

TOYA CAPITAL GROUP

The corporate presentation 2025

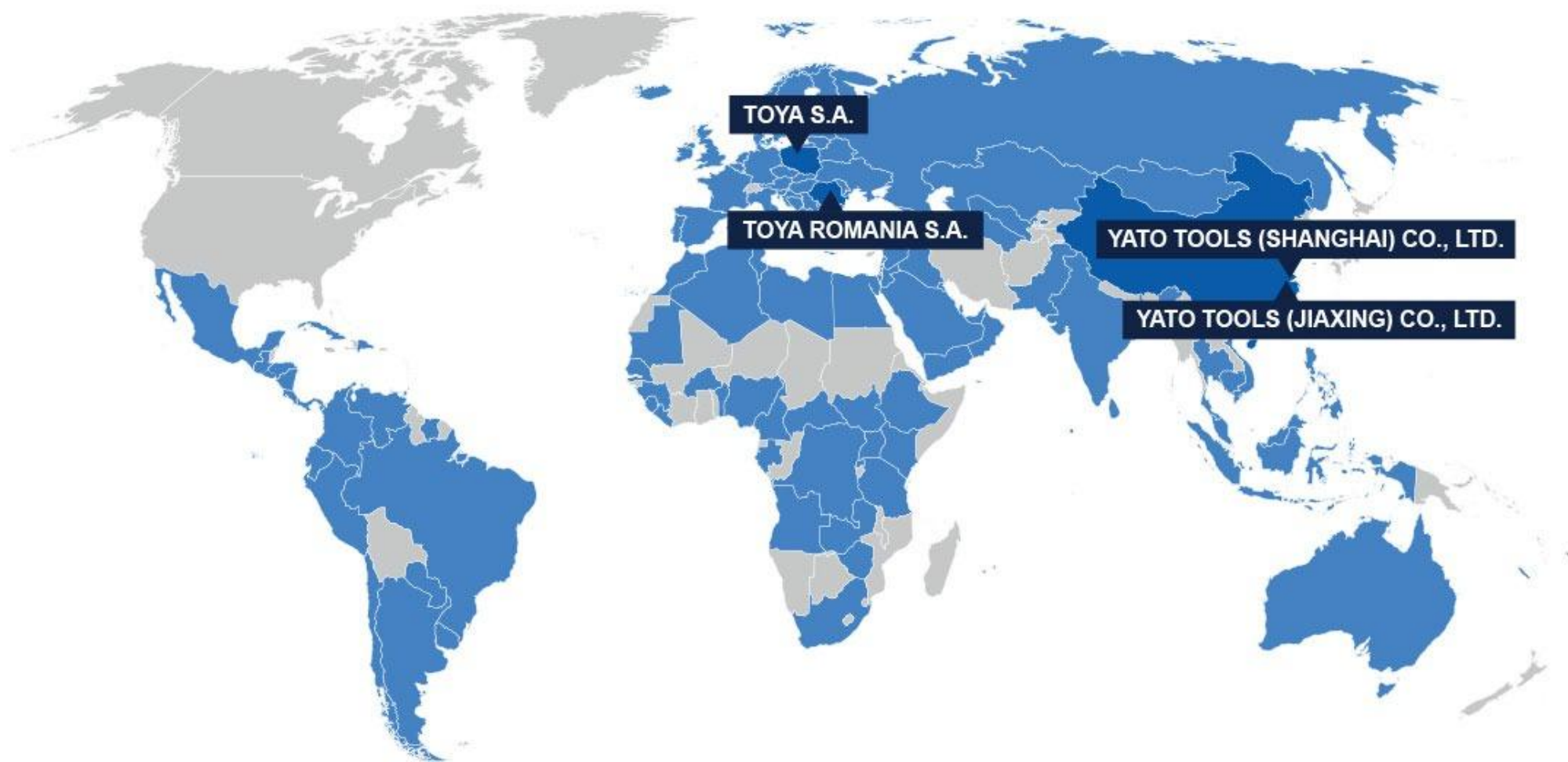
ABOUT US – TOYA CAPITAL GROUP

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 120 countries worldwide.

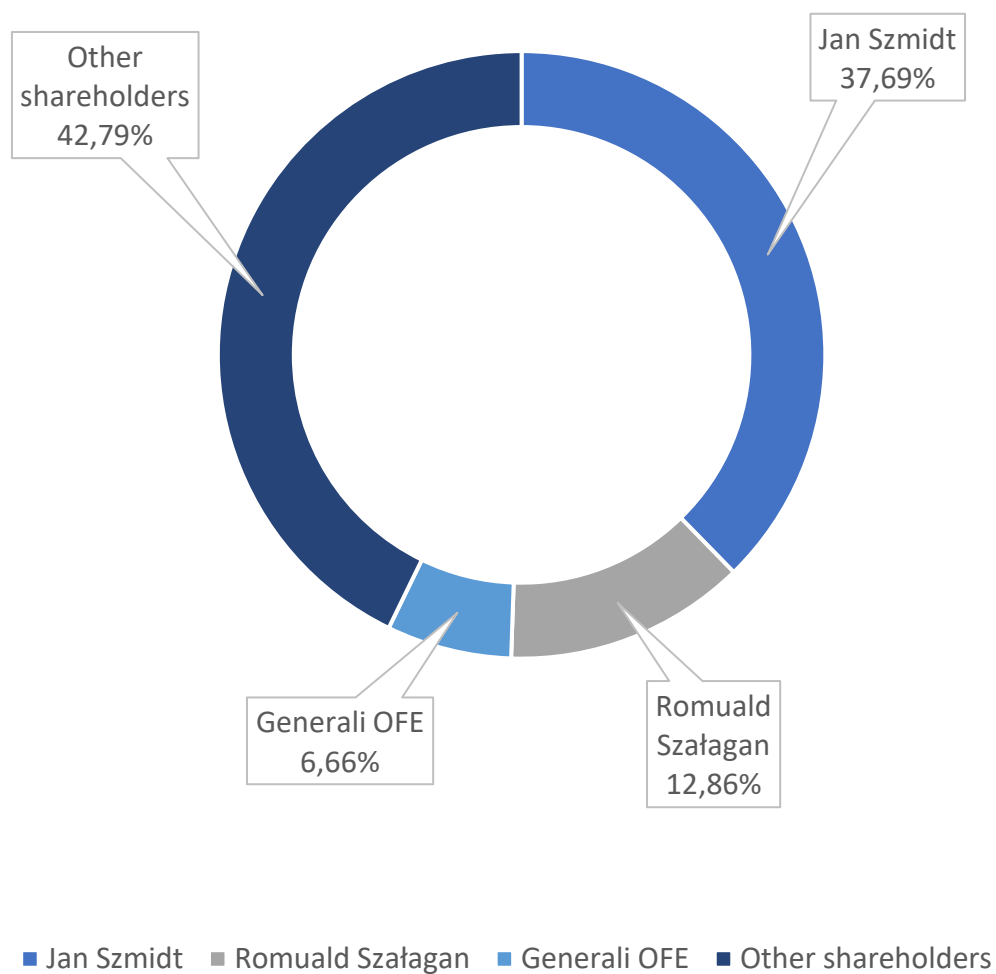


TOYA WORLDWIDE

TOYA Group manufactures and distributes tools to over 120 countries. We work with major retail chains and local distributors.



