

TOYA CAPITAL GROUP

Investor Presentation for
the First Half of 2025

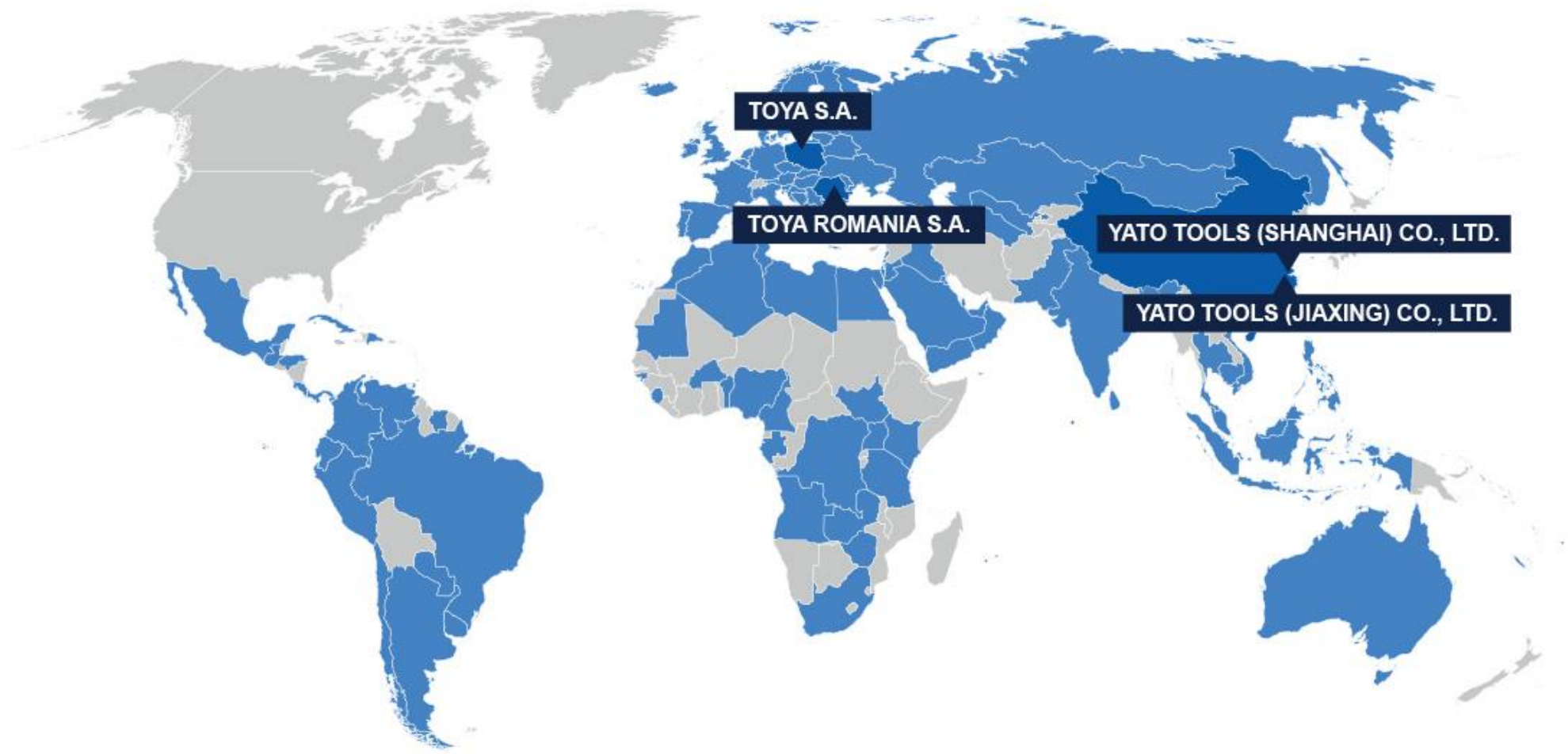
ABOUT US – TOYA CAPITAL GROUP

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.

