index	SWIG80
ISIN	PLTOYA000011
The number of shares	75 042 225 pcs.
Capitalization*	428 491 110,5
P/E ratio*	6,82
P/BV*	1,12

SELECTED FINANCIAL DATA

Consolidated data PLN '000	Q1 2023	Q1 2022
Revenue from sales	175 028	188 389
Gross profit margin (%)	32,5%	33,1%
Net profit	13 587	20 948
	31.03.2023	31.12.2022
Equity	382 238	370 694
Net debt	46 177	69 264
Net debt/equity	0,1	0,2

(*) Capitalization and market ratios calculated as at 31/03/2023.

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

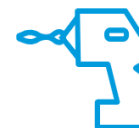
The core business of activities of Toya includes import and distribution of industrial articles, including hand and power tools for professional and DIY use.



**4 distributions
centres**



**12 000 products
available**



**1000 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**



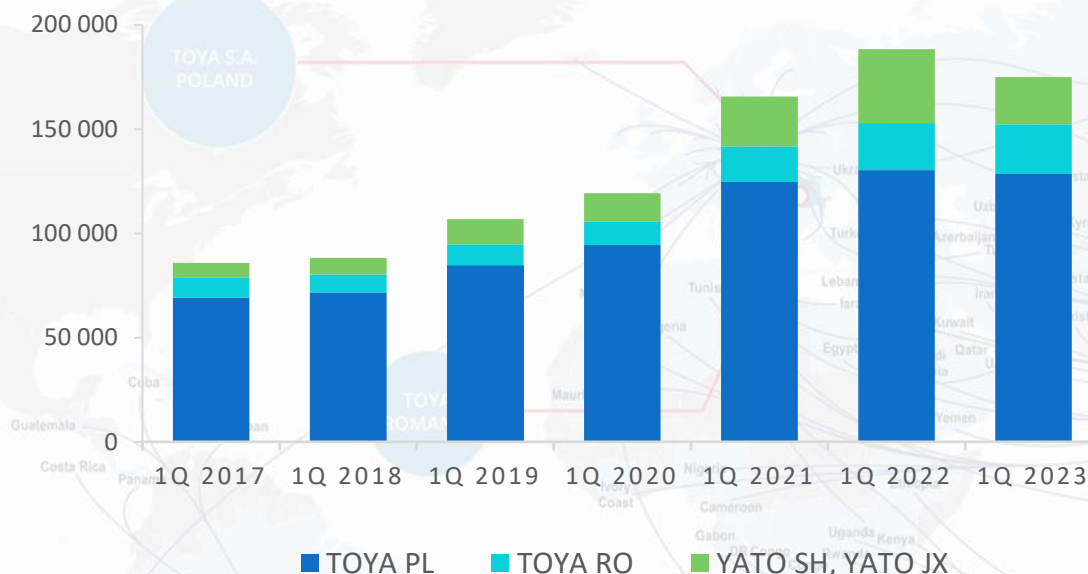
542 employees

REVENUE FROM SALES – 1st QUARTER 2023

TOYA CAPITAL GROUP

BREAKDOWN BY COMPANIES

(PLN'000)



The Group revenues are lower by 7% compared to Q1 2022. The deterioration of global economic situation is the most important reason for the decrease in revenues.

TOYA PL remains the leading company. TOYA RO continued the positive trend and recorded a 6% increase in sales compared to Q1 2022.

