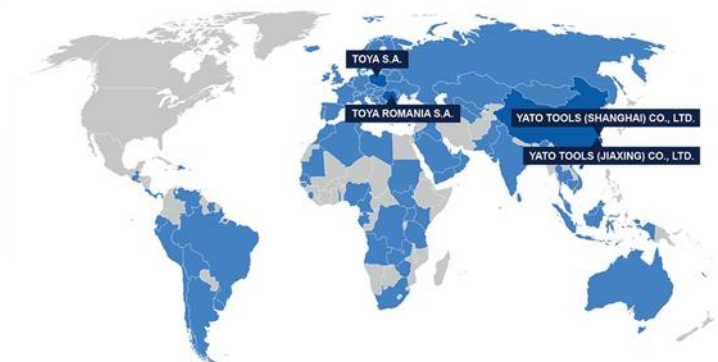




TOYA

CAPITAL GROUP

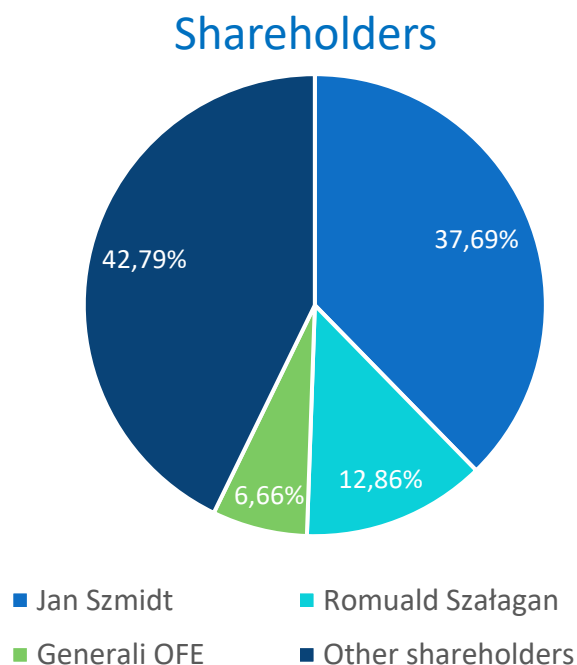
Corporate presentation
First quarter 2024



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*	581,58 M PLN
P/E ratio*	16,68
P/BV*	1,38

SELECTED FINANCIAL DATA

Consolidated data PLN '000	1Q 2024	1Q 2023
Revenue from sales	195 647	175 028
Gross profit margin (%)	32,7%	32,5%
Net profit	16 262	13 587
31.03.2024	31.12.2023	
Equity	435 631	419 952
Net debt	-60 066	-37 990
Net debt/equity	-0,14	-0,09

(*) Capitalization and market ratios calculated as at 29/03/2024.

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

ABOUT US – TOYA CAPITAL GROUP

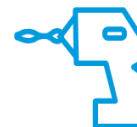
The core business of activities of Toya includes import and distribution of industrial articles, including hand and power tools for professional and DIY use.



**5 distributions
centres**



**13 000 products
available**



**700 new products each
year**



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



**Sales to 110 countries
all over the world**



6 brands



**Product sale every
1 sec**



**73,460 m² of
warehouse space**



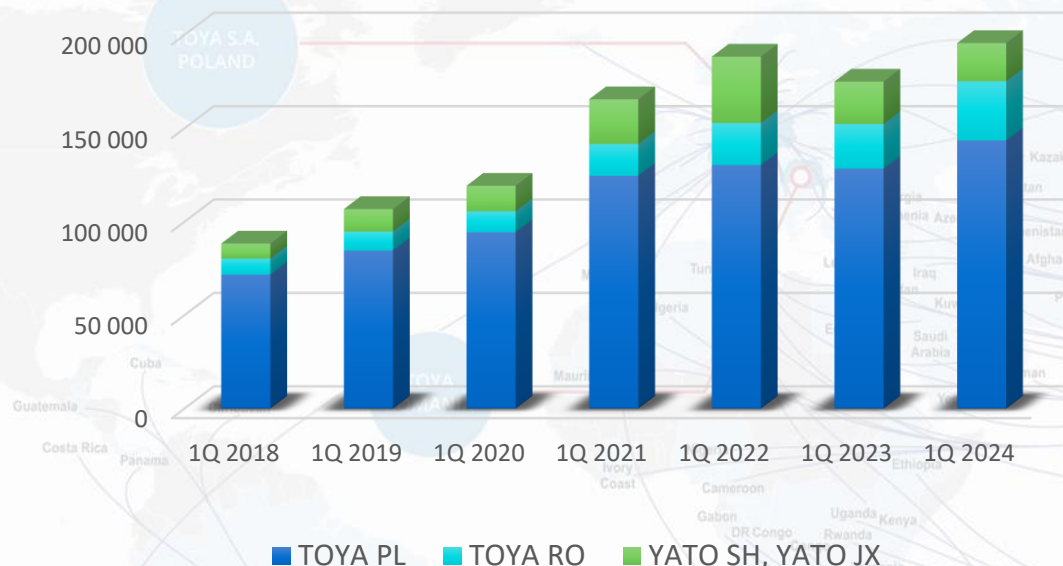
562 employees

REVENUE FROM SALES – 1st QUARTER 2024

TOYA CAPITAL GROUP

BREAKDOWN BY COMPANIES

(PLN'000)



The Group revenues are higher by 12% compared to Q1 2023.

