



TOYA CAPITAL GROUP

The corporate presentation
The third quarter 2024



ABOUT US – TOYA CAPITAL GROUP

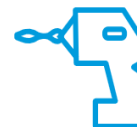
The core business of activities of Toya includes import and distribution of industrial articles, including hand and power tools for professional and DIY use. TOYA Group sells tools to over 120 countries.



**5 distributions
centres**



**13 000 products
available**



**800 new products each
year**



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



**Sales to 120 countries
all over the world**



6 brands



**Product sale every
1 sec**



**76,000 m² of
warehouse space**

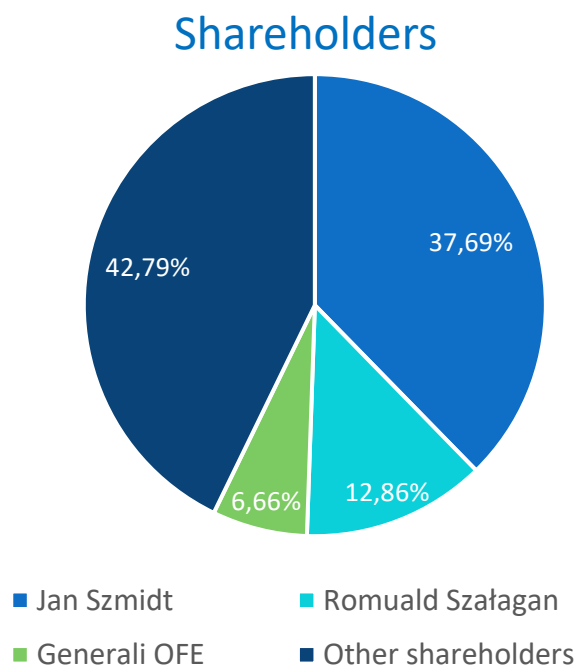


595 employees

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*	600,34 M PLN
P/E ratio*	8,58
P/BV*	1,43

SELECTED FINANCIAL DATA

Consolidated data PLN '000	3 Q 2024	3 Q 2023
Revenue from sales	610 106	554 693
Gross profit margin (%)	34,1%	33,3%
Net profit	55 117	53 439
	30.09.2024	31.12.2023
Equity	472 502	419 951
Net debt	34 266	-37 990
Net debt/equity	0,07	-0,09

(*) Capitalization and market ratios calculated as at 30/09/2024.

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

REVENUE FROM SALES – 3rd QUARTER 2024

TOYA CAPITAL GROUP

BREAKDOWN BY COMPANIES

(PLN'000)



The Group's dynamic development is confirmed by consolidated sales revenues for Q3 2024 - they increased by 10% compared to the same period of the previous year. The Group's weighted average sales growth (CAGR) in the last 4 years amounted to as much as 12%. TOYA PL stands out in particular with a 74% share in revenues. It remains the most important company in the Capital Group.

[thous. PLN]	3Q 2024	share	change	3Q 2023	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	CAGR (2024-2020)
Consolidated revenue from sales of goods and materials	610 106		10%	554 693	1%	547 786	7%	511 998	33%	384 963	18%	12%
TOYA PL	451 888	74%	12%	404 574	5%	385 539	3%	373 196	27%	293 047	16%	11%
YATO SH and YATO JX	99 054	16%	21%	82 174	-15%	96 530	15%	83 676	62%	51 646	29%	18%
TOYA RO	59 165	10%	-13%	67 945	3%	65 717	19%	55 126	37%	40 271	26%	10%

REVENUE FROM SALES – 3rd QUARTER 2024

TOYA CAPITAL GROUP

BREAKDOWN BY BRANDS

(PLN'000)



[thous. PLN]	3Q 2024	share	change	3Q 2023	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	CAGR (2024-2020)
Consolidated revenue from sales of goods and materials	610 106		10%	554 693	1%	547 786	7%	511 998	33%	384 963	18%	12%
YATO brand	482 982	79%	16%	418 156	4%	401 603	7%	373 775	41%	264 305	22%	16%
Other brands	127 125	21%	-7%	136 537	-7%	146 183	6%	138 223	15%	120 658	11%	1%