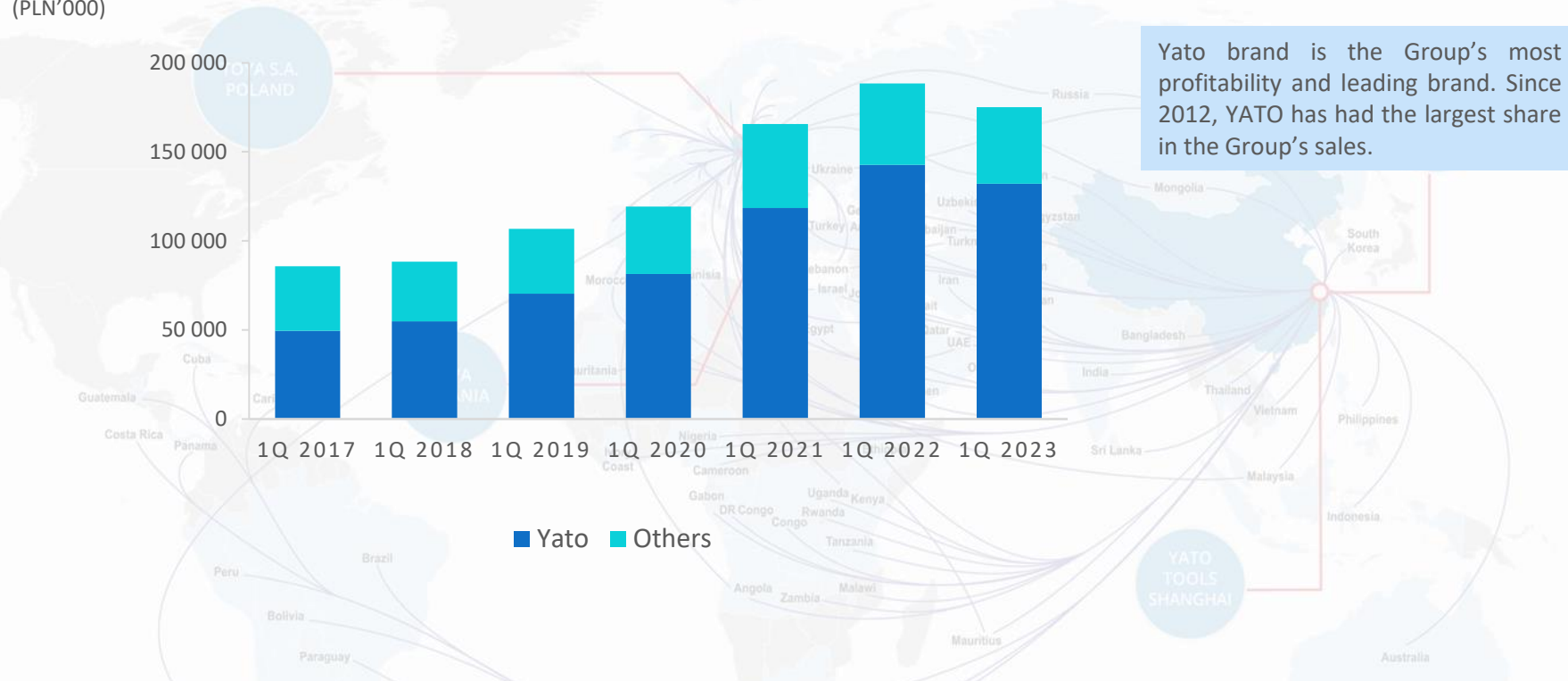
[thous. PLN]	1Q 2023	share	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	1Q 2019	change	CAGR (2023-2019)
Consolidated revenue from sales of goods and materials	175 028			188 389		165 594		119 295		106 818		13%
Division according to the country	175 028			188 389		165 594		119 295		106 818		
TOYA PL	128 407	73%	-1%	130 331	5%	124 588	32%	94 370	12%	84 553	18%	11%
YATO SH and YATO JX	22 727	13%	-36%	35 467	48%	23 961	75%	13 674	14%	12 041	50%	17%
TOYA RO	23 894	14%	6%	22 592	33%	17 045	51%	11 251	10%	10 224	19%	24%

REVENUE FROM SALES - 1st QUARTER 2023

TOYA CAPITAL GROUP

BREAKDOWN BY BRANDS

(PLN'000)



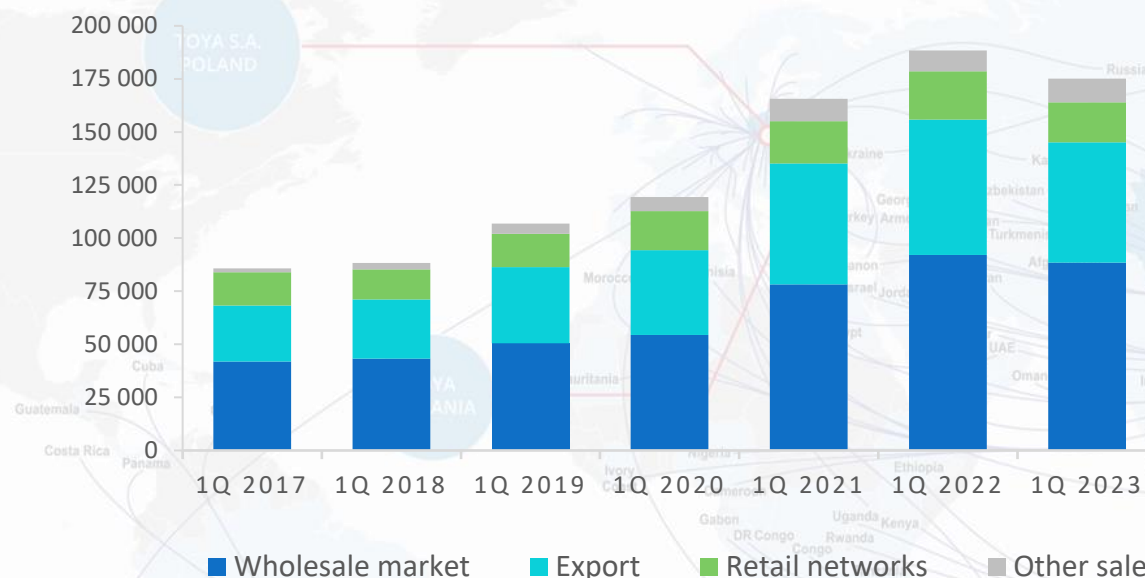
[thous. PLN]	1Q 2023	share	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	1Q 2019	change	CAGR (2023-2019)
Consolidated revenue from sales of goods and materials	175 028			188 389		165 594		119 295		106 818		13%
YATO brand	132 130	75%	-7%	142 607	20%	118 392	45%	81 474	16%	70 302	28%	17%
Other brands	42 898	25%	-6%	45 782	-3%	47 202	25%	37 820	4%	36 516	9%	4%

REVENUE FROM SALES – 1st QUARTER 2023

TOYA CAPITAL GROUP

BREAKDOWN BY DISTRIBUTION CHANNELS

(PLN'000)



Wholesale market sales account for more than a half of the Group's revenues. A strong increase in sales recorded through online retail sales.