The Group's weighted average sales growth (CAGR) over the last 5 years has been 13%, which confirms the dynamic development of the Group in the recent period. TOYA PL remains the most important company of the Group.

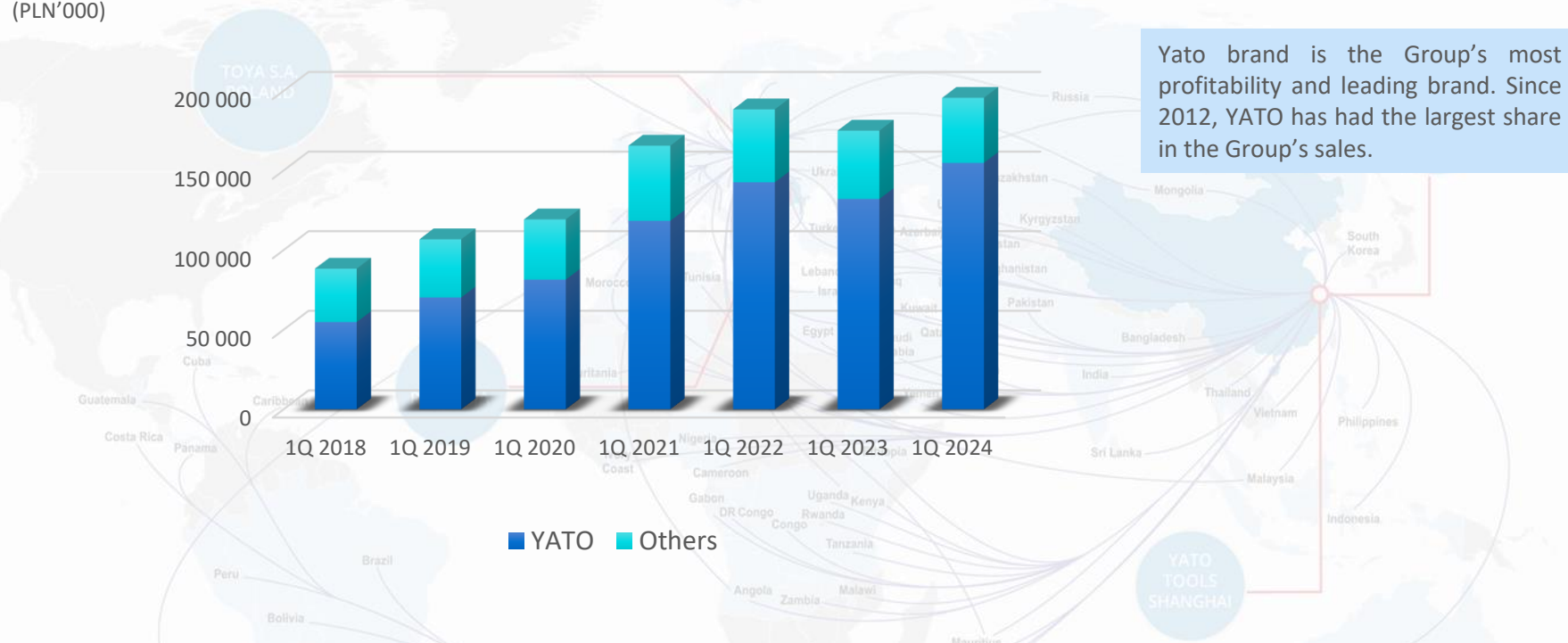
[thous. PLN]	1Q 2024	share	change	1Q 2023	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	CAGR (2024-2020)
Consolidated revenue from sales of goods and materials	195 647		12%	175 028	-7%	188 389	14%	165 594	39%	119 295	12%	13%
TOYA PL	143 523	73%	12%	128 407	-1%	130 331	5%	124 588	32%	94 370	12%	11%
YATO SH and YATO JX	31 712	16%	40%	22 727	-36%	35 467	48%	23 961	75%	13 674	14%	23%
TOYA RO	20 412	10%	-15%	23 894	6%	22 592	33%	17 045	51%	11 251	10%	16%

REVENUE FROM SALES – 1st QUARTER 2024

TOYA CAPITAL GROUP

BREAKDOWN BY BRANDS

(PLN'000)



[thous. PLN]	1Q 2024	share	change	1Q 2023	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	CAGR (2024-2020)
Consolidated revenue from sales of goods and materials	195 647		12%	175 028	-7%	188 389	14%	165 594	39%	119 295	12%	13%
YATO brand	154 778	79%	17%	132 130	-7%	142 606	20%	118 392	45%	81 475	16%	17%
Other brands	40 869	21%	-5%	42 898	-6%	45 783	-3%	47 202	25%	37 819	4%	2%