SHAREHOLDERS



SELECTED STOCK DATA

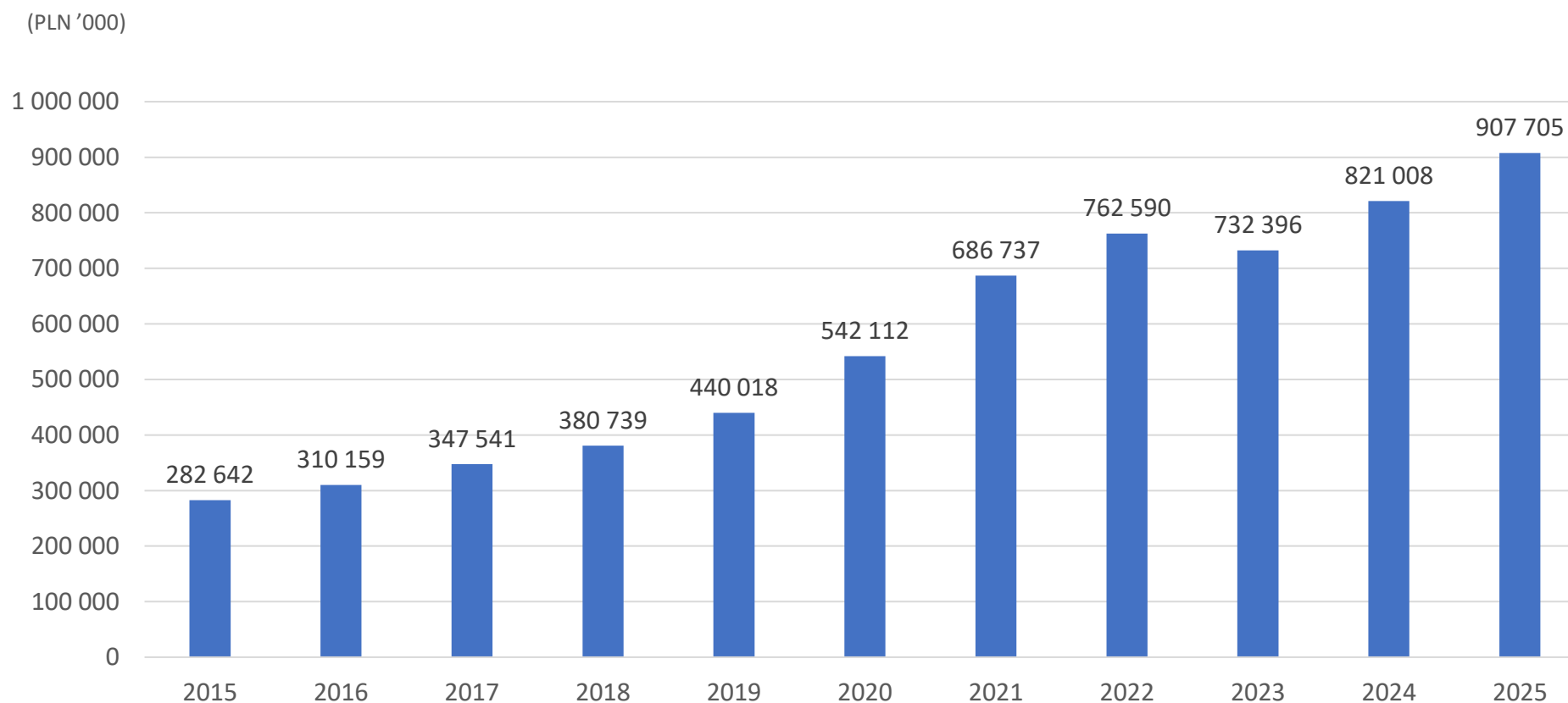
| Index | SWIG80 |
|----------------------|-----------------|
| ISIN | PLTOYA000011 |
| The number of shares | 75 042 226 pcs. |
| Capitalization* | 720,41 M PLN |
| P/E ratio* | 8,26 |
| P/BV* | 1,30 |

SELECTED FINANCIAL DATA

| Consolidated data PLN '000 | 2025 | 2024 |
|-------------------------------|------------|------------|
| Revenue from sales | 907 705 | 821 008 |
| Gross profit margin (%) | 34,0% | 33,9% |
| Net profit | 87 196 | 68 418 |
| | 31.12.2025 | 31.12.2024 |
| Equity | 556 293 | 489 891 |
| Net debt | -25 591 | 24 623 |
| Net debt/equity | -0,05 | 0,05 |

(*) Capitalization and market ratios calculated as at 30/12/2025.

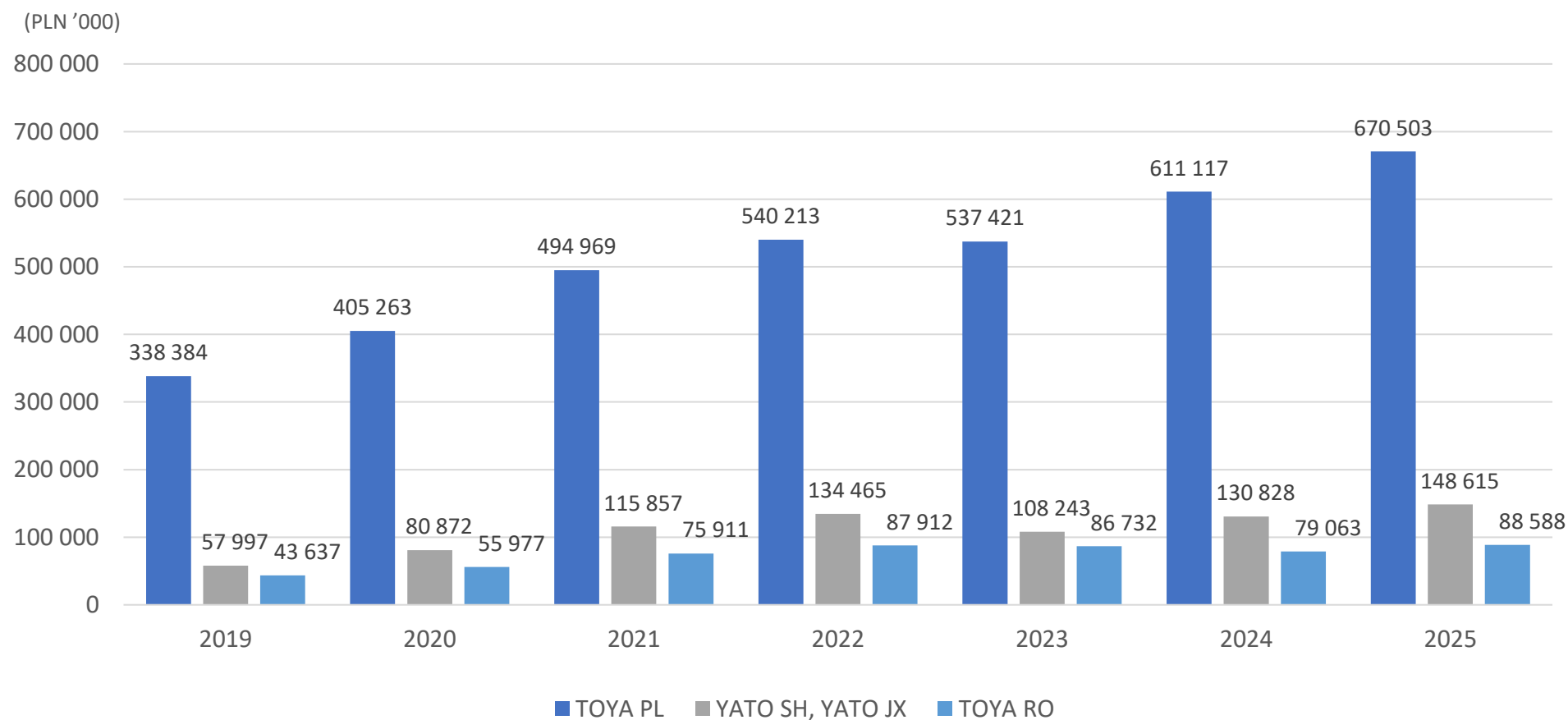
REVENUE FROM SALES TOYA CAPITAL GROUP



The TOYA Capital Group has been consistently implementing a strategy of dynamic growth for years, which is reflected in steadily increasing revenues. This trend demonstrates the effectiveness of the adopted business model, the soundness of strategic decisions, and high operational efficiency. The sustained revenue growth also reflects the increasing trust of customers and the stable market position of the TOYA Group. Strong financial foundations, combined with consistency in action, create a solid basis for further value growth for shareholders and the strengthening of competitive advantage.

