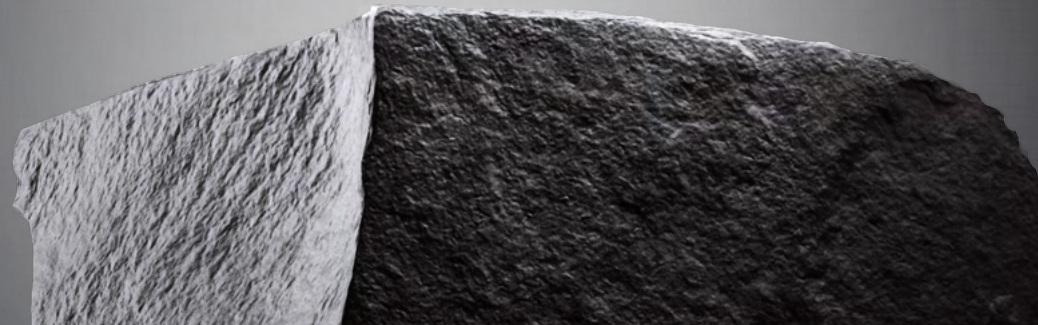




WIELTON GROUP

INVESTORS COFERENCE

Wielton Group summarizes 1Q 2024



Highlights in 1Q 2024



JANUARY

JANUARY
19-21
24-27

FEBRUARY

MARCH
5

Establishment of the Wielton Benelux B.V.

Participation in the Polish fair Polagra Premiery and in the AGROMashEXPO fair in Budapest.

Establishment of the Wielton Maroc Sarl AU

Meeting with investors - publication of estimated results for 2023.



Current macroeconomic situation



Decline in demand for transport:

- Geopolitical situation (Ukrainian-Russian conflict and sanctions introduced - No Re-export Russia clause).
- Unequal competition with Ukrainian carriers.
- Continued decline in industrial production for many months.
- Decline in consumption - reduction in transport and logistics services.
- Reduction in the level of infrastructure investment.
- Difficulties in the implementation of transport to Ukraine.

Increase in operating costs for transport companies:

- Regulations including the EU Eurovignette Directive (CO2 emissions) and increased road tolls.
- Increase in insurance costs.
- High costs of financing operations.
- Technical adaptation of vehicles - replacement of tachographs.
- Fiscal burdens - the Polish Deal.
- Adverse impact of the exchange rate (strong PLN).

- Difficult financial situation of transport companies.
- Lack of appetite for new investment.
- Low level of orders - price war.
- Decline in the market for trailers and semi-trailers in most European countries (from around -15% to around -50%).



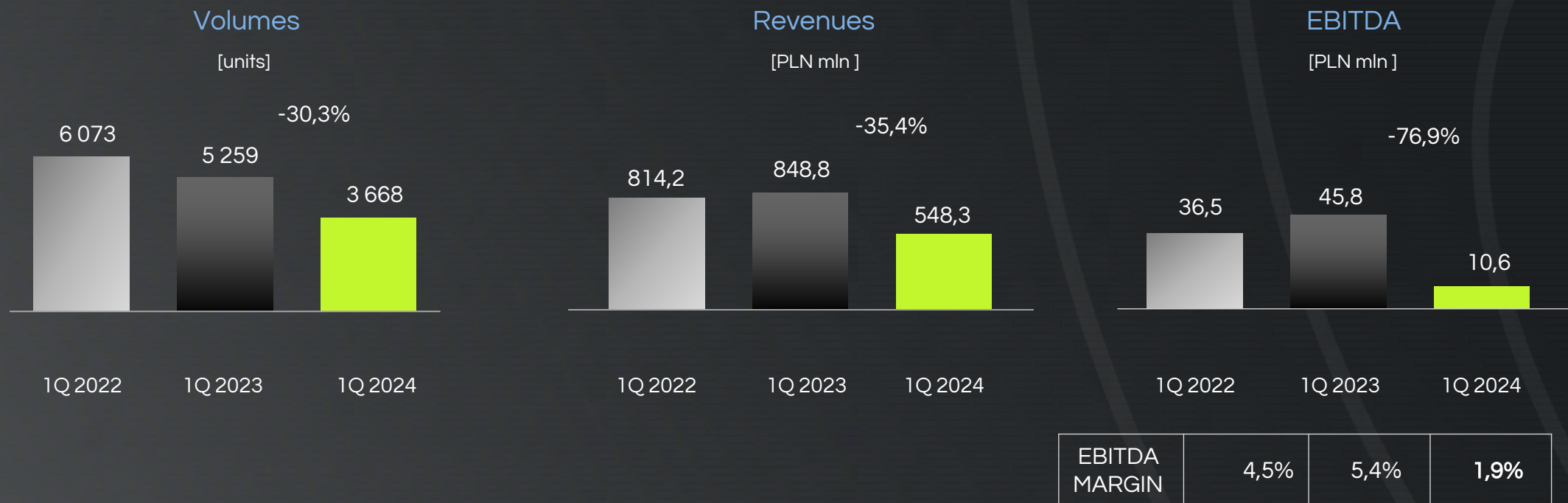
- 1 Sales revenues of PLN 548,3 million (-35,4% y/y) with volume sales of 3 668 units (-30,3% y/y).
- 2 EBITDA at PLN 10,6 million (down 76,9% y/y). EBITDA margin at 1,9% (5,4% in 1Q 2023).
- 3 Net profit of –PLN 17,9 million, compared to PLN 12,8 million in 1Q 2023.
- 4 Backlog at the end of March at about 6 ,100 units with a decreasing trend due to the market slowdown.
- 5 Safe net debt/EBITDA ratio (2,81 in 1Q 2024).



Key informations



Key data for 1Q 2024

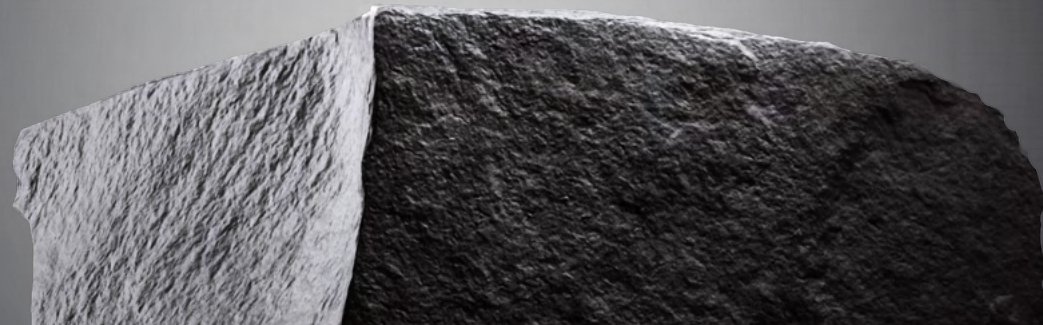


- Q1 2024, influenced by: a decline in market demand, price pressure from competitors, and a strong PLN (Euro exchange rate of PLN 4.3 in March 2024 vs. PLN 4.67 in March 2023).

