

TOYA CAPITAL GROUP

The corporate presentation
The third quarter 2025

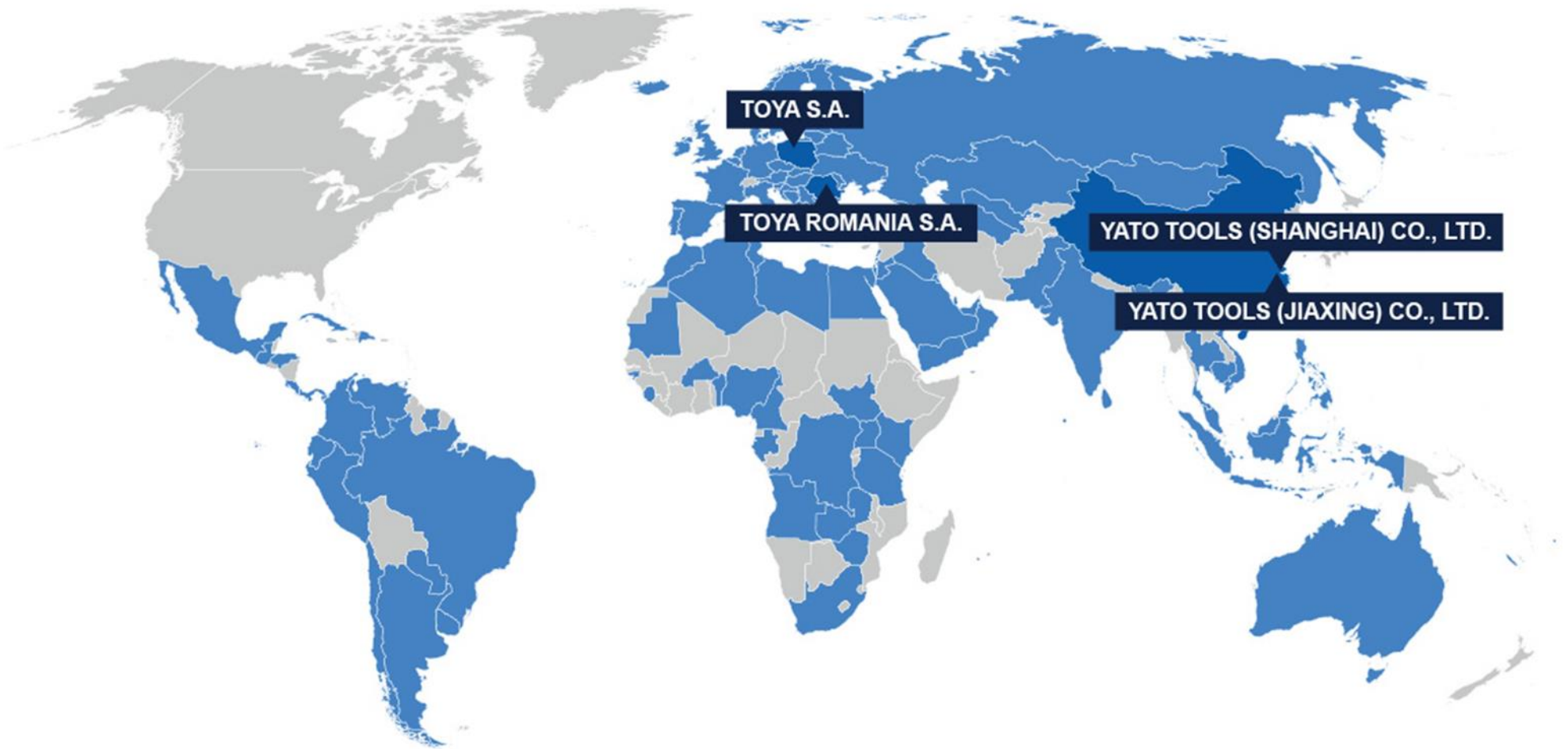
ABOUT US – TOYA CAPITAL GROUP

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.

