



KAMUYU AYDINLATMA PLATFORMU

**EİS ECZACIBAŞI İLAÇ SİNAİ VE FİNANSAL YATIRIMLAR
SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2022 - 1. 3 Monthly Notification**

General Information About Financial Statements

Financial Report



Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2022	Previous Period 31.12.2021
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	1.259.908	1.265.256
Financial Investments		247.163	166.593
Financial Assets at Fair Value Through Profit or Loss		247.163	166.593
Financial Assets Designated at Fair Value Through Profit or Loss	6	247.163	166.593
Trade Receivables		335.990	232.675
Trade Receivables Due From Related Parties	8	6.559	3.381
Trade Receivables Due From Unrelated Parties	9	329.431	229.294
Other Receivables		4.318	709
Other Receivables Due From Related Parties	8	433	544
Other Receivables Due From Unrelated Parties	10	3.885	165
Derivative Financial Assets	28	7.333	7.415
Inventories	11	158.941	116.865
Prepayments	12	5.807	4.034
Current Tax Assets	26	134	3.317
Other current assets	19	2.122	183
SUB-TOTAL		2.021.716	1.797.047
Total current assets		2.021.716	1.797.047
NON-CURRENT ASSETS			
Financial Investments		5.828.759	5.841.365
Financial Assets at Fair Value Through Profit or Loss		137.541	150.147
Financial Assets Designated As at Fair Value Through Profit or Loss	6	137.541	150.147
Financial Assets at Fair Value Through Other Comprehensive Income	6	5.691.218	5.691.218
Other Receivables		266	355
Other Receivables Due From Related Parties	8	250	339
Other Receivables Due From Unrelated Parties	10	16	16
Investments accounted for using equity method	3	241.305	196.394
Investment property	14	342.178	342.528
Property, plant and equipment	15	5.381	5.758
Right of Use Assets	13	38.257	41.961
Intangible assets and goodwill	16	25.398	21.671
Prepayments	12	5.063	4.715
Deferred Tax Asset	26	8.553	7.196
Other Non-current Assets	19	6.808	5.603
Total non-current assets		6.501.968	6.467.546
Total assets		8.523.684	8.264.593
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		178.630	55.653
Current Borrowings From Related Parties		1.687	1.579
Lease Liabilities	7, 8	1.687	1.579
Current Borrowings From Unrelated Parties		176.943	54.074
Bank Loans	7	164.691	41.970
Lease Liabilities	7	12.252	12.104
Current Portion of Non-current Borrowings		10.135	40.435
Current Portion of Non-current Borrowings from Unrelated Parties	7	10.135	40.435
Trade Payables		338.716	288.793
Trade Payables to Related Parties	8	15.342	12.181
Trade Payables to Unrelated Parties	9	323.374	276.612
Employee Benefit Obligations	18	2.528	1.544
Other Payables		19.747	15.265
Other Payables to Unrelated Parties	10	19.747	15.265
Derivative Financial Liabilities	28	59	0
Deferred Income Other Than Contract Liabilities	12	20.727	20.283
Current tax liabilities, current	26	44.497	112.448
Current provisions		7.073	8.335

Current provisions for employee benefits	18	5.983	7.245
Other current provisions	17	1.090	1.090
Other Current Liabilities		328	185
SUB-TOTAL		622.440	542.941
Total current liabilities		622.440	542.941
NON-CURRENT LIABILITIES			
Long Term Borrowings		27.976	31.494
Long Term Borrowings From Related Parties		11.921	12.413
Lease Liabilities	7, 8	11.921	12.413
Long Term Borrowings From Unrelated Parties		16.055	19.081
Lease Liabilities	7	16.055	19.081
Non-current provisions		8.845	9.116
Non-current provisions for employee benefits	18	8.845	9.116
Deferred Tax Liabilities	26	277.978	285.274
Total non-current liabilities		314.799	325.884
Total liabilities		937.239	868.825
EQUITY			
Equity attributable to owners of parent		7.586.348	7.395.694
Issued capital	20	685.260	685.260
Inflation Adjustments on Capital	20	105.777	105.777
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		5.302.216	5.302.218
Gains (Losses) on Revaluation and Remeasurement		5.302.216	5.302.218
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.056	-4.054
Other Revaluation Increases (Decreases)		5.306.272	5.306.272
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		10.010	10.010
Exchange Differences on Translation		10.010	10.010
Restricted Reserves Appropriated From Profits	20	318.456	318.456
Prior Years' Profits or Losses		973.998	218.913
Current Period Net Profit Or Loss		190.631	755.060
Non-controlling interests		97	74
Total equity		7.586.445	7.395.768
Total Liabilities and Equity		8.523.684	8.264.593

Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period	Previous Period
		01.01.2022 - 31.03.2022	01.01.2021 - 31.03.2021
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	21	373.650	280.132
Cost of sales	21	-239.798	-201.910
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		133.852	78.222
GROSS PROFIT (LOSS)		133.852	78.222
General Administrative Expenses	22	-30.262	-21.120
Marketing Expenses	22	-56.805	-33.947
Other Income from Operating Activities	24	172.831	124.736
Other Expenses from Operating Activities	24	-28.174	-36.124
PROFIT (LOSS) FROM OPERATING ACTIVITIES		191.442	111.767
Investment Activity Income		495	49.818
Investment Activity Expenses		-117	-43
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	44.913	3.502
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		236.733	165.044
Finance income	25	14.846	6.472
Finance costs	25	-17.184	-8.173
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		234.395	163.343
Tax (Expense) Income, Continuing Operations		-43.741	-22.117
Current Period Tax (Expense) Income	26	-52.394	-22.484
Deferred Tax (Expense) Income	26	8.653	367
PROFIT (LOSS) FROM CONTINUING OPERATIONS		190.654	141.226
PROFIT (LOSS)		190.654	141.226
Profit (loss), attributable to [abstract]			
Non-controlling Interests		23	1
Owners of Parent		190.631	141.225
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
<i>Pay başına kazanç</i>	27	0,27820000	0,20610000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of Other Comprehensive Income			
PROFIT (LOSS)		190.654	141.226
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-2	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-2	0
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		-2	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-2	0
TOTAL COMPREHENSIVE INCOME (LOSS)		190.652	141.226
Total Comprehensive Income Attributable to			
Non-controlling Interests		23	1
Owners of Parent		190.629	141.225

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 31.03.2022	Previous Period 01.01.2021 - 31.03.2021
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		190.654	141.226
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	13,14,15,16	6.517	5.976
Adjustments for Impairment Loss (Reversal of Impairment Loss)		131	665
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	11	131	665
Adjustments for provisions		2.430	1.366
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	2.430	1.266
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	17	0	100
Adjustments for Dividend (Income) Expenses		0	-49.007
Adjustments for Interest (Income) Expenses		-17.620	-10.492
Adjustments for Interest Income	24	-26.941	-13.584
Adjustments for interest expense	25	9.321	3.092
Adjustments for unrealised foreign exchange losses (gains)		29	1.076
Adjustments for fair value losses (gains)		-70.177	779
Adjustments for Fair Value Losses (Gains) of Financial Assets		-67.964	2.190
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	25	-2.213	-1.411
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3	-52.971	-3.502
Adjustments for Tax (Income) Expenses	26	43.741	22.117
Other adjustments for non-cash items		2	0
Adjustments for losses (gains) on disposal of non-current assets		0	-1
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-95.330	-28.933
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		369	-1.122
Adjustments for decrease (increase) in inventories		-42.207	7.970
Decrease (Increase) in Prepaid Expenses		1.062	2.095
Adjustments for increase (decrease) in trade accounts payable		49.923	17.581
Adjustments for increase (decrease) in other operating payables		1.128	66.875
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		444	-2.495
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	18	-1.160	-200
Income taxes refund (paid)		-110.360	-69.610
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		3	33
Purchase of Property, Plant, Equipment and Intangible Assets	15,16	-4.671	-2.261
Cash Outflows from Acquisition of Investment Property	14	-1.109	-310
Dividends received		0	49.007
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		141.301	1.794
Repayments of borrowings		-54.388	-21.685
Payments of Lease Liabilities		-5.078	-4.522
Cash Payments for Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		2.354	-3.301
Interest paid		-9.321	-3.092
Interest Received		18.932	9.164
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		-5.372	127.191
		-5.372	127.191

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.263.966	854.776
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1.258.594	981.967

Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity												
	Equity attributable to owners of parent (member)											Non-controlling interests (member)	
	Issued Capital	Inflation Adjustments on Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss			Restricted Reserves Appropriated From Profits (member)	Retained Earnings				
			Gains/Losses on Revaluation and Remeasurement (member)		Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
Gains (Losses) on Remeasurements of Defined Benefit Plans			Other Revaluation Increases (Decreases)										
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	685.260	105.777	-4.051	3.798.624	10.010			284.078	80.459	322.089	5.282.246	62	5.282.308
Adjustments Related to Accounting Policy Changes													
Adjustments Related to Required Changes in Accounting Policies													
Adjustments Related to Voluntary Changes in Accounting Policies													
Adjustments Related to Errors													
Other Restatements													
Restated Balances													
Transfers									322.089	-322.089	0		0
Total Comprehensive Income (Loss)										141.225	141.225	1	141.226
Profit (loss)													
Other Comprehensive Income (Loss)													
Issue of equity													
Capital Decrease													
Capital Advance													
Effect of Merger or Liquidation or Division													
Effects of Business Combinations Under Common Control													
Advance Dividend Payments													
Dividends Paid													
Decrease through Other Distributions to Owners													
Increase (Decrease) through Treasury Share Transactions													
Increase (Decrease) through Share-Based Payment Transactions													
Acquisition or Disposal of a Subsidiary													
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													
Transactions with noncontrolling shareholders													
Increase through Other Contributions by Owners													
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Increase (decrease) through other changes, equity													
Equity at end of period	685.260	105.777	-4.051	3.798.624	10.010			284.078	402.548	141.225	5.423.471	63	5.423.534
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	685.260	105.777	-4.054	5.306.272	10.010			318.456	218.913	755.060	7.395.694	74	7.395.768
Adjustments Related to Accounting Policy Changes													
Adjustments Related to Required Changes in Accounting Policies													
Adjustments Related to Voluntary Changes in Accounting Policies													
Adjustments Related to Errors													
Other Restatements													
Restated Balances													
Transfers									755.060	-755.060	0		0
Total Comprehensive Income (Loss)										190.631	190.629	23	190.632
Profit (loss)													
Other Comprehensive Income (Loss)													
Issue of equity													
Capital Decrease													
Capital Advance													
Effect of Merger or Liquidation or Division													
Effects of Business Combinations Under Common Control													
Advance Dividend Payments													
Dividends Paid													

Previous Period
01.01.2021 - 31.03.2021