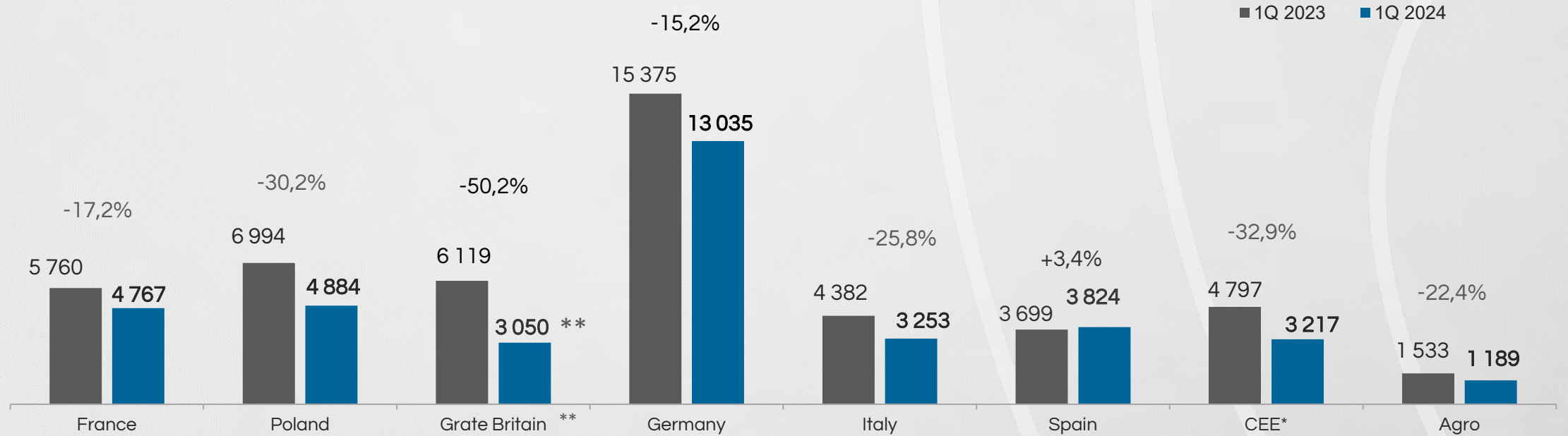


WIELTON GROUP

MARKETS – SUMMARY OF ACTIVITIES



Semi-trailers and trailers market in 1Q 2024



Cooling of demand in most markets:

- Decline in the universal semi-trailer segment: Poland (-38.5%), Italy (-50.7%), France (-25.2%), Germany (-32%).
- Decline in the tipper segment: France (-11.5%),
- Decrease in the refrigerated segment: Poland (-37.4%), Spain (-14.9%).
- Decrease in the Closed-box semi-trailers segment: Poland (-76.3%), Italy (-24.2%), Germany (-36%).
- Decline in the sub-container segment: Germany (-100% - no registrations) France (-55%), Italy (-52%), Spain (-33%)

Increases were recorded by:

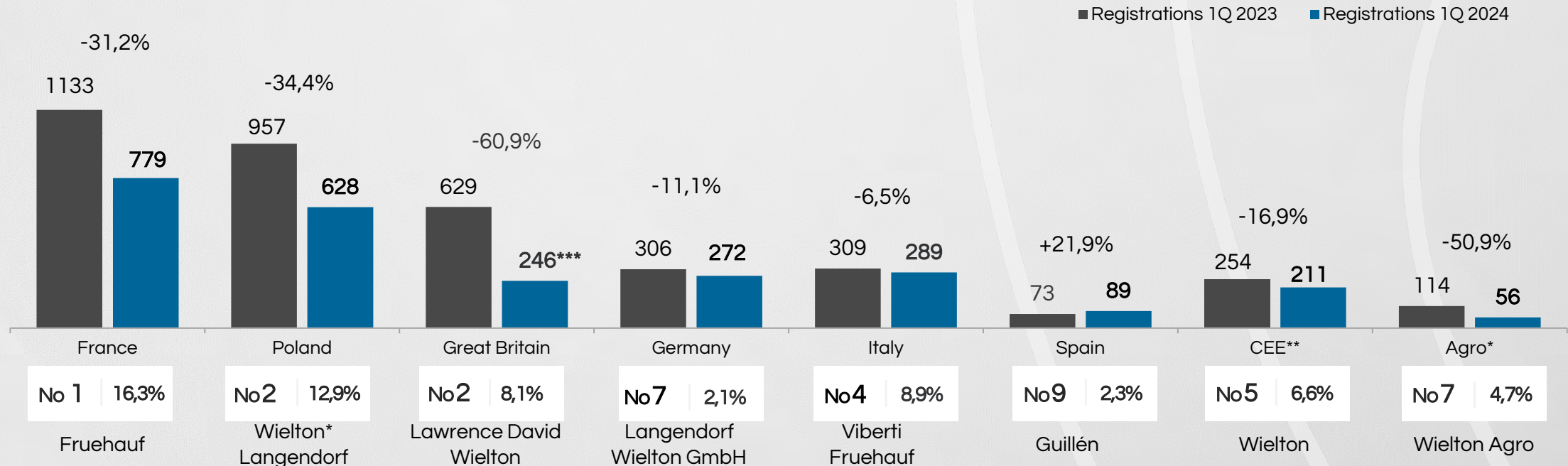
- Tipper segment: Germany (+52%), Poland (+9%), Italy (+20%).
- Closed-box semi-trailers segment: Spain (+77.3%).
- Refrigerated segment: Germany (+54%).
- Container semi-loaders segment: Poland (+48%).
- Agro segment: Germany (+20%)

** Company's Own estimation

*Bulgaria, Croatia, Czech Republic, Romania, Serbia, Slovakia, Slovenia, Hungary. - The change in the number of registrations for Q1 2023 is due to changes in the reporting system in Croatia and Slovenia. Data for the German market from Market Information System DE

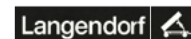


Wielton Group on the market in 1Q 2024



- Fruehauf is under strong decline in curtainsider trailer registrations (-45.7% y/y).
- Wielton S.A. under a strong decline in curtainsider trailers (-43.2% y/y) and tipper trailers (-42%).
- Wielton GmbH and Langendorf maintained their market position despite the decline in curtainsider trailer registrations (Wielton GMBH - 50%). Langendorf branded tipper trailer registrations up 75% year-on-year.
- The decline in Lawrence David company registrations is due to reduced demand for curtainsider trailers in the UK market.
- In Italy, Viberti with an increase in curtain-sided trailer registrations of over 33% y-o-y, moving up from 5th to 4th position.
- Advancement of Guillen from 10th to 9th position on the Spanish market.
- The dynamic situation in the agricultural sector translated into large drops in sales and a drop to 7th position in the Polish market.