REVENUE FROM SALES – 3rd QUARTER 2024

TOYA CAPITAL GROUP

BREAKDOWN BY DISTRIBUTION CHANNELS

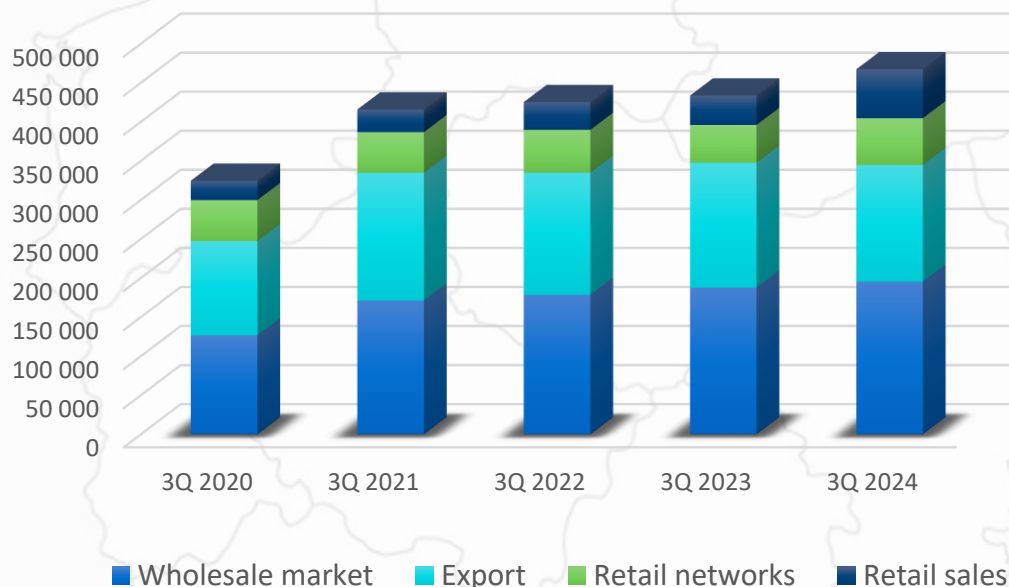
(PLN'000)



[thous. PLN]	3Q 2024	share	change	3Q 2023	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	CAGR (2024-2020)
Consolidated revenue from sales of goods and materials	610 106		10%	554 693	1%	547 786	7%	511 998	33%	384 963	18%	12%
Wholesale market	264 164	43%	-2%	270 304	4%	259 865	6%	244 393	37%	178 796	19%	10%
Export	211 603	35%	13%	187 810	0%	188 289	5%	179 901	45%	123 947	10%	14%
Retail networks	68 799	11%	22%	56 257	-8%	61 151	8%	56 608	1%	56 113	21%	5%
Retail sales	65 540	11%	63%	40 323	5%	38 481	24%	31 096	19%	26 106	70%	26%

REVENUE FROM SALES – 3rd QUARTER 2024 TOYA PL

(PLN'000)



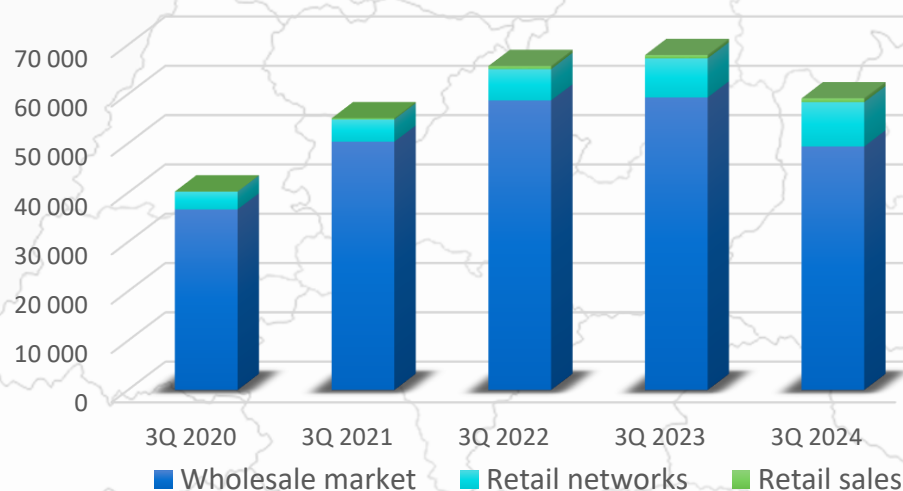
In the third quarter of 2024, sales revenues were 8% higher than the revenues achieved y/y. A large increase in sales was recorded in the retail channel (67% comparing to 3Q 2023). This segment has great development potential. Subsidiaries in China took over direct supplies to TOYA RO, which resulted in a reduction in the export volume in TOYA PL.