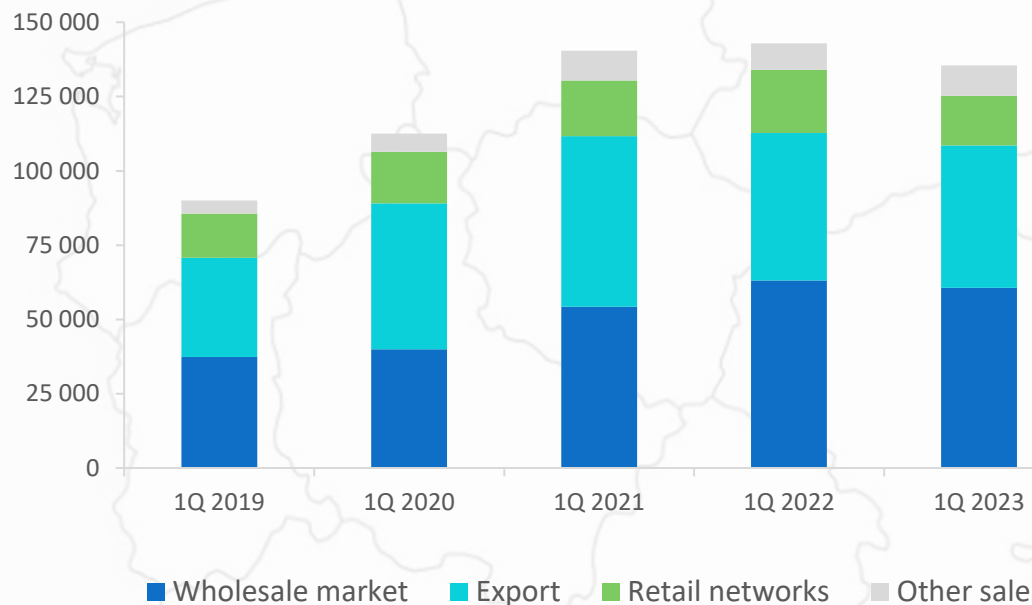
The Group's leading sales channel - wholesale, maintains a high profitability of 30%.

[thous. PLN]	1Q 2023	share	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	1Q 2019	change	CAGR (2023-2019)
Consolidated revenue from sales of goods and materials	175 028			188 389		165 594		119 295		106 818		13%
Wholesale market	88 407	51%	-4%	92 149	18%	78 290	44%	54 449	8%	50 502	17%	15%
Export	56 722	32%	-11%	63 708	12%	56 835	42%	39 889	11%	35 806	29%	12%
Retail networks	18 834	11%	-17%	22 646	14%	19 951	9%	18 341	17%	15 723	10%	5%
Other sale	11 065	6%	12%	9 887	-6%	10 517	59%	6 616	38%	4 787	61%	23%

REVENUE FROM SALES – 1st QUARTER 2023

TOYA PL

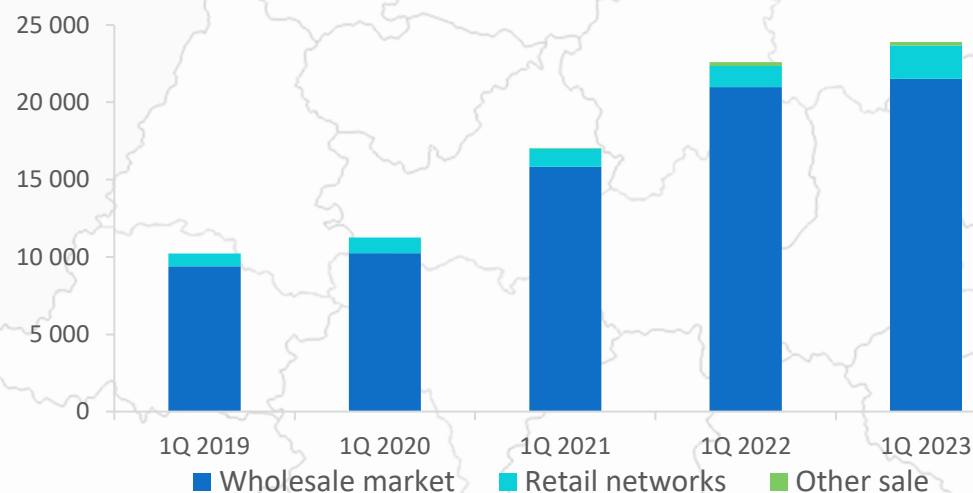
(PLN'000)