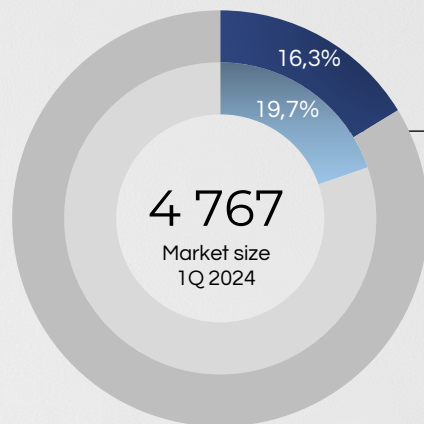
*for the Polish market **Bulgaria, Croatia, Czech Republic, Romania, Serbia, Slovakia, Slovenia, Hungary *** Company's own estimation.



France

Market share

Based on vehicle registrations



Market decline by 17,2% y/y to 4,767 units.

Market share 16,3% at 779 units.

Market information

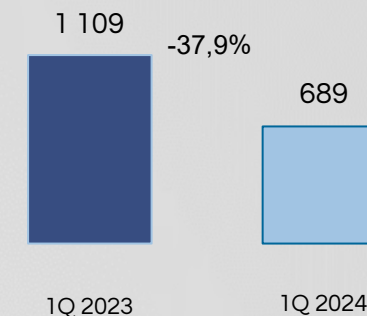
- 1 In the middle of January 2024, farmers' strikes in France disrupted traffic on motorways, national roads or important intersections. As a result of some roads not being passable, truck drivers had to take other routes, which had a negative impact on service delivery.
- 2 Research by the French hauliers' association FNTR shows that 55% of business representatives see a deterioration in demand for transport services in the first quarter of 2024.

Sales and financial highlights

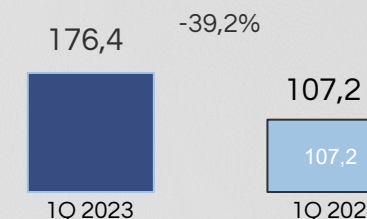
01. Maintain market leadership in France with market share down to 16.3% and GW vehicle registrations down 31.2% y/y. French market decline of 17.2% y/y in Q1 2024.
02. Wielton Group sales in the French market at 689 units. (- 37.9%) in Q1 2024.
03. Increase in closed-box semi-trailer sales by 24% y/y. (371 units vs. 298 units) in Q1 2024. Maintained platform sales (up 8% y/y. 91 units vs.84 units) and a 48% decrease in curtainsider semi-trailer sales (281 units vs. 539 units).
04. Spadek przychodów ze Decrease in sales revenue to PLN 107.2 million in Q1 2024.
05. Backlog Fruehauf company at the end of March at 839 units.



WG sales on the French market [units]



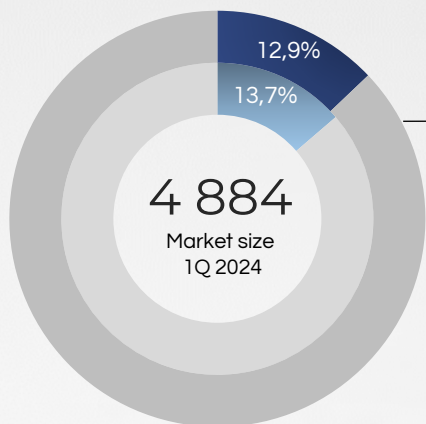
Sales revenues - France [PLN mln]



Poland

Market share

Based on vehicle registrations



Market decline by 8,4 % y/y to 4,884 units.

Market share 12,9% at 628 units.
Wielton – 611 units.
Langendorf – 17 units.

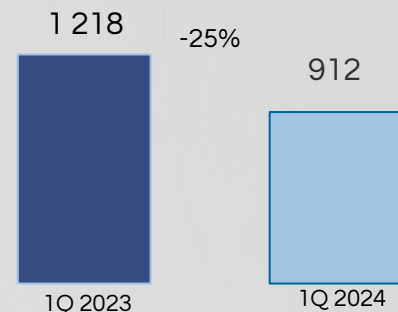
Market information

- 1 Increasing competition with Ukrainian carriers, which are not covered by European requirements on wages and working time and can therefore offer significantly lower prices than Polish carriers.
- 2 The increase in truck tolls in European countries is a challenge for hauliers.
- 3 Since the beginning of the year, Polish carriers have struggled with rising operating costs and liquidity problems. In addition, the exchange rate between the euro and the zloty did not help in the implementation of business contracts.

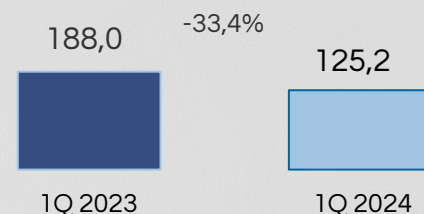
Sales and financial highlights

01. Advancement to second position in the market with a share of 12.9%. with a 34.4% drop in group product registrations due to a decline in demand for curtainsider semi-trailers which account for a significant proportion of Group sales. Decline in the Polish market by more than 30% y/y in Q1 2024.
02. Wielton Group volume sales in Poland at 912 units. (-25%) in Q1 2024.
03. Increase in sales of High Volume Combinations by c. 74% y/y (212 units vs. 122 units) and container semi-loaders by c. 19% (63 units vs. 53 universal semi-railers by 26% y/y (434 units vs. 586 units) and tipper semi-trailers by 20% y/y. (123 units vs. 154 units) in Q1 2024.
04. Decrease in sales revenue by more than 33% y-o-y in Q1 2024.
05. Backlog Wielton company at the end of March at 2,558 units.

WG sales on the Polish market [units]



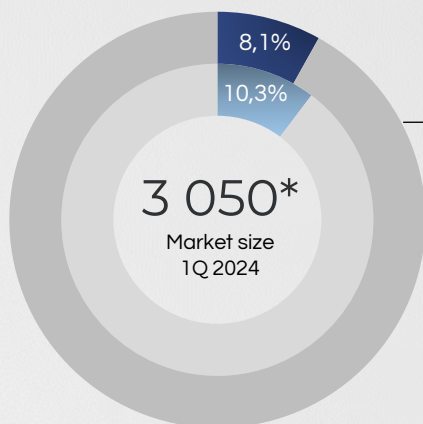
Sales revenues – Poland [PLN mln]



Great Britain

Market share

Based on vehicle registrations



Market decline by 50,2% y/y to 3 050* units.

Market share 8,1% at 246* units.

*Company's own estimate - No registration data for Q1 2024 for UK market.

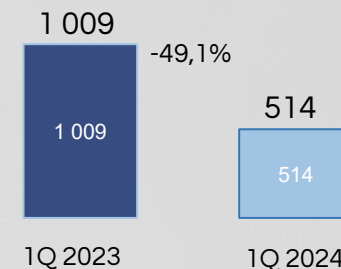
Market information

- Changes to the information requirements for imported goods within the Border Target Operating Model document.
- Analysis by The Road Haulage Association (RHA) shows that there is a shortage of around 50,000 lorry drivers in the UK. The main factor contributing to this situation is the limited access to EU workers. In addition, the problem is compounded by the poor state of infrastructure for drivers (safe parking spaces, improved road infrastructure).