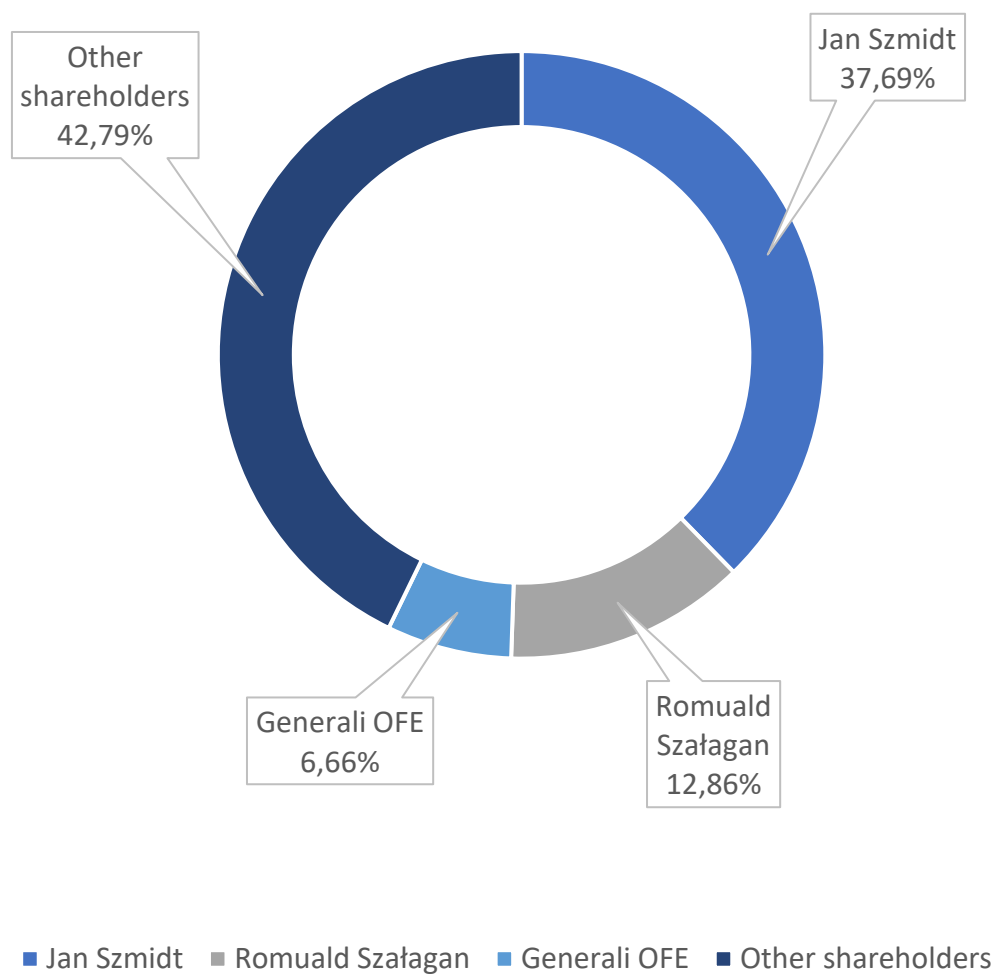


TOYA WORLDWIDE

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

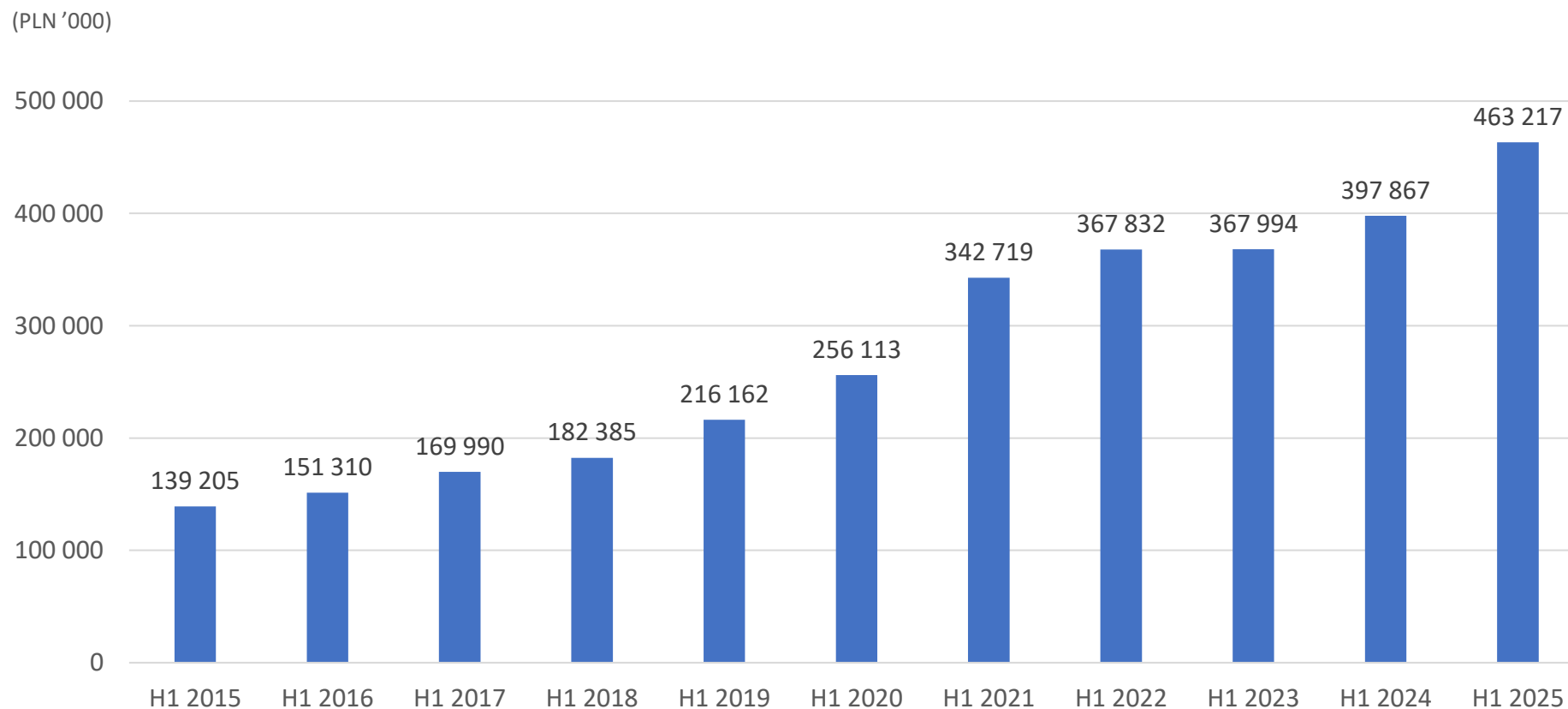
Index	SWIG80
ISIN	PLTOYA000011
The number of shares	75 042 225 pcs.
Capitalization*	646,86 M PLN
P/E ratio*	7,96
P/BV*	1,28

SELECTED FINANCIAL DATA

Consolidated data PLN '000	H1 2025	H1 2024
Revenue from sales	463 217	397 867
Gross profit margin (%)	33,7%	34,1%
Net profit	49 479	36 642
	30.06.2025	31.12.2024
Equity	435 631	489 891
Net debt	-30 186	24 623
Net debt/equity	-0,06	0,05

(*) Capitalization and market ratios calculated as at 30/06/2025.

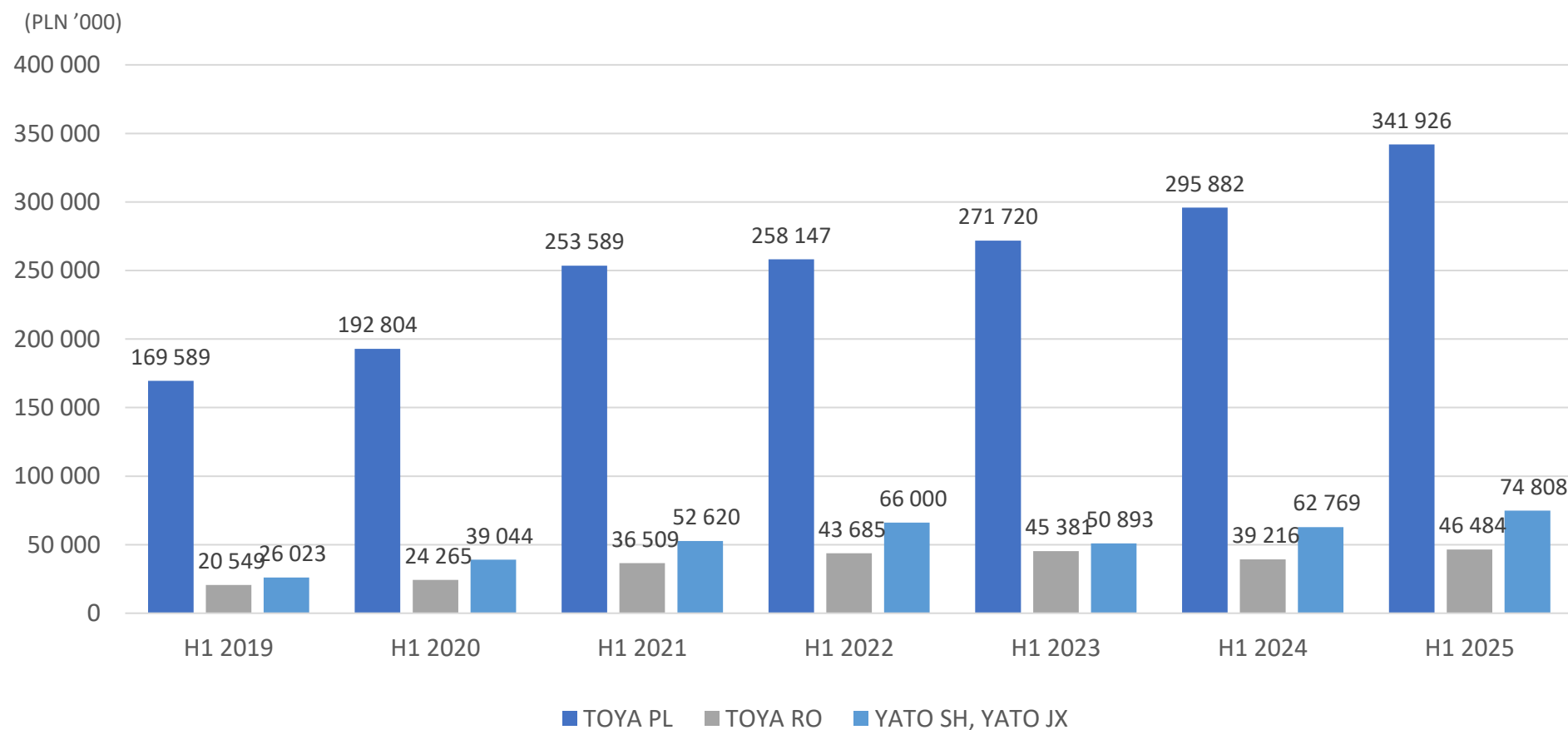
REVENUE FROM SALES – H1 2025 TOYA CAPITAL GROUP



For many years, the TOYA Capital Group has delivered consistent and dynamic growth, as evidenced by its steadily rising revenues. This upward trend reflects the successful execution of our development strategy and the strong trust we enjoy from our customers. Sustained revenue growth underscores the Group's solid financial foundations, high operational efficiency, and the effectiveness of our strategic business decisions.