REVENUE FROM SALES – 2025 TOYA CAPITAL GROUP

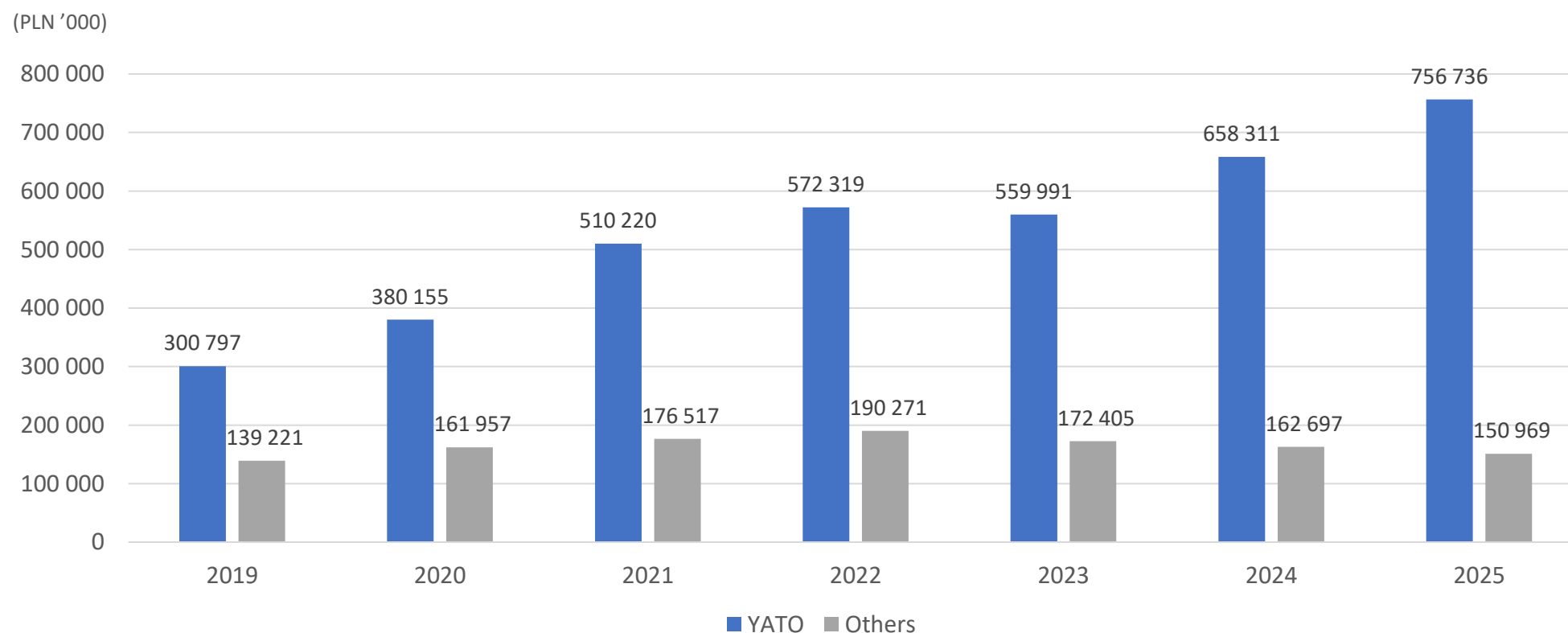
BREAKDOWN BY COMPANIES



The dynamic growth of the Group is confirmed by consolidated sales revenue. In 2025, it increased by 10,6% compared to the previous year. The Group's compounded annual growth rate (CAGR) over the last 4 years reached a solid 7%. TOYA PL stands out, with a 74% share in revenues. It remains the most important company within the Capital Group.

REVENUE FROM SALES – 2025 TOYA CAPITAL GROUP

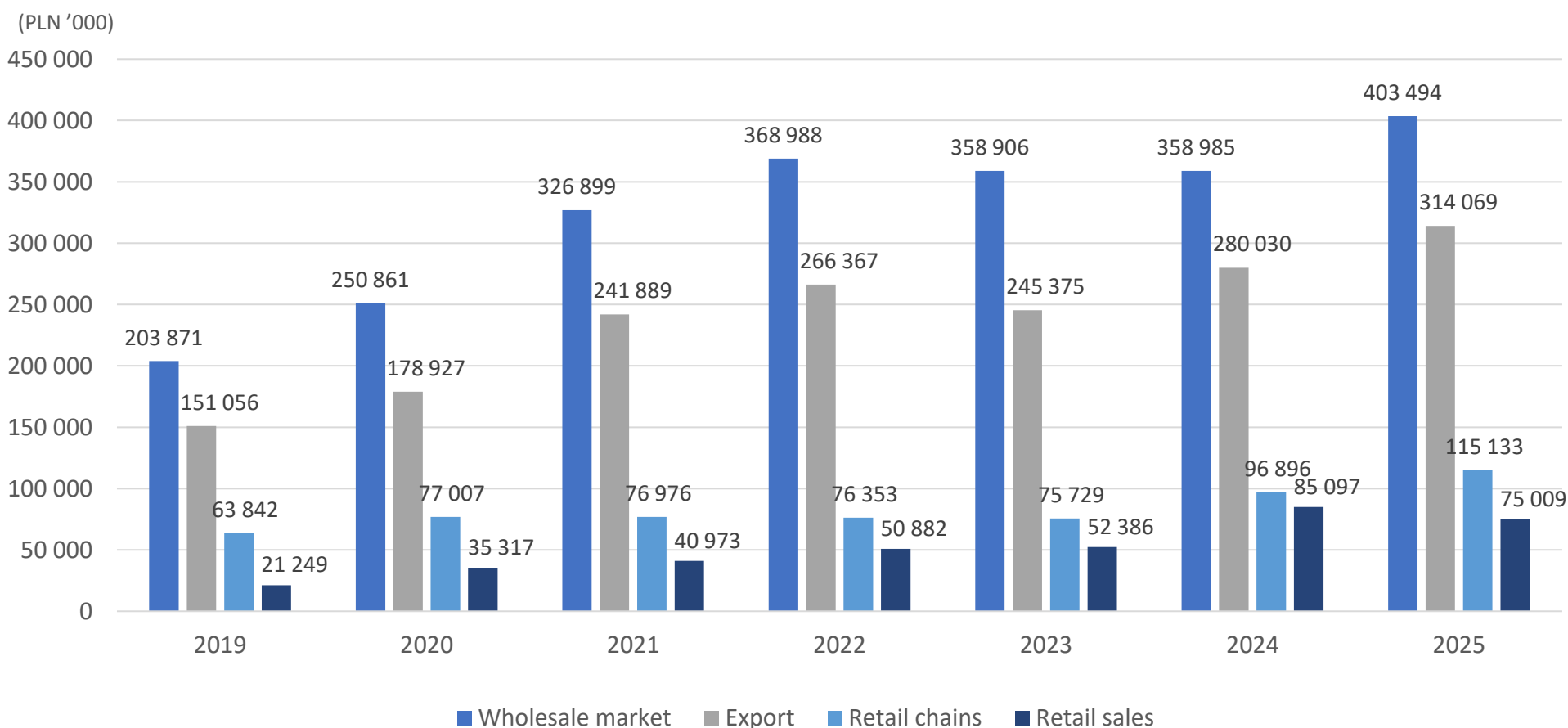
BREAKDOWN BY BRANDS



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 14,000 products in the Group's portfolio, approximately 9,100 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.