REVENUE FROM SALES – 1st QUARTER 2024

TOYA CAPITAL GROUP

BREAKDOWN BY DISTRIBUTION CHANNELS

(PLN'000)

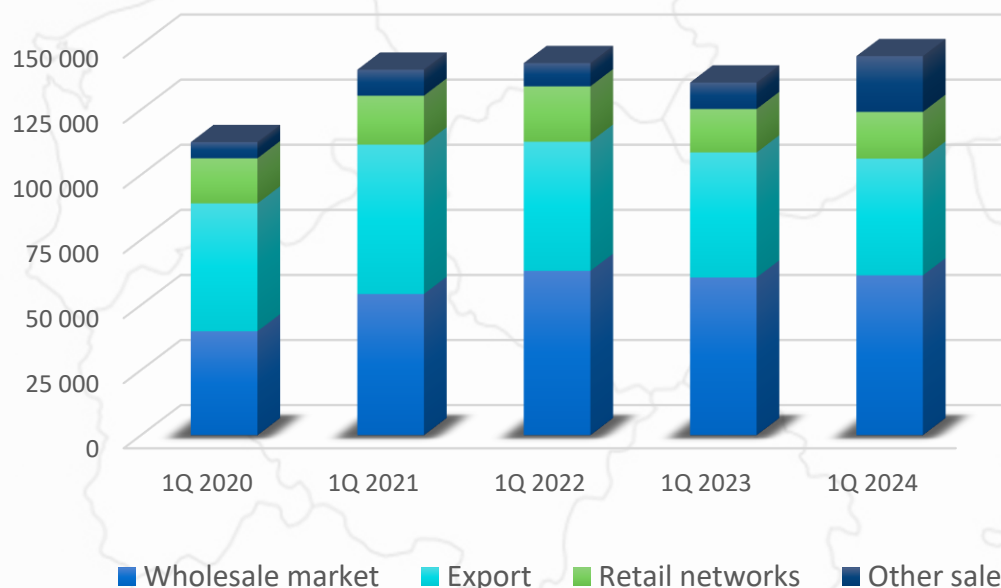


[thous. PLN]	1Q 2024	share	change	1Q 2023	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	CAGR (2024-2020)
Consolidated revenue from sales of goods and materials	195 647		12%	175 028	-7%	188 389	14%	165 594	39%	119 295	12%	13%
Wholesale market	85 348	44%	-3%	88 407	-4%	92 149	18%	78 290	44%	54 449	8%	12%
Export	67 509	35%	19%	56 722	-11%	63 708	12%	56 835	42%	39 889	11%	14%
Retail networks	20 567	11%	9%	18 834	-17%	22 646	14%	19 951	9%	18 341	17%	3%
Other sale	22 223	11%	101%	11 065	12%	9 887	-6%	10 517	59%	6 616	38%	35%

REVENUE FROM SALES – 1st QUARTER 2024

TOYA PL

(PLN'000)



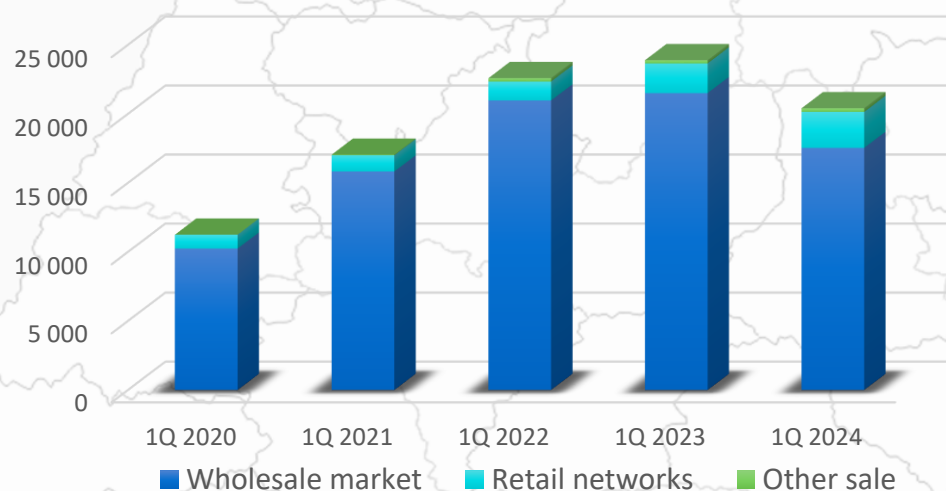
In the first quarter of 2024, sales revenues were 7% higher than the revenues achieved y/y. The sales in the retail channel increased more than twice. The online sales segment still has great growth potential.

