

**Condensed consolidated financial statement for the I quarter of 2019 of the TOYA S.A. Capital Group**

**Note 19: Costs by nature and cost of the goods sold**

The change concerns the value of items of specific employee benefits costs for the 3 months ended on 31 March, 2019 and depreciation, employee benefits costs and impairment losses on receivables included in selling and administration costs in the comparative period, for the 3 months ended on 31 March, 2018.

**THERE WAS:**

	<b>Period of 3 months ended on 31 March</b>	
	<b>2019</b>	<b>2018</b>
Depreciation	1 693	965
Consumption of materials and energy	974	923
External services, including:	6 961	5 318
<i>transport costs</i>	2 081	1 656
<i>leasing</i>	-	196
<i>warehousing services</i>	1 377	227
<i>IT, telecommunications and postal costs</i>	526	335
<i>lease</i>	845	1 022
<i>legal costs, audit and consulting</i>	618	542
Taxes and charges	319	252
Costs of employee benefits, including:	11 356	8 244
<i>Payroll</i>	4 590	7 019
<i>Social security cost</i>	650	1 114
<i>Other</i>	326	111
Other costs by type	3 529	2 835
Value of goods and materials sold	66 543	55 930
<b>Costs by nature and the values of the goods sold</b>	<b>91 375</b>	<b>74 467</b>
Costs of sale, including:	19 861	14 711
<i>depreciation</i>	1 376	360
<i>costs of employee benefits</i>	7 873	3 147
<i>loss by reason of impairment of receivables</i>	376	48
Administration costs, including:	4 971	3 826
<i>depreciation</i>	317	211
<i>costs of employee benefits</i>	3 483	838
Value of goods and materials sold	66 543	55 930
<b>Total</b>	<b>91 375</b>	<b>74 467</b>

**THERE IS:**

	<b>Period of 3 months ended on 31 March</b>	
	<b>2019</b>	<b>2018</b>
Depreciation	1 693	965
Consumption of materials and energy	974	923
External services, including:	6 961	5 318
<i>transport costs</i>	2 081	1 656
<i>leasing</i>	-	196
<i>warehousing services</i>	1 377	227
<i>IT, telecommunications and postal costs</i>	526	335
<i>lease</i>	845	1 022
<i>legal costs, audit and consulting</i>	618	542
Taxes and charges	319	252
Costs of employee benefits, including:	11 356	8 244
<i>Payroll</i>	9 635	7 019
<i>Social security cost</i>	1 569	1 114
<i>Other</i>	152	111
Other costs by type	3 529	2 835
Value of goods and materials sold	66 543	55 930
<b>Costs by nature and the values of the goods sold</b>	<b>91 375</b>	<b>74 467</b>
Costs of sale, including:	19 861	14 711
<i>depreciation</i>	1 376	616
<i>costs of employee benefits</i>	7 873	5 712
<i>loss by reason of impairment of receivables</i>	376	26
Administration costs, including:	4 971	3 826
<i>depreciation</i>	317	349
<i>costs of employee benefits</i>	3 483	2 532
Value of goods and materials sold	66 543	55 930
<b>Total</b>	<b>91 375</b>	<b>74 467</b>

## Note 22: Transactions with associated entities

The change concerns the amount of remuneration for key managerial staff in the comparative period, i.e. for the 3 months ended 31 March, 2018.

### THERE WAS:

	Trade and other receivables	Revenues from the sale of the goods	Purchase of goods and services	Remunerati on for work
	31.03.2019	1.01.2019 - 31.03.2019		
<b>Entities associated by key management</b>	4	4	-	-
Key managerial staff	-	-	-	350
<b>Total</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>350</b>
	31.12.2018	1.01.2018 - 31.03.2018		
Entities associated by key management	3	4	2	-
Key managerial staff	-	-	-	1 794
<b>Total</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>1 794</b>

### THERE IS:

	Trade and other receivables	Revenues from the sale of the goods	Purchase of goods and services	Remunerati on for work
	31.03.2019	1.01.2019 - 31.03.2019		
Entities associated by key management	4	4	-	-
Key managerial staff	-	-	-	350
<b>Total</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>350</b>
	31.12.2018	1.01.2018 - 31.03.2018		
Entities associated by key management	3	4	2	-
Key managerial staff	-	-	-	1 578
<b>Total</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>1 578</b>

**Condensed financial statement for the I quarter of 2019 of TOYA S.A.**

**Note 22: Transactions with associated entities**

The change concerns the amount of remuneration for key managerial staff in the comparative period, i.e. for the 3 months ended 31 March, 2018.

**THERE WAS:**

	Trade and other receivables	Trade and other liabilities	Revenues from the sale of the goods	Purchase of goods and services	Remunerat ion for work
	<b>31.03.2019</b>		<b>1.01.2019 - 31.03.2019</b>		
Subsidiaries	6 861	1 803	5 522	31 400	-
Entities associated by key management	4	-	4	-	-
Key managerial staff	-	-	-	-	350
<b>Total</b>	<b>6 865</b>	<b>1 803</b>	<b>5 526</b>	<b>31 400</b>	<b>350</b>
	<b>31.12.2018</b>		<b>1.01.2018 - 31.03.2018</b>		
Subsidiaries	2 881	6 272	5 332	23 693	-
Entities associated by key management	3	-	4	2	-
Key managerial staff	-	-	-	-	1 794
<b>Total</b>	<b>2 884</b>	<b>6 272</b>	<b>5 336</b>	<b>23 695</b>	<b>1 794</b>

**THERE IS:**

	Trade and other receivables	Trade and other liabilities	Revenues from the sale of the goods and other revenues	Purchase of goods and services	Remunerati on for work
	<b>31.03.2019</b>		<b>1.01.2019 - 31.03.2019</b>		
Subsidiaries	6 861	1 803	5 522	31 400	
Entities associated by key management	4	-	4	-	-
Key managerial staff	-	-	-	-	350
<b>Total</b>	<b>6 865</b>	<b>1 803</b>	<b>5 526</b>	<b>31 400</b>	<b>350</b>
	<b>31.12.2018</b>		<b>1.01.2018 - 31.03.2018</b>		
Subsidiaries	2 881	6 272	5 332	23 693	
Entities associated by key management	3	-	4	2	-
Key managerial staff	-	-	-	-	1 578
<b>Total</b>	<b>2 884</b>	<b>6 272</b>	<b>5 336</b>	<b>23 695</b>	<b>1 578</b>