

TOYA CAPITAL GROUP

The corporate presentation 2024

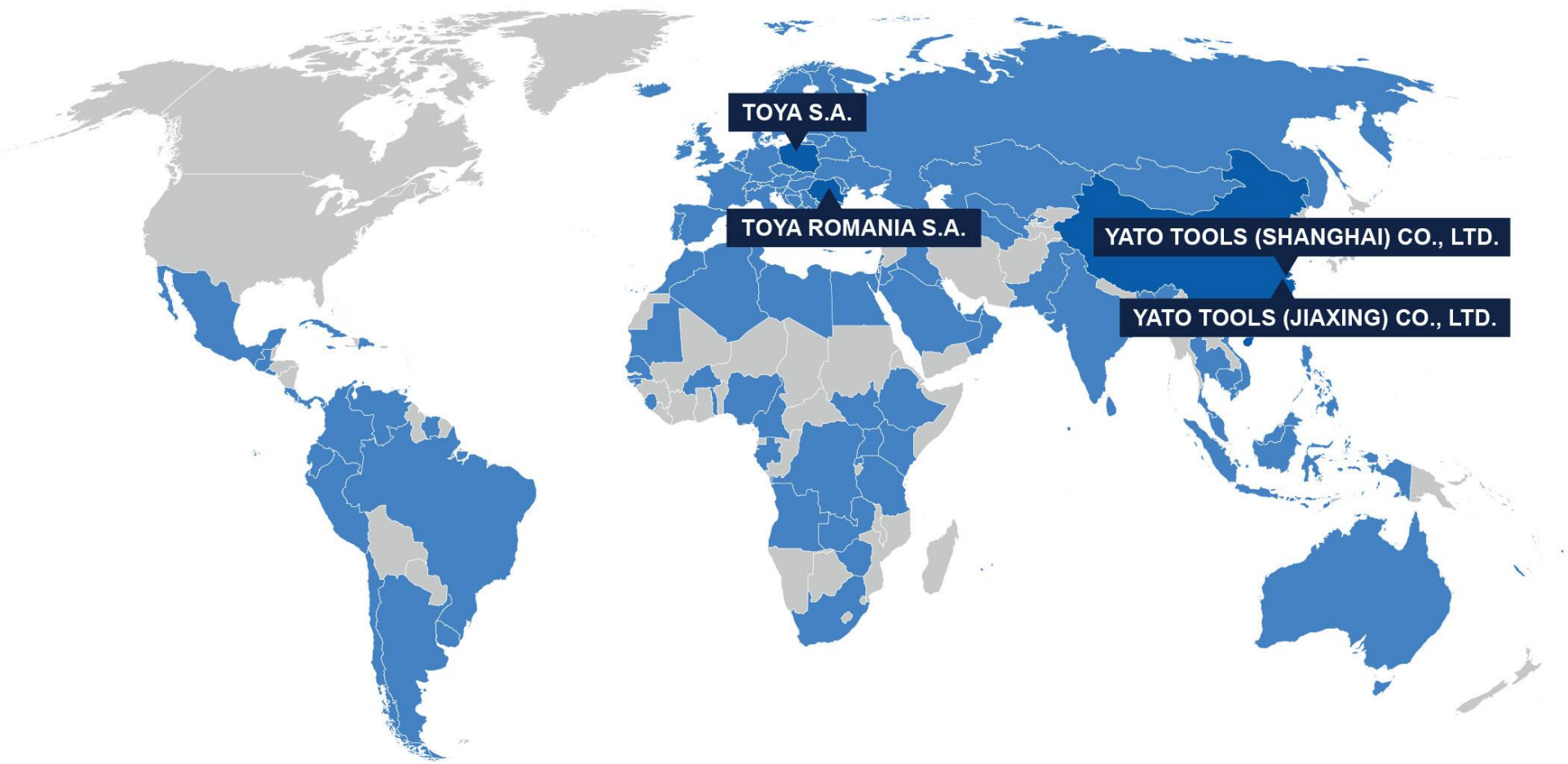
ABOUT US – TOYA CAPITAL GROUP

We distribute tools, power tools, professional kitchen equipment, as well as products essential for the kitchen, bathroom and garden. Our products are present in nearly every household in Poland and are utilized in millions of apartments, workshops, and construction projects across more than 110 countries worldwide.

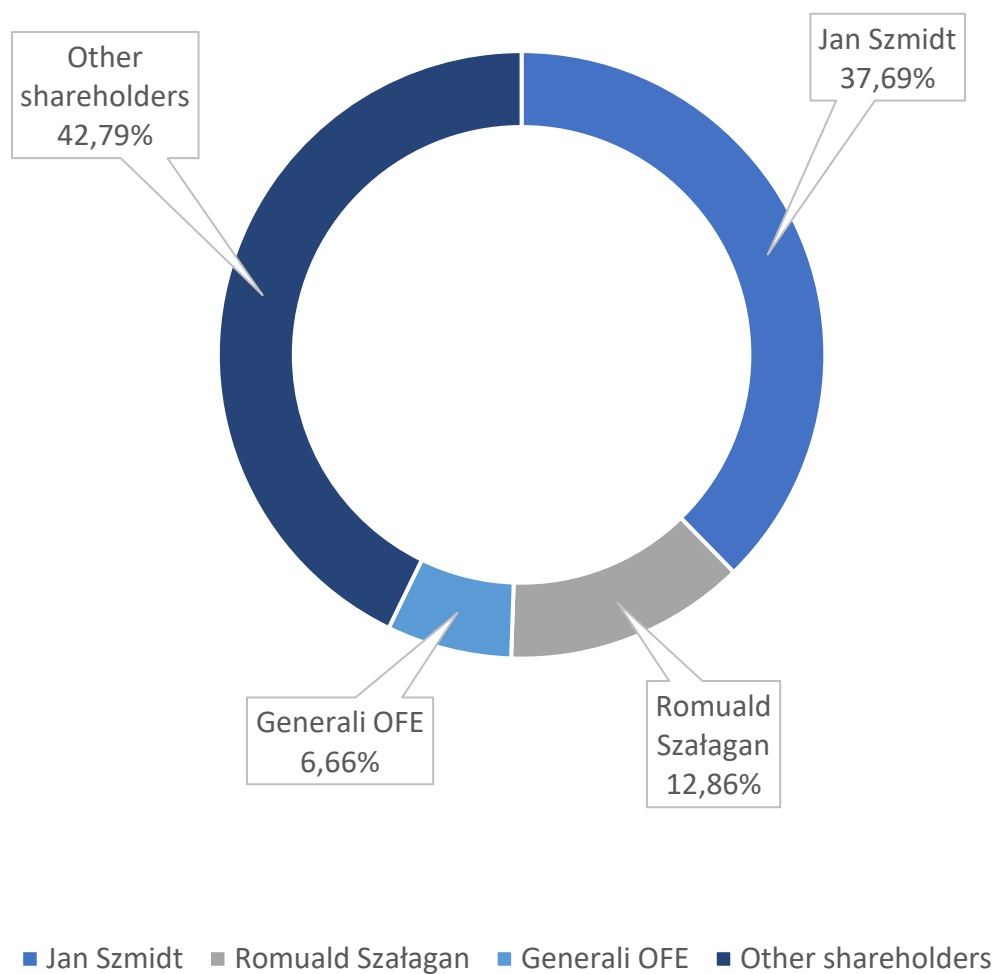


TOYA WORLDWIDE

TOYA Group manufactures and distributes tools to over 110 countries. We work with major retail chains and local distributors. We supply products to more than 4,000 B2B customers worldwide.