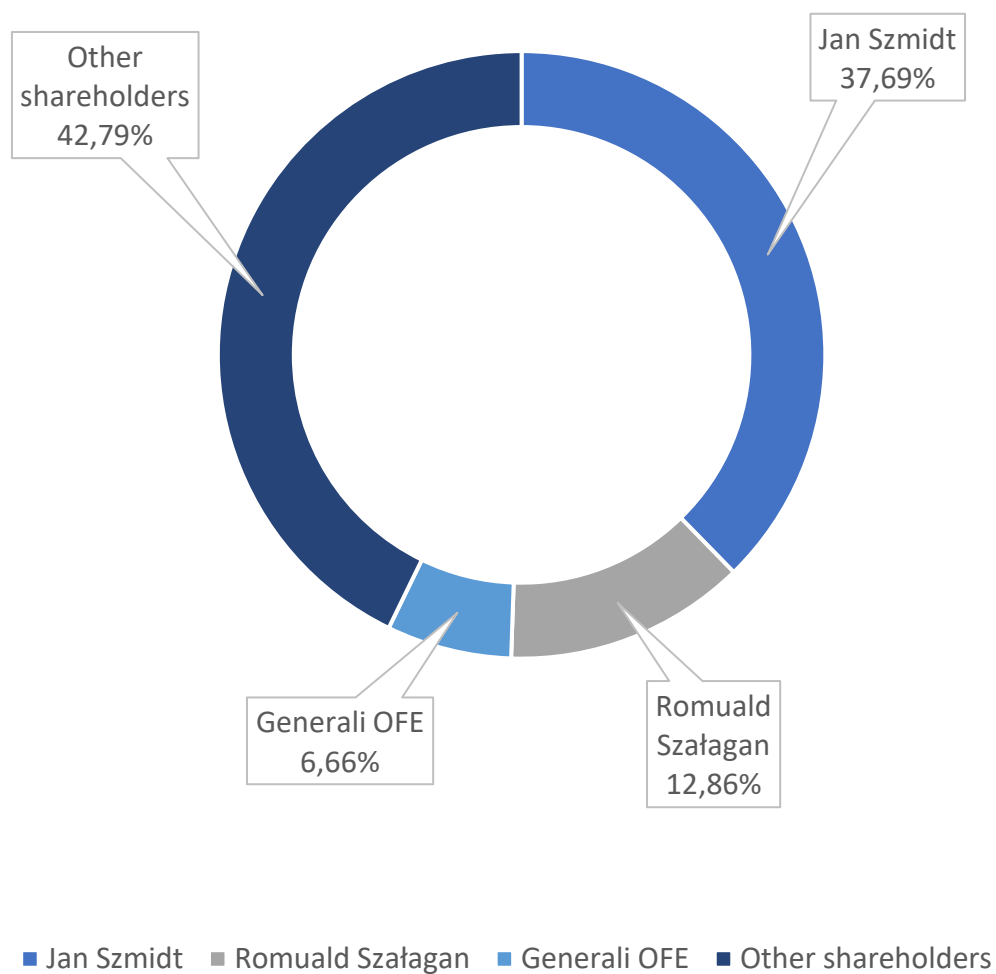


TOYA WORLDWIDE

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

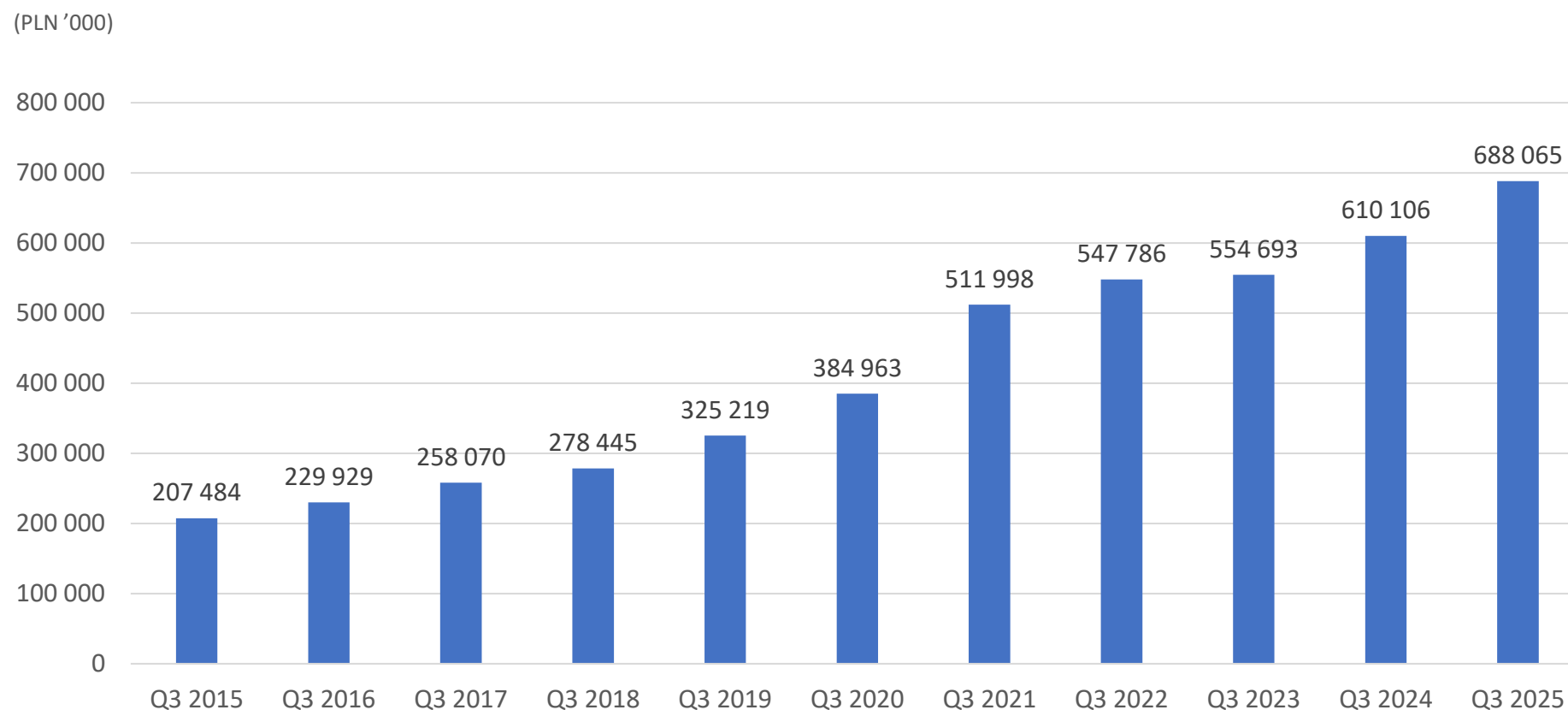
Index	SWIG80
ISIN	PLTOYA000011
The number of shares	75 042 226 pcs.
Capitalization*	646,86 M PLN
P/E ratio*	8,88
P/BV*	1,43

SELECTED FINANCIAL DATA

Consolidated data PLN '000	Q3 2025	Q3 2024
Revenue from sales	688 065	610 106
Gross profit margin (%)	33,4%	34,1%
Net profit	68 209	55 117
	30.09.2025	31.12.2024
Equity	534 560	489 891
Net debt	-39 218	24 623
Net debt/equity	-0,06	0,05

(*) Capitalization and market ratios calculated as at 30/09/2025.

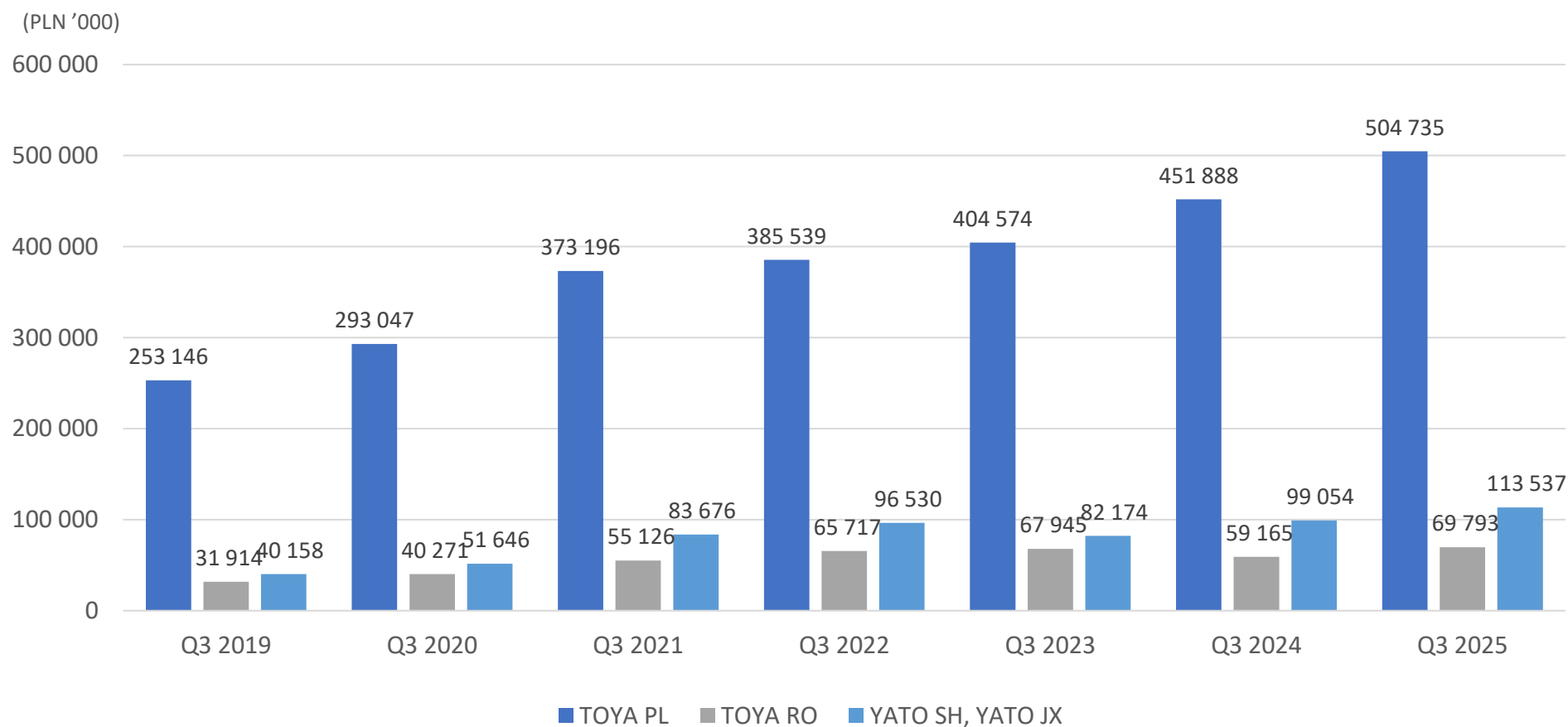
REVENUE FROM SALES – Q3 2025 TOYA CAPITAL GROUP



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 – Q3 2025 TOYA CAPITAL GROUP