REVENUE FROM SALES – H1 2025 TOYA CAPITAL GROUP

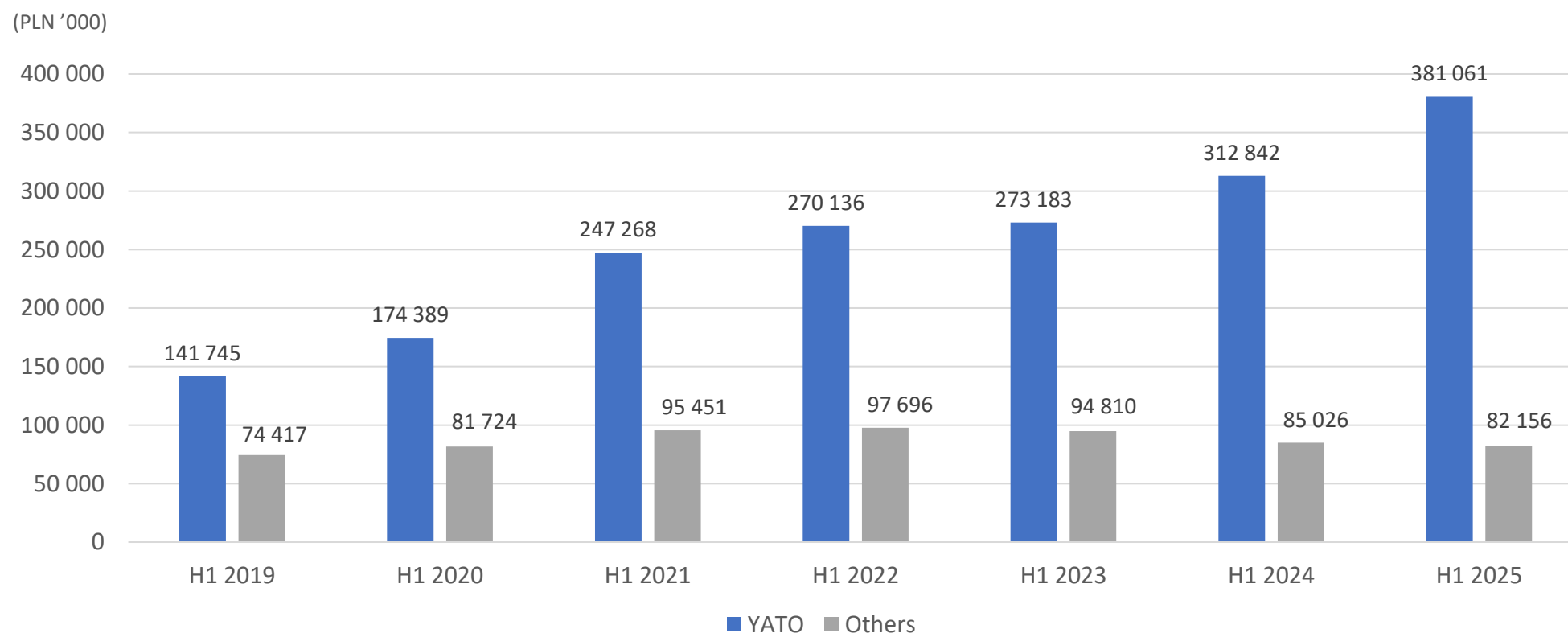
BREAKDOWN BY COMPANIES



The TOYA Capital Group maintained strong revenue growth in H1 2025, with consolidated sales reaching PLN 463.2 million, up 16% year-over-year. The four-year CAGR of 8% confirms the stability of the Group's business model. TOYA PL accounted for 74% of total revenue, highlighting its strategic role, while other Group companies also delivered growth, supporting diversification and further international expansion.

REVENUE FROM SALES – H1 2025 TOYA CAPITAL GROUP

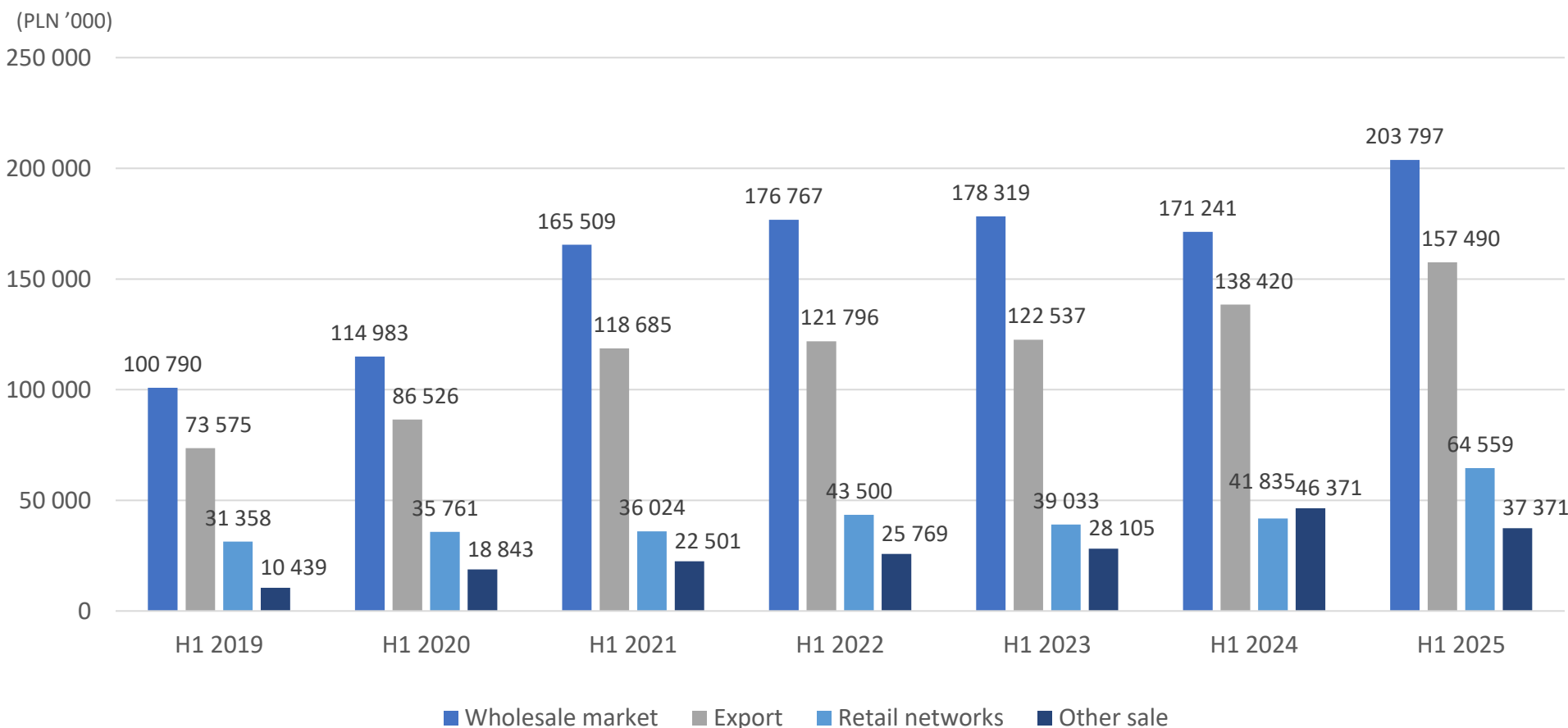
BREAKDOWN BY BRANDS



The TOYA Group owns six globally recognized brands, with YATO as the flagship and most profitable, covering over 8,800 of the Group's 14,000 product items. YATO holds a leading market position and strong brand recognition, particularly in automotive hand tools, while its competitiveness is boosted by the ongoing expansion of the power tools portfolio.

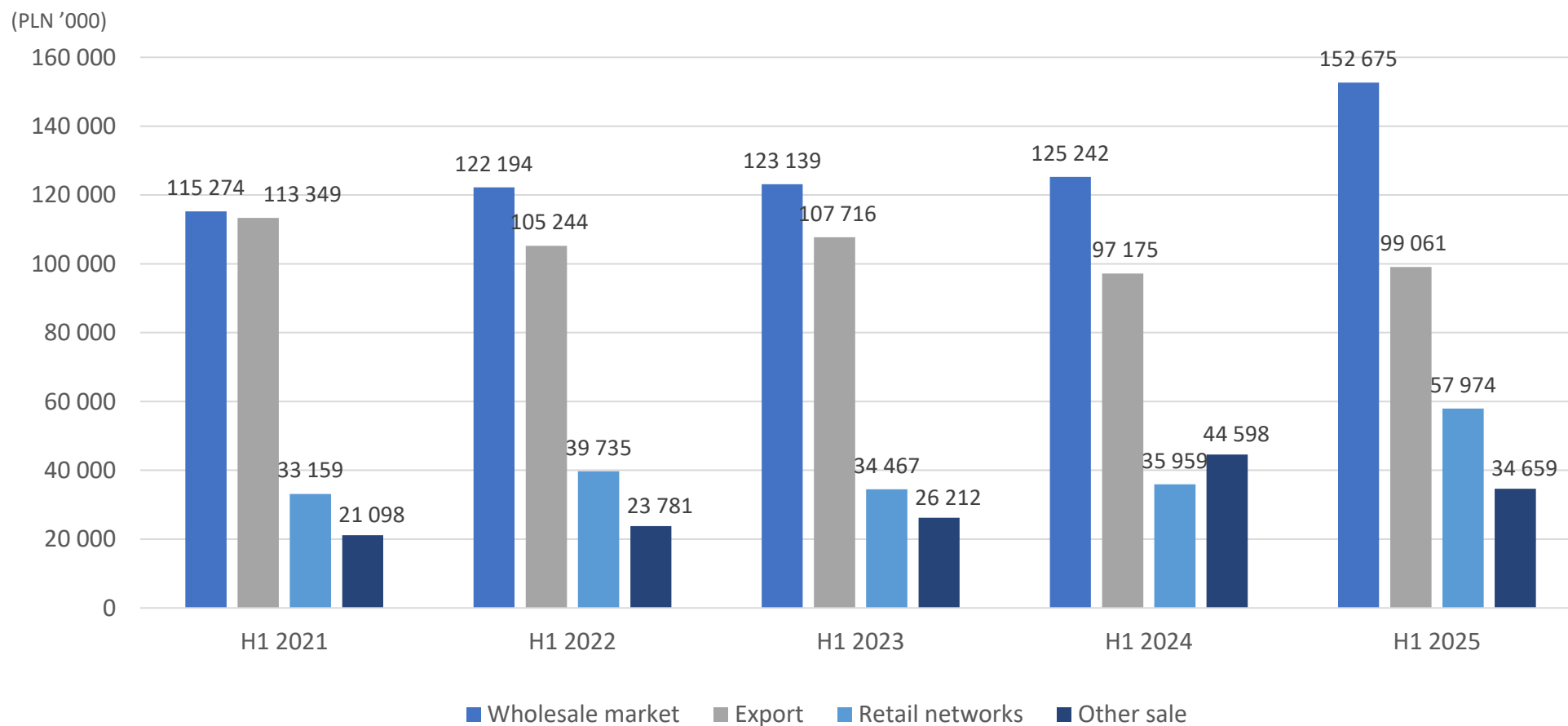
REVENUE FROM SALES – H1 2025 TOYA CAPITAL GROUP