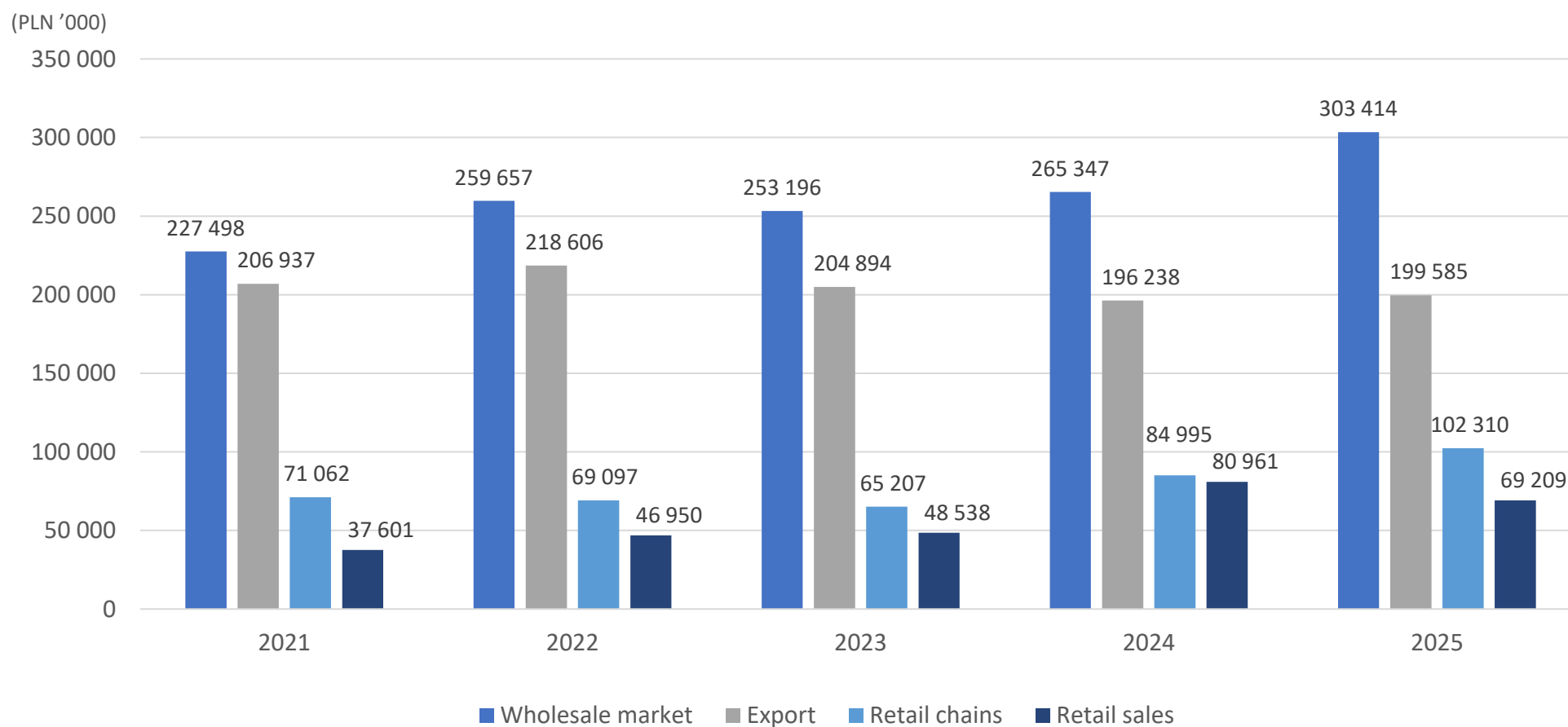
REVENUE FROM SALES – 2025 TOYA CAPITAL GROUP

BREAKDOWN BY DISTRIBUTION CHANNELS



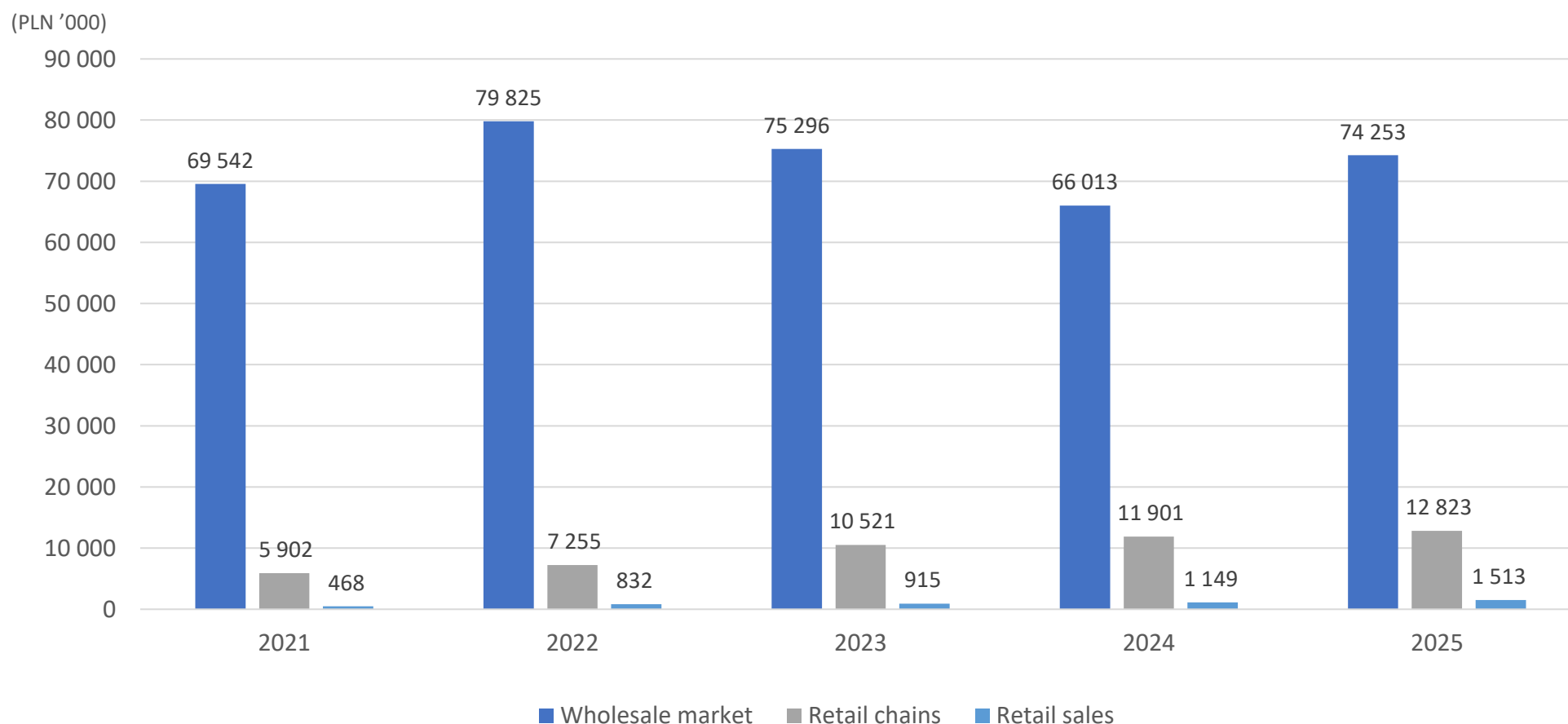
The fastest-growing sales channel is retail sales. Over the course of four years, the revenue growth rate (CAGR) in this channel has reached 16%. Online sales also demonstrate high profitability, with a gross margin of over 48%. The Group is also expanding its export sales, which recorded a 12% increase compared to 2024.