SHAREHOLDERS



SELECTED STOCK DATA

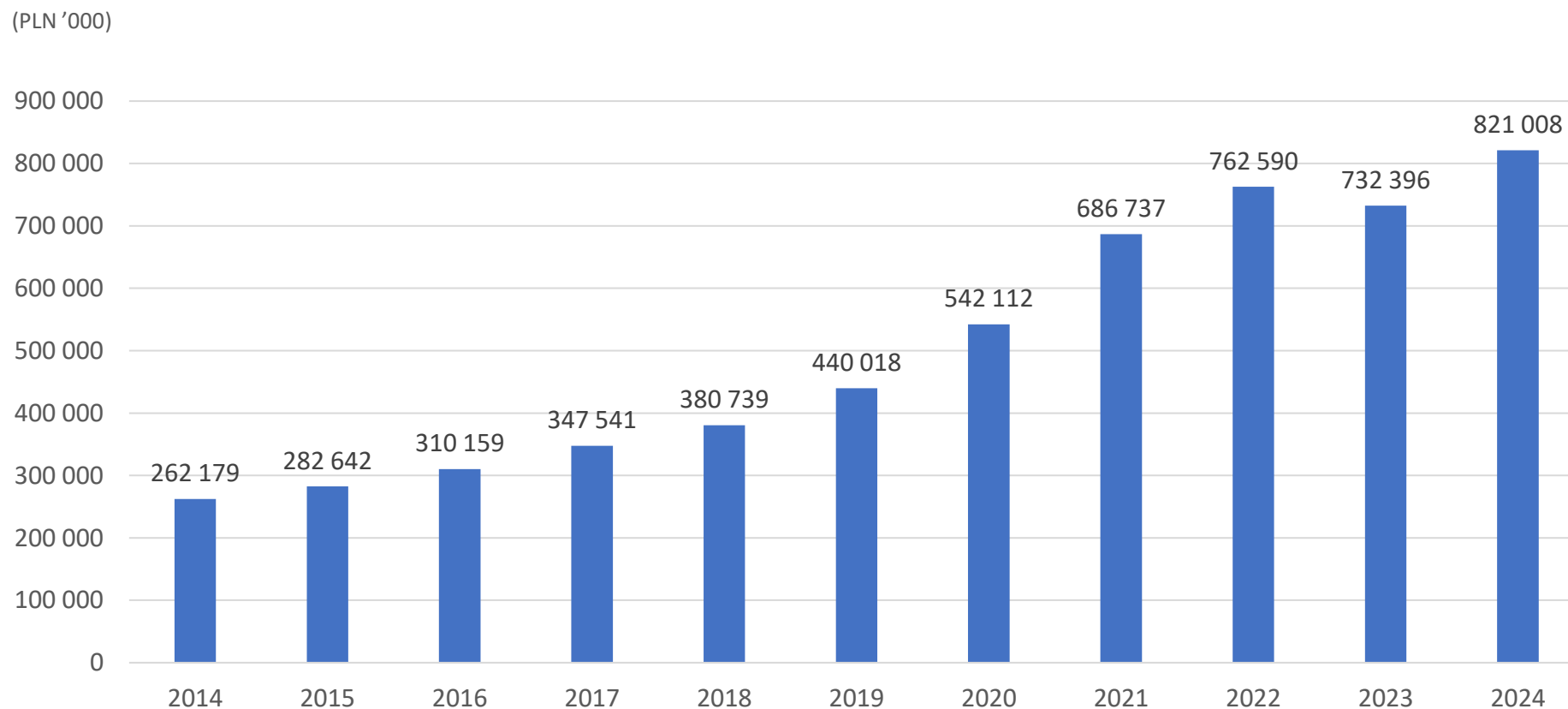
Index	SWIG80
ISIN	PLTOYA000011
The number of shares	75 042 226 pcs.
Capitalization*	600,34 M PLN
P/E ratio*	8,58
P/BV*	1,43

SELECTED FINANCIAL DATA

Consolidated data PLN '000	2024	2023
Revenue from sales	821 008	732 396
Gross profit margin (%)	33,9%	33,3%
Net profit	68 418	68 318
	31.12.2024	31.12.2023
Equity	489 891	419 951
Net debt	24 623	-37 990
Net debt/equity	0,05	-0,09

(*) Capitalization and market ratios calculated as at 30/12/2024.

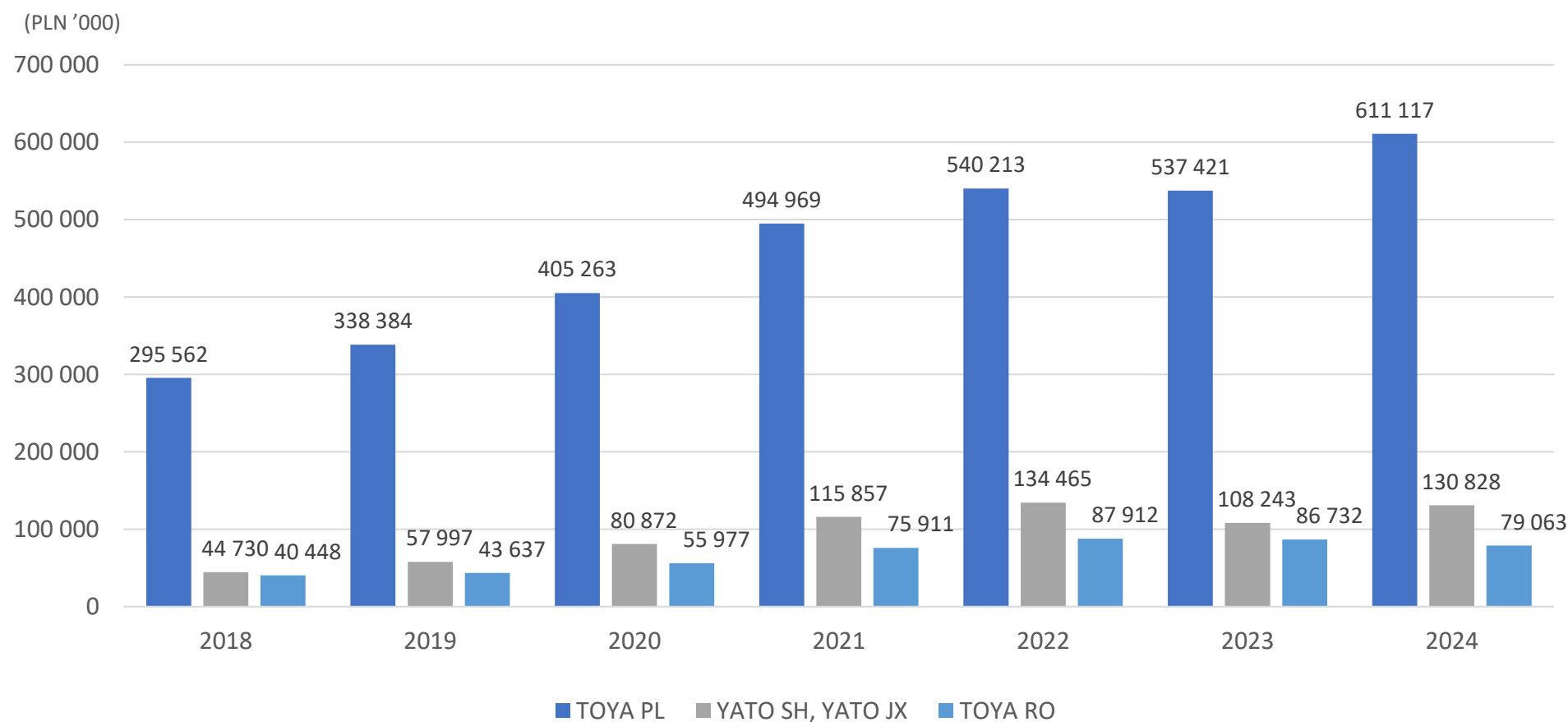
REVENUE FROM SALES TOYA CAPITAL GROUP



Every year, the TOYA Group generates revenue that ensures significant market shares. Investments in logistics and distribution centres as well as the development of product brands translate into very good financial results. The growth in revenue is a strong testament to our financial stability and the effectiveness of the actions we undertake.