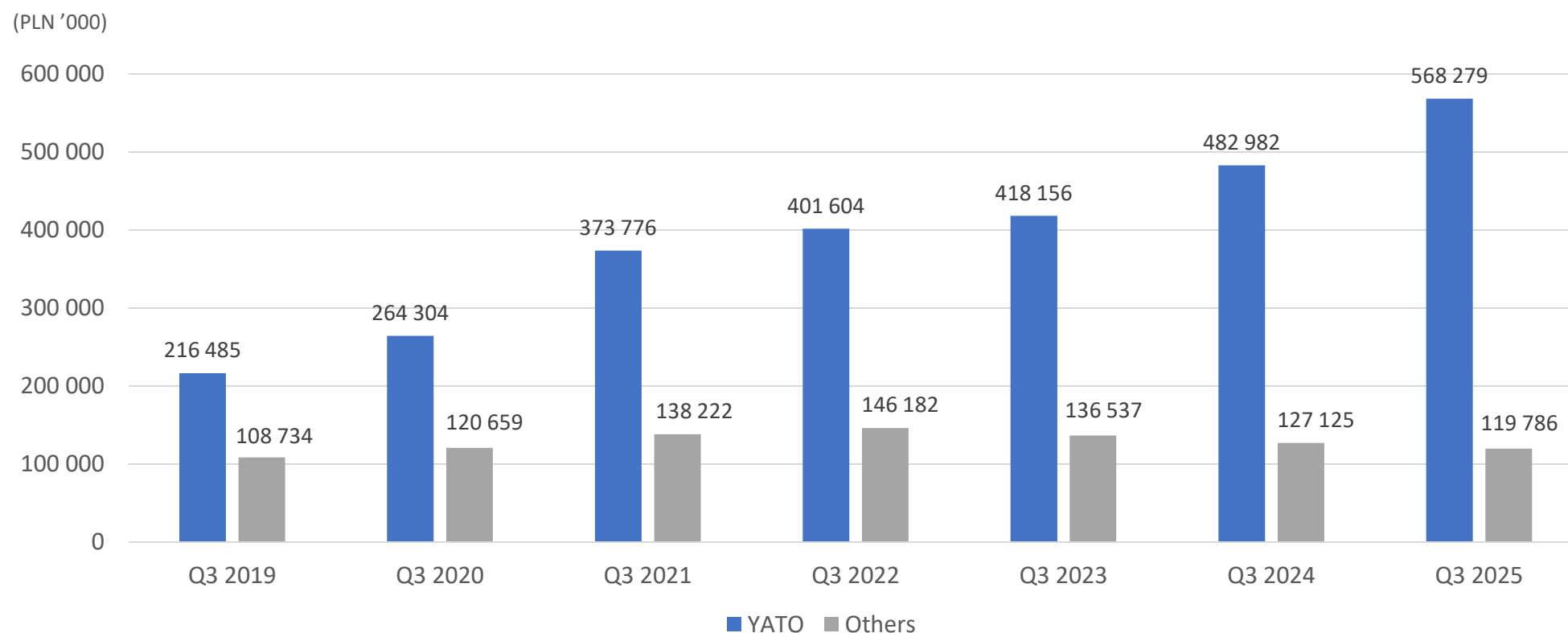
BREAKDOWN BY COMPANIES



TOYA Group generated consolidated revenue of PLN 688.1M, representing an increase of 12.8% YoY. This is the highest result in the Group's history, reflecting a sustained improvement in operating scale, effective diversification of sales channels and a growing presence in international markets. The Group delivered a sales CAGR of 8% over the last 4 years, confirming the stability of its business model. TOYA PL generates the largest share of revenue (73%), underlining its strategic importance within the Group. Other Group companies also recorded growth, further diversifying revenue streams and supporting continued expansion in international markets.

REVENUE FROM SALES – Q3 2025 TOYA CAPITAL GROUP

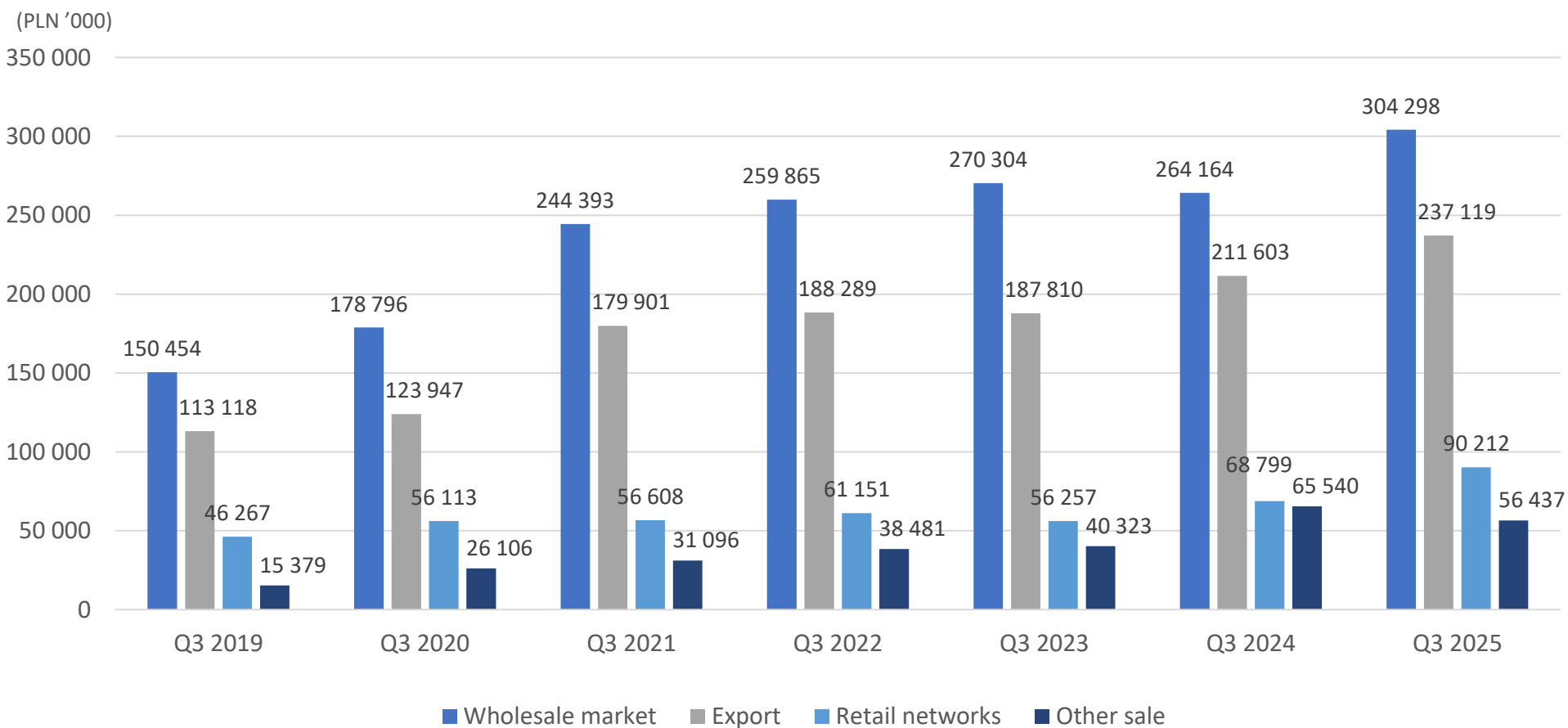
BREAKDOWN BY BRANDS



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.

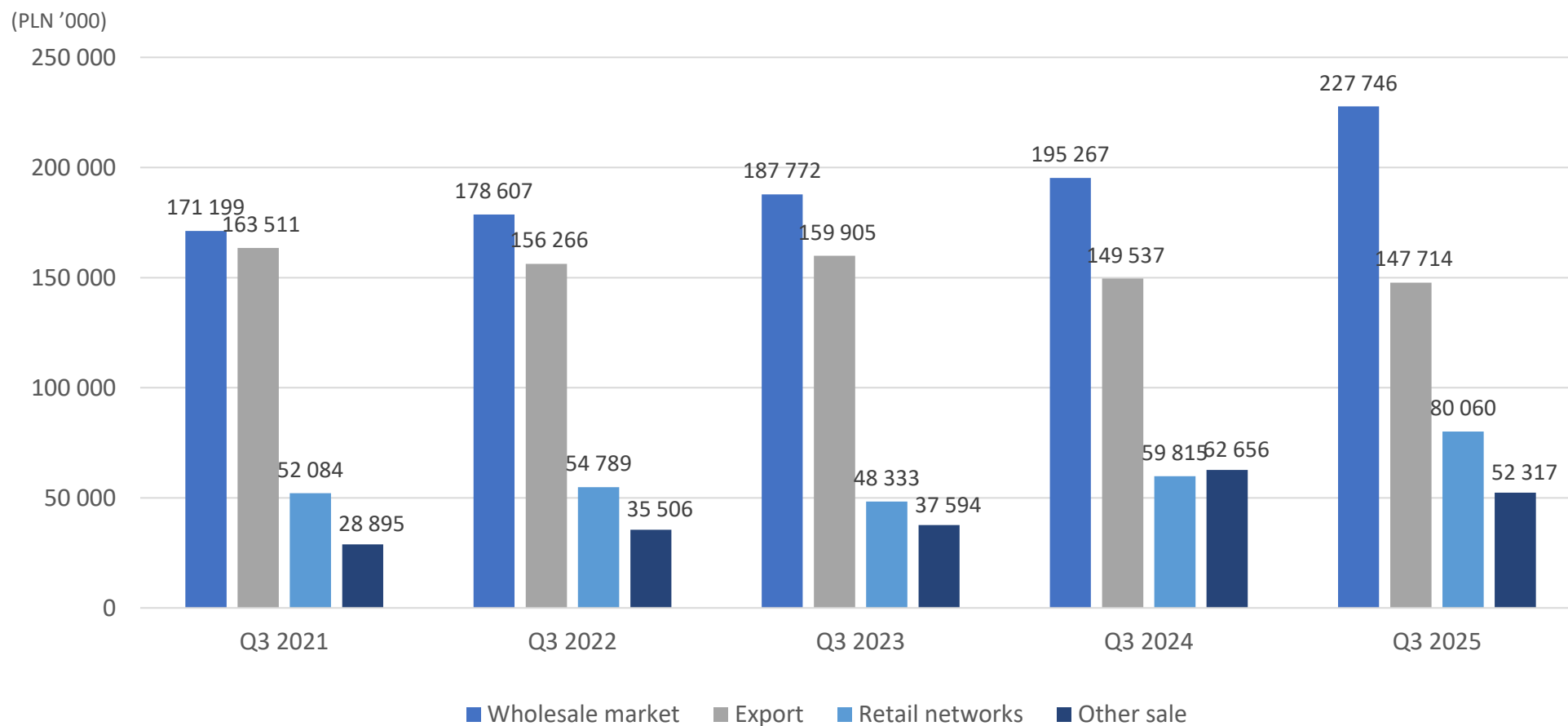
REVENUE FROM SALES – Q3 2025 TOYA CAPITAL GROUP