[thous. PLN]	1Q 2024	share	change	1Q 2023	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	CAGR (2024-2020)
Revenue from sales of goods and materials TOYA PL	145 599		7%	135 484	-5%	142 938	2%	140 412	25%	112 603	25%	7%
Wholesale market	61 414	42%	1%	60 604	-4%	63 122	16%	54 270	36%	39 954	7%	11%
Export	44 829	31%	-7%	48 007	-3%	49 614	-14%	57 373	17%	49 089	47%	-2%
Retail networks	17 963	12%	8%	16 684	-22%	21 274	13%	18 779	8%	17 336	16%	1%
Other sale	21 393	15%	110%	10 189	14%	8 929	-11%	9 990	61%	6 224	42%	36%

REVENUE FROM SALES – 1 QUARTER 2024

TOYA ROMANIA

(PLN'000)

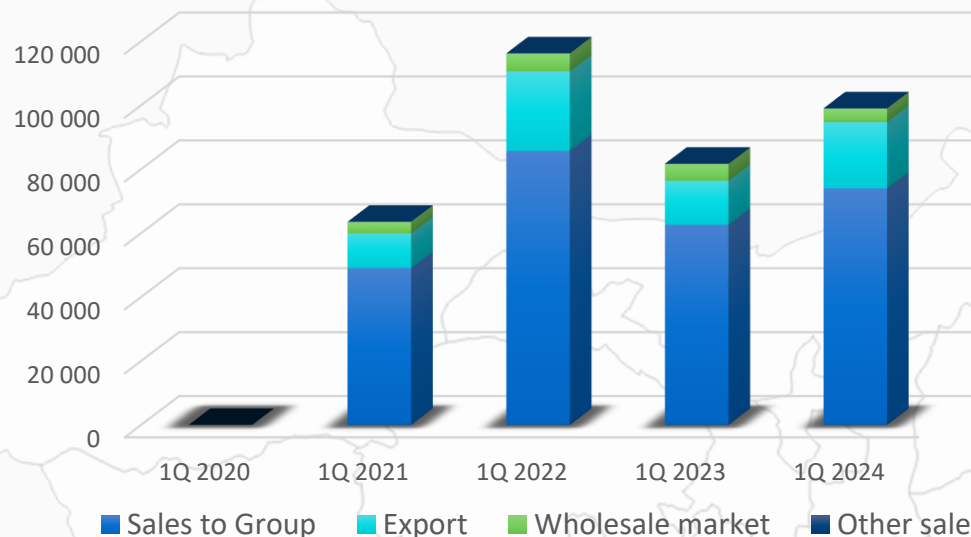


Over the last five years, Toya Romania has recorded a revenue growth of 16%. The company recorded the highest growth dynamics (21% compared to the previous year) in the retail chain channel. This channel already accounts for 13% of total sales. This is influenced by, among others, beginning of cooperation with the sales network of Bricostore Romania SA.

[thous. PLN]	1Q 2024	share	change	1Q 2023	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	CAGR (2024-2020)
Revenue from sales of goods and materials TOYA RO	20 412		-15%	23 894	6%	22 592	33%	17 044	51%	11 251	10%	16%
Wholesale market	17 542	86%	-18%	21 511	3%	20 975	32%	15 833	55%	10 247	9%	14%
Retail networks	2 605	13%	21%	2 151	57%	1 372	17%	1 173	17%	1 004	22%	27%
Other sale	266	1%	15%	232	-5%	245	533%	39	-	0	-	-

REVENUE FROM SALES – 1st QUARTER 2024 YATO TOOLS (JIAXING)

(PLN'000)

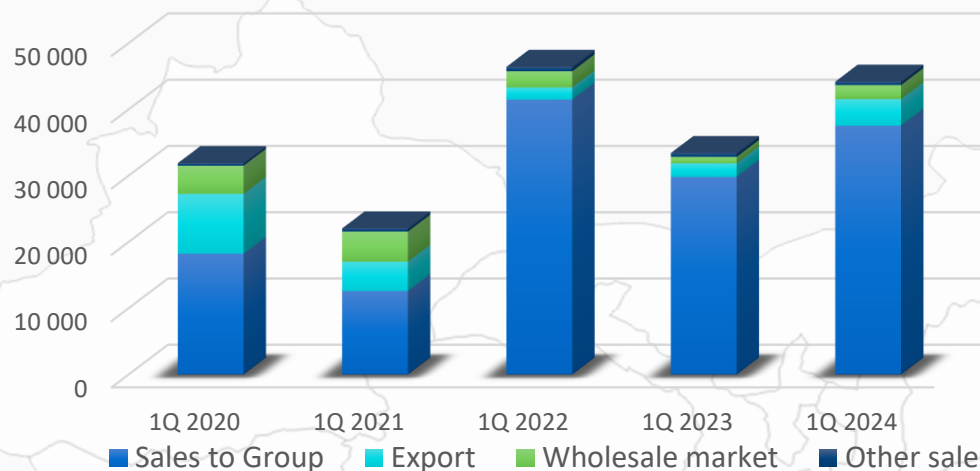


In 2023, the modern, central warehouse was fully launched and the company has already traded with several dozen countries in Africa, Asia, Australia and South America. The highest turnover in the first quarter of 2024 was recorded by customers from South America and Africa. As a result of the reorganization of companies on the Chinese market, YATO JX became one of the main suppliers of goods for the Group's European companies.