[thous. PLN]	3Q 2024	share	change	3Q 2023	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	CAGR (2024-2020)
Revenue from sales of goods and materials TOYA PL	467 275		8%	433 604	2%	425 168	2%	415 688	28%	324 545	22%	10%
Wholesale market	195 267	42%	4%	187 772	5%	178 607	4%	171 198	35%	126 685	16%	11%
Export	149 537	32%	-6%	159 905	2%	156 266	-4%	163 511	36%	120 607	21%	6%
Retail networks	59 815	13%	24%	48 333	-12%	54 789	5%	52 084	-1%	52 509	21%	3%
Retail sales	62 656	13%	67%	37 594	6%	35 506	23%	28 895	17%	24 744	77%	26%

REVENUE FROM SALES – 3rd QUARTER 2024

TOYA ROMANIA

(PLN'000)

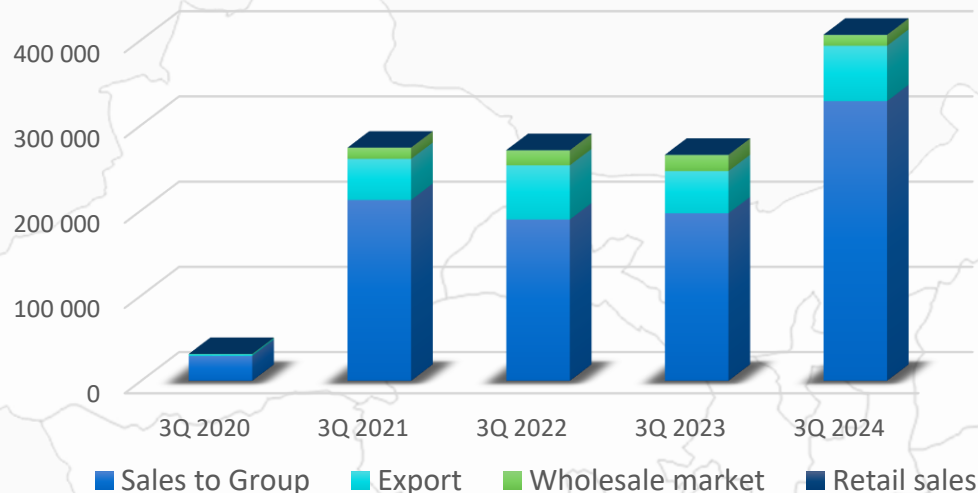


Q3 2024 brought expected lower revenues for TOYA RO compared to Q3 2023, which is related to the change in logistics processes in the Capital Group. The company intends to strengthen the wholesale segment in the coming years by effectively acquiring new customers. TOYA RO is recording stable growth in the retail chain channel (change of 13%) and retail sales (16%). Overall, over the last four years, the Romanian company has achieved a 10% increase in revenues.

[thous. PLN]	3Q 2024	share	change	3Q 2023	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	CAGR (2024-2020)
Revenue from sales of goods and materials TOYA RO	59 165		-13%	67 945	3%	65 717	19%	55 125	37%	40 271	26%	10%
Wholesale market	49 399	83%	-17%	59 349	1%	58 735	17%	50 365	37%	36 640	27%	8%
Retail networks	8 984	15%	13%	7 924	25%	6 361	41%	4 524	26%	3 604	22%	26%
Retail sales	782	1%	16%	672	8%	620	161%	237	799%	26	-	133%

REVENUE FROM SALES – 3rd QUARTER 2024 YATO TOOLS (JIAXING)

(PLN'000)

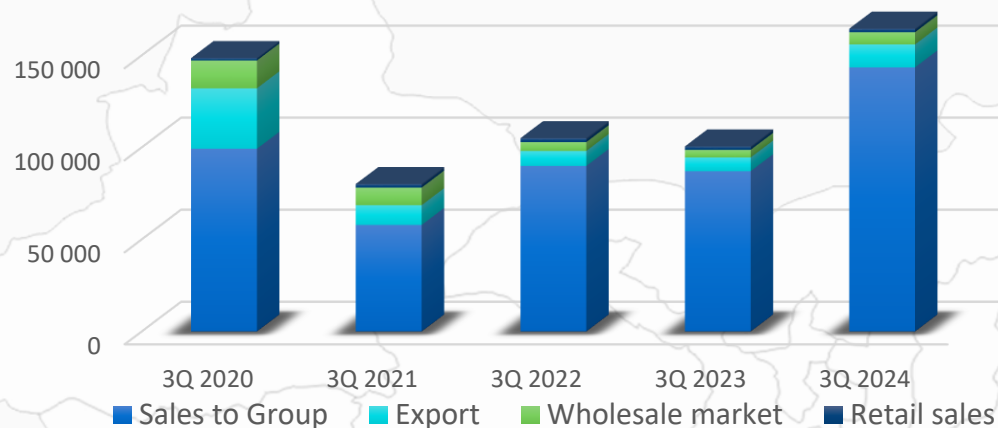


YATO JX revenues increased by as much as 53% compared to the corresponding third quarter of 2023. Optimism is particularly aroused by the dynamically growing revenues from export sales, which increased by over 30%. The highest turnover in the third quarter of 2024 was recorded by customers from South America and Africa. YATO JX also became the main supplier of goods for TOYA PL and TOYA RO, which is due to the opening of a modern, central warehouse in 2023. The company also trades with dozens of countries from Africa, Asia, Australia and South America.