REVENUE FROM SALES – 2024 TOYA CAPITAL GROUP

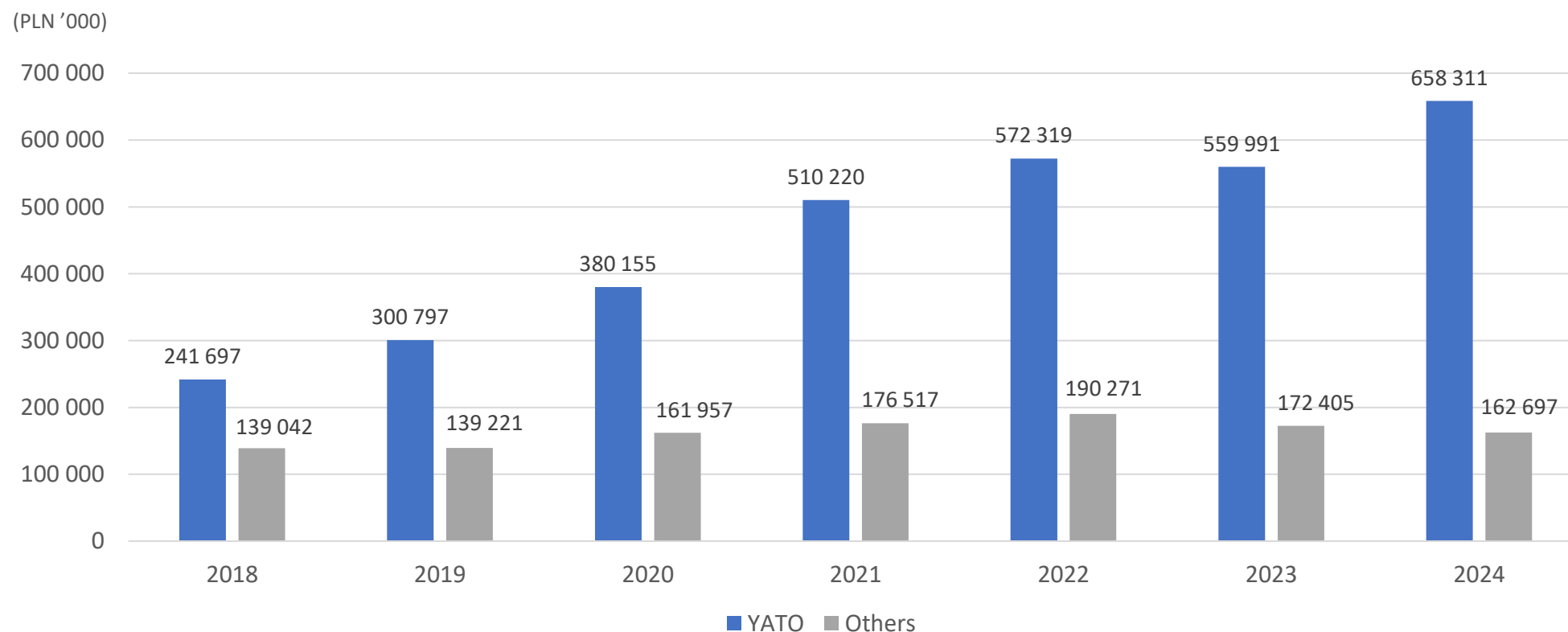
BREAKDOWN BY COMPANIES



The dynamic growth of the Group is confirmed by consolidated sales revenue. In 2024, it increased by 12% compared to the previous year. The Group's compounded annual growth rate (CAGR) over the last 4 years reached as much as 11%. TOYA PL stands out, with a 74% share in revenues. It remains the most important company within the Capital Group.

REVENUE FROM SALES – 2024 TOYA CAPITAL GROUP

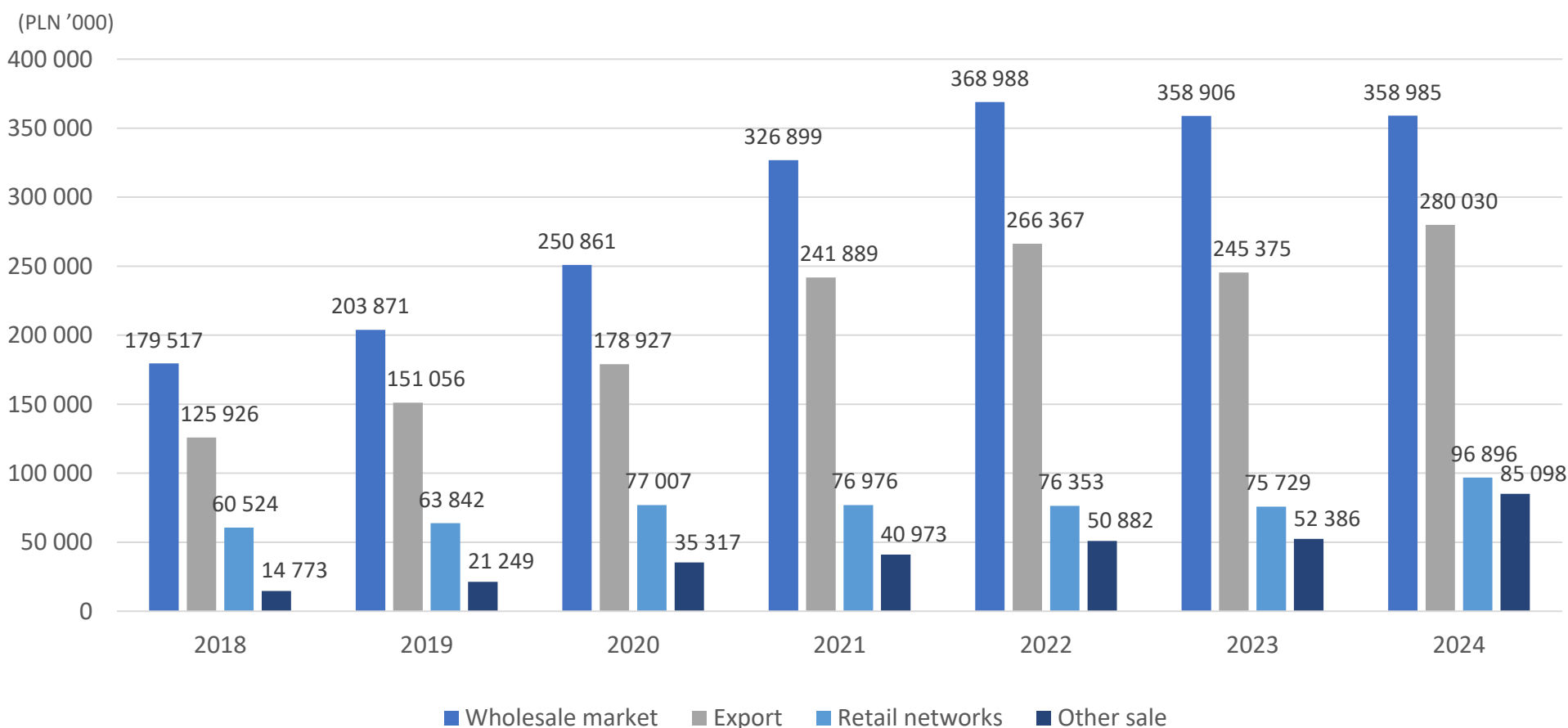
BREAKDOWN BY BRANDS



The TOYA Group is the owner of six strong brands with a global reach. The leading and most profitable brand within the group is YATO. Out of more than 13,000 products in the Group's portfolio, approximately 8,300 are indexed under this brand. YATO's dominant position and its high recognition in the market, especially in the field of hand tools for the automotive industry, are further strengthened by the continually expanding range of power tools.