REVENUE FROM SALES – 2025 TOYA PL



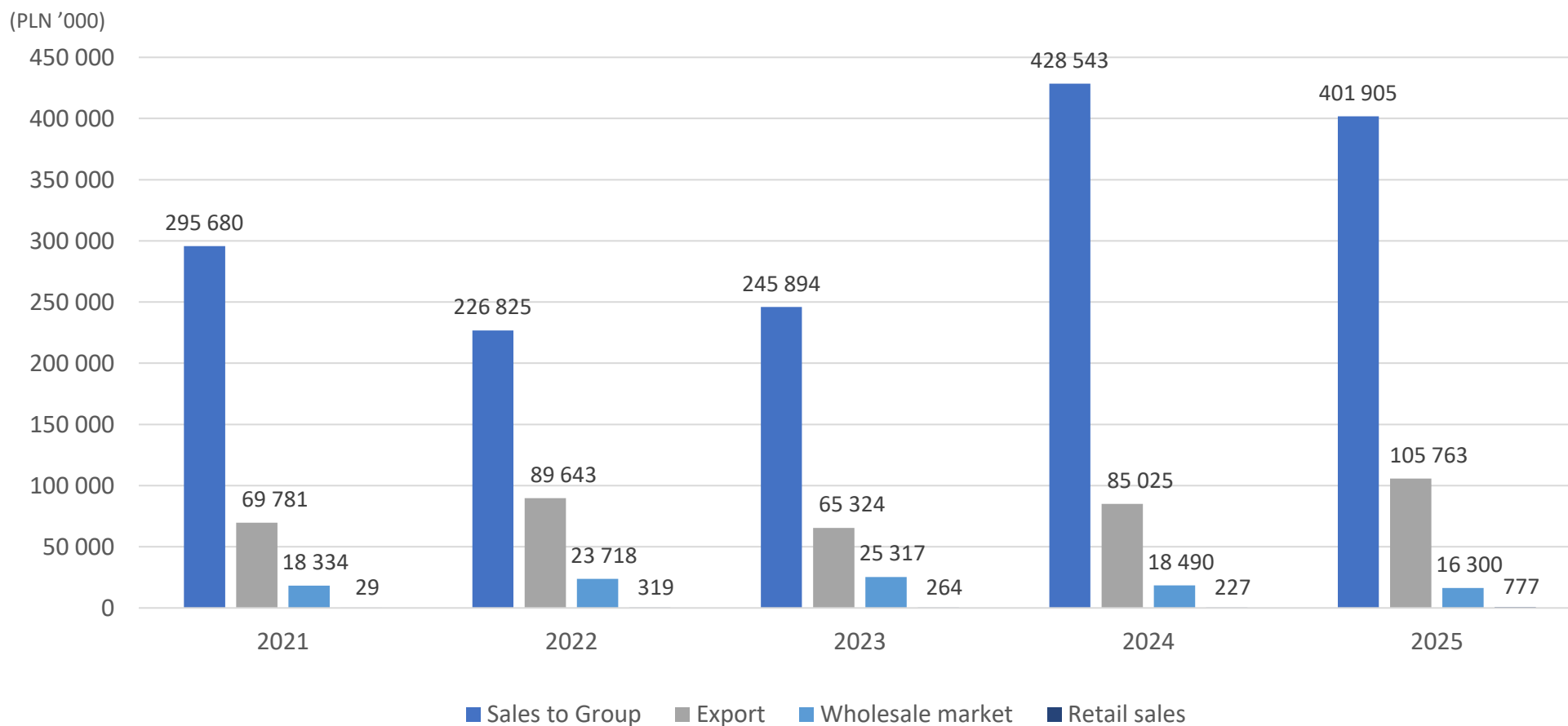
In 2025, TOYA PL achieved sales revenue that was 7% higher than in 2024. Sales through retail chains increased by 20% year-on-year, reflecting the continued growth and improving efficiency of this segment. The wholesale channel remained the primary sales channel, providing a stable revenue base.

REVENUE FROM SALES – 2025 TOYA ROMANIA



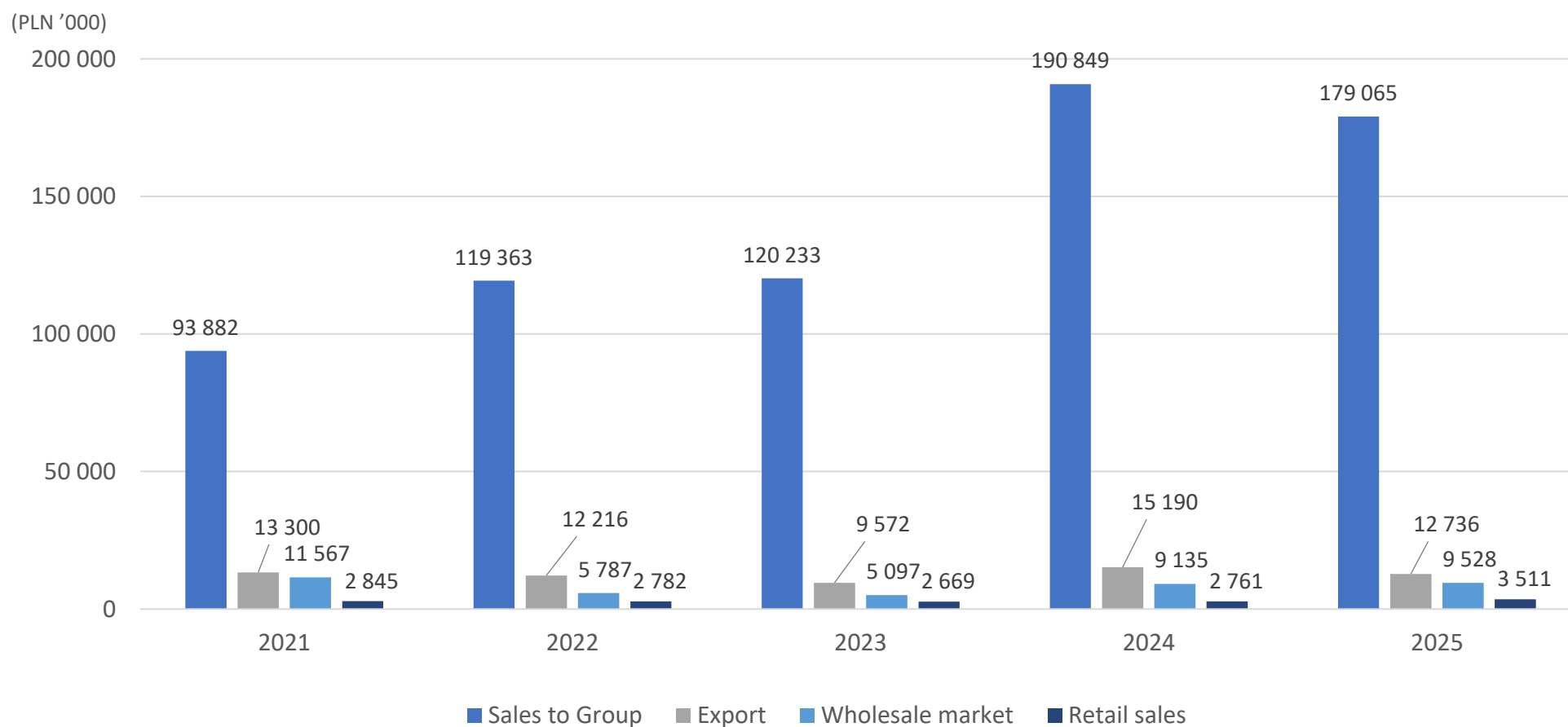
Toya Romania recorded a 12% increase in sales revenue. Particularly strong growth was observed in retail sales (up 32%), as well as in the retail chains channel (up 8%). These results demonstrate the effectiveness of the Group's strategy in Romania and confirm the brand's growing strength in the market.

REVENUE FROM SALES – 2025 YATO TOOLS (JIAXING)



Despite a slight 1% decline in revenue compared to the previous year, the company has achieved stable and solid growth over the four-year period, with a cumulative CAGR of 8%. Particularly impressive growth was seen in export sales, which increased by over 24% in 2025 compared to 2024. The highest turnover came from customers in South America, especially Chile, highlighting the brand's growing strength in international markets.

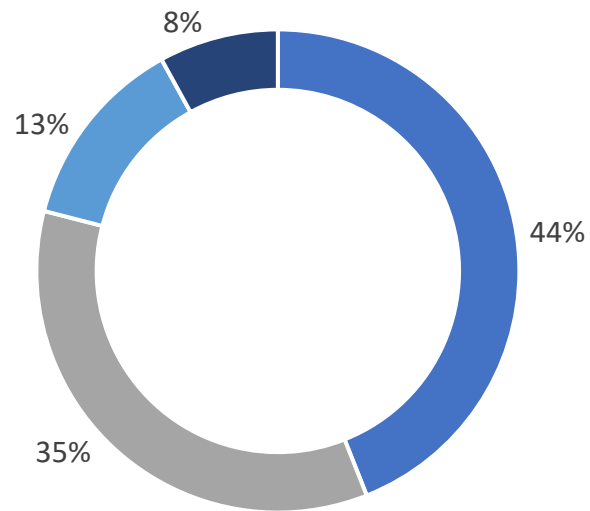
REVENUE FROM SALES – 2025 YATO TOOLS (SHANGHAI)



Yato Tools operates across almost the entire territory of China, home to 1.4 billion people, highlighting the significant potential for expanding its local sales network. Wholesale sales grew by 4% compared to 2024, while the retail channel saw a strong increase of 27%. These results demonstrate that the retail sales development strategy is delivering results and that Yato is steadily strengthening its position in one of the world's largest markets.