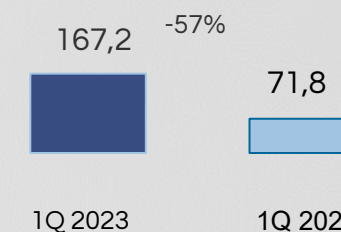
Sales and financial highlights

- Market vice-leader position with a share of 8.1% in Q1 2024. A decrease in the level of registrations of Wielton Group products in the UK market of around 61% y-o-y in Q1 2024 with a decrease in the UK market of around 50,2% y-o-y.
- Wielton Group volume sales in the UK market at 514 units in Q1 2024 (-49% y/y).
- Increase in sales of bodies by 675% (93 units vs. 12 units) in Q1 2024. Decrease in sales of Home Delivery Vans by 15% y/y (112 units vs. 131 units) in Q1 2024.
- Sales revenue down 57% y/y in Q1 2024.
- Backlog Lawrence David at the end of March at na 1,330 units.

WG sales on the British market [units]



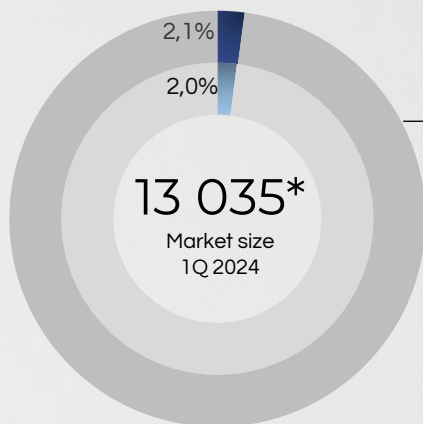
Sales revenues – Great Britain [PLN mln]



Germany

Market share

Based on vehicle registrations



Market decline by 20,7% y/y
to 13,035 units.

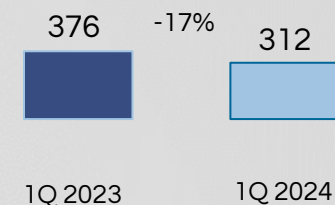
Market share 2,1%
at 272 units*

(Langendorf – 135 units,
Wielton GmbH – 137 units)

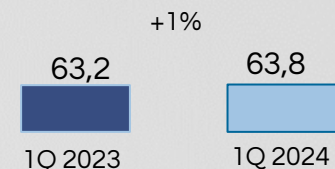
Sales and financial highlights

01. Maintain seventh position in the market with a market share of 2.1%. Decrease in registrations y-o-y (272 units vs.306 units) with the German market falling by more than 15% in 2023.
02. Wielton Group volume sales in Germany at 312 units. (-17% y/y) in Q1 2024.
03. A 62% increase in sales of Langendorf aluminium square tippers (42 units vs. 26 units) and a 65% decrease in sales of Wielton GmbH curtainsider semi-trailers (27 units vs. 78 units) in Q1 2024.
04. Backlog Langendorf and Wielton GmbH at the end of December at 229 units and 415 units respectively.

**WG sales on the
Germany market**
[szt.]



**Sales revenues –
Germany**
[PLN mln]



* Data from the Market Information System DE

Market information

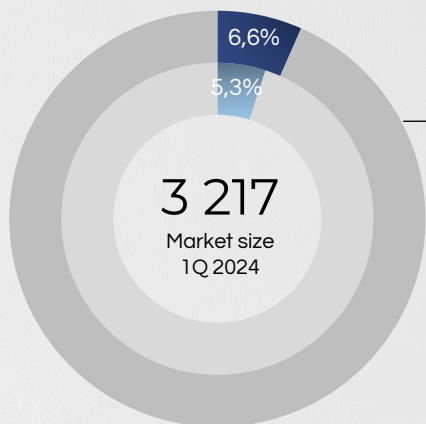
- 1 The German commercial vehicle market saw an increase in new registrations in January 2024. However, this did not translate into the market for trailers and semi-trailers for which the trend was downwards.
- 2 Manufacturers in Germany are announcing a slowdown in production due to expectations of falling demand. This is linked to the difficult economic situation, rising production costs and uncertainty about new investments by transport companies.
- 3 Start of the 'Environmental Protection and Safety' programme, which is a continuation of de minimis support, i.e. subsidies for road haulage companies.

CEE*

* Bulgaria, Croatia, Czech Republic, Romania, Serbia, Slovakia, Slovenia, Hungary

Market share

Based on vehicle registrations



Market decline by 32,9% y/y to 3 217 units.

Market share 6,6% at 211 units.

Market information

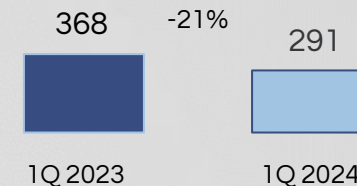
- 1 International transport in Central and Eastern Europe continues to face low demand. Difficult situation for international freight forwarders in the region.
- 2 A halt in investment by haulage companies working with general cargo, using curtainsider semi-trailers as the primary vehicle.

Sales and financial highlights

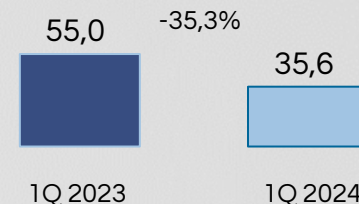
01. Maintain fifth position in the market and increase share to 6.6%. Decrease in registrations by 16.9% with a market decline of approximately 33% y-o-y in Q1 2024.
02. Wielton volume sales at 291 units in Q1 2024.
03. An increase in sales of tipper semi-trailers of around 36% y-o-y (174 units vs. 128 units) and a decrease in sales of High Volume Combinations of 67% (23 units vs. 70 units) in 1Q 2024.
04. A decrease in revenue from product sales of more than 35.3% y/y.
05. Backlog at the end of March at 489 units.



WG sales on the CEE markets [units]



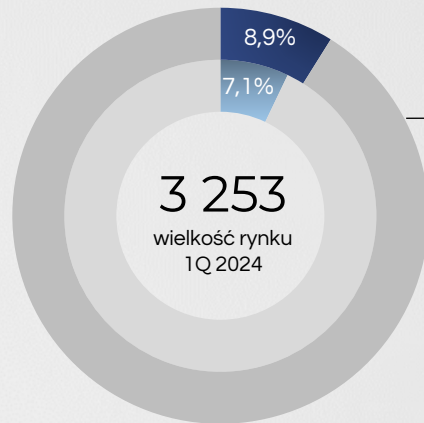
Sales revenues - CEE [PLN mln]



Italy

Market share

Based on vehicle registrations



*7.1% are the combined shares of Viberti and Fruehauf in Q1 2023 r.



Market decline by 25,8% y/y.
to 3 253 units.

Market share 8,9%
at 289 units.
Viberti: 217 units.
Fruehauf: 72 units.