BREAKDOWN BY DISTRIBUTION CHANNELS



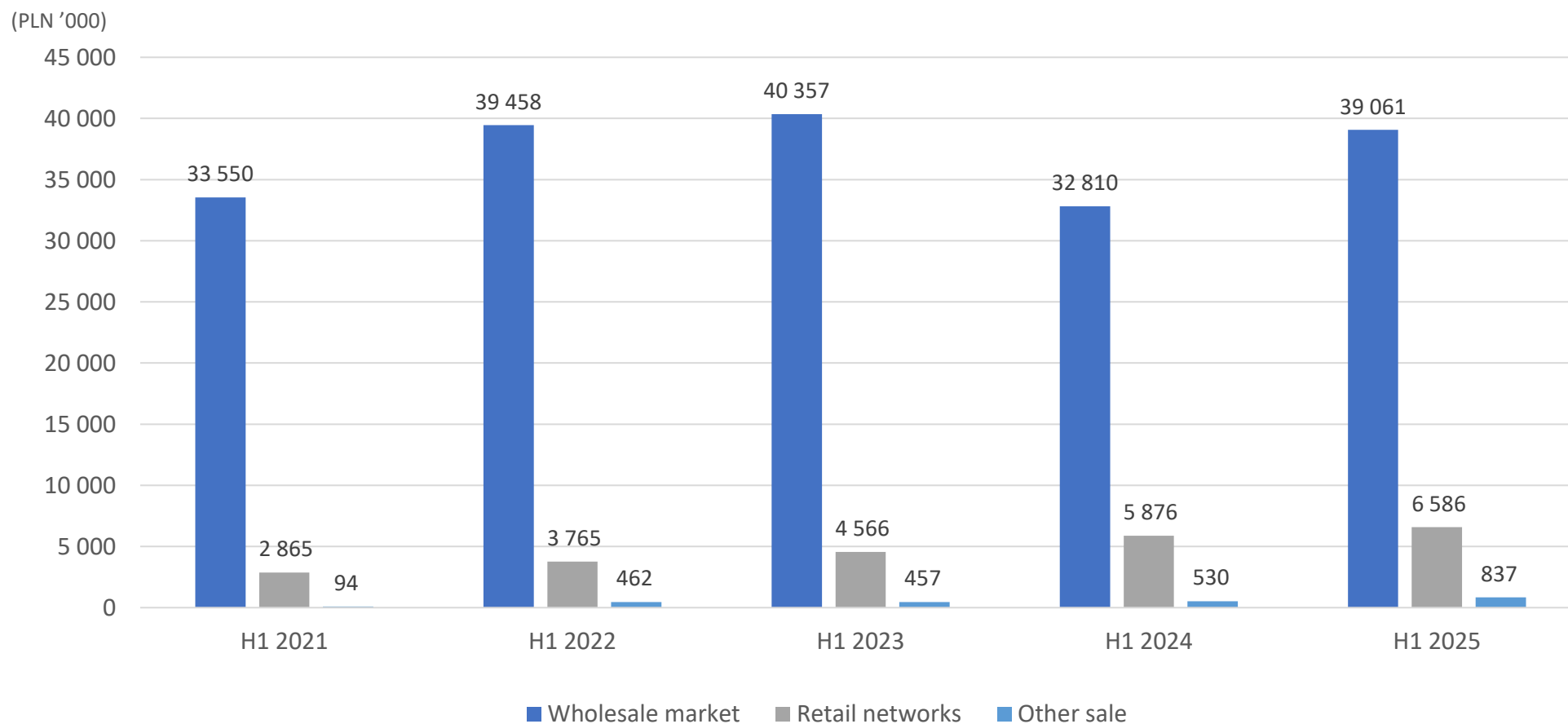
The wholesale sales in H1 2025 increased by 19% compared to H1 2024. The Group is also expanding its export activities, which recorded a 14% year-over-year increase in H1 2025. Sales through retail chains have also been growing dynamically, with an average annual growth rate of over 16% over the past four years. Within this segment, the Group cooperates with major retail chains in Poland and Romania. Online sales are characterized by a high gross margin, exceeding 47%.

REVENUE FROM SALES – H1 2025 TOYA PL



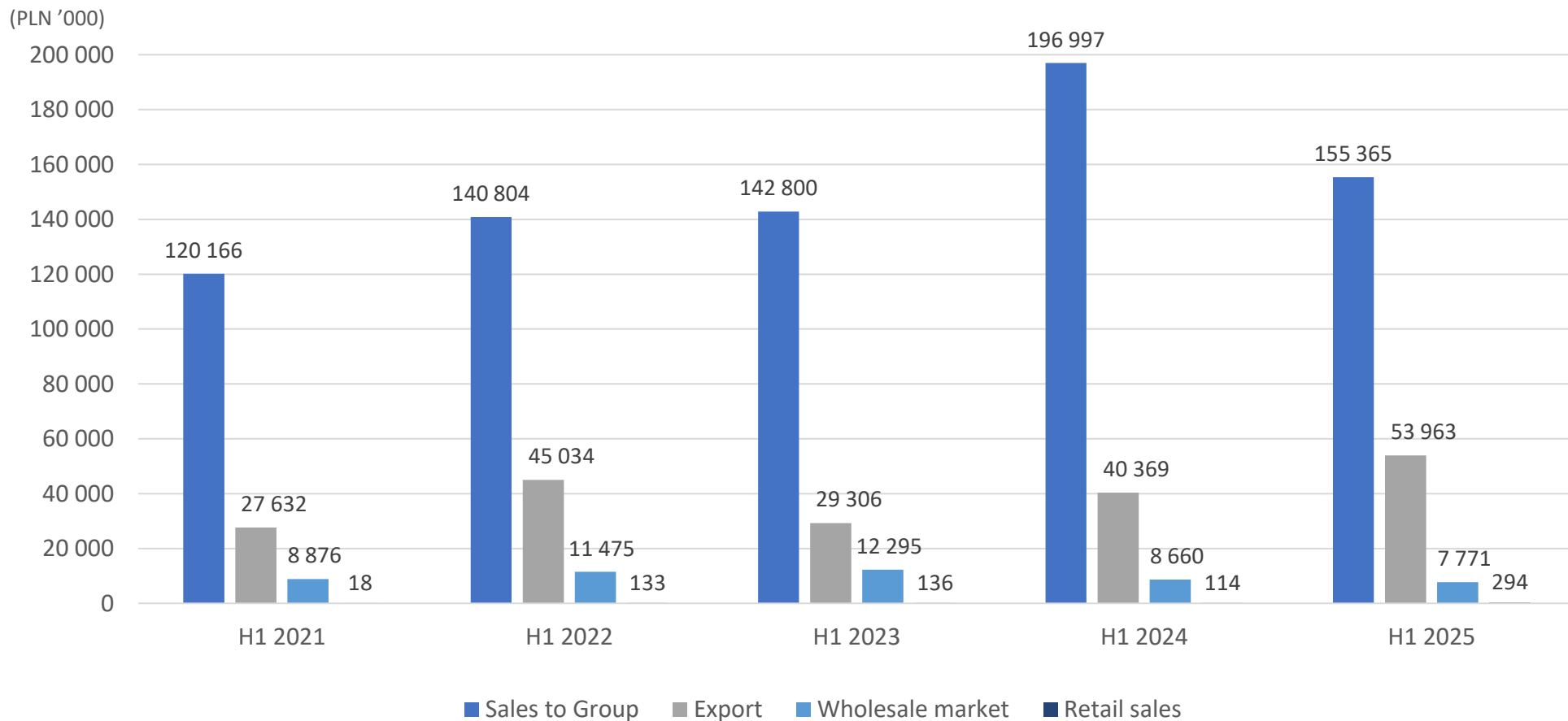
In H1 2025, TOYA PL recorded a significant 14% year-over-year revenue increase. The strongest growth was recorded in sales through retail chains, up 61%, and in the wholesale segment, up 22% compared to H1 2024. Export sales remained stable. The decline in direct retail sales resulted from a revised pricing strategy and a shift in demand toward other sales channels.