BREAKDOWN BY DISTRIBUTION CHANNELS



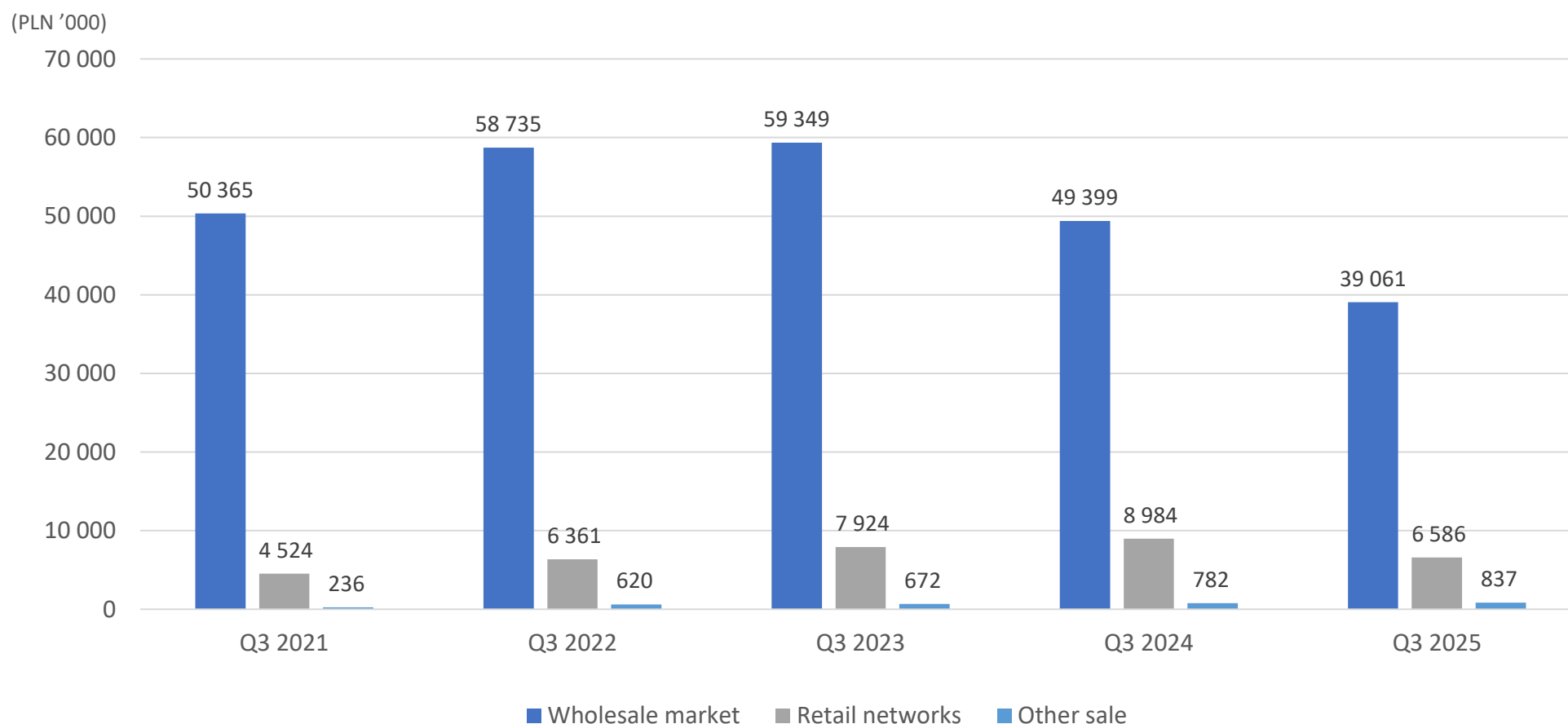
The wholesale sales in Q3 2025 increased by 15% compared to Q3 2024. The Group is also expanding its export activities, which recorded a 12% year-over-year increase in Q3 2025. Sales through retail chains have also been growing dynamically, with an average annual growth rate of over 12% over the past 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 46%.

REVENUE FROM SALES – Q3 2025 TOYA PL



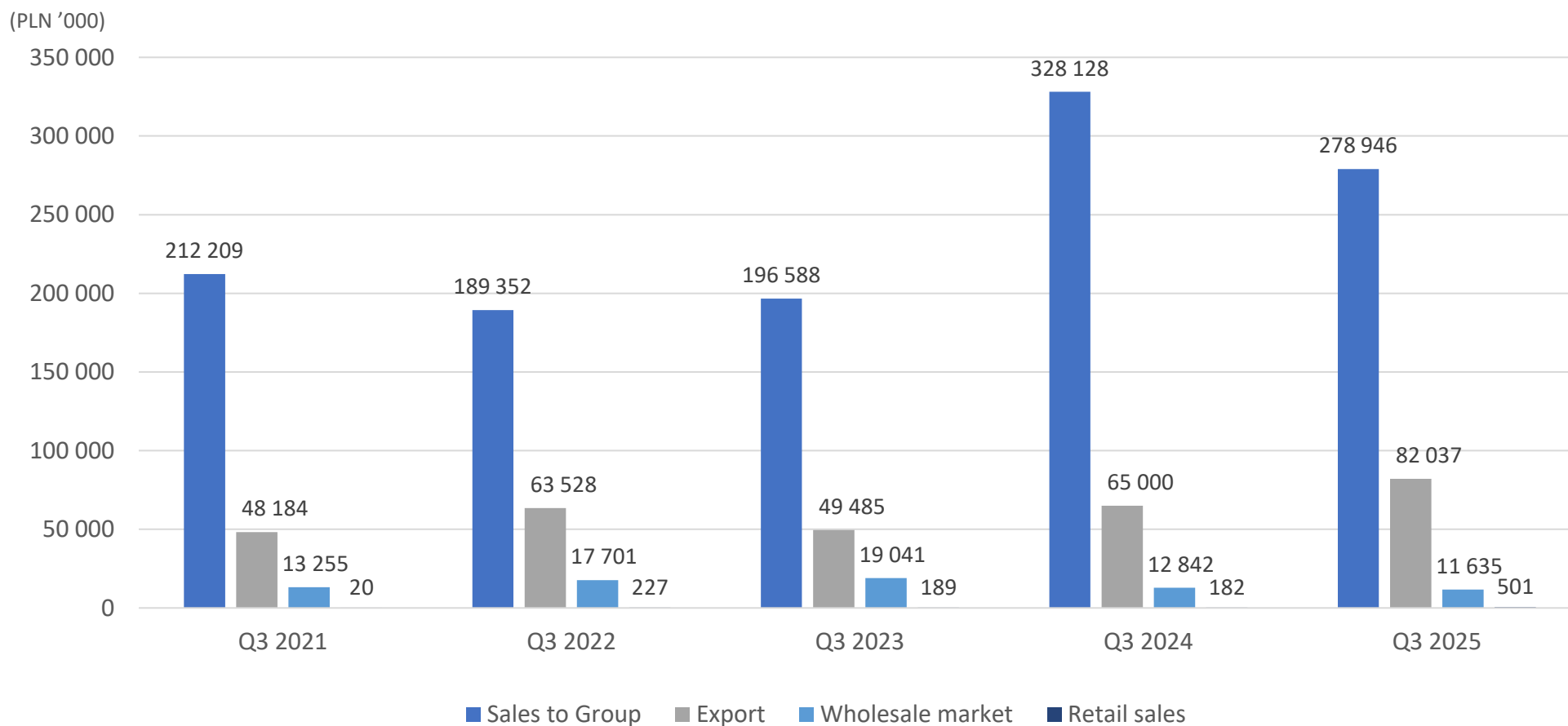
In Q3 2025, TOYA PL delivered strong revenue growth of 9% y/y. The strongest growth was recorded in the retail chains segment, where sales increased by 34% y/y, and in the wholesale channel, which grew by 17% versus Q3 2024, confirming the effectiveness of intensified cooperation with B2B partners. Export sales remained stable. The decline in retail sales reflects a change in pricing strategy and a shift in demand towards other channels.