[thous. PLN]	3Q 2024	share	change	3Q 2023	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	CAGR (2024-2020)
Revenue from sales of goods and materials YATO Tools JX	406 152		53%	265 303	-2%	270 808	-1%	273 668	767%	31 558	-	89%
Export to TOYA PL	273 340	67%	53%	178 554	8%	164 961	-15%	194 707	632%	26 609	-	79%
Export	65 000	16%	31%	49 485	-22%	63 528	32%	48 184	2306%	2 002	-	139%
Wholesale market	12 842	3%	-33%	19 041	8%	17 701	34%	13 255	3451%	373	-	142%
Sale to YATO Tools SH	26 166	6%	101%	13 025	7%	12 195	16%	10 521	1260%	774	-	141%
Export to TOYA RO	28 622	7%	471%	5 009	-59%	12 195	75%	6 980	291%	1 784	-	100%
Retail sales	182	0%	-3%	189	-17%	227	1047%	20	32%	15	-	87%

REVENUE FROM SALES – 3rd QUARTER 2024 YATO TOOLS (SHANGHAI)

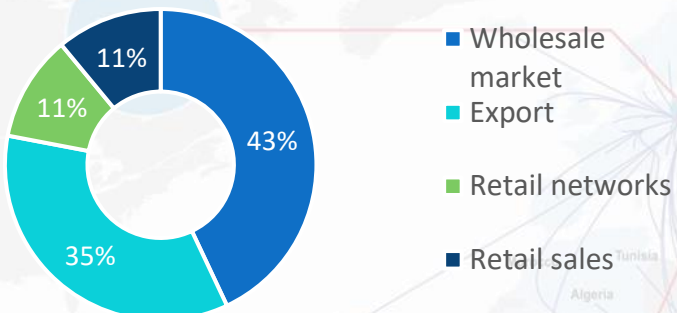
(PLN'000)



[thous. PLN]	3Q 2024	share	change	3Q 2023	change	3Q 2022	change	3Q 2021	change	3Q 2020	change	CAGR (2024-2020)
Revenue from sales of goods and materials YATO Tools SH	164 523		64%	100 561	-4%	105 024	31%	80 129	-46%	148 550	-3%	3%
Sale to YATO Tools JX	106 448	65%	72%	61 856	-7%	66 399	38%	48 059	2477%	1 865	-	175%
Export to TOYA PL	31 848	19%	30%	24 510	4%	23 552	139%	9 853	-90%	97 313	-11%	-24%
Export	12 455	8%	67%	7 450	-8%	8 124	-24%	10 699	-67%	32 836	23%	-22%
Wholesale market	6 656	4%	61%	4 141	-14%	4 821	-50%	9 573	-37%	15 098	24%	-19%
Retail sales	1 919	1%	3%	1 868	-12%	2 128	9%	1 944	47%	1 321	-6%	10%
Export to TOYA RO	5 197	3%	605%	737	-	0	-	0	-100%	117	-98%	158%

OPERATING SEGMENTS – 3rd QUARTER 2024

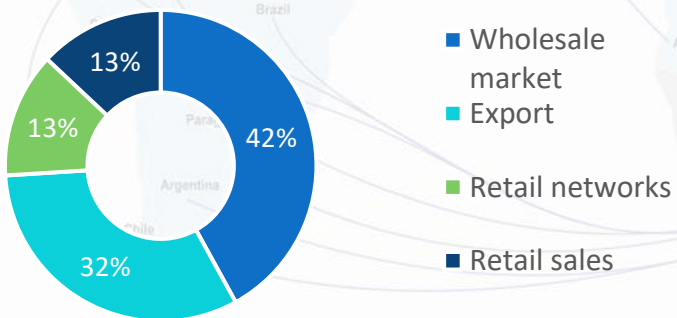
Sales revenue
TOYA CAPITAL GROUP



The Group generated the largest share of sales in 3Q 2024 through the wholesale distribution channel.

The share of the retail segment increased to 11%, which is a consequence of the increase in the value of online sales revenues by over 60% compared to Q3 2023.