[thous. PLN]	1Q 2023	share	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	1Q 2019	change	CAGR (2023-2019)
Revenue from sales of goods and materials TOYA PL	135 484			142 938		140 413		112 602		90 057		11%
Wholesale market	60 604	45%	-4%	63 122	16%	54 271	36%	39 953	7%	37 365	16%	13%
Export	48 007	35%	-3%	49 614	-14%	57 373	17%	49 089	47%	33 395	17%	9%
Retail networks	16 684	12%	-22%	21 274	13%	18 779	8%	17 336	16%	14 904	10%	3%
Other sale	10 188	8%	14%	8 929	-11%	9 990	61%	6 224	42%	4 394	56%	23%

REVENUE FROM SALES - 1 QUARTER 2023 TOYA ROMANIA

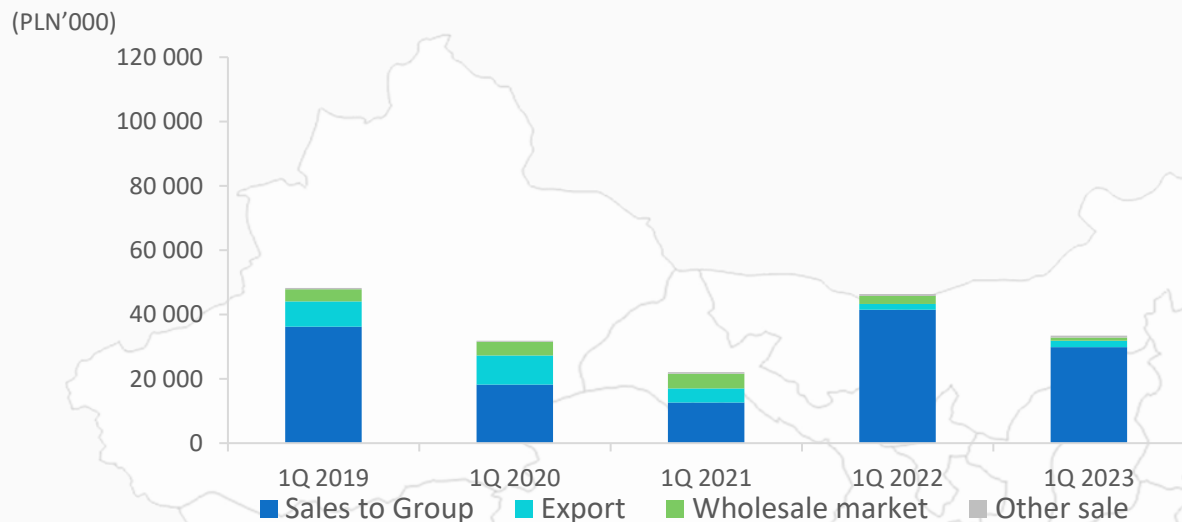
(PLN'000)



Sales increased by 6% in the first quarter of 2023 compared to the first quarter of 2022.
Dynamic growth in sales through retail chains channel.

[thous. PLN]	1Q 2023	share	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	1Q 2019	change	CAGR (2023-2019)
Revenue from sales of goods and materials TOYA RO	23 894			22 592		17 045		11 250		10 224		24%
Wholesale market	21 511	90%	3%	20 975	32%	15 833	55%	10 247	9%	9 404	20%	23%
Retail networks	2 151	9%	57%	1 372	17%	1 173	17%	1 004	22%	820	6%	27%
Other sale	232	1%	-5%	245	533%	39	-	0	-	0	-	0%

REVENUE FROM SALES - 1st QUARTER 2023 YATO TOOLS (SHANGHAI)