REVENUE FROM SALES – H1 2025 TOYA ROMANIA



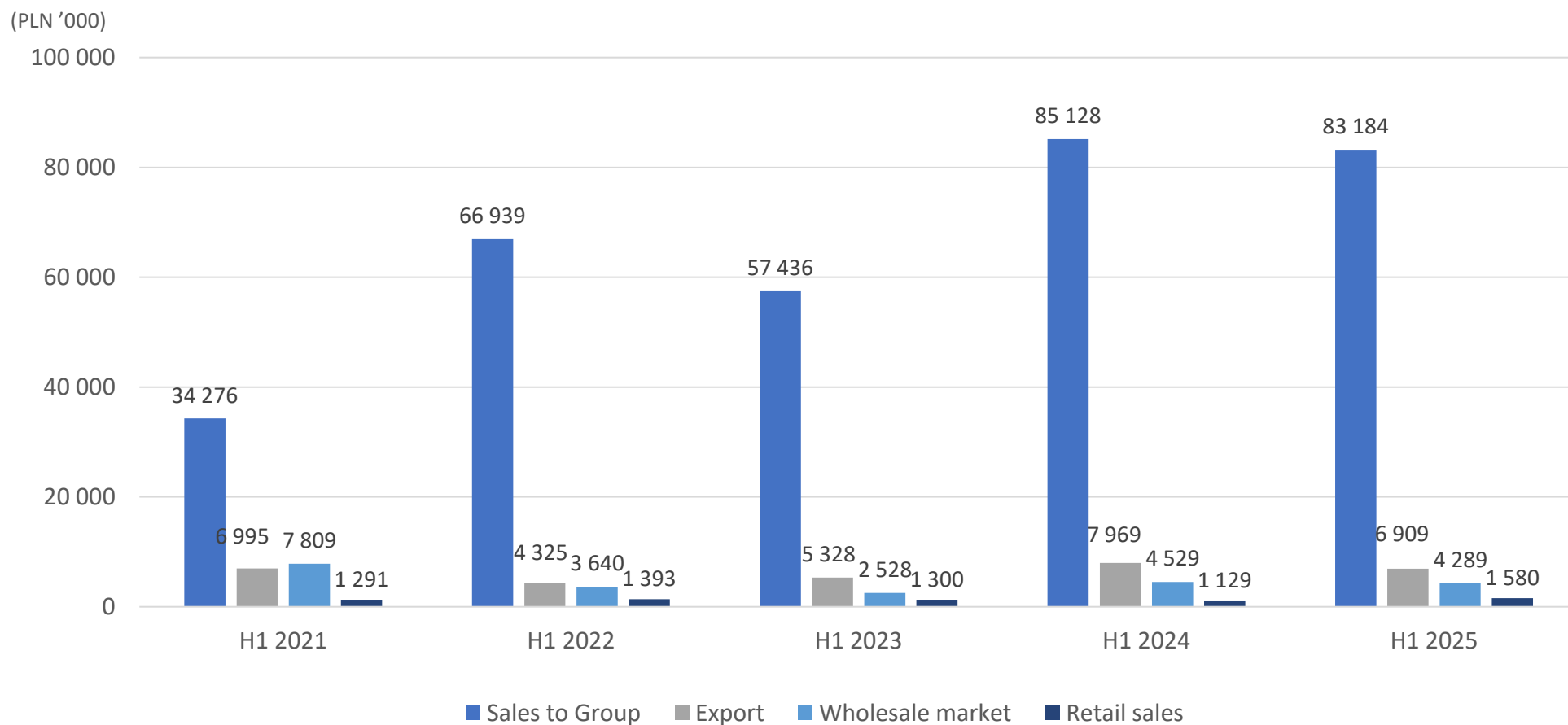
TOYA Romania achieved a solid 19% revenue increase compared to H1 2024. The upward trend continued in the retail chain segment, with sales up 12%. The largest share of sales (84%) comes from wholesale distributors, a segment that also recorded a 19% increase year-over-year.

REVENUE FROM SALES – H1 2025 YATO TOOLS (JIAXING)



The compound annual growth rate (CAGR) stands at 9%, reflecting the company's solid and stable growth over the past four years. Notably, export sales revenue grew by 34% compared to H1 2024. The company primarily exports to the Asian market (33% of export volume) as well as to Africa and South America (20% each).

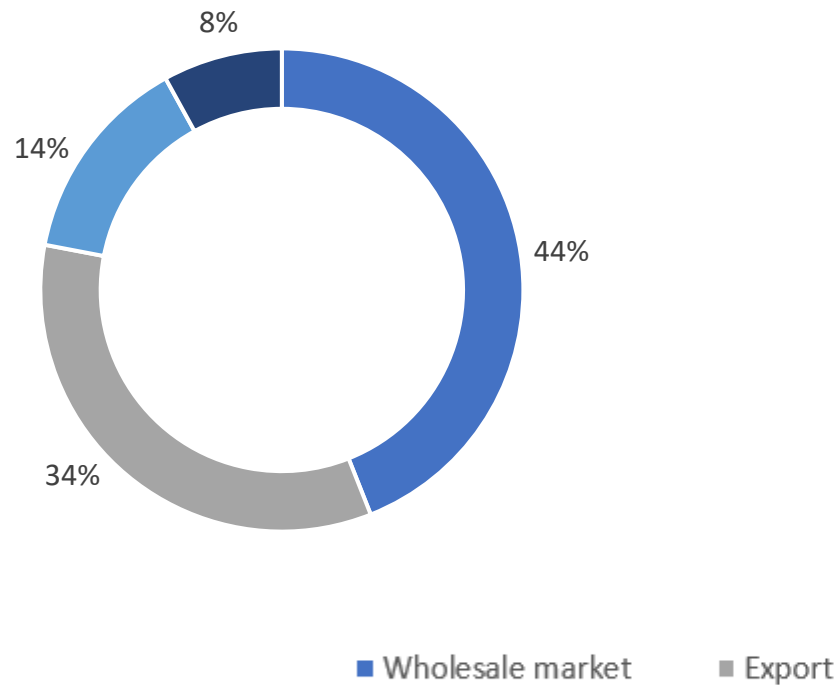
REVENUE FROM SALES – H1 2025 YATO TOOLS (SHANGHAI)



The compound annual growth rate (CAGR) for Yato Tools (SH) over the past four years stands at 17%. The largest share of revenue comes from intra-group sales, which in H1 2025 remained at a very high level of over PLN 83 million. The company operates across almost the entire territory of China, home to 1.4 billion people. Although the retail segment accounts for a relatively small share of total sales, it recorded a 40% year-over-year increase in H1 2025, confirming the strong potential for further expansion of the sales network in the local market.