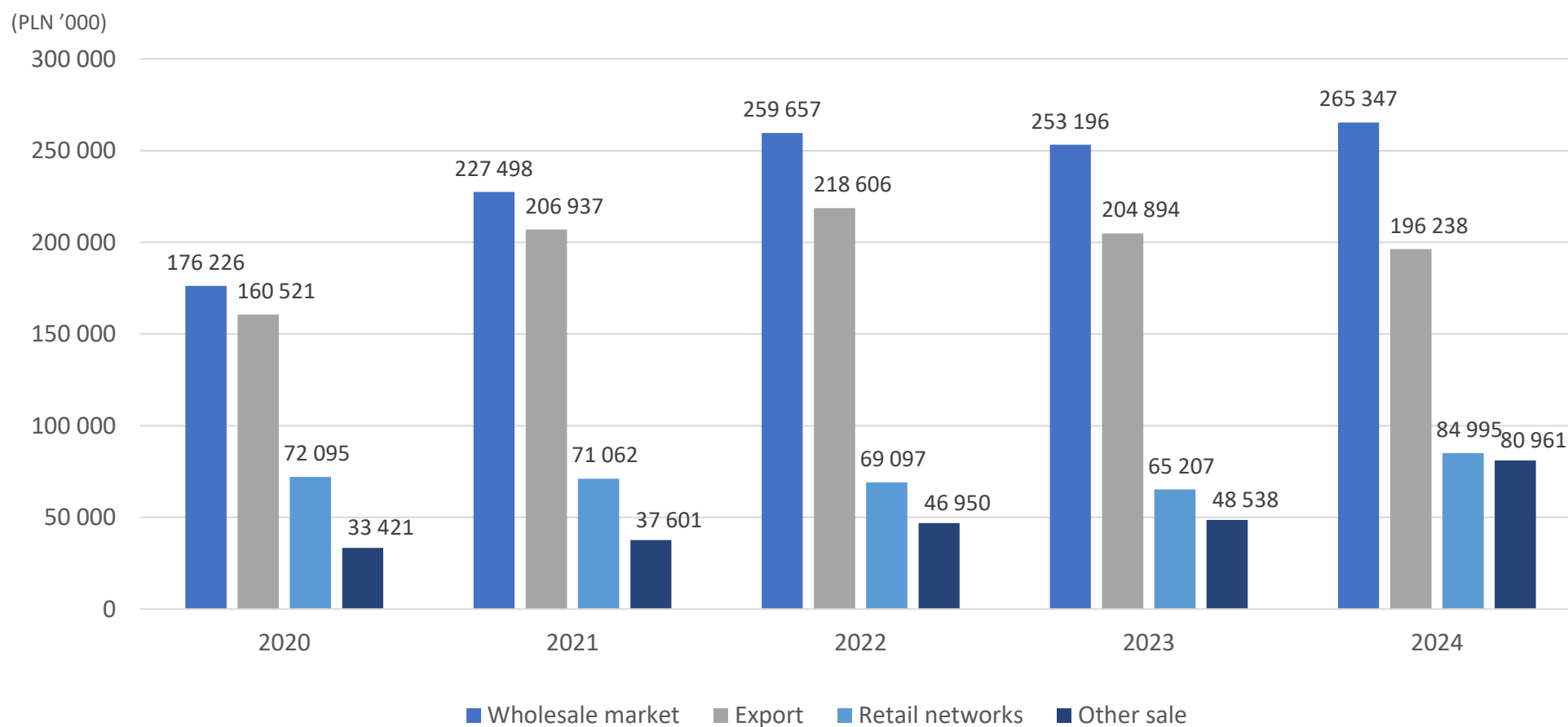
REVENUE FROM SALES – 2024 TOYA CAPITAL GROUP

BREAKDOWN BY DISTRIBUTION CHANNELS



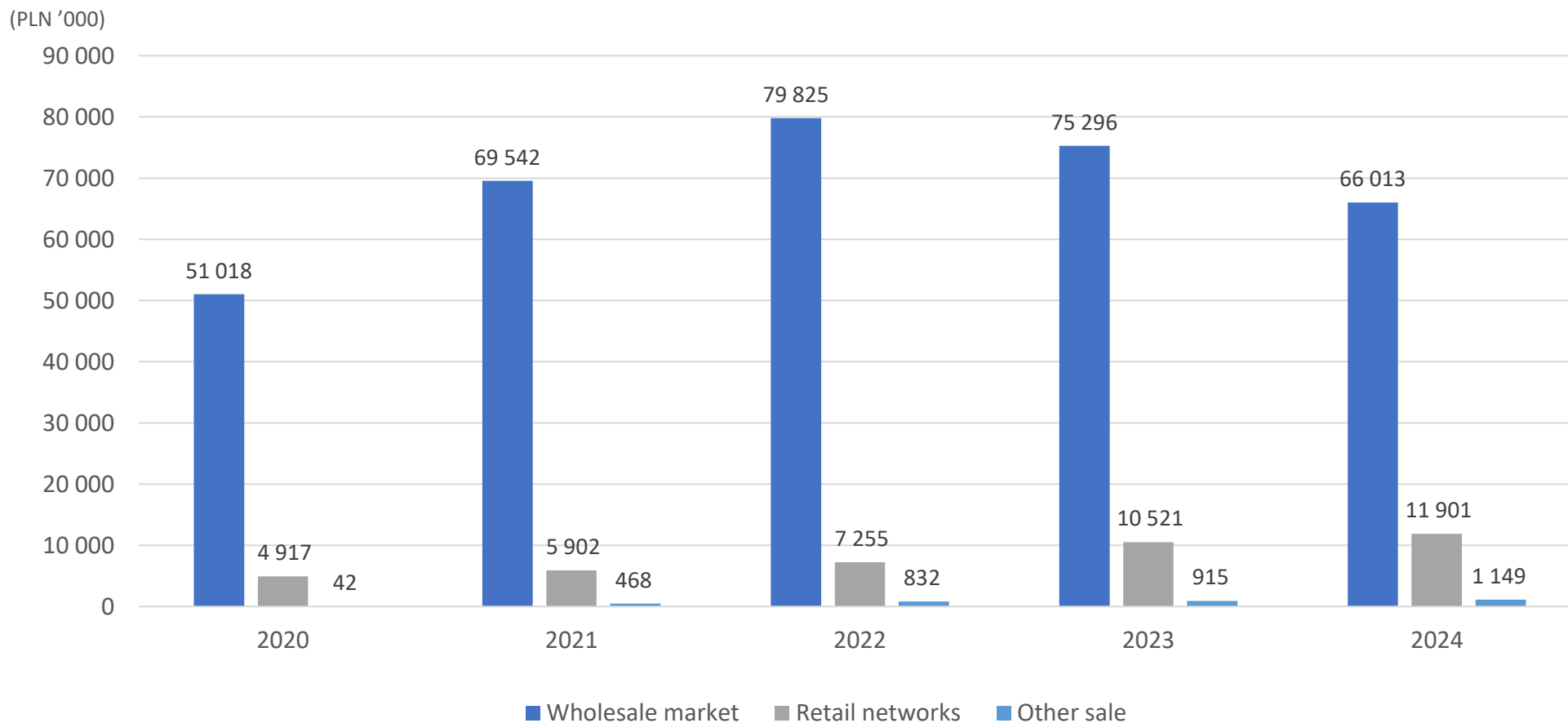
The fastest-growing sales channel is retail. Over the course of 4 years, the revenue growth rate (CAGR) in this channel has reached 25%. Online sales also demonstrate high profitability, with a gross margin of over 45%. The Group is also expanding its export sales, which recorded a 14% increase compared to 2023.