REVENUE FROM SALES – Q3 2025 TOYA ROMANIA



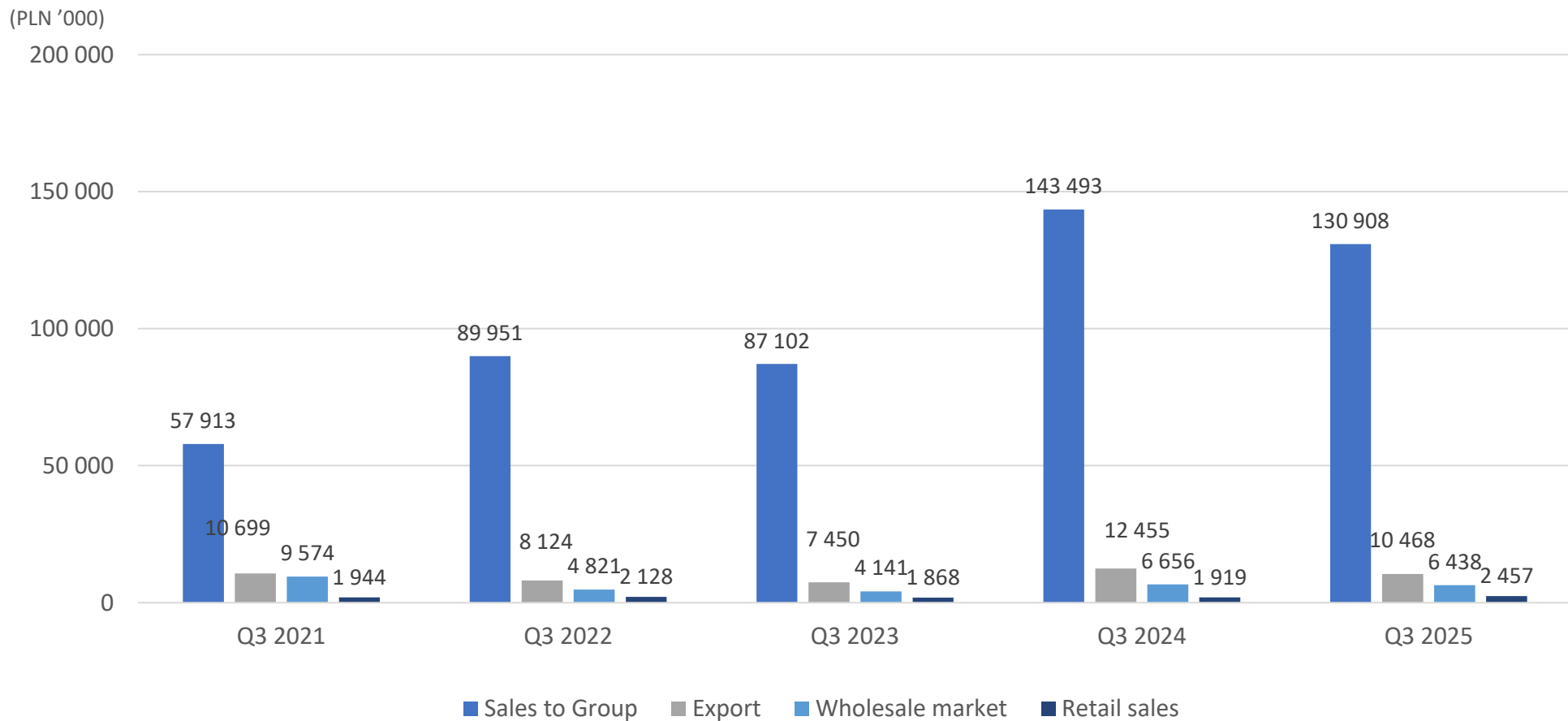
TOYA Romania achieved a 18% year-over-year increase in revenue in Q3 2025 compared to Q3 2024, reaching PLN 69.8M. The wholesale remained the largest sales channel, with revenue up 18%, while further growth was also recorded in retail chains (+13%). Traditional retail sales rose by 49% but still account for a small share of total revenue. The company continues to expand its operations, strengthening its position in the market and within the TOYA Group.

REVENUE FROM SALES – Q3 2025 YATO TOOLS (JIAXING)



The compound annual growth rate (CAGR) stands at 8%, 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 26% compared to Q3 2024. The company exports mainly to the Asian market (32% of export volume) and Africa and South America (accounting for 21% and 19% respectively).

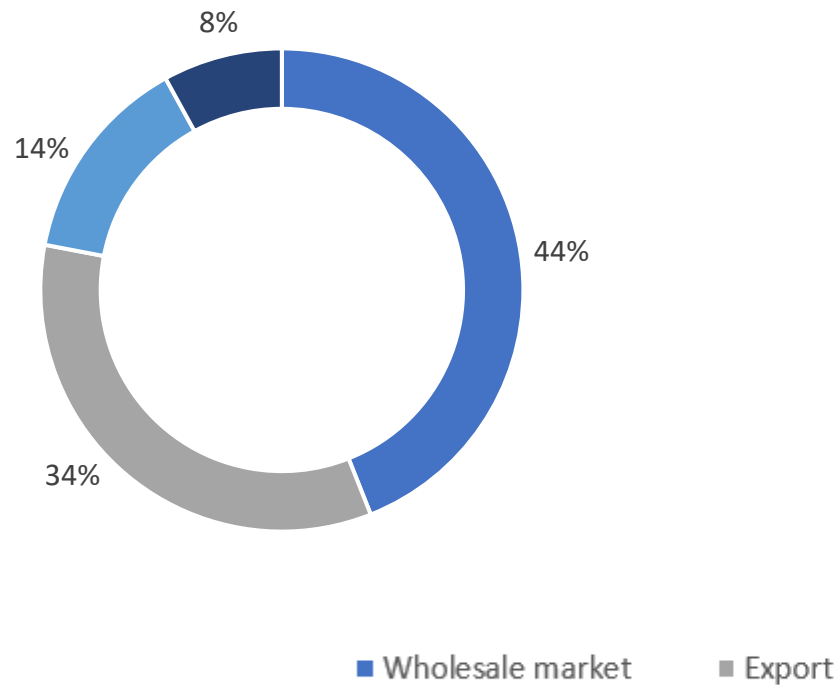
REVENUE FROM SALES – Q3 2025 YATO TOOLS (SHANGHAI)



Over the last four years, Yato Tools (SH) has delivered a CAGR of 17%. The majority of revenue is generated by intra-group sales, which in Q3 2025 remained at a very high level of over PLN 130M. Although retail sales account for only 2% of revenue, they grew by 28% y/y, confirming the increasing potential for further expansion of the local sales network.

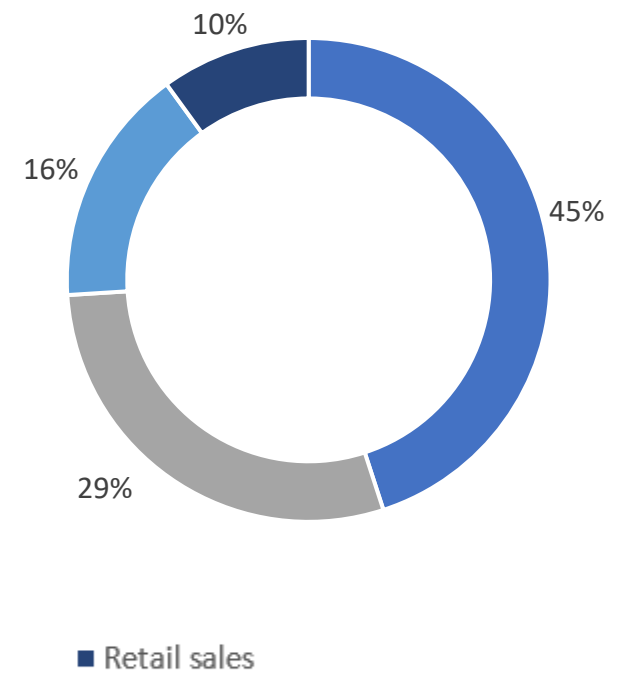
OPERATING SEGMENTS – Q3 2025

TOYA CAPITAL GROUP



In Q3 2025, the wholesale channel (44%) remained the Group's main sales channel, while export (34%) confirmed its strong position in international markets. Sales through retail chains and traditional retail accounted for 14% and 8%, respectively.