Sales revenue
TOYA PL

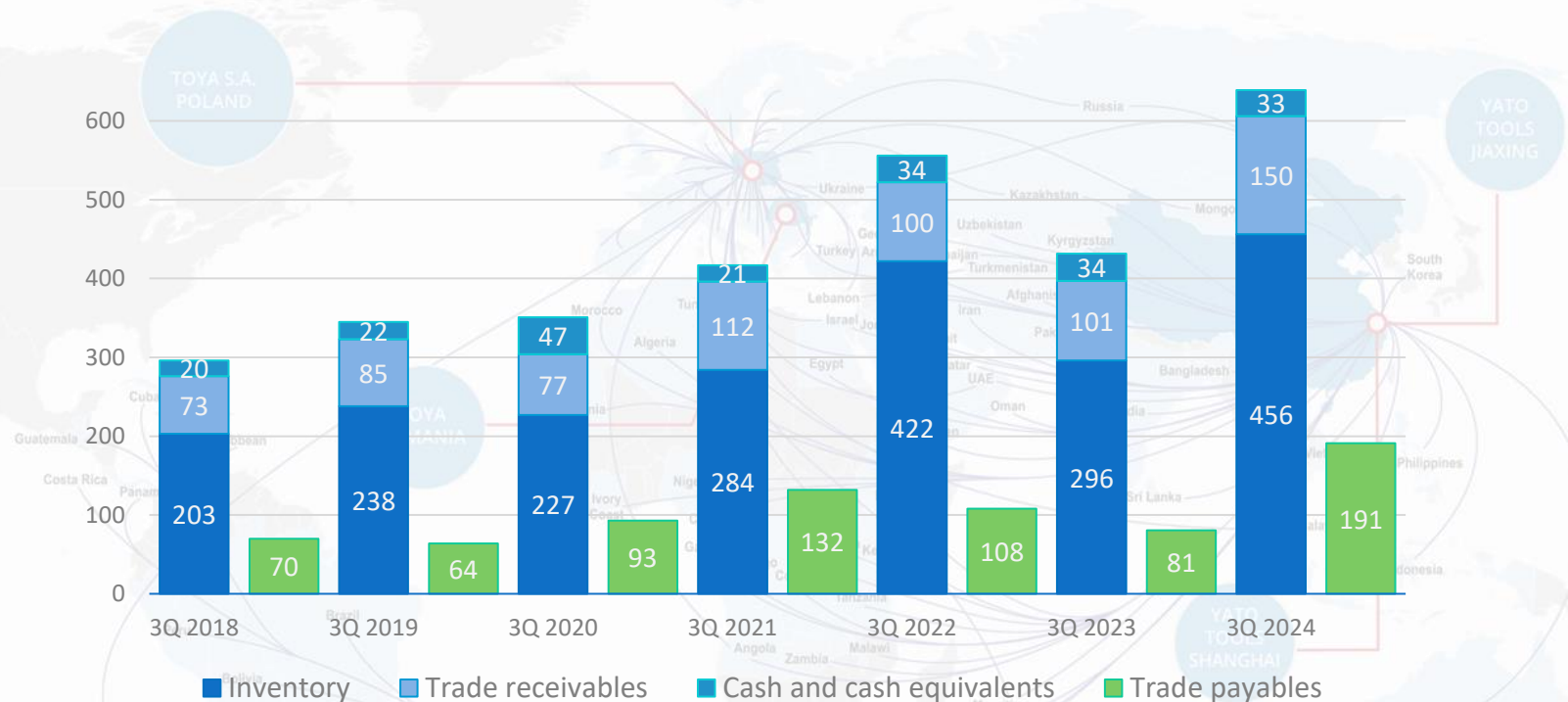


In the third quarter of 2024, sales in the wholesale and export segment accounted for over 70% of the total sales of TOYA PL. The export sales are mainly in Europe. The largest export markets are Ukraine and Hungary.