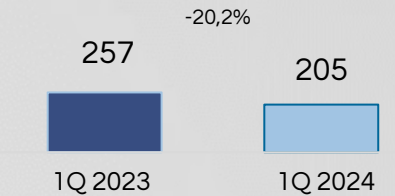
Market information

- 1 The continued downward trend in terms of trailer and semi-trailer registrations in the Italian market due to a lack of demand for these products.
- 2 In response to the need to modernise the Italian fleet, the opportunity to apply for funding for the renewal of the road transport fleet started in Q1 2024. This is expected to improve the Italian transport fleet in terms of safety and innovation.

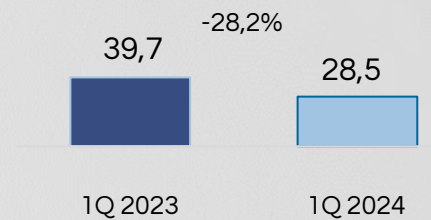
Sales and financial highlights

01. Fourth position in the market with Viberti and Fruehauf at 8.9% share. Decline in the Italian market of around 26% in Q1 2024.
02. A 20.2% year-on-year decrease in Wielton Group volume sales in Italy (205 units).
03. Decrease in the level of sales of curtainsider semi-trailers by 44% y/y. (170 units vs. 185 units), and a 175% y/y increase in closed-box semi-trailers sales (33 units vs. 12 units) in Q1 2024.
04. Decrease in sales revenue by more than 28% y/y in Q1 2024.
05. Backlog Viberti company at the end of March at 188 units.

WG sales on the Italian market [units]



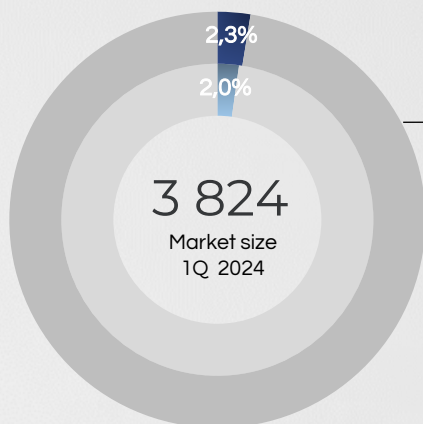
Sales revenues – Italy [PLN mln]



Spain

Market share

Based on vehicle registrations



Market growth by 3,4% y/y to 3,824 units.

Market share 2,3% at 89 units.

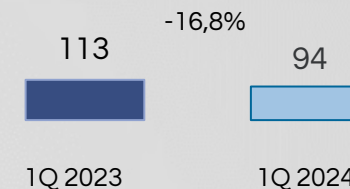
Market information

- 1 Decision to allow so-called Duo-trailers, i.e. trailers with a GVW of up to 72 tonnes and a length of up to 32 metres, to apply for a permit in Spain. Modification of the existing regulation which regulated the current maximum length and weight of Megatruck vehicles.
- 2 The Ministry of Transport and Sustainable Mobility in Spain has approved an increase in tolls on state motorways as an administrative concession. The increase, which ranges from 5% to 6.65%, is in response to the increase in the consumer price index (CPI) observed compared to the previous year.

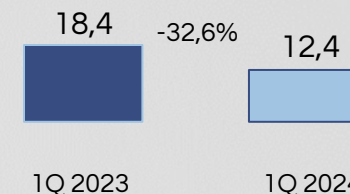
Sales and financial highlights

01. Ninth position in the market with a share of 2.3%. Higher Guillen product registrations of approximately 22% y/y. Spanish market growth of 3.4% y/y in Q1 2024.
02. Wielton Group volume sales at 94 units. (-16.8% y/y) in Q1 2024.
03. Decrease in sales of curtainsider semi-trailers by 35% y/y (32 units vs. 49 units) in Q1 2024. Maintain sales of container semi-loaders y/y (28 units) and increase in platform sales by 122% y/y (20 units vs. 9 units) in Q1 2024.
04. A 32.6% year-on-year decrease in sales revenue in Q1 2024.
05. Backlog Guillen company at the end of March at 59 units.

WG sales on the Spanish market [units]



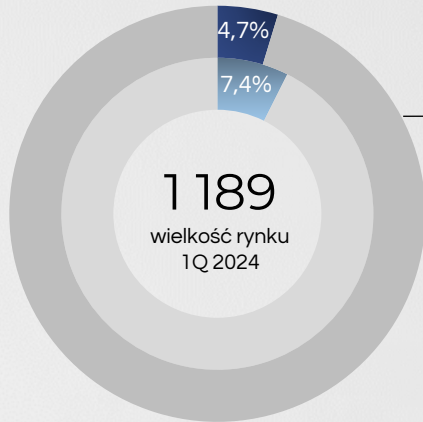
Sales revenues – Spain [PLN mln]



Agro Segment

Market share

Based on vehicle registrations



Market decline by 22,4% y/y.
do 1 189szt.

Market share in Poland 4,7%
at 56 units.

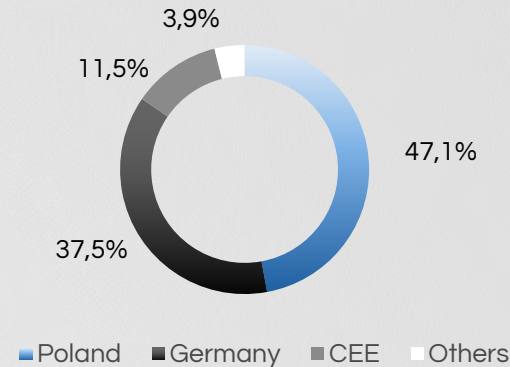
Market information

- 1 The farmers' strike in Europe in the first quarter of 2024 stemmed from common sources of problems. These are first and foremost rising costs - in particular energy, transport and fertilisers, which have become significantly more expensive especially after the Russian aggression against Ukraine in 2022. This situation mainly affected the markets: Germany, France, Poland, Spain and Italy.
- 2 Transition period between EU programmes for the purchase of agricultural vehicles. The previous ones have ended and the new ones have not yet been implemented. Agricultural trailers were largely bought thanks to subsidies.

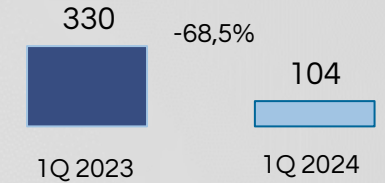
Sales and financial highlights

01. Seventh position in the market and a decline in market share to 4.7% in Q1 2024 with a 22.4% y/y decline in the Polish Agro market.
02. Decrease in the level of registrations of Wielton Agro-branded agricultural trailers in Poland by around 51% y/y in Q1 2024.
03. Wielton Agro's agricultural trailer volume sales at 104 units. (-68.5% y/y) in Q1 2024.
04. Decrease in the level of sales of agricultural platforms by approximately 50% (59 units vs. 117 units) and low tonnage trailers by 91% (12 units vs. 135 in Q1 2024).