OPERATING SEGMENTS – 2025

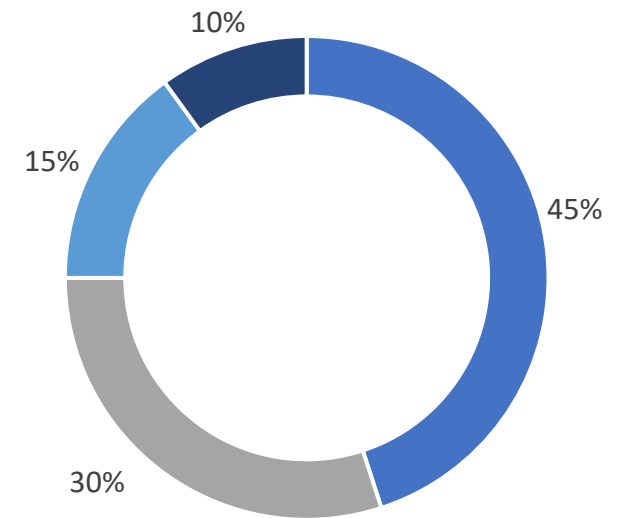
TOYA CAPITAL GROUP



■ Wholesale market ■ Export ■ Retail chains ■ Retail sales

In 2025, the largest share of the Capital Group's sales was generated through the wholesale distribution channel. The export segment increased its share to 35% of total sales, while retail chains and direct retail channels accounted for 13% and 8%, respectively. This balanced sales channel structure reflects the Group's growing potential in both domestic and export markets.

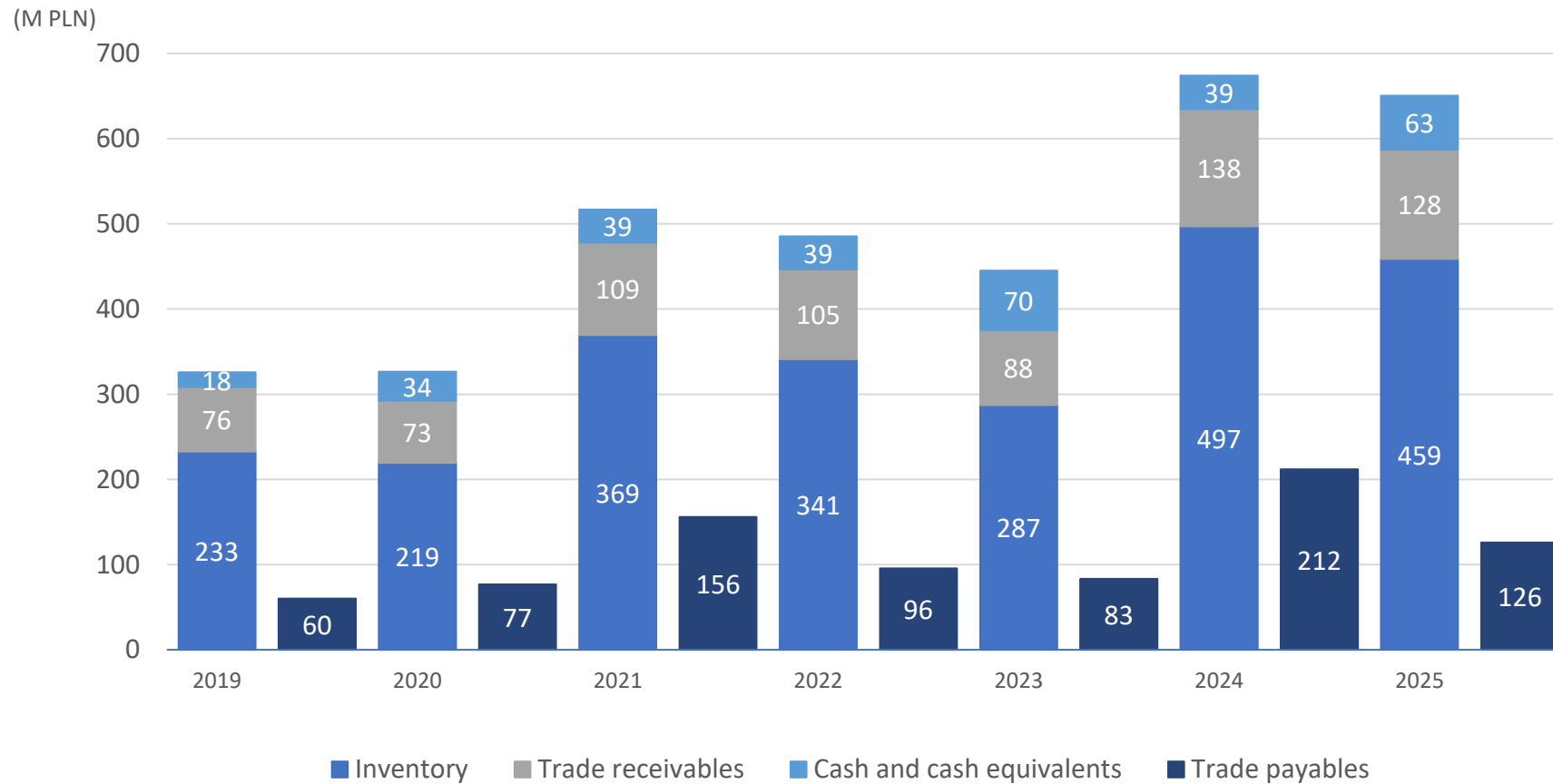
TOYA PL



In 2025, sales in the wholesale and export segments accounted for over 75% of TOYA PL's total sales. The company's export sales are primarily generated in Europe, with Ukraine and Hungary being its largest export markets.