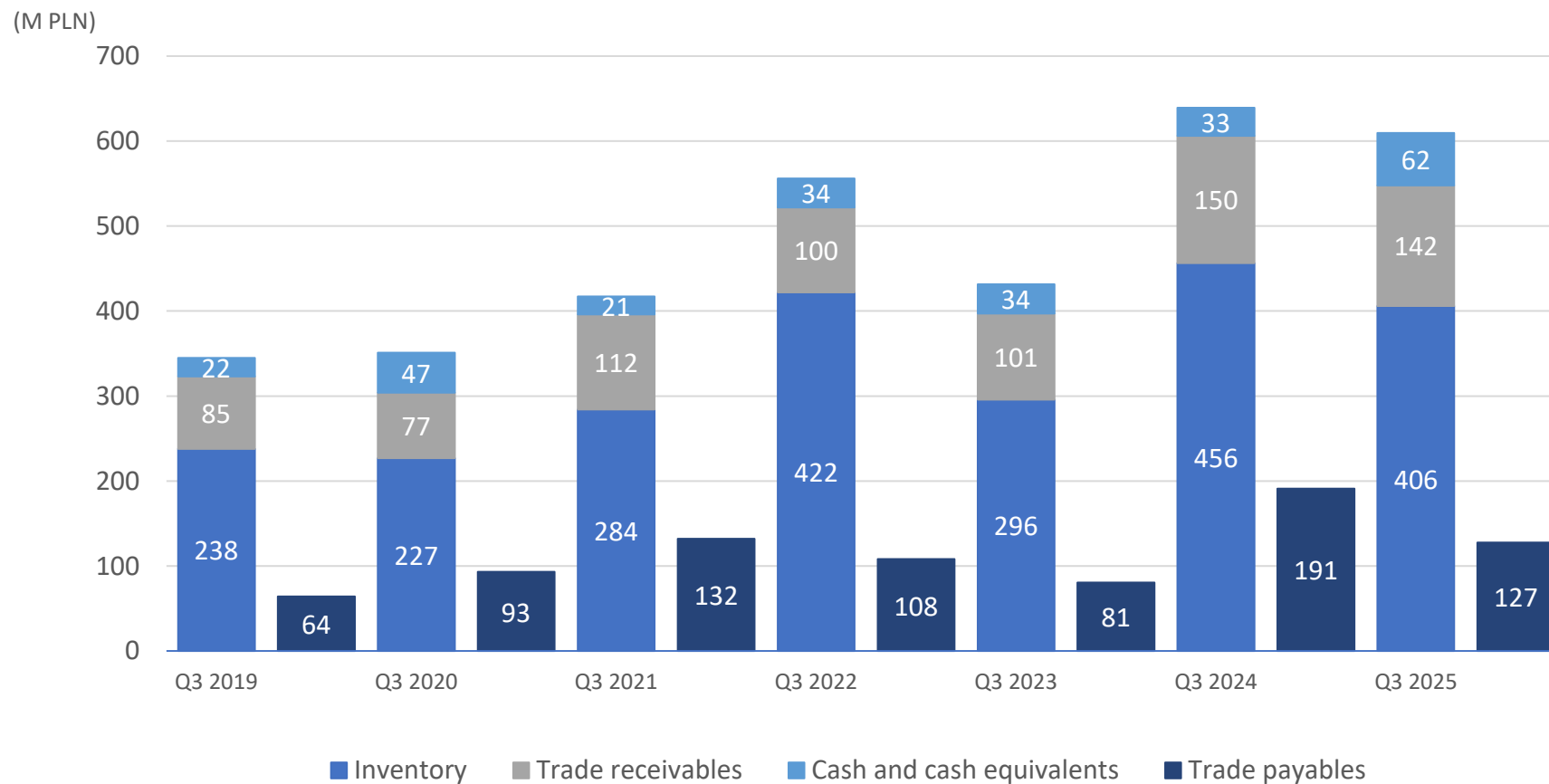
TOYA PL



In TOYA PL's sales structure, the wholesale channel (45%) remained dominant, supported by a strong contribution from export sales (29%), which are a key pillar of the company's operations. Sales through retail chains accounted for 16% of revenue, while traditional retail represented 10%. The sales structure confirms the importance of diversifying distribution channels and maintaining the company's stable position both on the domestic market and in exports.

NET WORKING CAPITAL – 3Q 2025

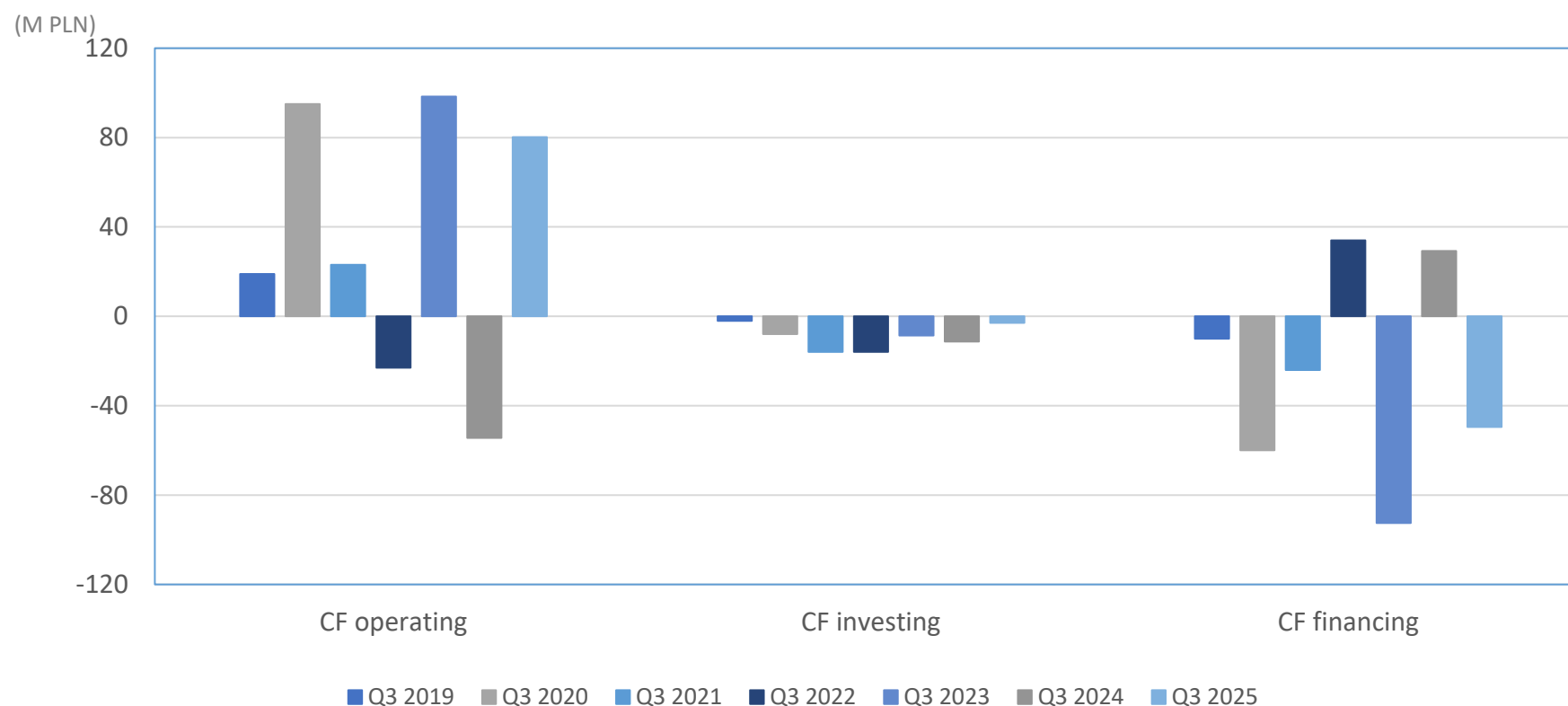
TOYA CAPITAL GROUP



The TOYA Group maintains positive working capital, confirming a solid liquidity position. In Q3 2025, cash and trade receivables increased while inventories declined versus 2024, indicating effective management of current assets. The working capital structure confirms a safe liquidity buffer and the Group's ability to finance its ongoing operations from its own resources.