REVENUE FROM SALES – 2024 TOYA PL



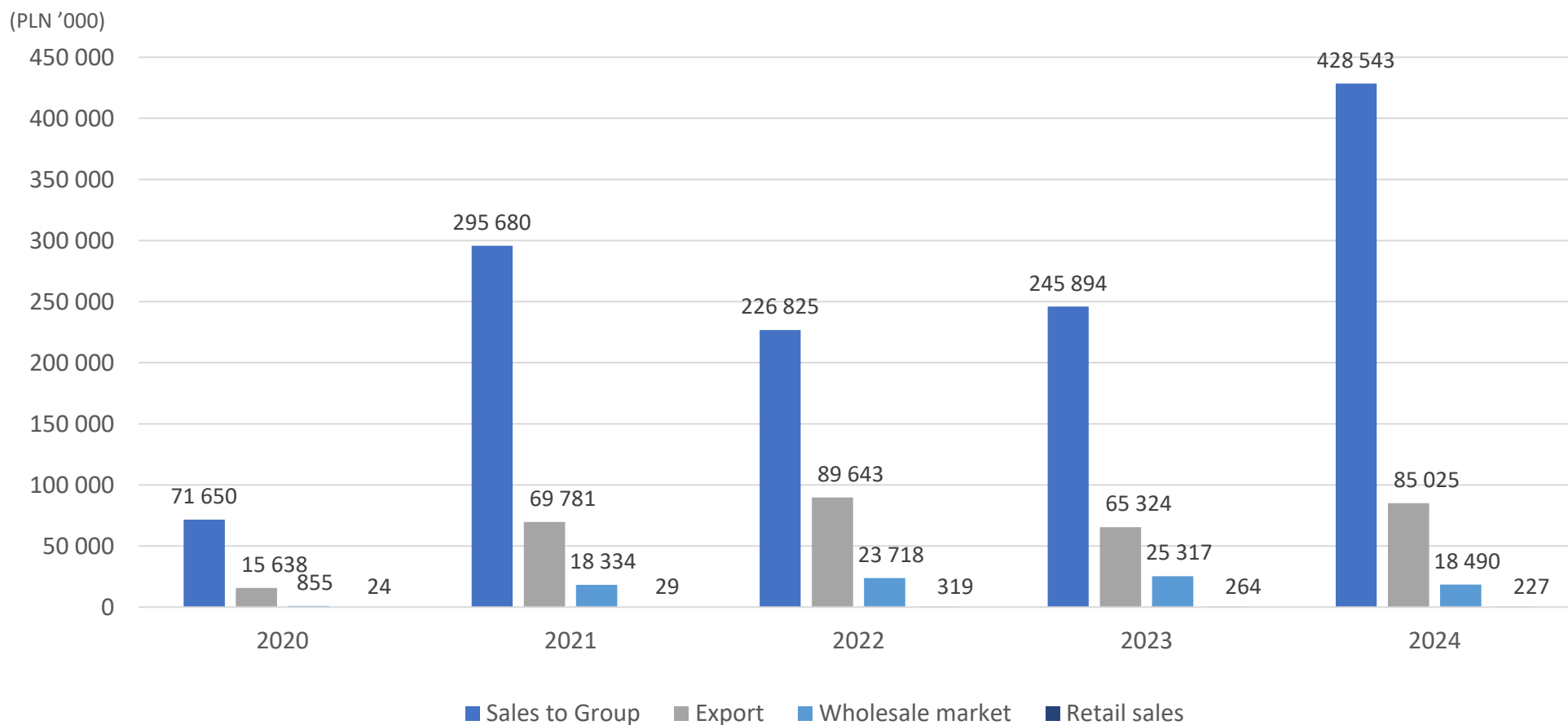
In 2024, TOYA PL achieved a 10% increase in sales revenue compared to 2023. A significant sales growth of 67% was recorded in the retail channel. This segment still holds substantial growth potential. Sales in the network channel increased by 30% compared to the previous year, indicating a notable improvement in efficiency and development within this segment.

REVENUE FROM SALES – 2024 TOYA ROMANIA



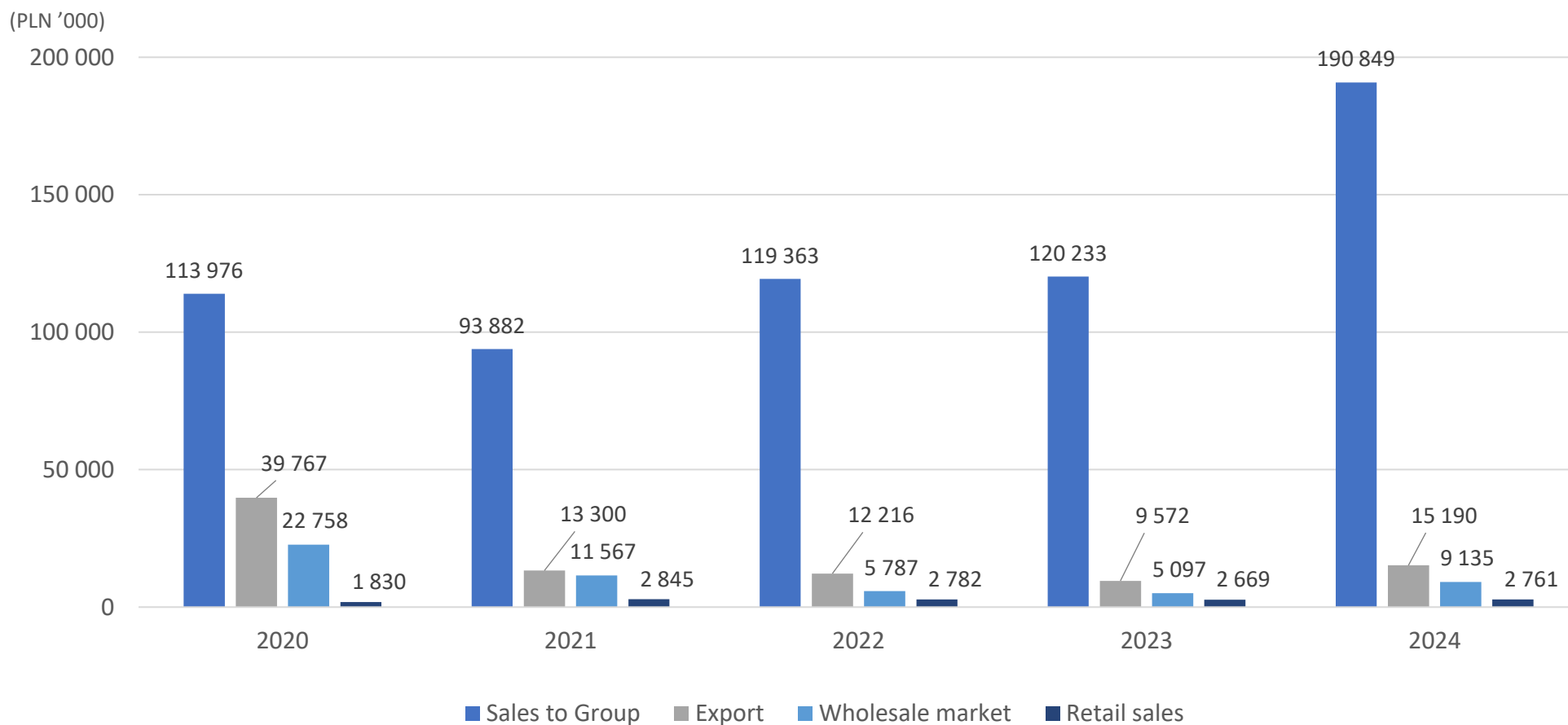
Over the last four years, Toya Romania has experienced a 9% increase in revenue. TOYA RO has seen steady growth in the retail network channel (a 13% change) as well as in retail sales (26%). The expected decline in revenue in 2024 compared to 2023 is related to changes in the logistical processes within the Capital Group.

REVENUE FROM SALES – 2024 YATO TOOLS (JIAXING)



The Compound Annual Growth Rate (CAGR) stands at 57%, indicating solid and stable growth for the company over the last four years. Particularly promising are the dynamically increasing export sales, which have grown by over 30% compared to 2023. The highest turnover in 2024 was recorded by customers from South America (Chile) and Africa (Democratic Republic of the Congo).