NET WORKING CAPITAL – 2025

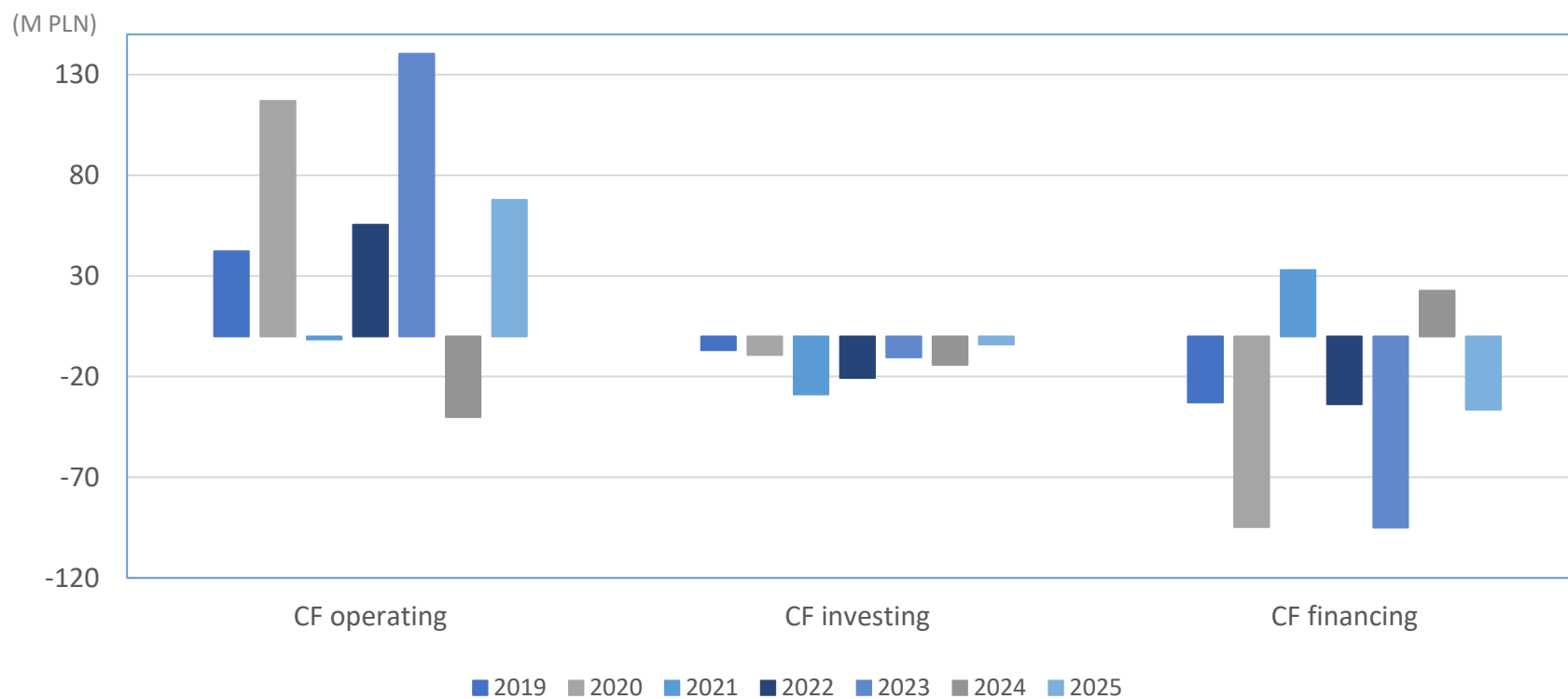
TOYA CAPITAL GROUP



The Group's net working capital remained positive. During the period under review, inventory and trade liabilities decreased, while cash balances increased, indicating effective working capital management.

CASH FLOW STATEMENT – 2025

TOYA CAPITAL GROUP

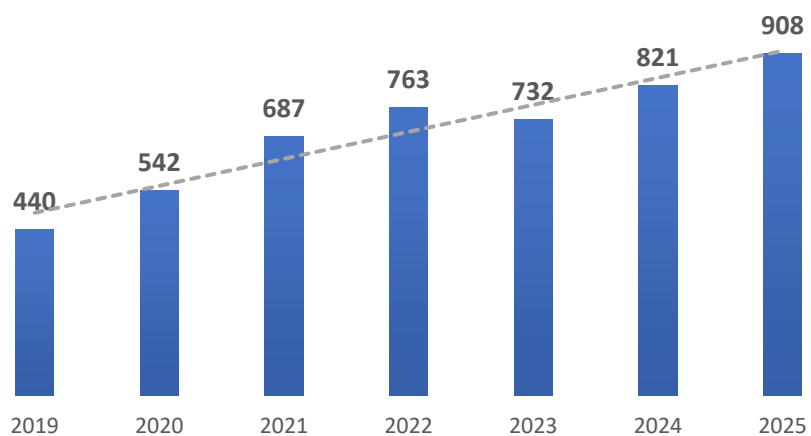


The Group maintained a healthy liquidity position. Net working capital was positive and sufficient to cover the requirements arising from the volume of sales revenue. In 2025, the Group generated positive cash flows from operating activities, primarily driven by a reduction in inventory levels and a decrease in trade payables.

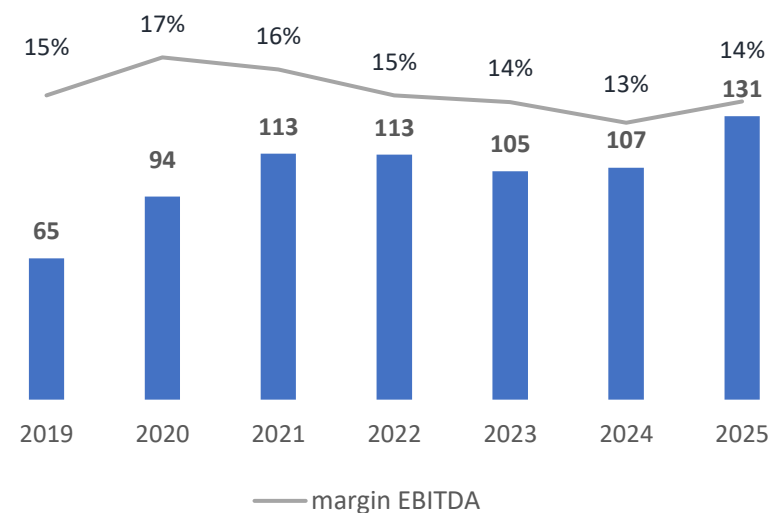
KEY FINANCIAL DATA – 2025

TOYA CAPITAL GROUP

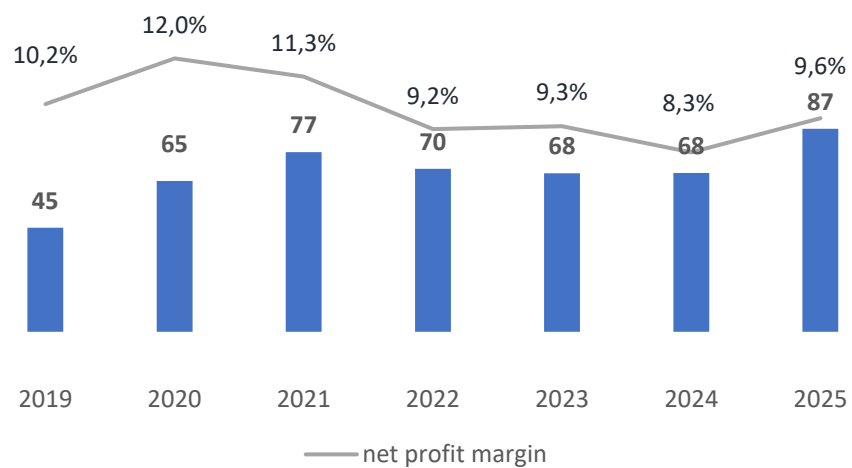
REVENUE FROM SALES (M PLN)



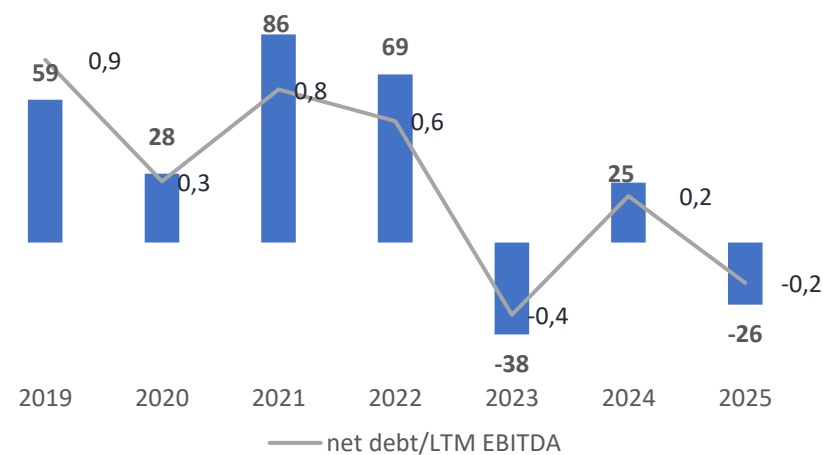
EBITDA (M PLN)