NET WORKING CAPITAL – 3rd QUARTER 2024

TOYA CAPITAL GROUP

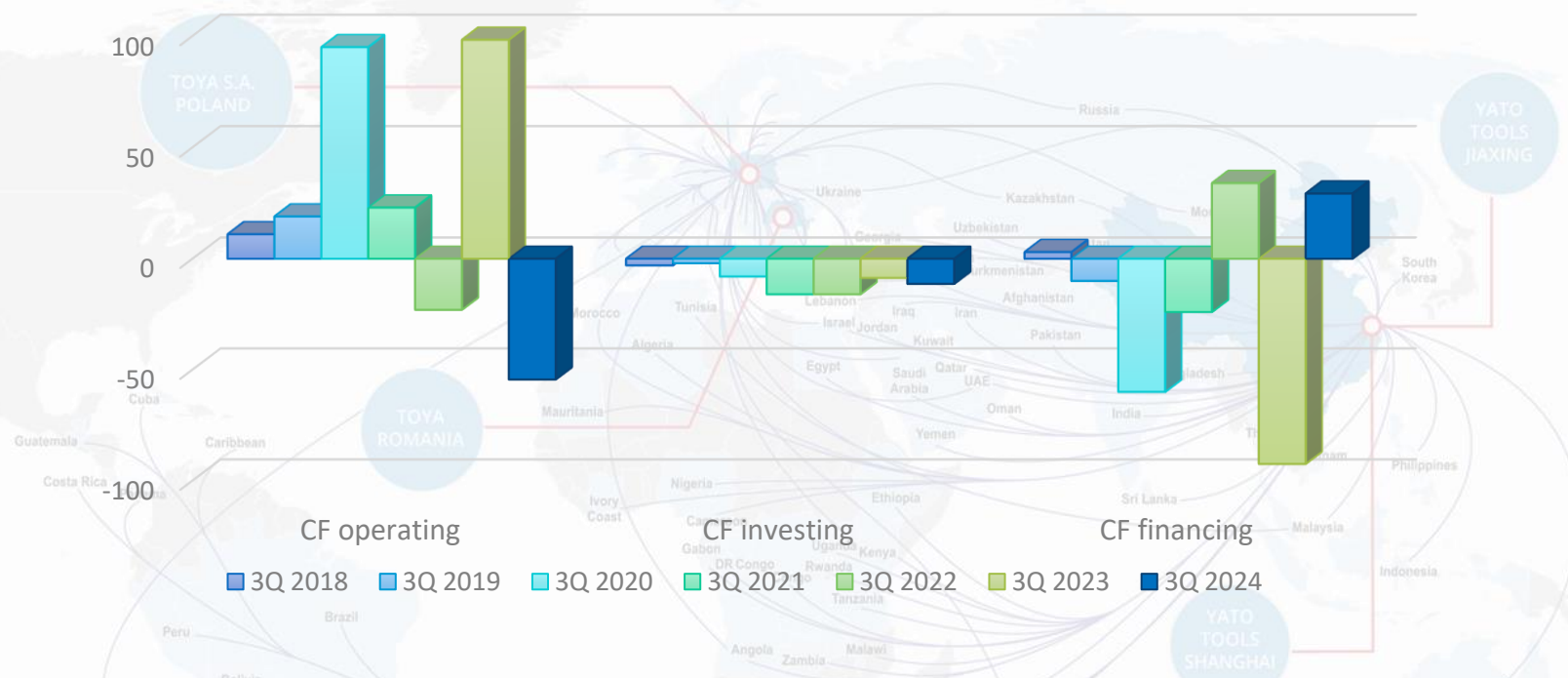
(M PLN)



The TOYA Group's net working capital was positive. The higher level of inventories is related to the increased availability of goods for customers and - thus - the planned increase in competitiveness on world markets. The higher level of trade liabilities also results from changes in the supply process and increased expansion into markets. It secures companies in terms of the availability of goods and the range of offers presented to customers. The increase in orders for goods by companies in China is primarily a response to the growing demand of TOYA PL.

CONSOLIDATED CASH FLOW STATEMENT – 3rd QUARTER 2024 TOYA CAPITAL GROUP

(M PLN)



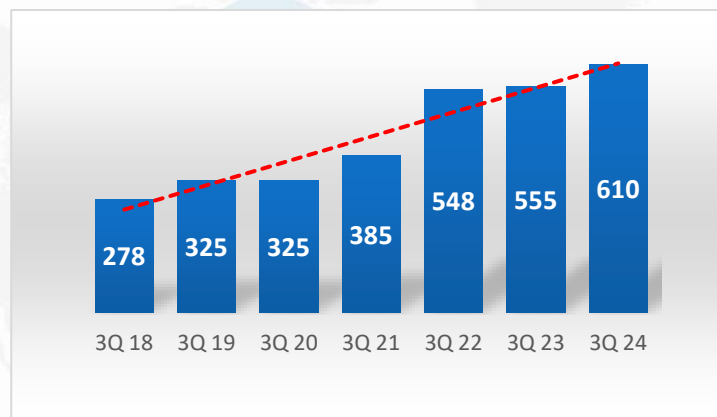
The Group's liquidity was at an appropriate level. Net working capital was positive, covering the demand resulting from the amount of sales revenues. In Q3 2024, the Group reported negative cash flows from operating activities, which was caused by increased purchases of trade goods and a simultaneous increase in trade liabilities, primarily in subsidiaries in China. The Group has not financed property, plant and equipment with short-term liabilities, and was able to pay short-term liabilities on time.