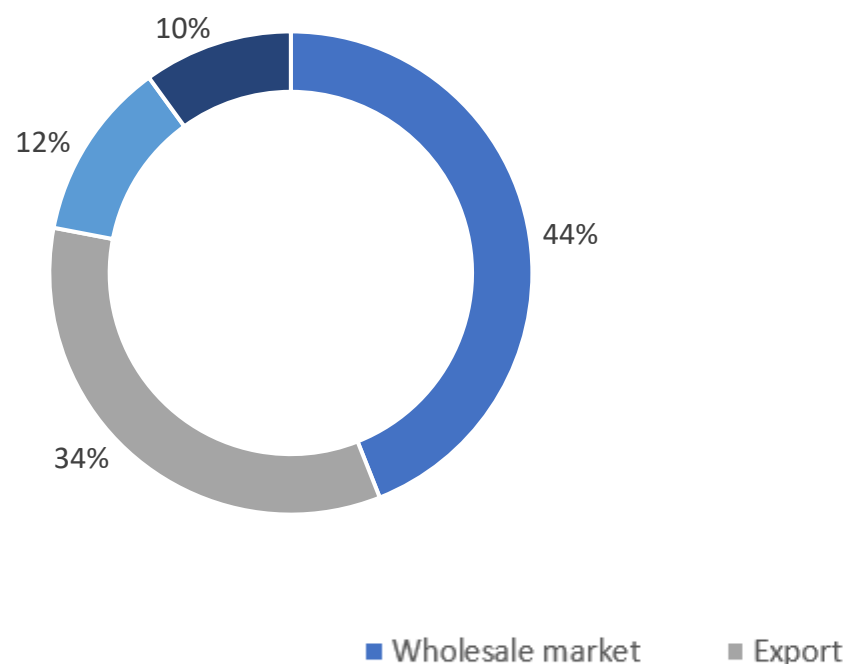
REVENUE FROM SALES – 2024 YATO TOOLS (SHANGHAI)



Yato Tools operates sales across nearly the entire area of China, home to 1.4 billion people. This indicates significant potential for the development of its sales network in the local market. Sales through the wholesale market have increased by 79% compared to 2023.

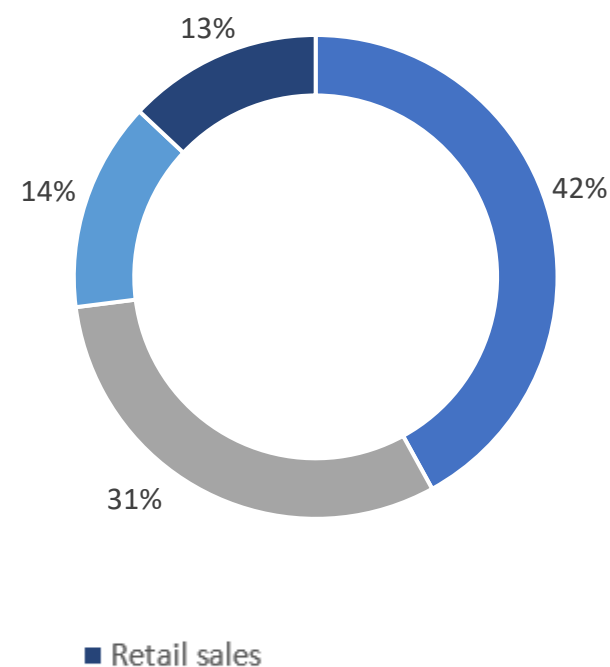
OPERATING SEGMENTS – 2024

TOYA CAPITAL GROUP



In 2024, the Capital Group generated the majority of its sales through the wholesale distribution channel. The share of the retail segment increased to 12%, which is a result of a more than 62% increase in online sales revenue compared to 2023.

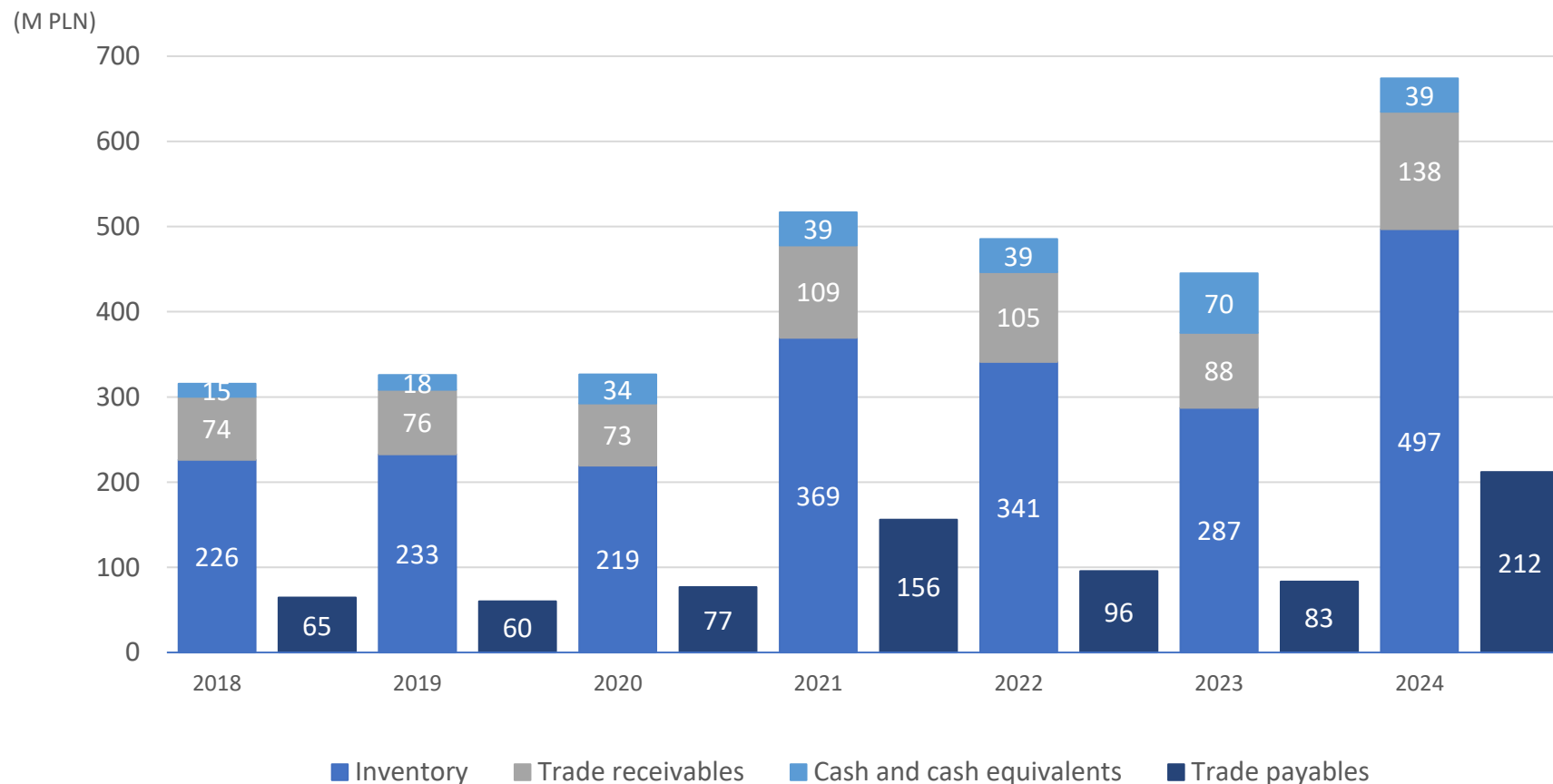
TOYA PL



In 2024, sales in the wholesale and export segments accounted for over 70% of TOYA PL's total sales. TOYA PL conducts its export sales primarily in Europe, with the largest export markets being Ukraine and Hungary.