[thous. PLN]	1Q 2024	share	change	1Q 2023	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	CAGR (2024-2021)
Revenue from sales of goods and materials YATO Tools JX	99 041		21%	81 720	-30%	116 256	83%	63 539	12613878%	1	-	16%
Export to TOYA PL	67 307	68%	14%	58 907	-24%	77 184	62%	47 703	-	0	-	12%
Export	20 744	21%	51%	13 732	-45%	24 869	129%	10 860	-	0	-	24%
Wholesale market	4 276	4%	-20%	5 320	-5%	5 609	54%	3 639	-	0	-	6%
Sale to YATO Tools SH	5 695	6%	54%	3 691	-25%	4 930	540%	770	-	0	-	95%
Export to TOYA RO	970	1%	-	0	-100%	3 620	550%	557	-	0	-	20%
Other sale	48	0%	-31%	70	56%	45	356%	10	1841%	1	-	70%

REVENUE FROM SALES – 1st QUARTER 2024 YATO TOOLS (SHANGHAI)

(PLN'000)

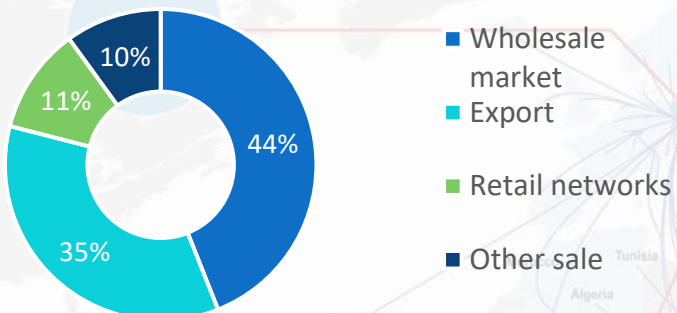


The launch of a modern warehouse in Jiaxing province, operated by YATO JX, has not reduced the strategic role of YATO Tools SH.

[thous. PLN]	1Q 2024	share	change	1Q 2023	change	1Q 2022	change	1Q 2021	change	1Q 2020	change	CAGR (2024-2020)
Revenue from sales of goods and materials YATO Tools SH	44 194		32%	33 418	-28%	46 387	110%	22 049	-31%	31 898	-34%	8%
Sale to YATO Tools JX	25 732	58%	45%	17 731	-22%	22 709	104%	11 125	-	0	-	-
Export to TOYA PL	11 499	26%	-5%	12 081	-36%	18 733	1174%	1 471	-92%	18 224	-47%	-11%
Export	4 012	9%	95%	2 060	12%	1 832	-59%	4 428	-51%	9 034	14%	-18%
Wholesale market	2 116	5%	118%	972	-60%	2 443	-46%	4 547	7%	4 248	14%	-16%
Other sale	516	1%	-10%	574	-14%	669	40%	478	22%	392	0%	7%
Export to TOYA RO	319	1%	-	0	-	0	-	0	-	0	-100%	-

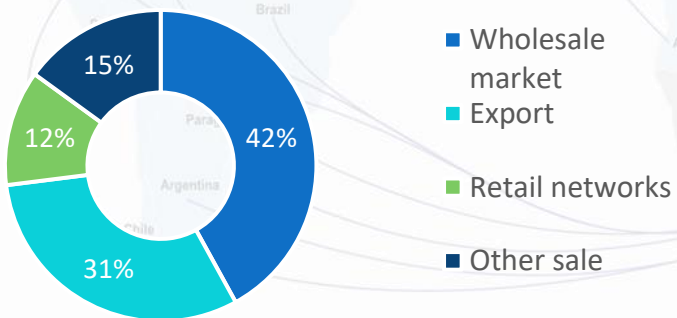
OPERATING SEGMENTS – 1st QUATER 2024

Sales revenue
TOYA CAPITAL GROUP



The wholesale distribution channel was the most important segment of TOYA Capital Group in 1Q 2024. The second most important distribution channel is the export channel, in which the Group sells to over 110 countries around the world.