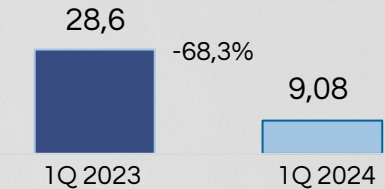
Geographical sales structure



Sales Wielton Agro [units]



Sales revenues – Agro [PLN mln]





Turkey

WG sales on the Turkish market
[units]



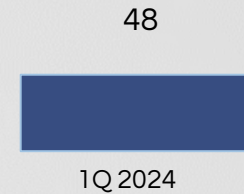
Revenue from the sale of WSA products in Turkey
[PLN mln]



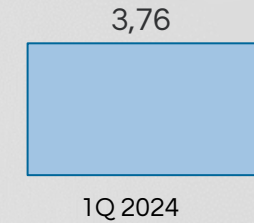
Benelux

* Belgium, the Netherlands, Luxembourg

Sprzedaż GW w krajach Beneluksu
[units]



Revenue from the sale of WSA products in Benelux
[PLN mln]



- 1 Entry into the Turkish market with dealer Dogus Otomotiv.
- 2 GW product sales in the first quarter of 2024 at 57 units. (of which: 52 units Wielton, 5 units Langendorf). Decrease in the Turkish market by 43.5% y-o-y. in Q1 2024.
- 3 Development of service cooperation (Aberg Service).

- 1 Establishment of Wielton Benelux B.V.
- 2 GW product sales in the first quarter of 2024 at 48 units. (of which: 36 units Wielton, 9 units Langendorf and 3 units Fruehauf).



Product portfolio structure



1Q 2023 1Q 2024
50% 42%

UNIVERSAL SEMI-TRAILERS



1Q 2023 1Q 2024
12% 16%

TIPPERS



1Q 2023 1Q 2024
12% 12%

CLOSED-BOX SEMI-TRAILERS



1Q 2023 1Q 2024
6% 3%

AGRO



1Q 2023 1Q 2024
4% 6%

HOME DELIVERY BODIES



Increased sales of high volume combinations y/y (292 units vs. 212 units) in 1Q 2024.

1Q 2023 1Q 2024
1% 2%

TIPPER BODIES



1Q 2023 1Q 2024
3% 5%

LOW-LOADERS (INCLUDING TRAILERS AND OTHERS)



1Q 2023 1Q 2024
7% 5%

CONTAINER SEMI-LOADERS



1Q 2023 1Q 2024
4% 8%

HIGH VOLUME COMBINATIONS



1Q 2023 1Q 2024
1% 1%

INLOADERS



Decrease in sales of universal semi-trailers y/y (1,525 units vs. 2,614 units), tippers y/y (604 units vs. 643 units) and closed-box semi-trailers (442 units vs. 631 units) in 1Q 2024.

Maintaining the sales level of tipper bodies y/y (64 units vs. 66 units) and increased sales of Home Delivery (247 units vs. 191 units) in 1Q 2024.



WIELTON GROUP

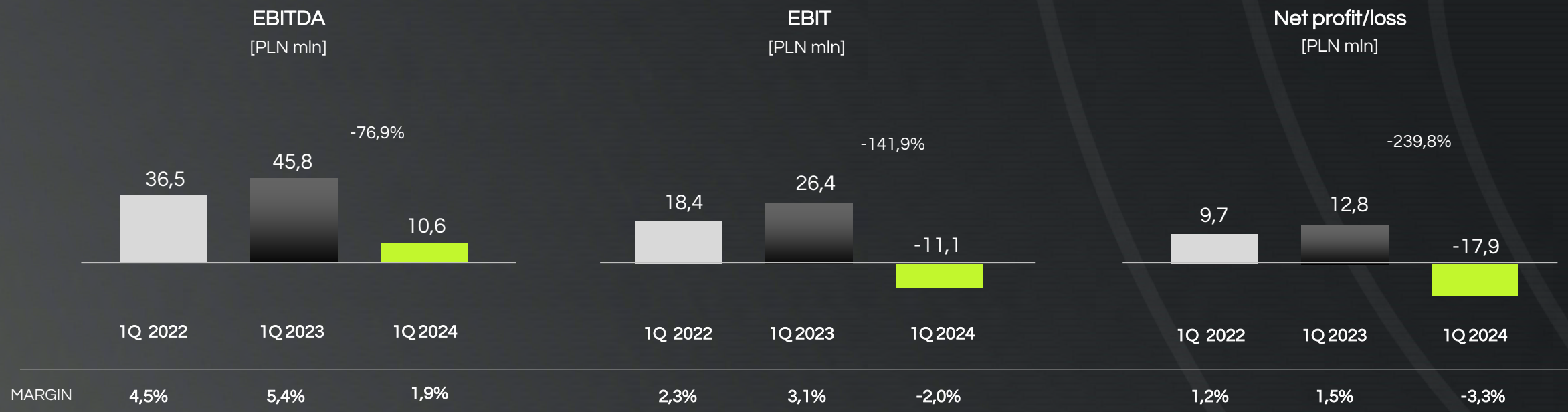
OPERATIONS AND FINANCIAL RESULTS



Consolidated earnings and profitabilities



Price pressure from key competitors with a declining number of orders (sales down 30.3 per cent year-on-year) and the Euro exchange rate of PLN 4.3 in March 2024 vs. PLN 4.67 in March 2023 resulted in lower profitability on sales and consequently a negative result at the operating level and a net loss.





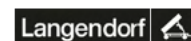
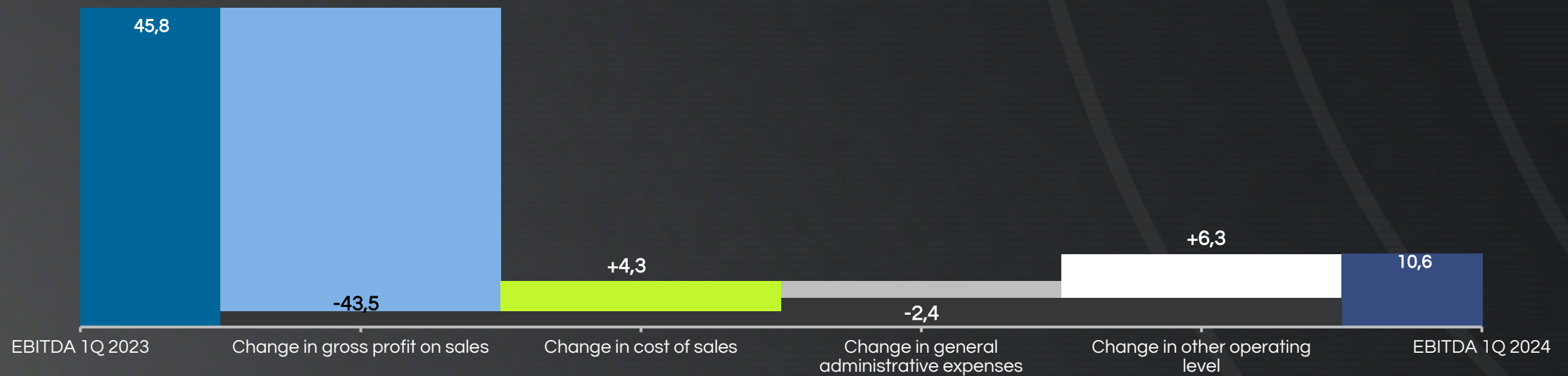
Structure of EBITDA in 1Q 2024 [million PLN]

Decline in EBITDA due to declines in sales volumes in all major markets.