NET WORKING CAPITAL – 2024

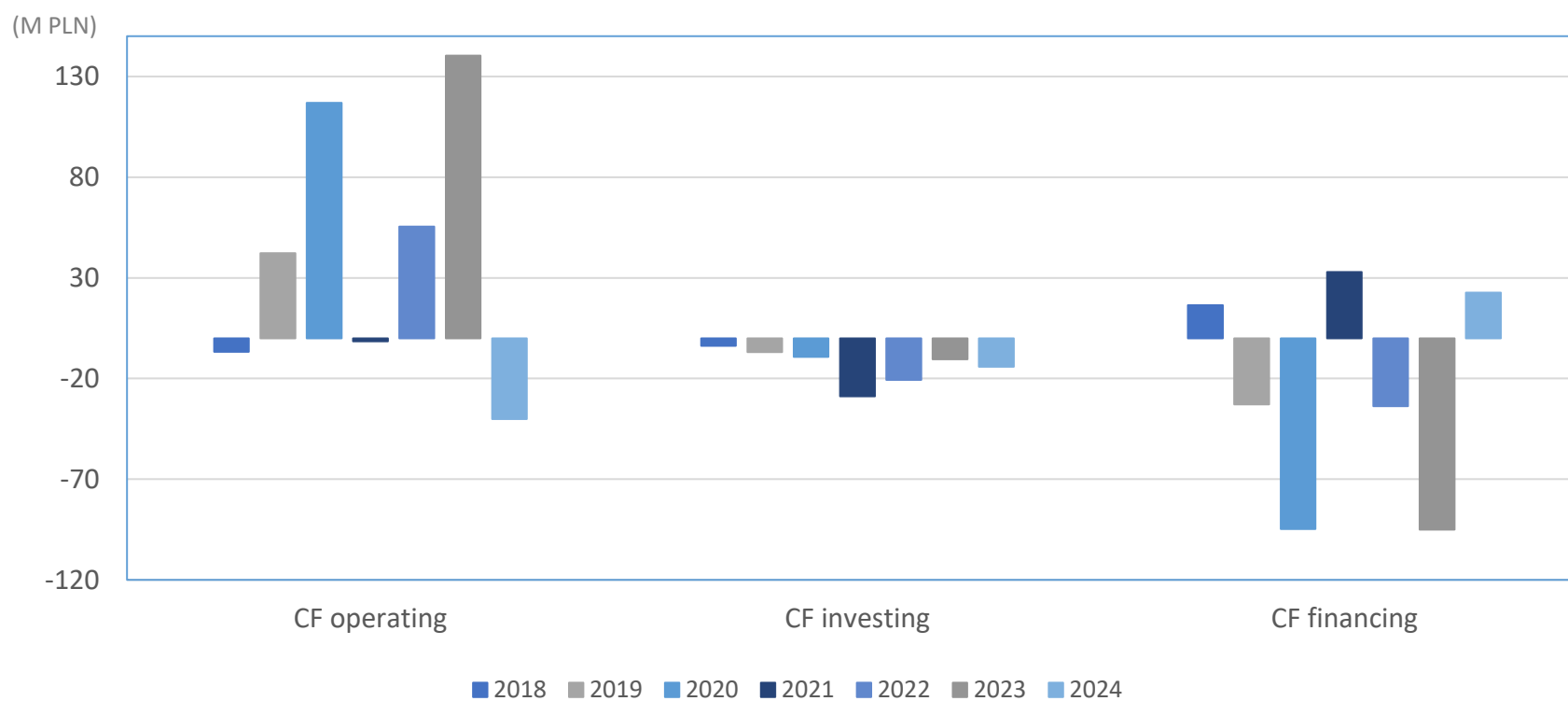
TOYA CAPITAL GROUP



The TOYA Group's net working capital was positive. The higher inventory levels across all companies in the Group are aimed at ensuring very high product availability for customers, thereby increasing competitiveness in global markets. The higher trade payables are also a result of changes in the supply process and expanded market expansion. The increase in product orders by the companies in China is primarily a response to the growing demand from TOYA PL.

CONSOLIDATED CASH FLOW STATEMENT – 2024

TOYA CAPITAL GROUP

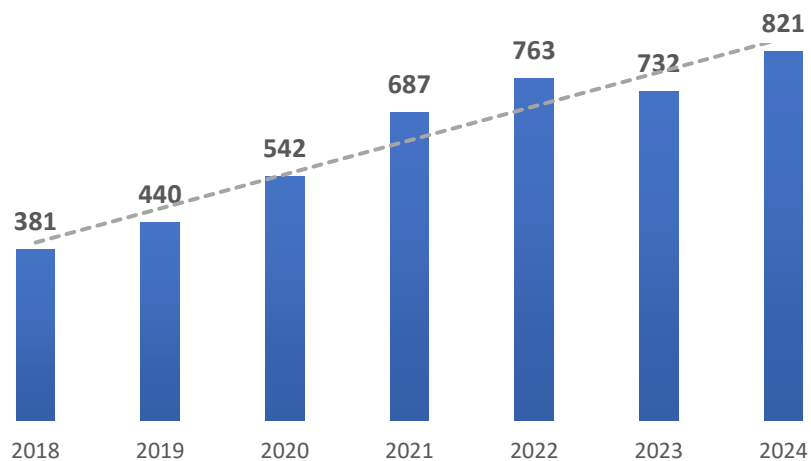


The Group's liquidity was at an appropriate level. Net working capital was positive and covered the demand resulting from the volume of sales revenue. In 2024, the Group reported negative cash flows from operating activities, primarily due to increased purchases of goods and services, coupled with a rise in payables related to deliveries and services

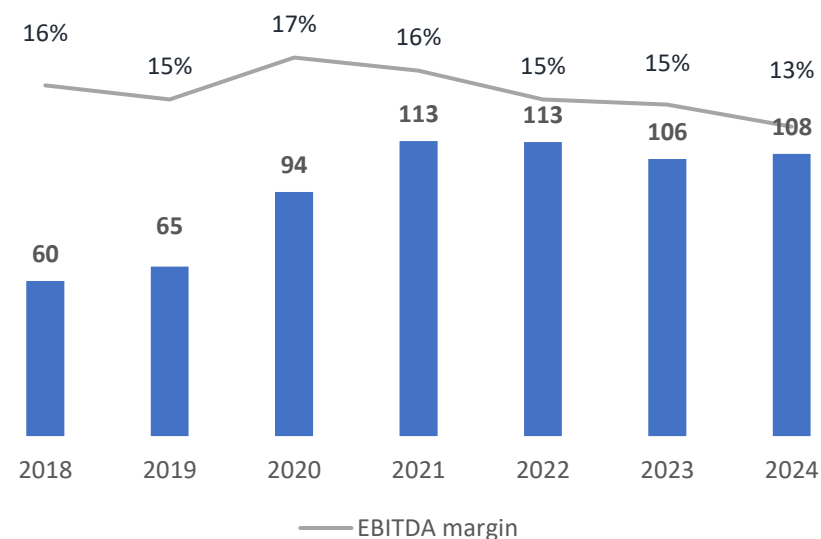
KEY FINANCIAL DATA – 2024

TOYA CAPITAL GROUP

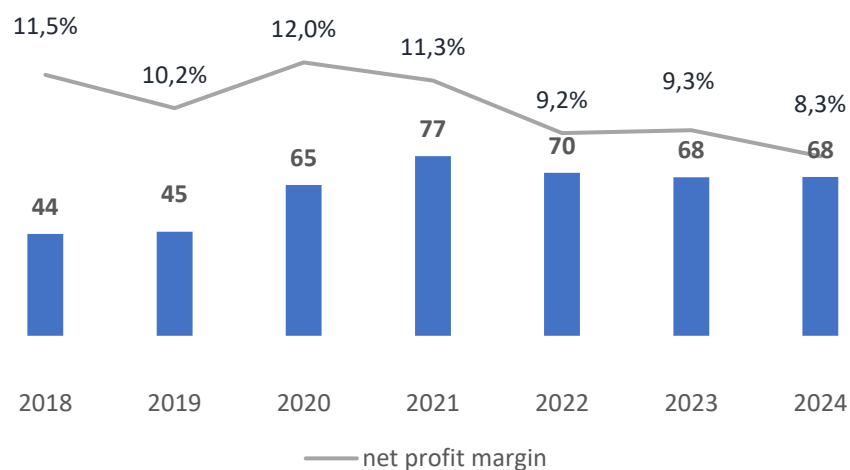
REVENUE FROM SALES (M PLN)