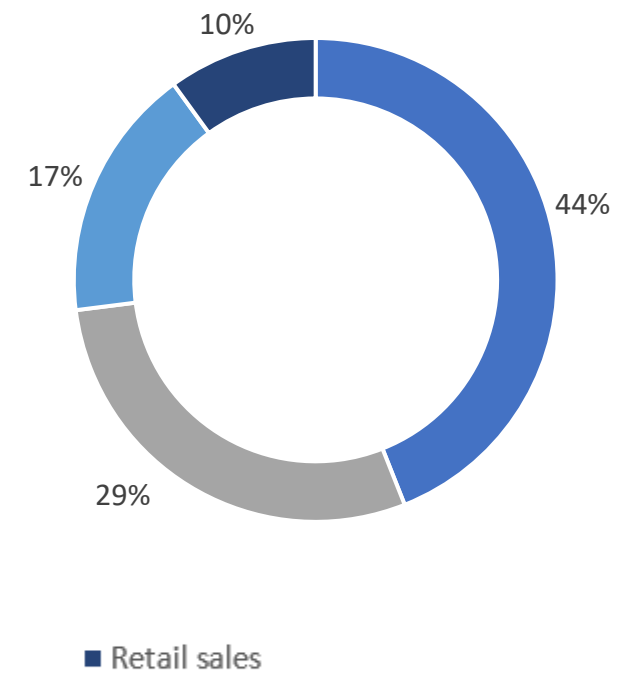
OPERATING SEGMENTS – H1 2025

TOYA CAPITAL GROUP



In H1 2025, the Group generated the largest share of its sales through the wholesale distribution channel. The second key channel remains exports, covering sales to over 110 countries worldwide.

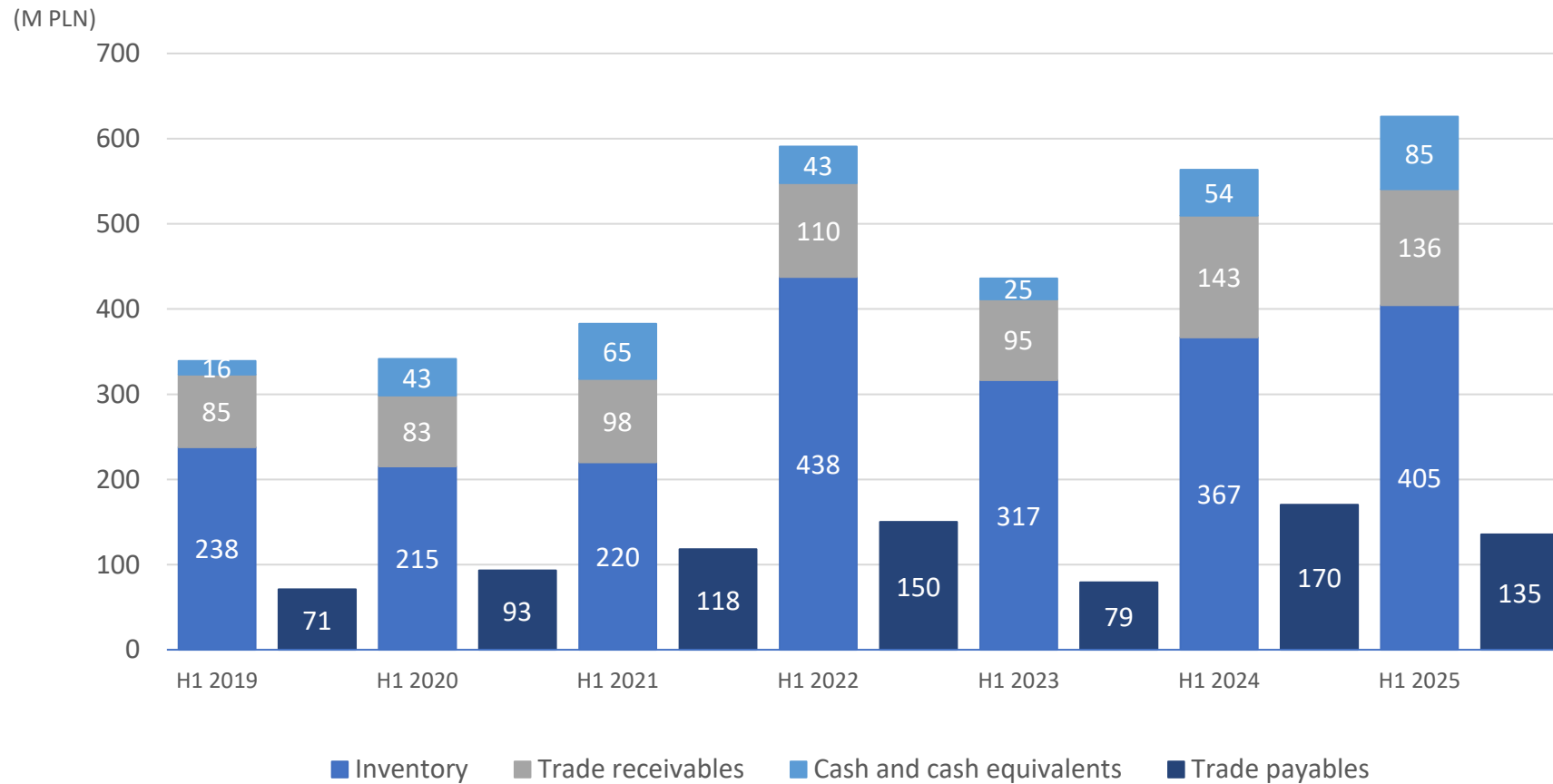
TOYA PL



In H1 2025, sales in the wholesale and export segments accounted for over 70% of total revenue. TOYA PL focuses its export sales mainly on European markets, with the largest shares in Ukraine and Hungary.

NET WORKING CAPITAL – H1 2025

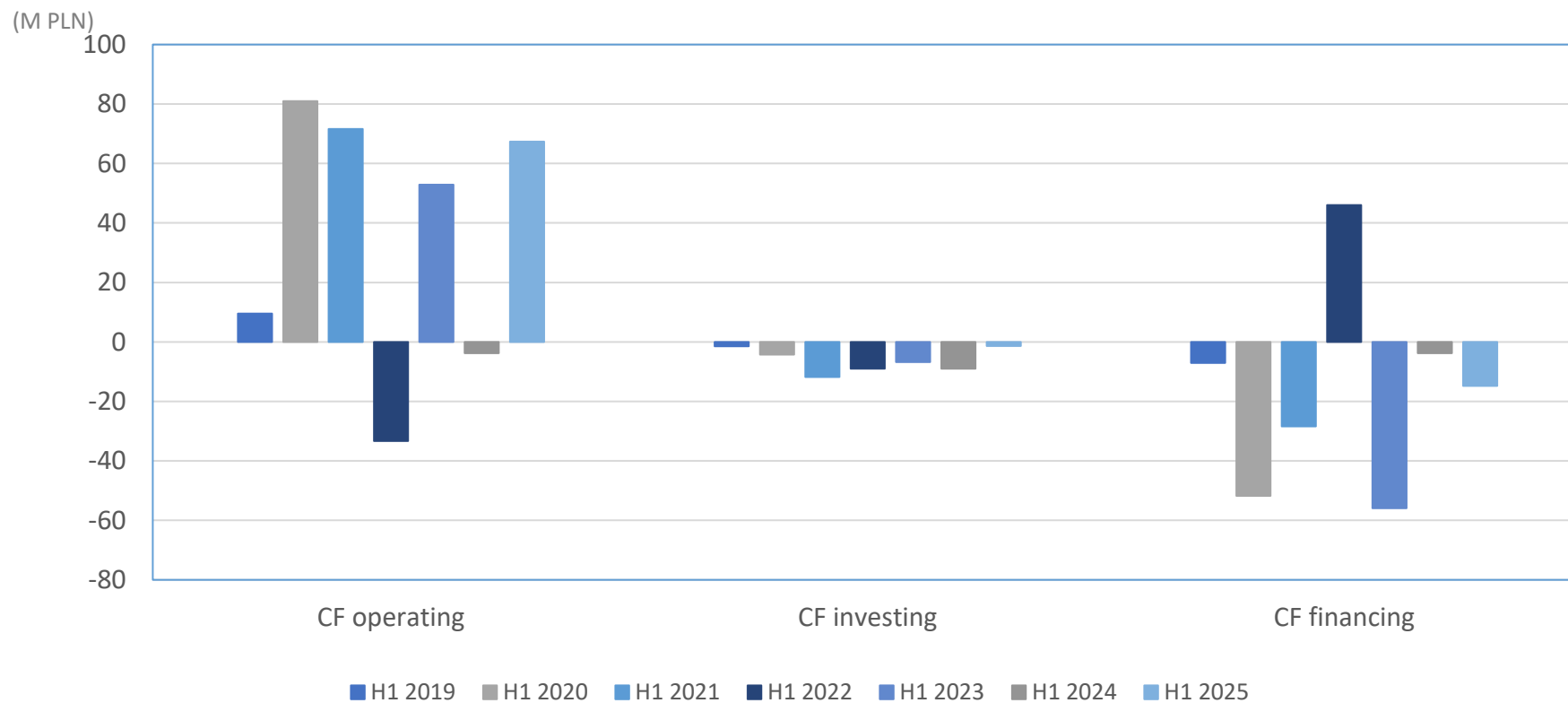
TOYA CAPITAL GROUP



The Group's net working capital was positive. Higher inventory levels across all Group companies in H1 2025 compared to the same period in the previous year resulted from substantial stockpiling at the end of 2024. This ensures very high product availability for customers, thereby enhancing competitiveness in global markets.