Sales revenue
TOYA PL

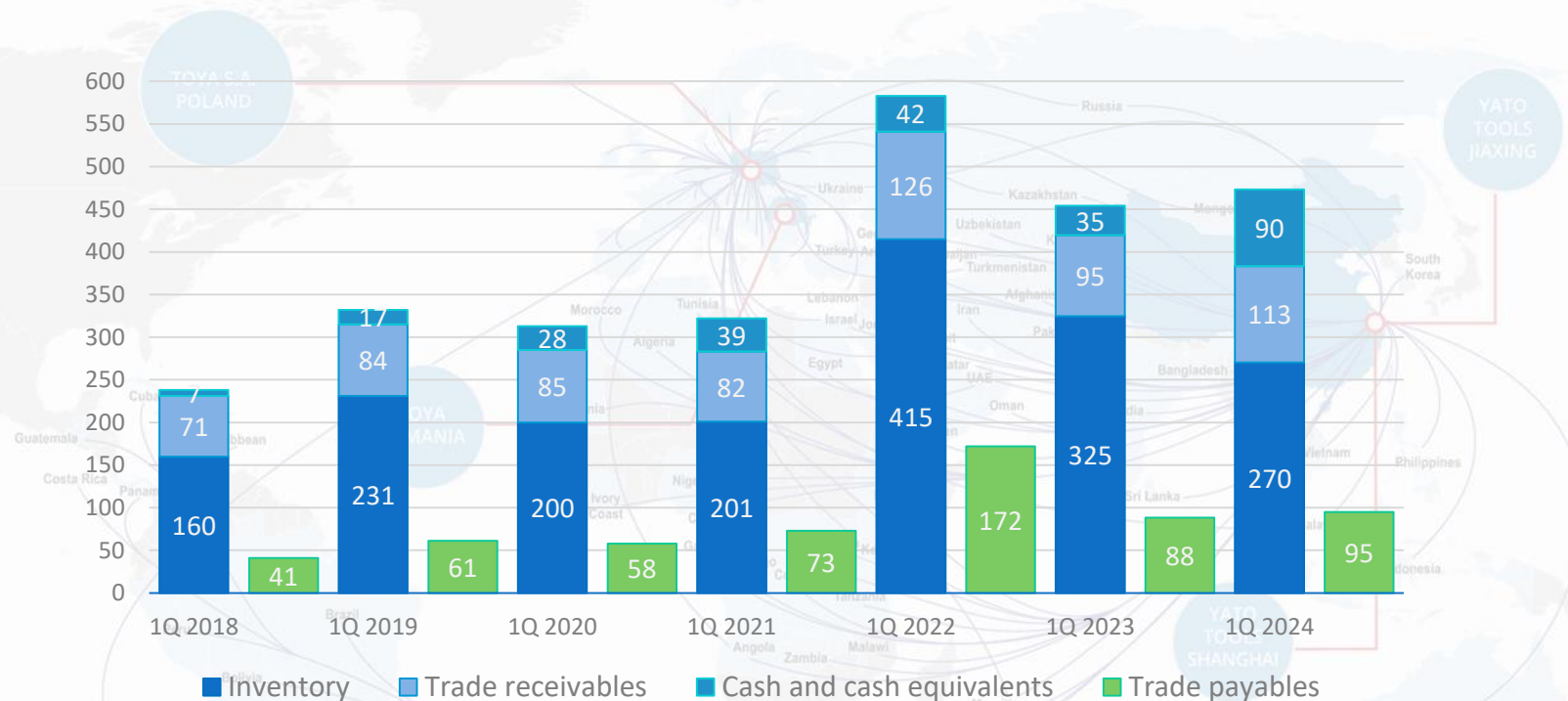


In 1Q 2024, sales in the wholesale and export segment achieved 70% share in the total sales of TOYA PL. TOYA PL exports mainly to Europe. The largest export markets are Ukraine and Hungary.

NET WORKING CAPITAL – 1st QUARTER 2024

TOYA CAPITAL GROUP

(M PLN)