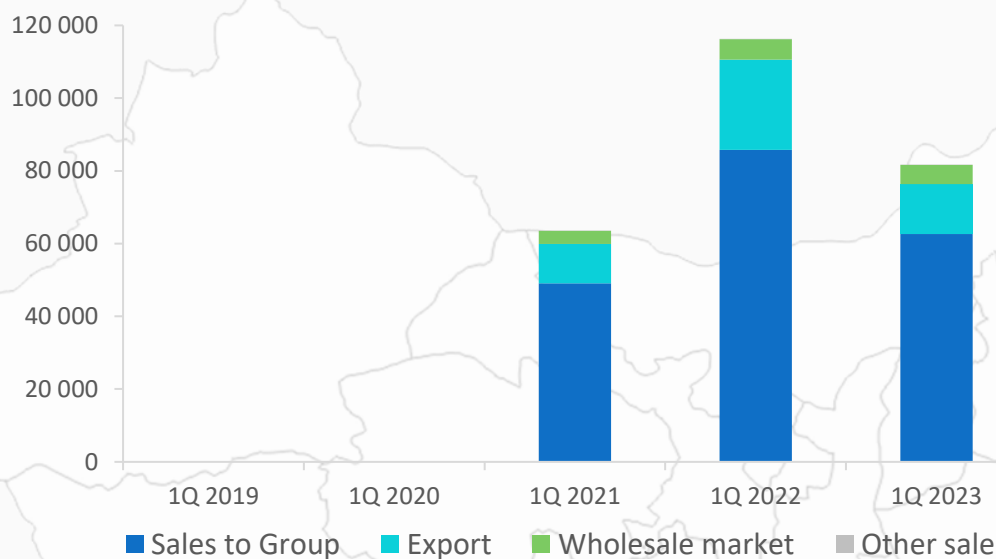


Due to the start of operations of the new warehouse in Jiaying Province, the reorganization of operational processes is in progress, which will allow again redefine the supply chain on the key market for the entire Group.

[thous. PLN]	1Q 2023	share	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	1Q 2019	change	CAGR (2023-2019)
Revenue from sales of goods and materials YATO Tools SH	33 418			46 387		22 050		31 897		48 250		-9%
Sale to YATO Tools JX	17 731	53%	-22%	22 709	104%	11 126	-1112732%	-1	0%	0	-	0%
Export to TOYA PL	12 081	36%	-36%	18 733	1174%	1 471	-92%	18 224	-47%	34 237	27%	-23%
Export	2 060	6%	12%	1 832	-59%	4 428	-51%	9 034	14%	7 916	75%	-29%
Wholesale market	972	3%	-60%	2 443	-46%	4 547	7%	4 248	14%	3 733	12%	-29%
Other sale	574	2%	-14%	669	40%	478	22%	392	0%	393	139%	10%
Export to TOYA RO	0	0%	-	0	-	0	-	0	-100%	1 971	324%	-100%

REVENUE FROM SALES – 1st QUARTER 2023 YATO TOOLS (JIAXING)

(PLN'000)



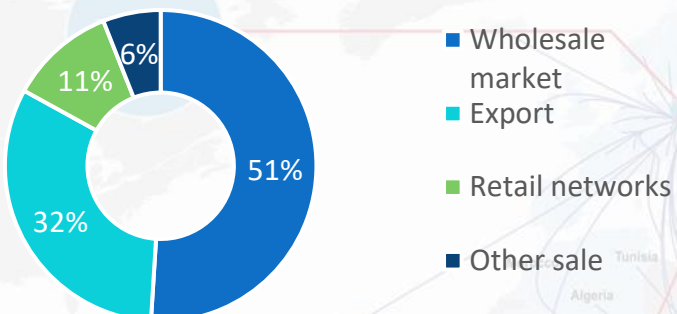
The company has launched a central, modern warehouse in China. The warehouse is equipped with modern automation, enabling significant acceleration of logistics processes. The warehouse will make it possible to increase the efficiency of supply chain management in the Group by building a buffer between 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]	1Q 2023	share	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	1Q 2019	change	CAGR (2023-2019)
Revenue from sales of goods and materials YATO Tools JX	81 720			116 256		63 539		0		0		0%
Export to TOYA PL	58 907	72%	-24%	77 184	62%	47 703	-	0	-	0	-	0%
Export	13 732	17%	-45%	24 869	129%	10 860	-	0	-	0	-	0%
Wholesale market	5 320	7%	-5%	5 609	54%	3 639	-	0	-	0	-	0%
Sale to YATO Tools SH	3 691	5%	-25%	4 930	540%	770	-	0	-	0	-	0%
Export to TOYA RO	0	0%	-100%	3 620	550%	557	-	0	-	0	-	0%
Other sale	70	0%	56%	45	356%	10	1841%	1	-	0	-	0%

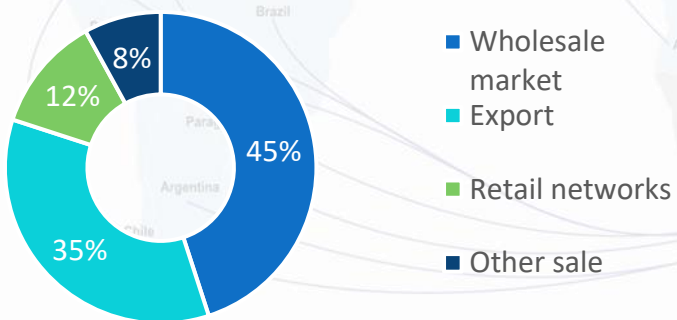
OPERATING SEGMENTS – 1st QUATER 2023

Sales revenue
TOYA CAPITAL GROUP



The wholesale distribution channel was the most important segment of TOYA Capital Group in 1Q 2023. Export was also a significant segment in this time.