CASH FLOW STATEMENT – H1 2025

TOYA CAPITAL GROUP

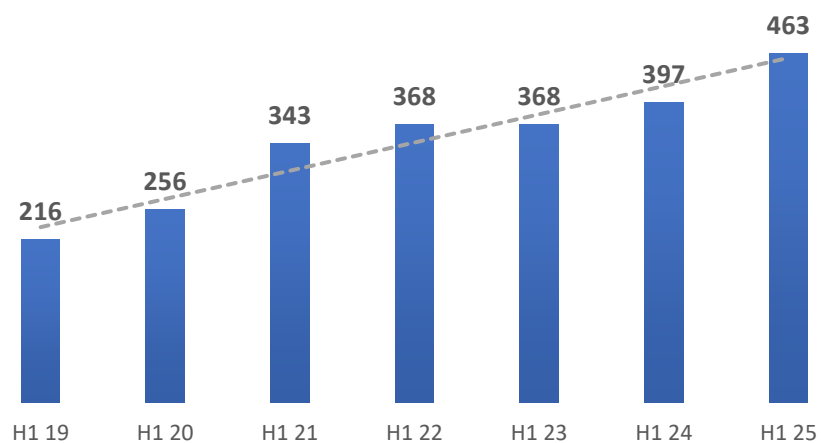


The Group reported positive cash flows from operating activities, mainly due to a reduction in inventory levels. Negative cash flows from financing activities were primarily related to share buybacks by Toya PL. The Group maintained a healthy liquidity position. Net working capital was positive and sufficient to cover the needs arising from the scale of revenue generated. The Group's ability to meet short-term obligations remained strong.

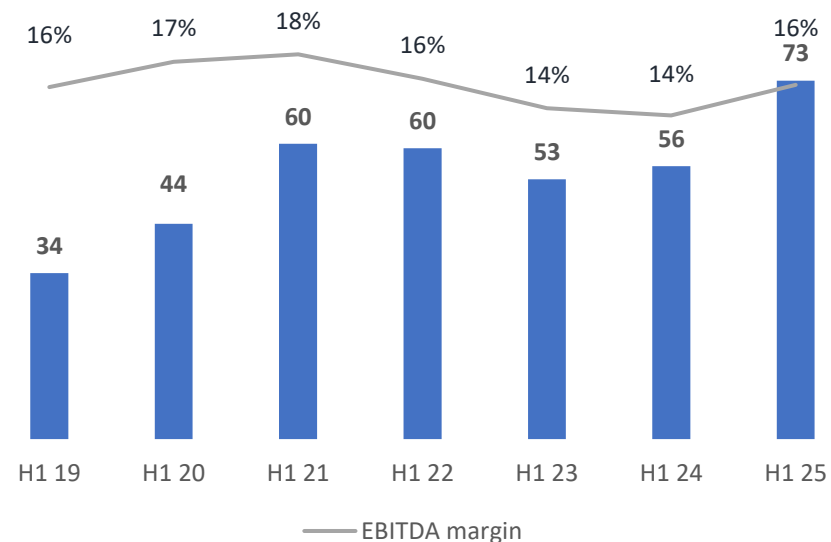
KEY FINANCIAL DATA – H1 2025

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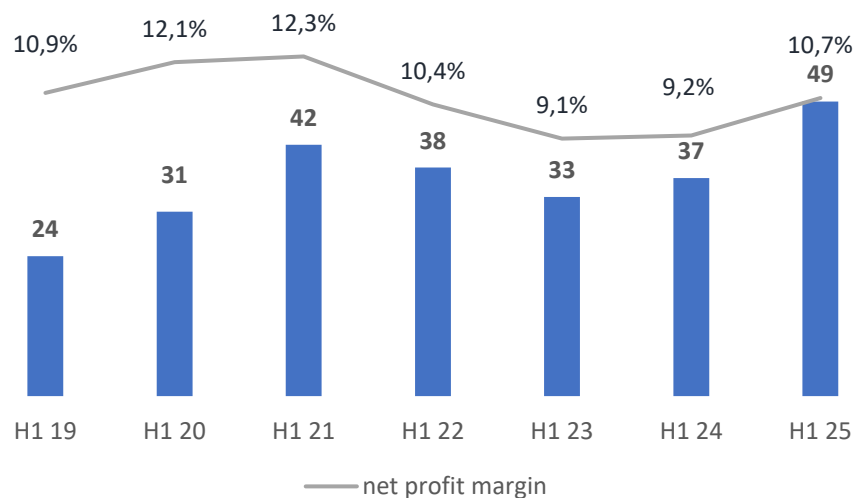
REVENUE FROM SALES (M PLN)



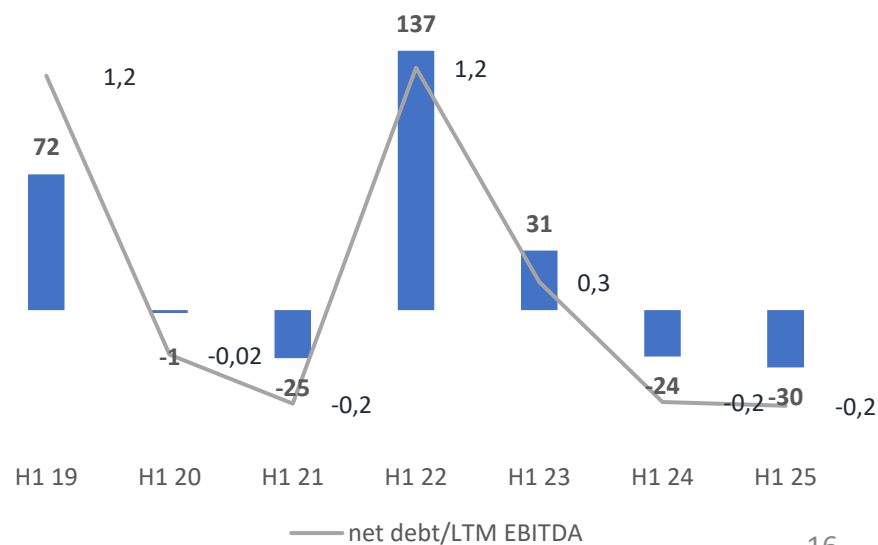
EBITDA (M PLN)



NET PROFIT (M PLN)



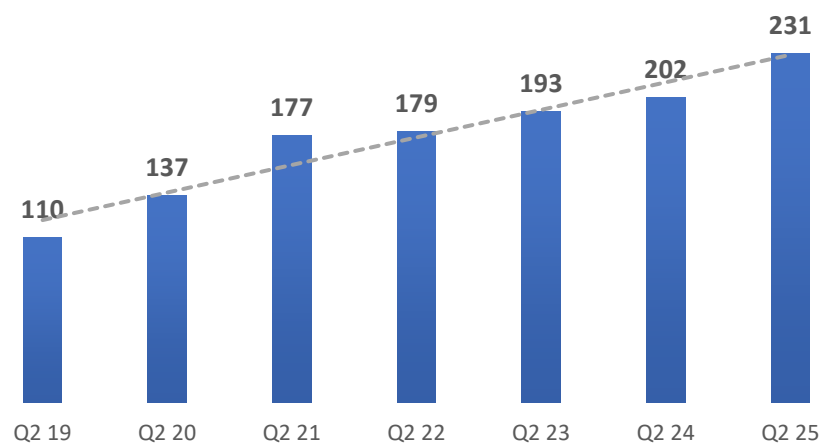
NET DEBT (M PLN)