CASH FLOW STATEMENT – Q3 2025

TOYA CAPITAL GROUP

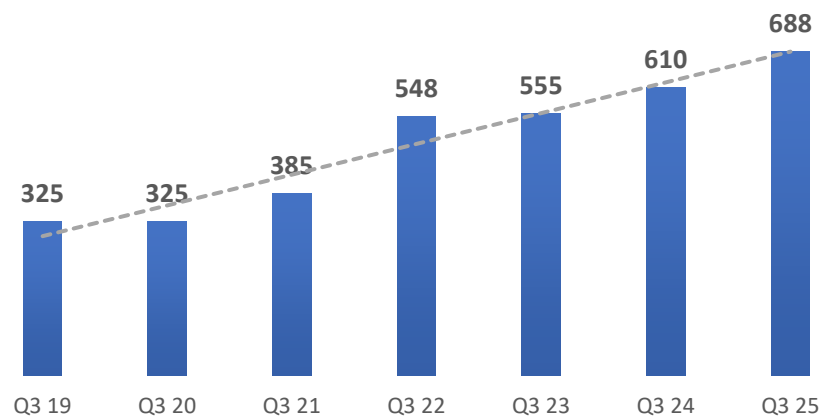


The Group generated positive operating cash flow, driven primarily by a reduction in inventory levels. Negative cash flow from financing activities mainly reflected share buybacks carried out by TOYA PL. The Group's liquidity remained at an adequate level. Net working capital was positive and sufficient to cover the funding needs arising from the scale of sales, and the Group maintained a sound ability to meet its short-term obligations.

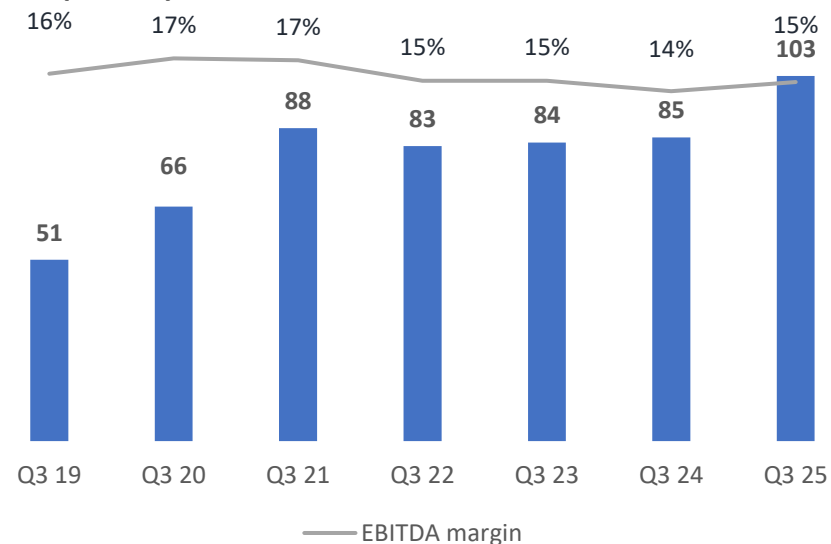
KEY FINANCIAL DATA – Q1-Q3 2025 (YTD)

TOYA CAPITAL GROUP

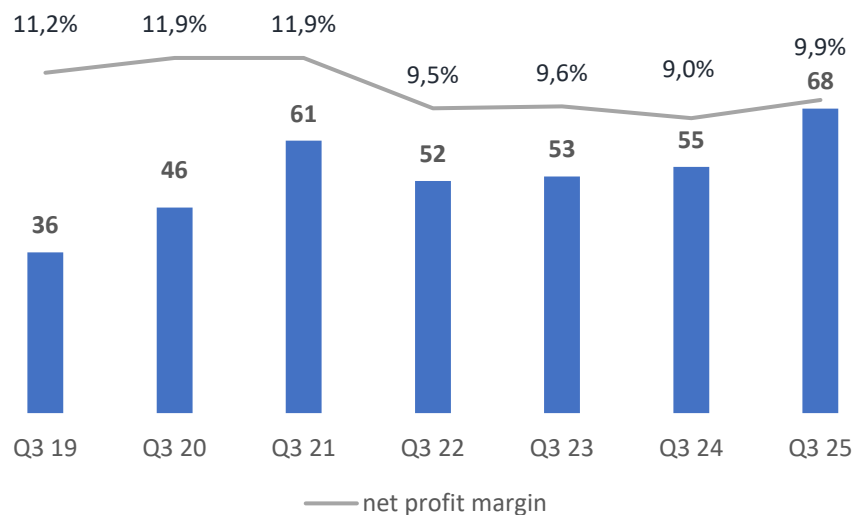
REVENUE FROM SALES (M PLN)



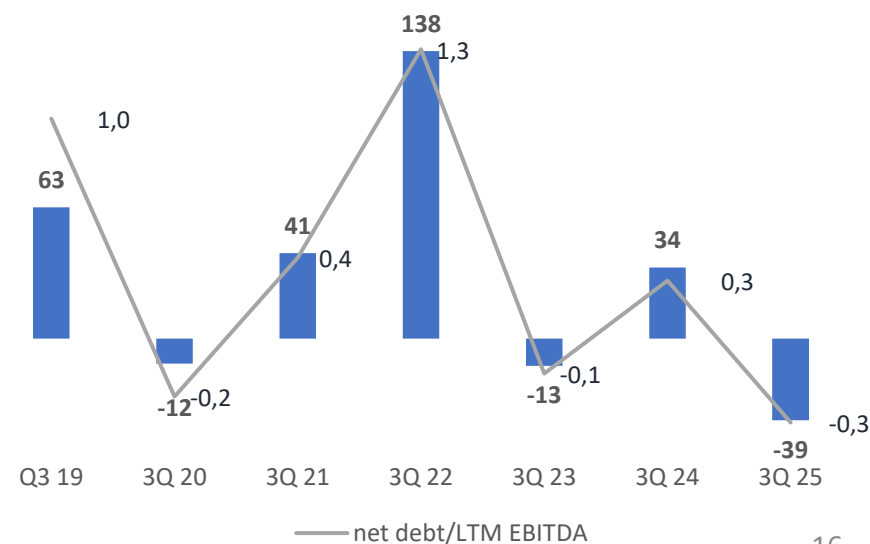
EBITDA (M PLN)



NET PROFIT (M PLN)



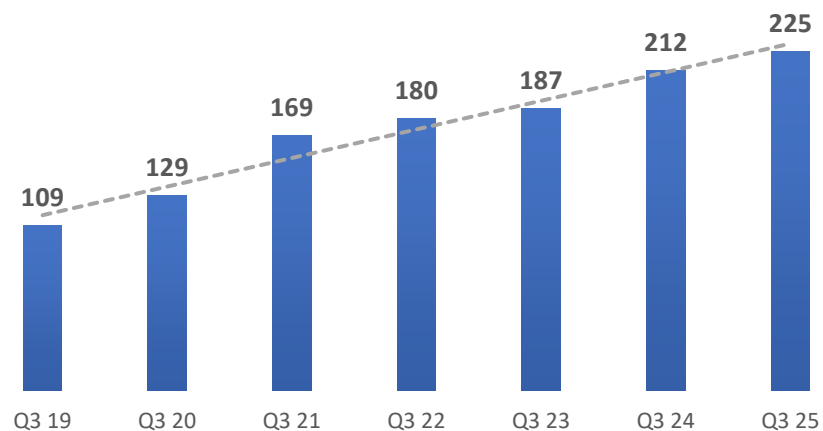
NET DEBT (M PLN)



