

Appendix to Current Report No. 8/2021

Condensed standalone financial statements of TOYA S.A. for Q1 2021

Cash flow statement

Before the adjustment:

	Note	3-month period ended on 31 March	
		2021	2020
Cash flows on operating activities			
Gross profit before tax		21 313	15 099
Adjustments of items:			
Depreciation		2 093	1 267
Net interest		213	451
Profit/loss on investment activities		-	-
Profit/loss on foreign exchange differences		964	2 350
Changes in balance sheet items:			
Change in trade and other receivables	9	(9 312)	(22 908)
Change in inventories	9	22 766	35 552
Change in provisions	9	133	137
Change in trade and other liabilities	9	(3 963)	4 233
Change in employee benefit liabilities	9	2 038	1 245
Income tax paid		(6 389)	(2 345)
Net cash on operating activities		29 856	35 081
Cash flows on investment activities			
Investment expenditure on tangible fixed assets and intangible assets		(290)	(287)
Expenditures on acquired shares in subsidiaries		(3 931)	(7 913)
Net cash on investment activities		(4 221)	(8 200)
Cash flows on finance activities			
Inflows on loans		3 910	-
Repayment of loans		(24 741)	-
Repayment of lease liabilities		(1 410)	(255)
Interest on loans paid		(47)	-
Interest on lease paid		(107)	-
Net cash on finance activities		(22 395)	(24 010)
Net change in cash		3 240	2 871
Balance sheet change in cash, including		3 240	2 891
- change in cash due to exchange differences		-	20
Cash and cash equivalents at the beginning of period	8	584	586
Cash and cash equivalents at the end of the period	8	3 824	3 477

It should be:

	Note	3-month period ended on 31 March	
		2021	2020
Cash flows on operating activities			
Gross profit before tax		21 313	15 099
Adjustments of items:			
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Net interest		213	451
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Change in trade and other receivables			
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Change in inventories	9	22 766	35 552
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Change in trade and other			
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Investment expenditure on tangible fixed assets and			
intangible assets		(290)	(287)
Expenditures on acquired shares in subsidiaries		(3 931)	(7 913)
Net cash on investment activities		(4 221)	(8 200)
Cash flows on finance activities			
Inflows on loans		3 910	-
Repayment of loans		(24 741)	(23 301)
Repayment of lease liabilities		(1 410)	(383)
Interest on loans paid		(47)	(255)
Interest on lease paid		(107)	(71)
Net cash on finance activities		(22 395)	(24 010)
Net change in cash		3 240	2 871
Balance sheet change in cash, including		3 240	2 891
- change in cash due to exchange differences		-	20
Cash and cash equivalents at beginning of period	8	584	586
Cash and cash equivalents at the end of the period	8	3 824	3 477