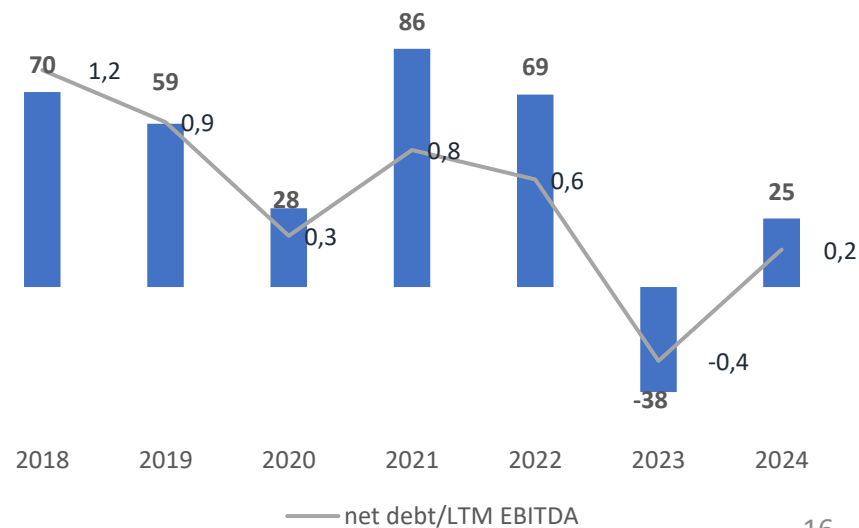
EBITDA (M PLN)



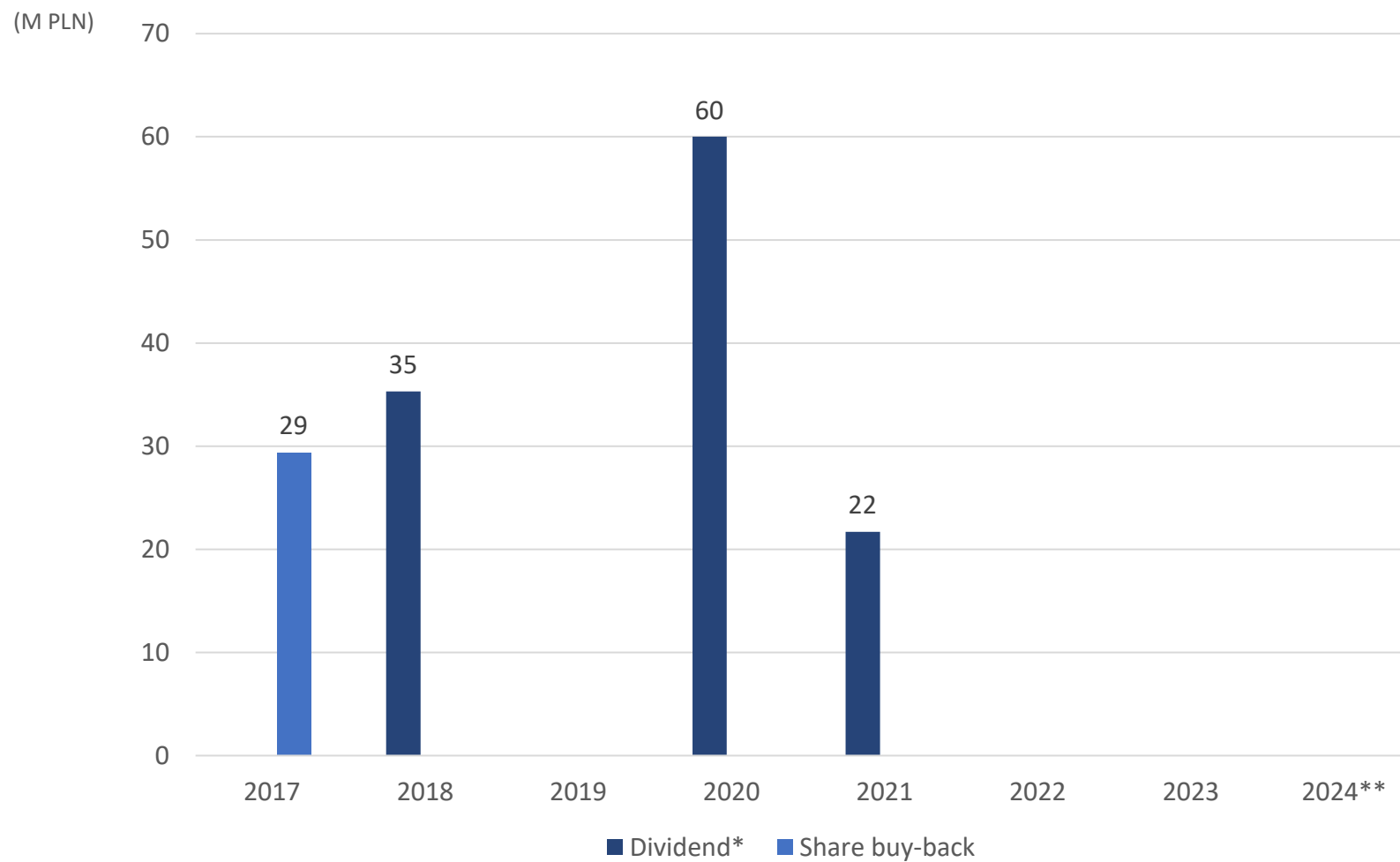
NET PROFIT (M PLN)



NET DEBT (M PLN)



PROFIT DISTRIBUTION TO SHAREHOLDERS



(*) 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

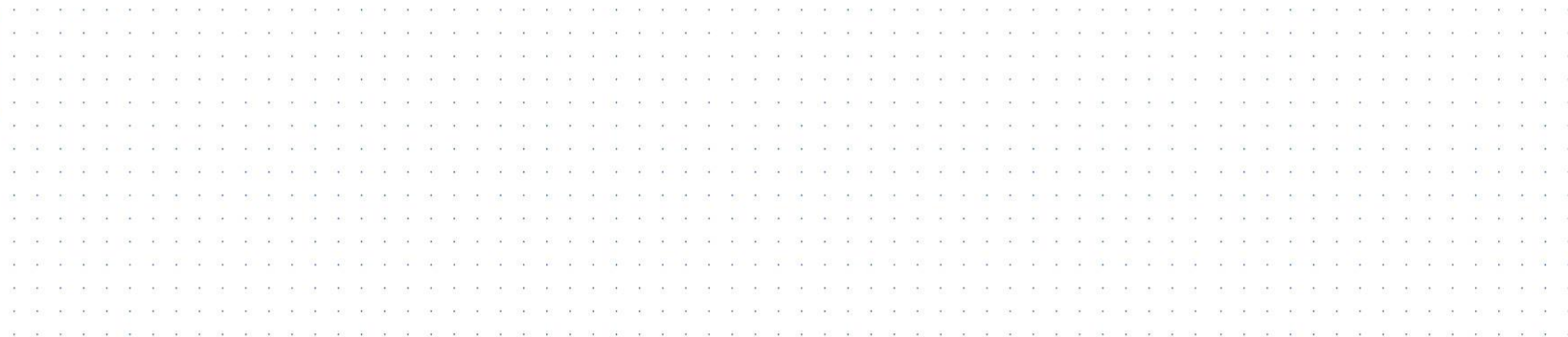
Net debt – liabilities from loans and borrowings – cash and cash equivalents

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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