Lower sales costs compared to last year due to lower sales volumes realised in all companies.

General and administrative expenses were higher by PLN 2.4 million as a result of new functions and development of the Group - including the establishment of new Companies.

Other operating activities - 2024 result higher by PLN 6.3 million mainly due to the release of an allowance for receivables.





Consolidated cash flow statement [million PLN]

Reduced cash at the end of the year due to an increase in the scale of operations and a change in the market situation.

01. The operating cash flow mainly includes, profit before tax (-19.3 million), depreciation and amortisation together (21.6 million) and the change in working capital (mainly an increase in accounts payable, inventories and receivables) -11.6 million.

02. Continue investment activities necessary to improve the Group's competitive position in key markets.

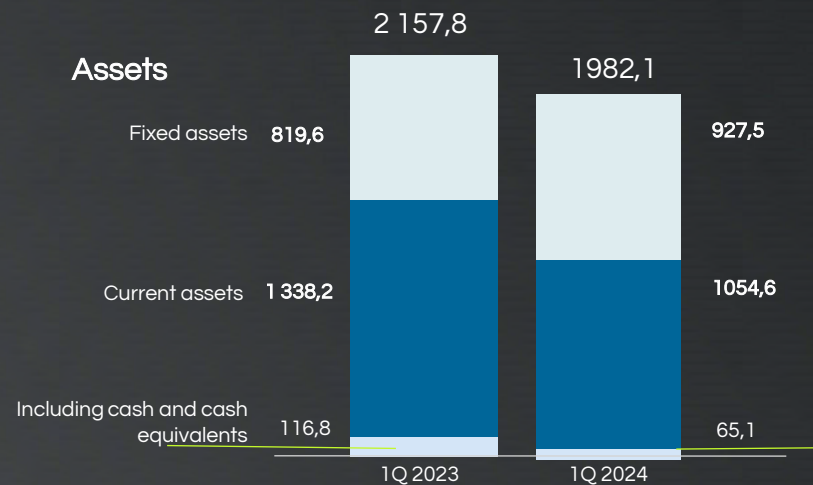
03. During the period under review, 16.4 million loans, 5.9 million leases, 6.1 million interest payments and 55.6 million new loans were taken out.

04. The continuation of the investment programme, with reduced sales volumes, has necessitated new financial commitments.

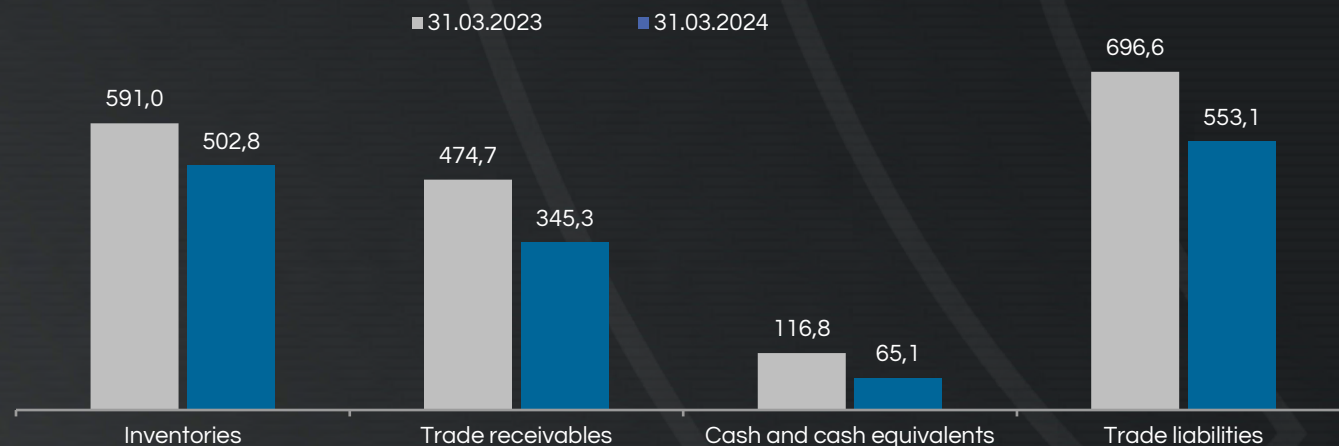
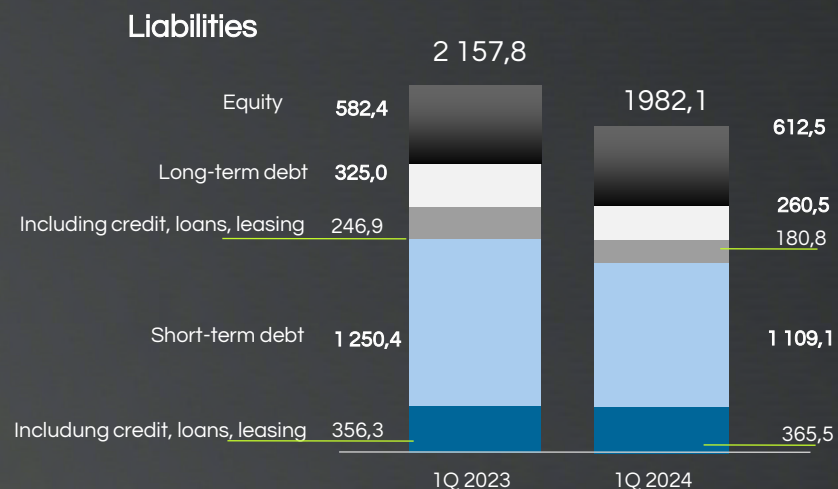


Balance sheet structure

[PLN mln]



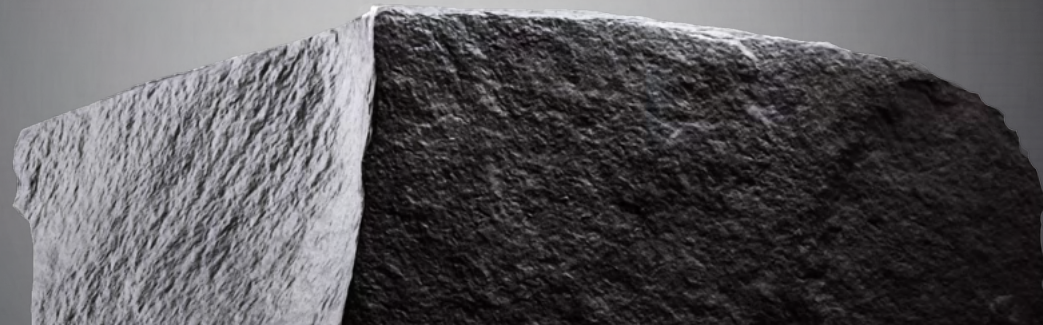
01. Increase in the value of fixed assets due to ongoing investments and new product developments.
02. Decrease in working capital due to reduced production and sales activity.
03. Current ratio of approximately 1.0 resulting from high investment activity and repayment of loans from operations with deteriorated financial performance.
04. Net debt/EBITDA ratio of approximately 2.81





WIELTON GROUP

SUMMARY



Summary



1

Generation of PLN 548.3 mln revenue by the Wielton Group with volume sales of 3,668 units in Q1 2024.