KEY FINANCIAL DATA – 3rd QUARTER 2024

TOYA CAPITAL GROUP

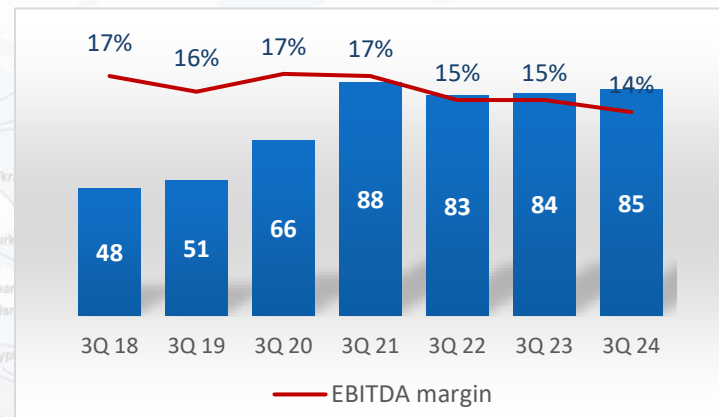
REVENUE GROWTH

REVENUE FROM SALES (M PLN)



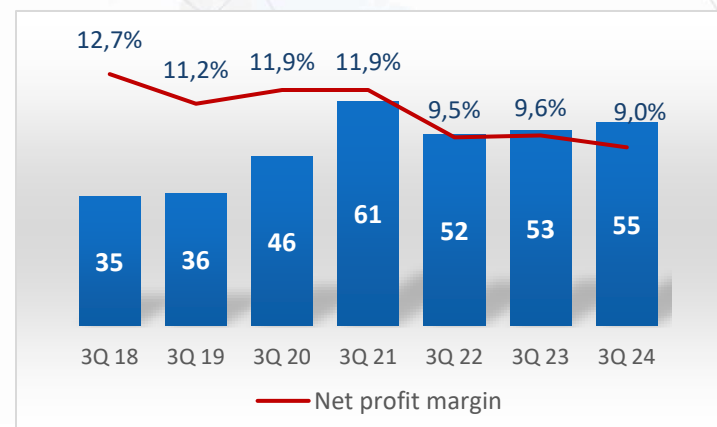
EBITDA

EBITDA (M PLN)



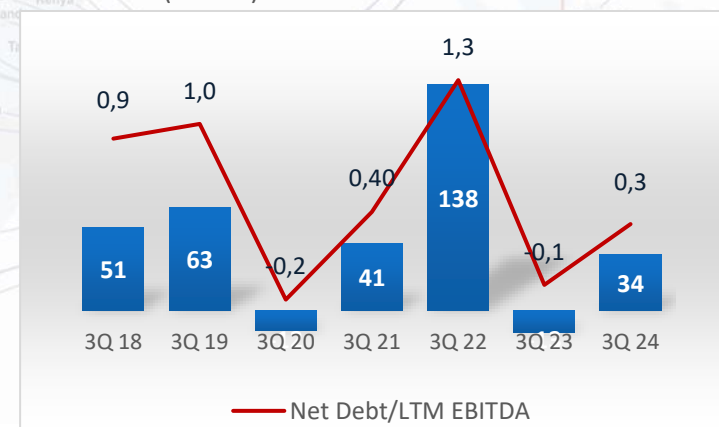
NET PROFIT

NET PROFIT (M PLN)



NET DEBT

NET DEBT (M PLN)

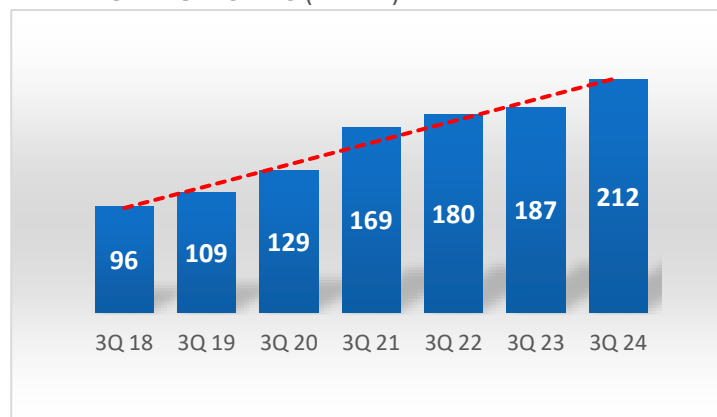


KEY FINANCIAL DATA – 3rd QUARTER 2024

TOYA CAPITAL GROUP

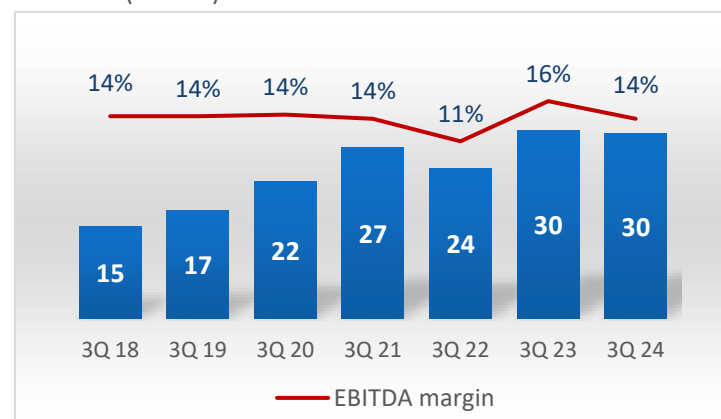
DYNAMIC REVENUE GROWTH

REVENUE FROM SALES (M PLN)