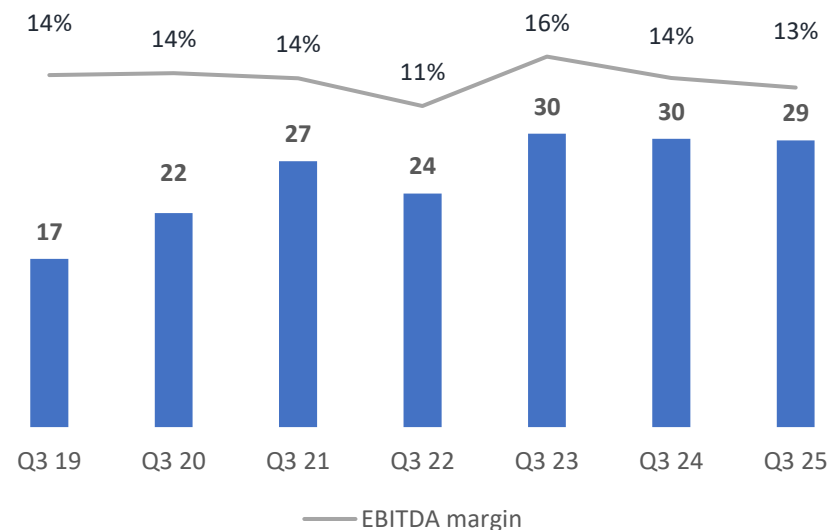
KEY FINANCIAL DATA – Q3 2025

TOYA CAPITAL GROUP

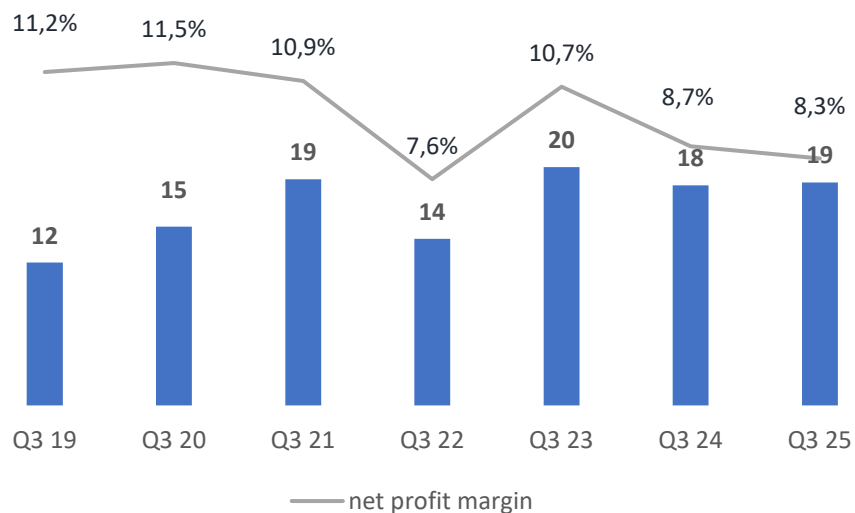
REVENUE FROM SALES (M PLN)



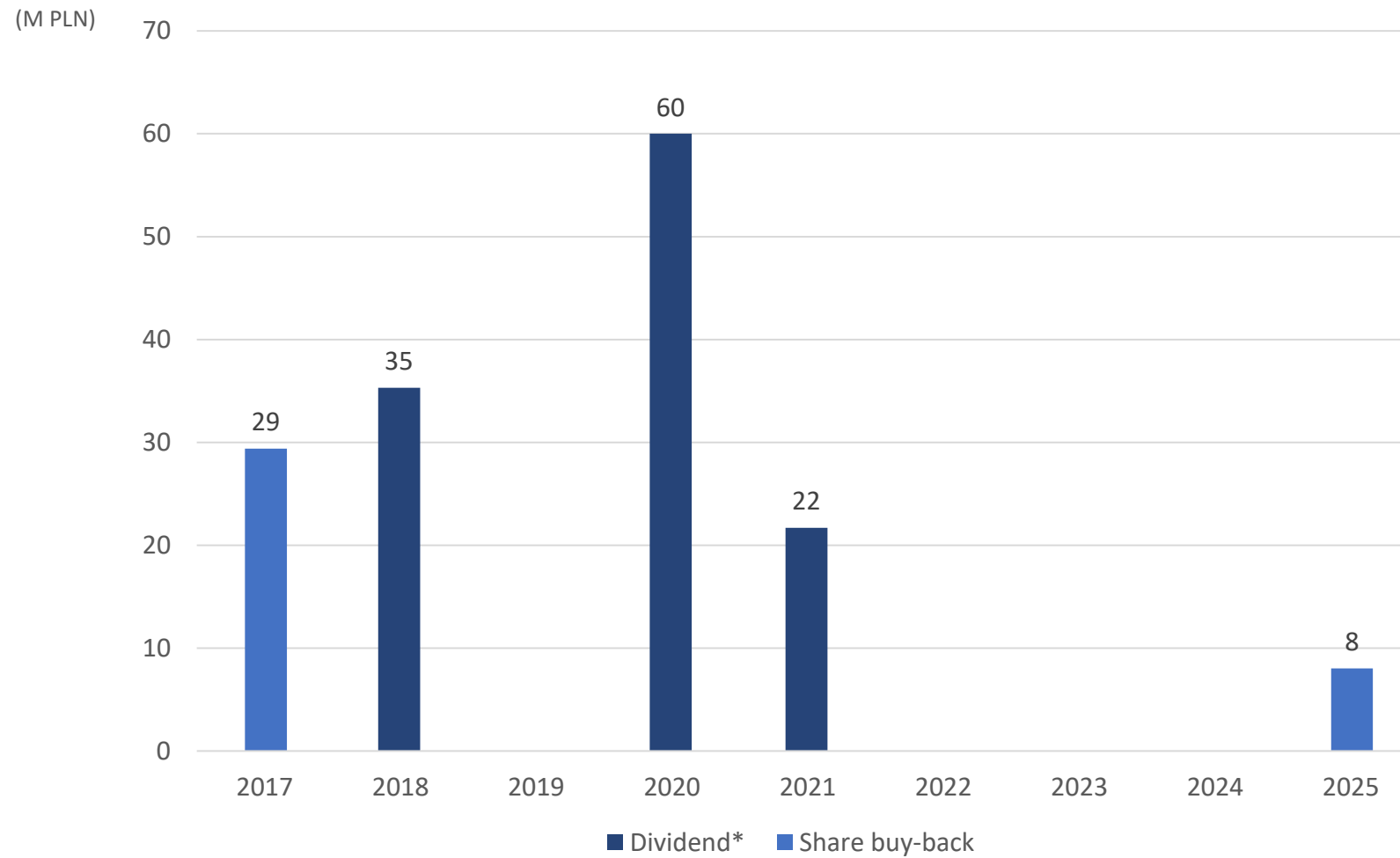
EBITDA (M PLN)



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

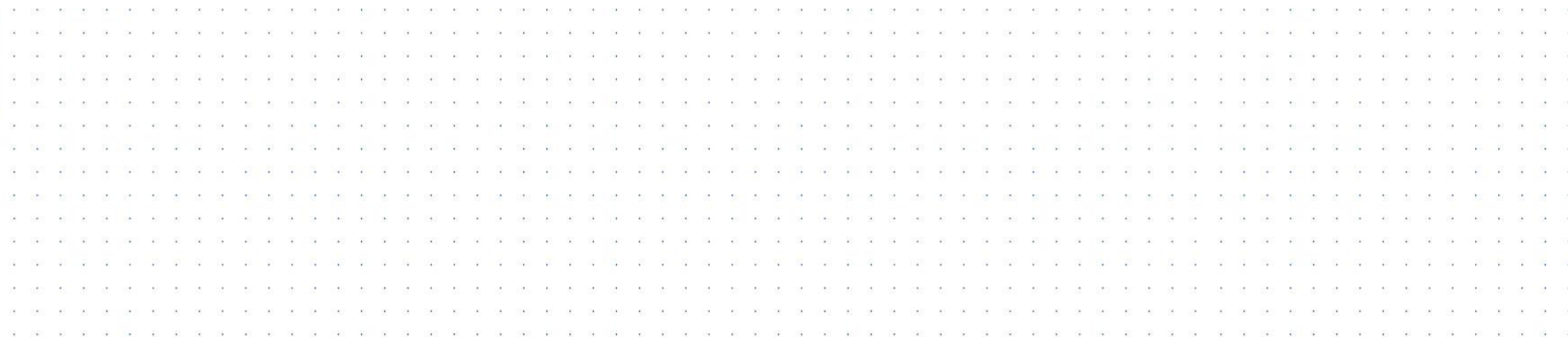
Net debt – liabilities from loans and borrowings – cash and cash equivalents

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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