Sales revenue
TOYA PL

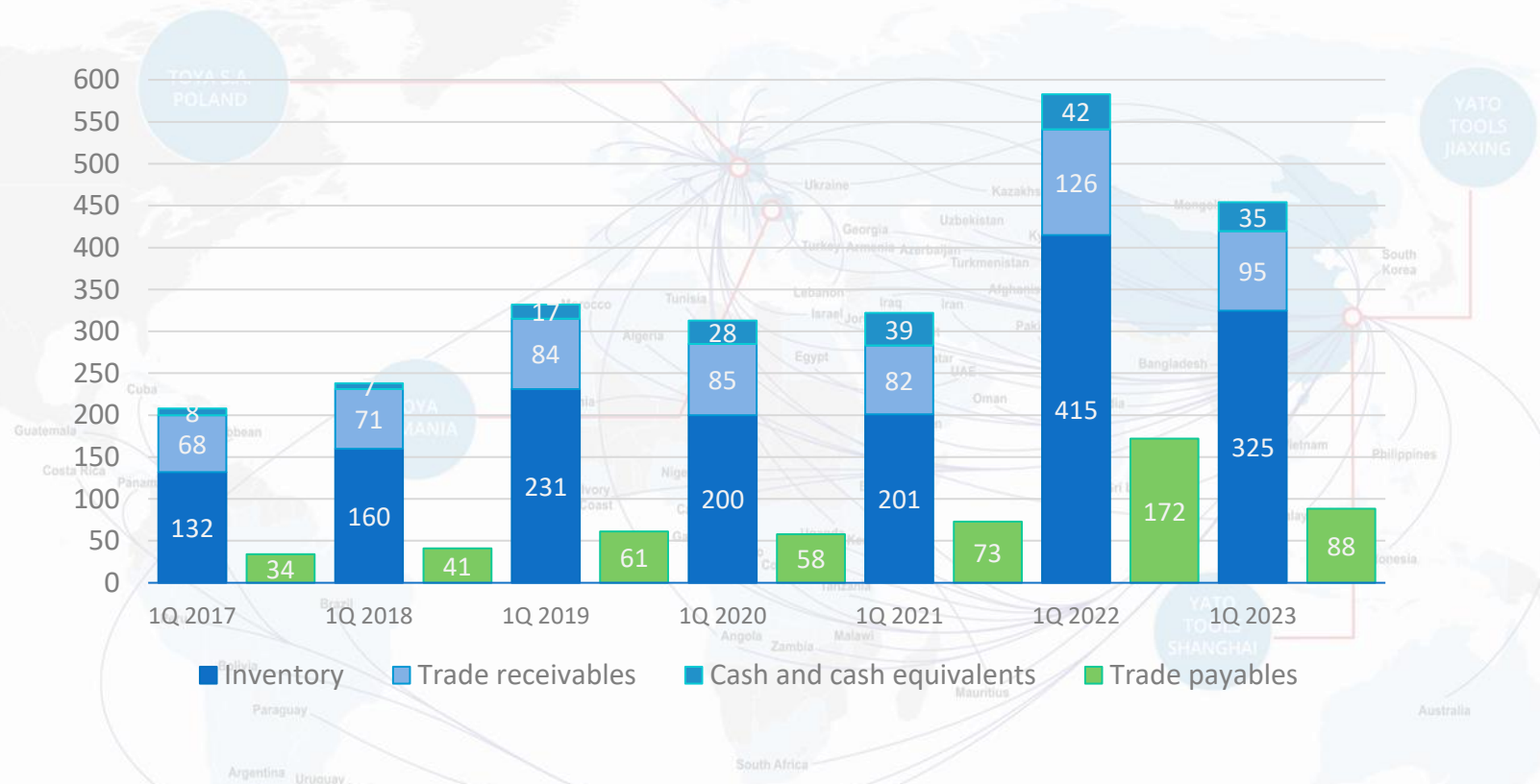


In 1Q 2023, sales in the wholesale and export segment achieved 80% share in the total sales of TOYA PL.

NET WORKING CAPITAL- 1st QUARTER 2023

TOYA CAPITAL GROUP

(mPLN)