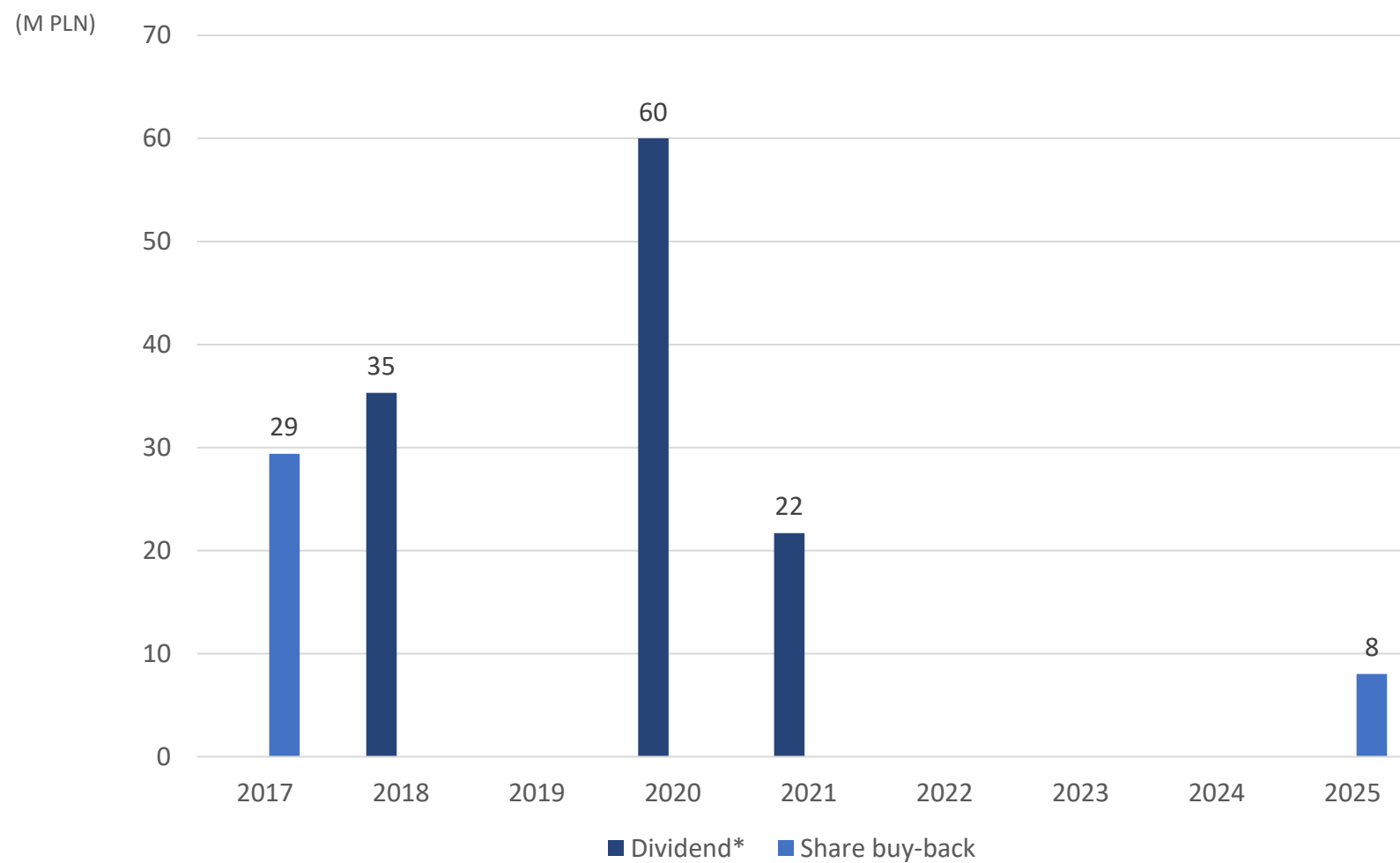
NET PROFIT (M PLN)



NET DEBT (M PLN)



PROFIT DISTRIBUTION TO SHAREHOLDERS



(*) year of dividend payment

LEGAL DISCLAIMER

This presentation was developed by „TOYA” S.A. (hereinafter „The Company”) for information purposes.

Copying, disseminating and forwarding this presentation in other jurisdictions that Polish may be subject to legal restrictions, and persons that may receive the same, should learn about all such restrictions and follow them. Failure to comply to these restrictions may constitute a violation of current laws.

This presentation does not contain a complete or whole financial or commercial analysis of the Company or the Capital Group „TOYA” S.A., nor does it present their position or perspective in a complete or wholistic manner. The Company prepared the presentation in accordance with the best knowledge and with due diligence, on the basis of periodic and on-going reports. As published by the Company according to current provisions of law, however, it may contain some discrepancies. Neither the Company, nor persons that act on its behalf, especially members of its bodies or any other persons did grant explicit or explicit guarantees regarding the accuracy, completeness, or reliability of information or opinions contained herein.

This presentation does not constitute an information memorandum or a prospectus under the Act from July 29, 2005 on Public Offer of Financial Instruments and Civil Companies, or a sales offer under the Civil Code from April 23, 1964, or investment recommendation or invitation to purchase of securities.

This presentation is subject to protection under the act from February 4, 1993 on copyright and related rights. Copying, publishing or dissemination of the presentation or any part thereof shall require a written consent of the Company.

Neither of the Company, members of its bodies, its employees and advisors shall be responsible for business decisions and damage resulting in relations to use of this presentation.

Unless required by law, the Company shall not be obliged to update the contents of this presentation.

DEFINITIONS:

EBITDA – profit on operating activities + depreciation

LTM EBITDA – last twelve months EBITDA

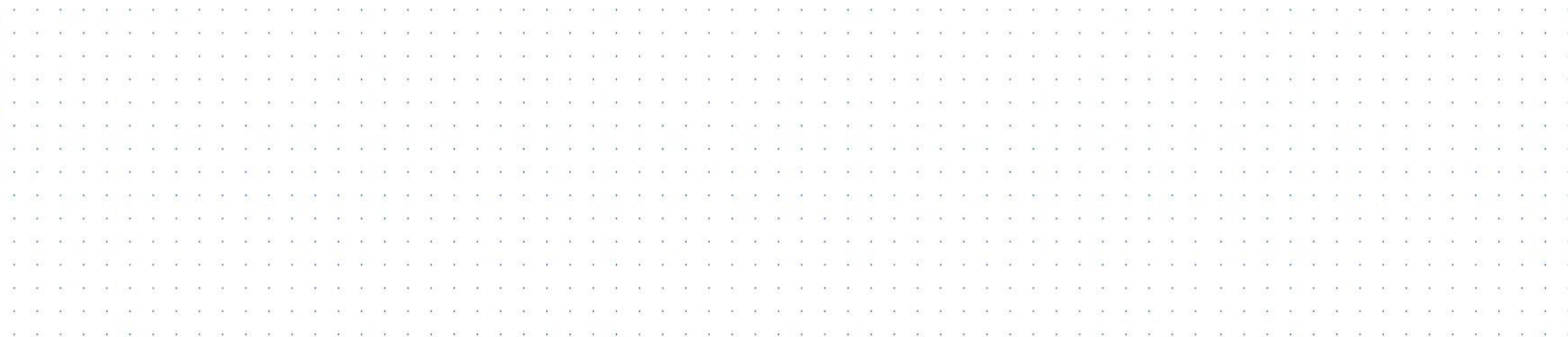
Net debt – liabilities from loans and borrowings – cash and cash equivalents

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



CONTACT FOR INVESTORS:

e-mail: ir@yato.pl

TOYA S.A.
ul. Soltysowicka 13-15
51-168 Wrocław
Poland
☎ (+48 71) 32 46 200
fax: (+48 71) 32 46 370
sales@yato.pl (domestic)
export@yato.pl (export)
import@yato.pl (import)

ODDZIAŁ WARSZAWSKI
Teren Mapletree Park Nadarzyn
al. Kasztanowa 160
05-831 Młochów k. Warszawy
Poland
☎ (+48 22) 73 82 800
☎ (+48 22) 73 82 828
sales@yato.pl (domestic)
export@yato.pl (export)

TOYA ROMANIA S.A.
Șos. Stefănești, 8-8A
Stefăneștii De Jos, Ilfov
România
☎ (+40 31) 710 8692
office@yato.ro

YATO TOOLS (SHANGHAI) CO., LTD.
No. 1, Lane 1300,
East Kangqiao Road
Shanghai, China 201315
☎ (+86 21) 681 829 50
fax: (+86 21) 681 829 51
yato@yato-sh.com

YATO TOOLS (JIAXING) CO., LTD.
No.1033 Huyan Road,
Baibu Town, Haiyan County,
Jiaxing City, Zhejiang Province, China
☎ (+86 21) 681 829 50
yato@yato-sh.com