EBITDA

EBITDA (M PLN)



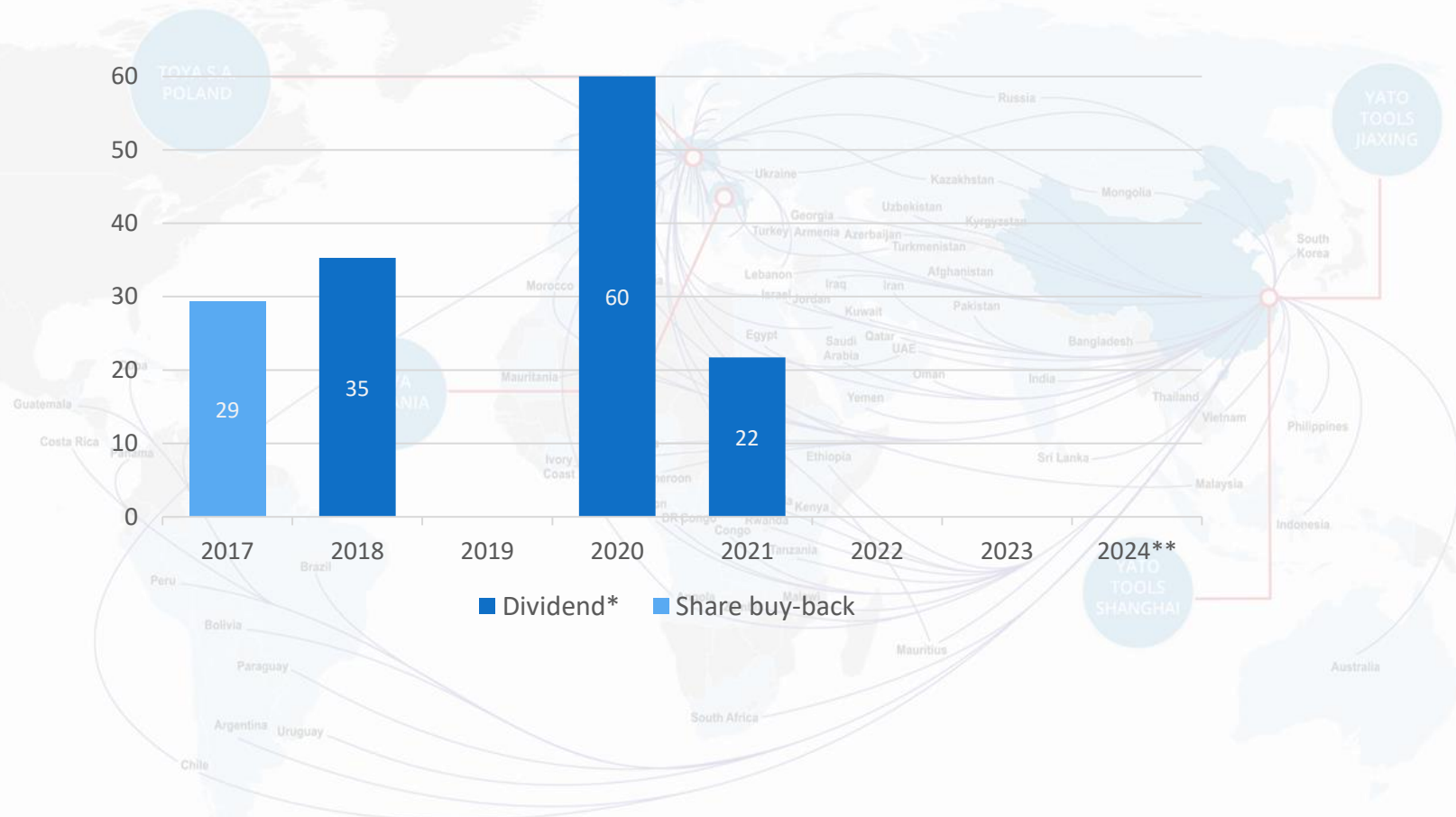
NET PROFIT

NET PROFIT (M PLN)



PROFIT DISTRIBUTION TO SHAREHOLDERS TOYA CAPITAL GROUP

(M PLN)



(*) year of dividend payment

(**) the decision on the distribution of profit shall be made at the next General Meeting of Shareholders

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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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