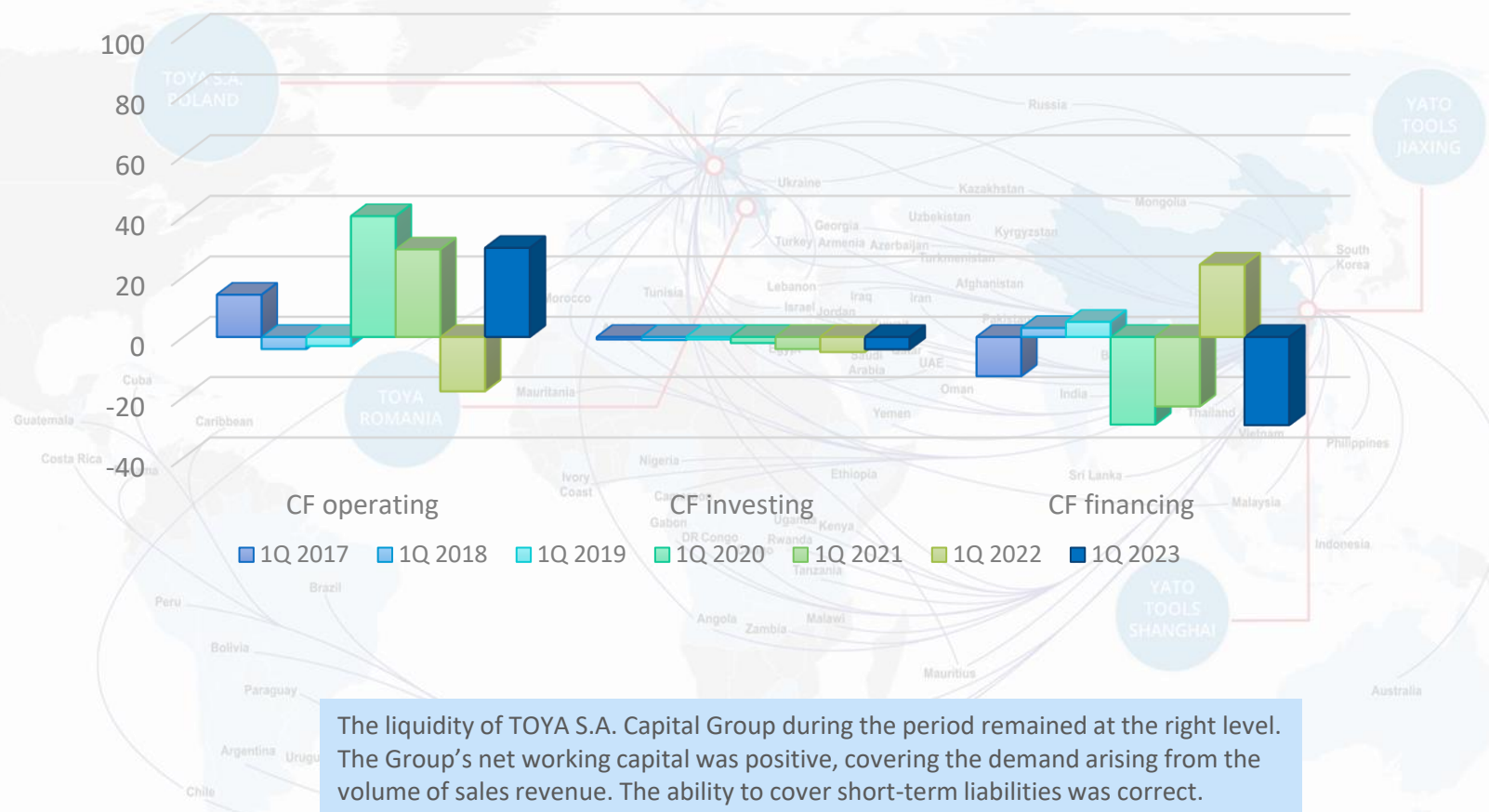


The TOYA Group's net working capital was positive. The Group had not financed property, plant and equipment with short-term liabilities, and was able to pay short-term liabilities on time. In recent years, the Group has been increasing working capital, which enables to generate higher revenues and flexibly respond to market needs.

CONSOLIDATED CASH FLOW STATEMENT – 1st QUARTER 2023

TOYA CAPITAL GROUP

(mPLN)



KEY FINANCIAL DATA – 1st QUARTER 2023

TOYA CAPITAL GROUP

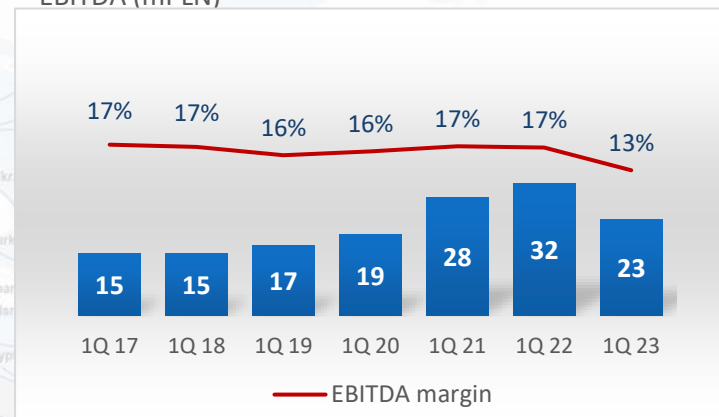
STABLE REVENUE GROWTH

REVENUE FROM SALES (mPLN)



EBITDA

EBITDA (mPLN)