2

Achieving PLN 10.6 mln EBITDA, with an EBITDA margin of 1.9%.

3

A safe level of net debt to EBITDA ratio of 2.81 at the end of Q1 2024.

4

Establishment of: Wielton Benelux BV and Wielton Maroc Sarl AU.

5

Measures to align cost levels with current sales.

6

Activities focused on active sales and order acquisition and entering new markets (Turkey, Scandinavia and Benelux).

7

Hacking attack on Wielton and Fruehauf companies.



Risks and uncertainties in 2024



HIGH
RISK

01. Market: cooling of demand, customers postponing purchasing decisions.
02. Geopolitical uncertainty.
03. Financial risk, liquidity and customer insolvency.

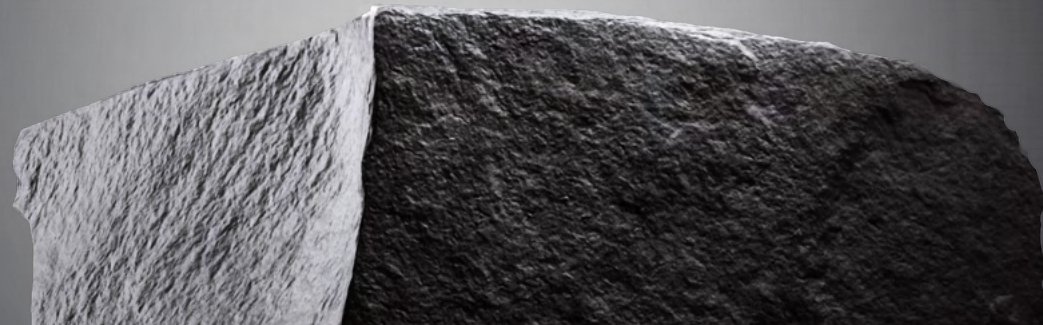
MEDIUM
RISK

04. Persistently high financial costs.
05. Uncertainty related to exchange rate volatility.



WIELTON GROUP

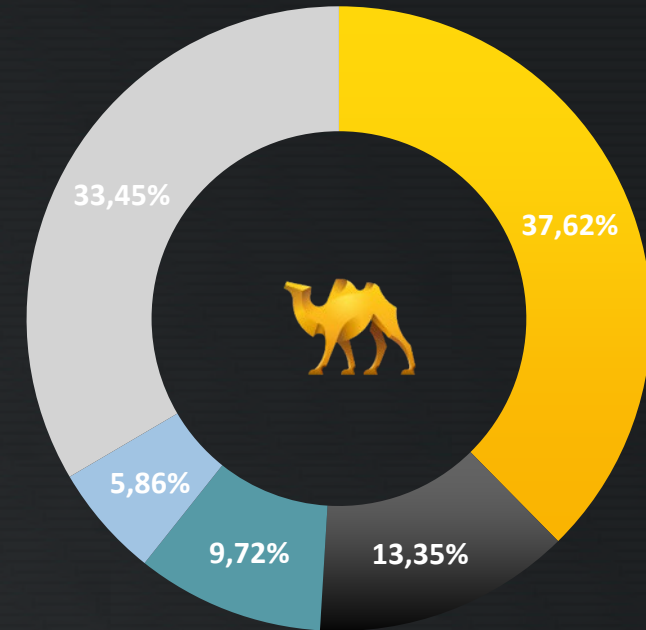
ATTACHEMENTS



Ashareholder structure of Wielton S.A.

Shareholder structure as of 29.05.2024

29.05.2024		
	Number of shares/number of votes at GM	Share in the total number of votes and in the share capital
MP Inwestors S.a.r.l.*,**	22 714 618	37,62%
MPSZ Sp. z o. o.**	8 058 300	13,35%
Łukasz Tylkowski	5 870 018	9,72%
VESTA FIZ Aktywów Niepublicznych***	3 536 505	5,86%
Others	20 195 559	33,45%
Total number of shares	60 375 000	100%



*MP Inwestors S.à r.l. is a subsidiary of Forum 109 Fundusz Inwestycyjny Zamknięty ('Forum 109 FIZ', the sole shareholder of MP Inwestors S.à r.l.). All investment certificates issued by Forum 109 FIZ are equally held by M.Szataniak Fundacja Rodzinna, in which Mariusz Szataniak holds the majority of votes at the beneficiaries' meeting and is the sole member of the management board, and P.Szataniak Fundacja Rodzinna, in which Pawel Szataniak holds the majority of votes at the beneficiaries' meeting and is the sole member of the management board. M.Szataniak Family Foundation and P.Szataniak Family Foundation also each hold 50% of the shares in MPSz sp. z o.o., in which Mariusz Szataniak and Pawel Szataniak constitute the entire board of directors..

M. Szataniak Fundacja Rodzinna, P.Szataniak Fundacja Rodzinna, MP Inwestors S.à r.l. and MPSz sp. z o.o. are parties to a cooperation agreement, which has the nature of an agreement within the meaning of Article 87(1)(5) and (6) of the Public Offering Act (...) concerning shares in Wielton S.A. Pursuant to the agreement, MP Inwestors S.à r.l. has, among other things, the right to exercise voting rights on all shares in the share capital of MPSz sp. z o.o. and to appoint and dismiss the majority of the members of the management board of MPSz sp. z o.o., by virtue of which it is the parent company of MPSz sp. z o.o. within the meaning of the Act on Public Offering (...), and MPSz sp. z o.o. is obliged to exercise the voting rights attached to its shares in Wielton S.A. at Wielton S.A.'s general meetings in accordance with the instructions given by MP Inwestors S.à r.l.

** Forum 109 FIZ, which is the parent - sole shareholder of MP Inwestors S.à r.l., and VESTA FIZ of Non-Public Assets are funds managed by the same investment fund company, Forum TFI S.A.

- MP Inwestors S.a.r.l.*,**
- MPSZ Sp. z o.o.**
- Łukasz Tylkowski
- VESTA FIZ Aktywów Niepublicznych***
- Others shareholders

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This presentation contains forward-looking statements. These statements are based on the current expectations of the Management Board and depend on many factors that the Company has no influence on and are subject to a number of known and unknown risks, uncertainties and other factors that may cause actual results, level of activity or achievements of the Company and the Group Equity may differ significantly on future results, level of operations or achievements expressed or suggested in forward-looking statements.



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