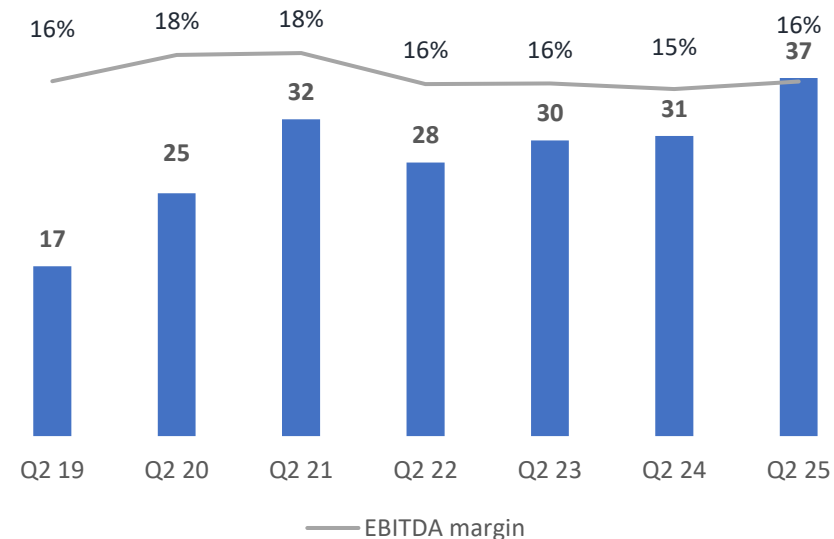
KEY FINANCIAL DATA – Q2 2025

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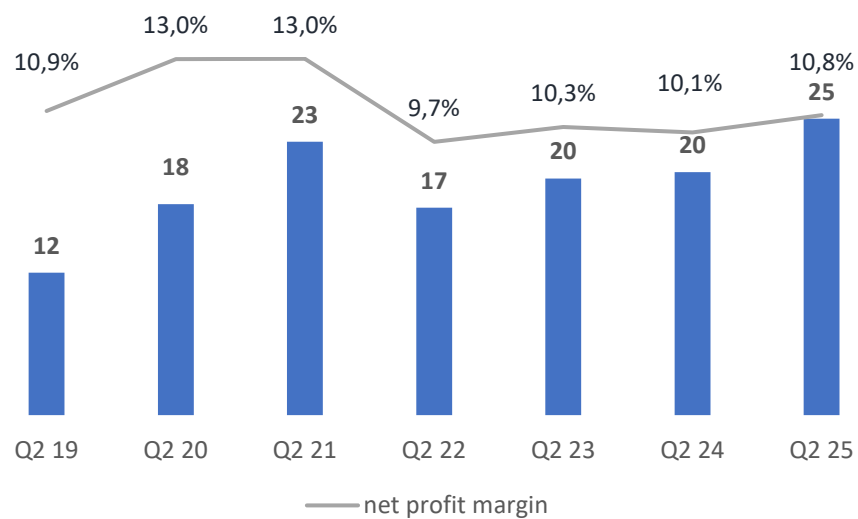
REVENUE FROM SALES (M PLN)



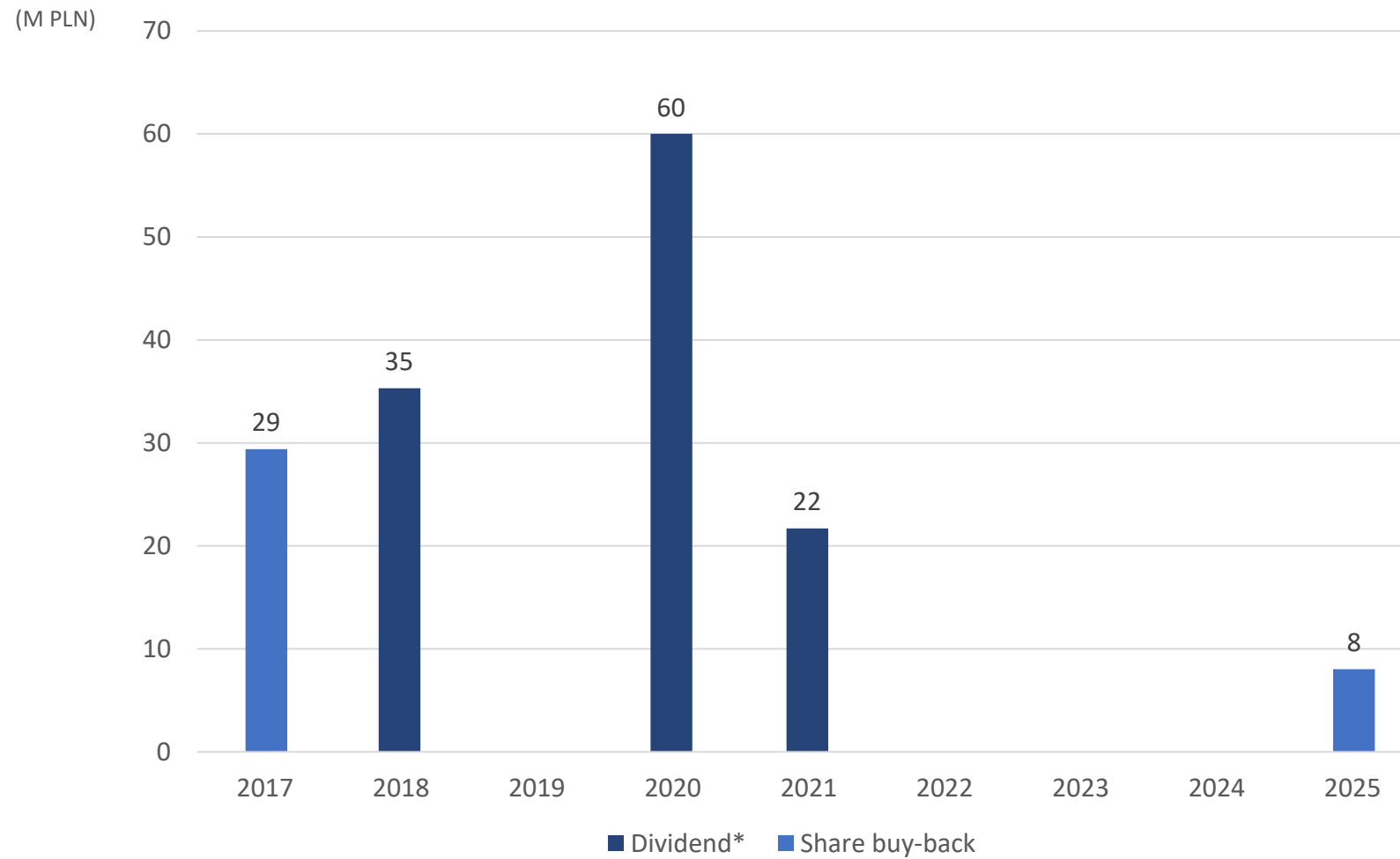
EBITDA (M PLN)



NET PROFIT (M PLN)



PROFIT DISTRIBUTION TO SHAREHOLDERS



(*) year of dividend payment

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DEFINITIONS:

EBITDA – profit on operating activities + depreciation

LTM EBITDA – last twelve months EBITDA

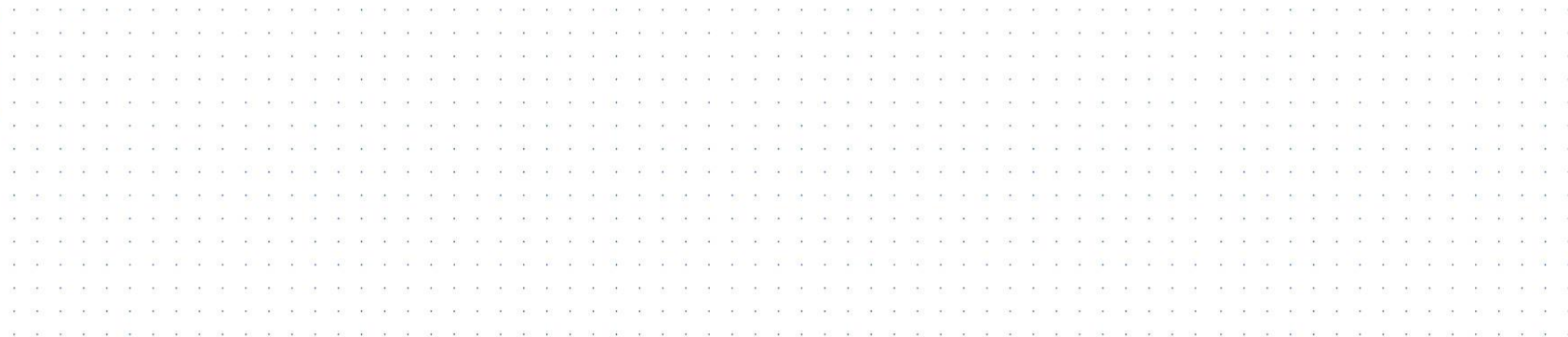
Net debt – liabilities from loans and borrowings – cash and cash equivalents

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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