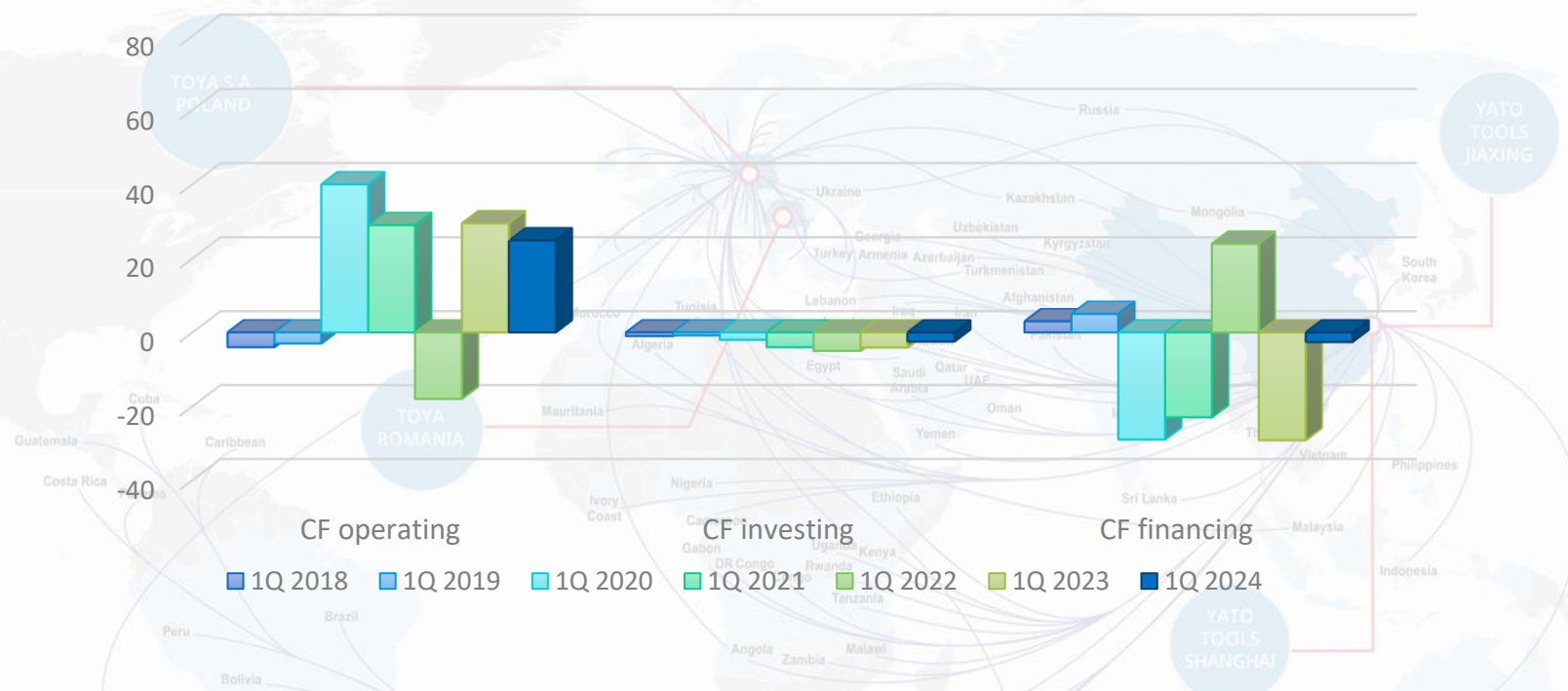


The TOYA Group's net working capital was positive. The Group had not financed property, plant and equipment with short-term liabilities, and was able to pay short-term liabilities on time. In response to the uncertain market situation (inflation, ongoing war in Ukraine), the Group decided to optimize the inventory level, while maintaining the ability to maintain high rates of customer order fulfillment. The Group's positive net working capital enables it to generate increasingly higher revenues and respond flexibly to market needs.

CONSOLIDATED CASH FLOW STATEMENT – 1st QUARTER 2024

TOYA CAPITAL GROUP

(M PLN)



In the first quarter of 2024, the Group had positive cash flows from operating activities, which amounted to PLN 25 million.

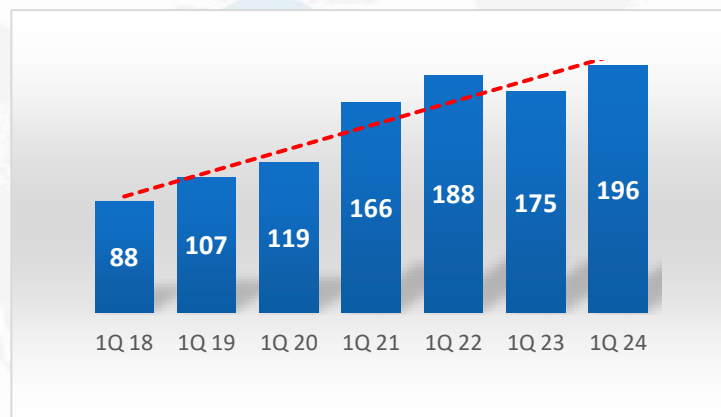
The liquidity of TOYA S.A. Capital Group during the period remained at the right level. The Group's net working capital was positive, covering the demand arising from the volume of sales revenue. The ability to cover short-term liabilities was correct.

KEY FINANCIAL DATA – 1st QUARTER 2024

TOYA CAPITAL GROUP

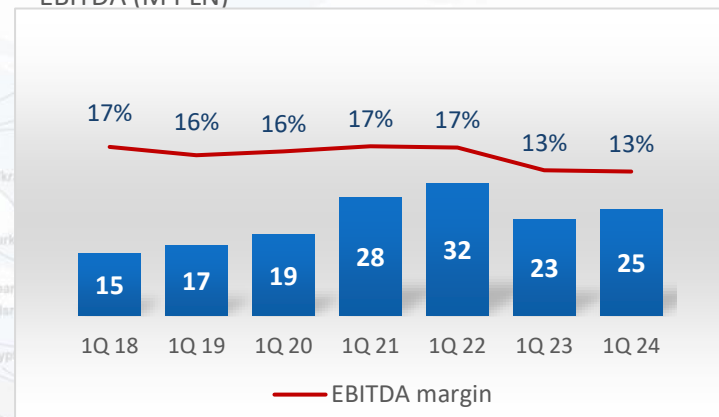
DYNAMIC REVENUE GROWTH

REVENUE FROM SALES (M PLN)



EBITDA

EBITDA (M PLN)