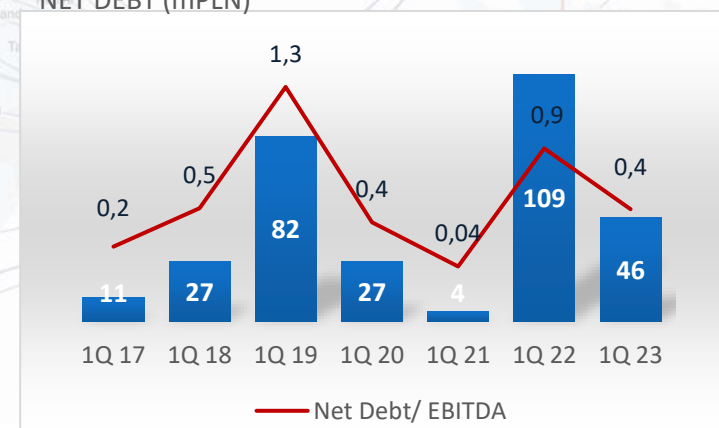
NET PROFIT

NET PROFIT (mPLN)



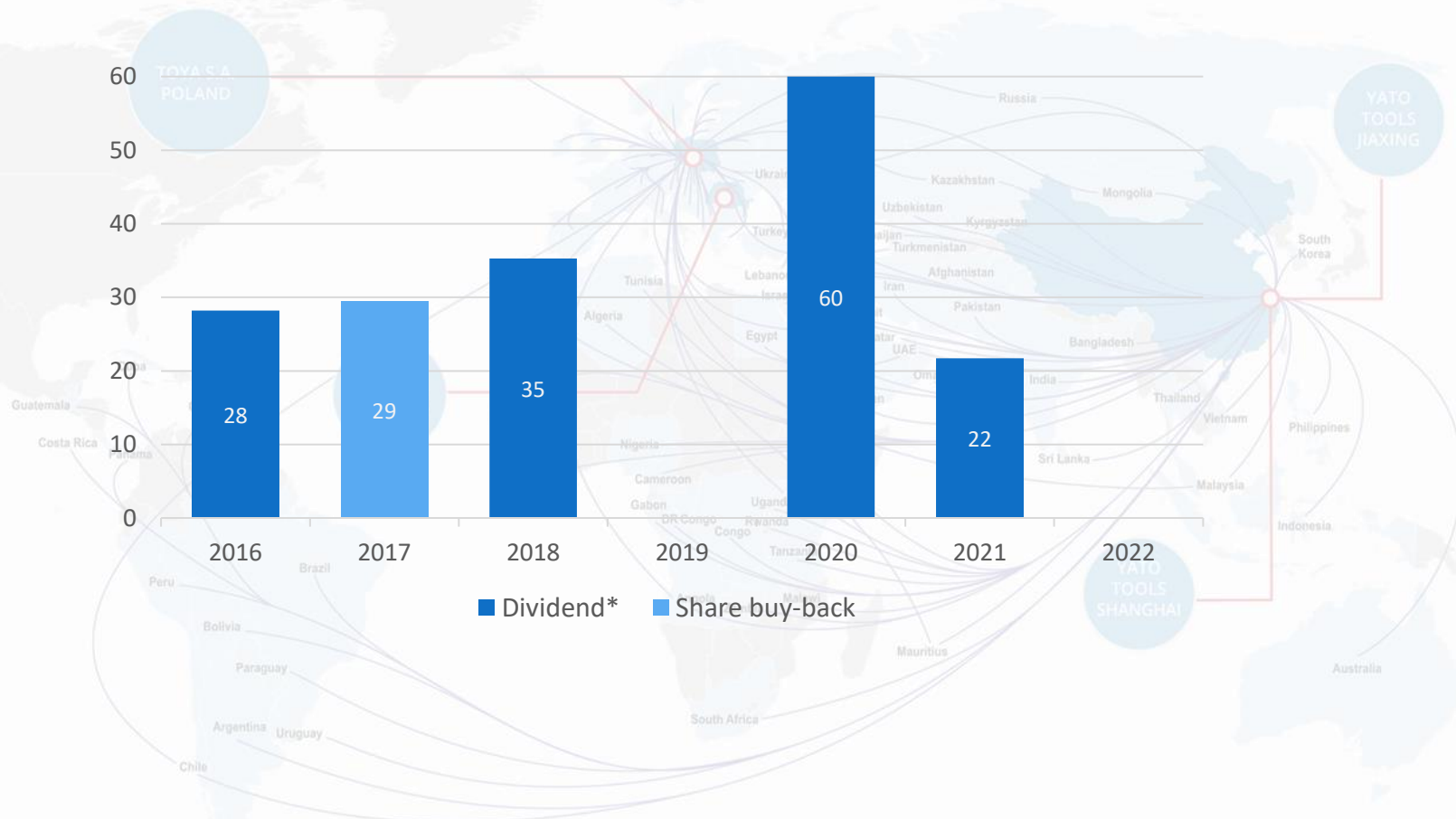
NET DEBT

NET DEBT (mPLN)



PROFIT DISTRIBUTION TO SHAREHOLDERS TOYA CAPITAL GROUP

(mPLN)



(*) year of dividend payment

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DEFINITIONS

EBITDA – Profit on operating activities+ depreciation

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

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

P/E ratio - price/ earnings

C/WK - price/ book value

CAGR – Cumulative Growth Rate



CONTACT FOR INVESTORS
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