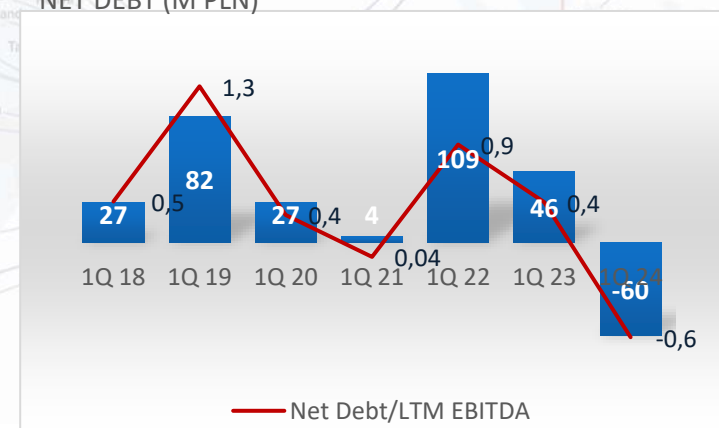
NET PROFIT

NET PROFIT (M PLN)



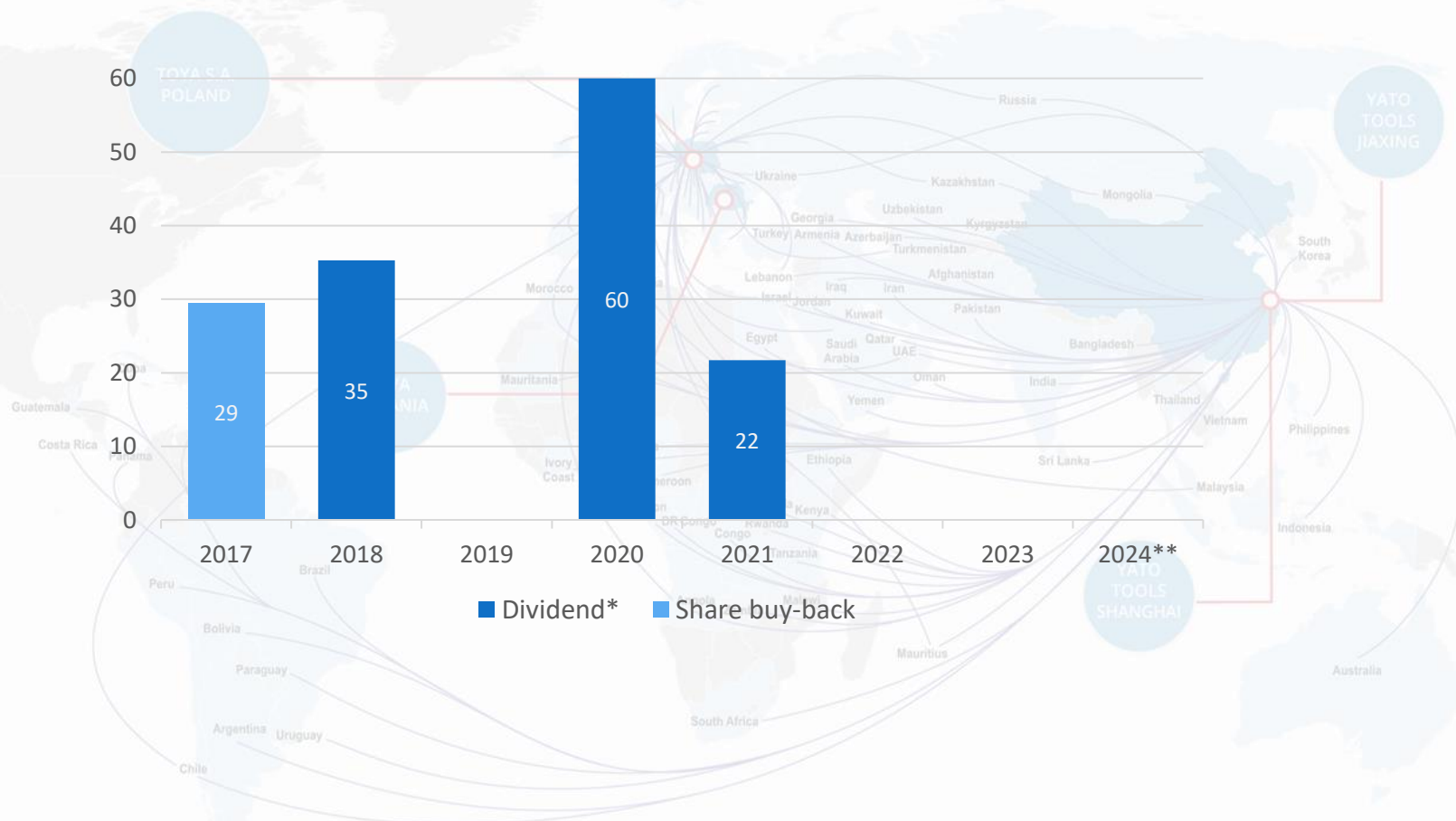
NET DEBT

NET DEBT (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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