



## KAMUYU AYDINLATMA PLATFORMU

# RTA LABORATUVARLARI BİYOLOJİK ÜRÜNLER İLAÇ VE MAKİNE SANAYİ TİCARET A.Ş. Financial Report Consolidated 2022 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	PKF ADAY BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

## ARA DÖNEM FAALİYET RAPORU UYGUNLUĞU HAKKINDA SINIRLI DENETİM RAPORU

RTA Laboratuvarları Biyolojik Ürünler İlaç ve Makine Sanayi ve Ticaret A.Ş.

Yönetim Kurulu'na,

RTA Laboratuvarları Biyolojik Ürünler İlaç ve Makine Sanayi ve Ticaret Anonim Şirketi ("Şirket") ve bağlı ortaklıkları (birlikte "Grup" olarak anılacaktır) 30 Haziran 2022 tarihi itibarıyla hazırlanan ara dönem faaliyet raporunda yer alan finansal bilgilerin, sınırlı denetimden geçmiş ara dönem konsolide finansal bilgiler ile tutarlı olup olmadığına sınırlı denetimini yapmakla görevlendirilmiş bulunuyoruz. Rapor konusu ara dönem Faaliyet Raporu, Şirket yönetiminin sorumluluğundadır. Sınırlı denetim yapan kuruluş olarak üzerimize düşen sorumluluk, ara dönem faaliyet raporunda yer alan finansal bilgilerin, sınırlı denetimden geçmiş ve 19 Ağustos 2022 tarihli sınırlı denetim raporuna konu olan ara dönem konsolide finansal tablolar ve açıklayıcı notlar ile tutarlı olup olmadığına ilişkin ulaşılan sonucun açıklanmasıdır.

Sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Sınırlı denetimimiz, ara dönem faaliyet raporunda yer alan finansal bilgilerin sınırlı denetimden geçmiş ara dönem konsolide finansal tablolar ve açıklayıcı notlar ile tutarlı olup olmadığına ilişkin incelemeyi kapsamaktadır. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sınırlı denetimimiz sonucunda, ilişikteki ara dönem faaliyet raporunda yer alan finansal bilgilerin sınırlı denetimden geçmiş ara dönem konsolide finansal tablolar ve açıklayıcı notlarda verilen bilgiler ile, tüm önemli yönleriyle, tutarlı olmadığına dair herhangi bir hususa rastlanılmamıştır.

İstanbul, 19 Ağustos 2022

Aday Bağımsız Denetim Anonim Şirketi

(A Member Firm of PKF International)

Abdulkadir SAYICI

Sorumlu Denetçi

## Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2022	Previous Period 31.12.2021
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	24.028.288	157.539.063
Financial Investments	6	6.730.742	5.862.763
Trade Receivables		63.321.638	103.661.259
Trade Receivables Due From Related Parties	7	5.090.145	4.450.327
Trade Receivables Due From Unrelated Parties	8	58.231.493	99.210.932
Other Receivables		142.284.385	38.642.390
Other Receivables Due From Related Parties	7	140.353.197	35.151.059
Other Receivables Due From Unrelated Parties	10	1.931.188	3.491.331
Inventories	11	28.317.159	22.878.541
Prepayments		14.225.387	7.467.299
Prepayments to Unrelated Parties	14	14.225.387	7.467.299
Current Tax Assets	13		15.246.606
Other current assets	12	11.404.270	11.088.985
<b>SUB-TOTAL</b>		<b>290.311.869</b>	<b>362.386.906</b>
Non-current Assets or Disposal Groups Classified as Held for Sale	15	7.000.000	7.000.000
<b>Total current assets</b>		<b>297.311.869</b>	<b>369.386.906</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments	6	685.000	685.000
Other Receivables		6.254	6.254
Other Receivables Due From Unrelated Parties	10	6.254	6.254
Investments accounted for using equity method	4	202.783.119	128.031.547
Investment property	16	7.922.000	6.222.000
Property, plant and equipment	18	47.243.301	46.259.333
Right of Use Assets	17	1.098.226	494.869
Intangible assets and goodwill		505.915	563.731
Other intangible assets	19	505.915	563.731
Prepayments	14	1.325.587	754.175
<b>Total non-current assets</b>		<b>261.569.402</b>	<b>183.016.909</b>
<b>Total assets</b>		<b>558.881.271</b>	<b>552.403.815</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	9	26.619.956	54.724.189
Current Portion of Non-current Borrowings	9	28.216.653	652.680
Trade Payables		17.745.101	101.272.108
Trade Payables to Unrelated Parties	8	17.745.101	101.272.108
Employee Benefit Obligations	22	879.660	865.518
Other Payables		310.997	1.484.185
Other Payables to Related Parties	7		321.062
Other Payables to Unrelated Parties	10	310.997	1.163.123
Deferred Income Other Than Contract Liabilities	14	20.287.480	31.335.234
Current tax liabilities, current		2.963.126	14.321.975
Current provisions		252.820	224.220
Current provisions for employee benefits	21	168.116	139.516
Other current provisions	21	84.704	84.704
<b>SUB-TOTAL</b>		<b>97.275.793</b>	<b>204.880.109</b>
<b>Total current liabilities</b>		<b>97.275.793</b>	<b>204.880.109</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	9	10.970.200	580.648
Non-current provisions		514.344	378.448
Non-current provisions for employee benefits	21-31	514.344	378.448
Deferred Tax Liabilities	30	9.596.880	3.330.332
<b>Total non-current liabilities</b>		<b>21.081.424</b>	<b>4.289.428</b>
<b>Total liabilities</b>		<b>118.357.217</b>	<b>209.169.537</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		403.690.414	312.673.589
Issued capital	23,1	100.000.000	42.970.214

Share Premium (Discount)	23,2	21.814.748	52.876.395
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-135.973	-116.822
Gains (Losses) on Revaluation and Remeasurement	23,3	-55.830	-36.679
Gains (Losses) on Remeasurements of Defined Benefit Plans	23,3	-55.830	-36.679
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	4	-80.143	-80.143
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		9.309.308	9.309.308
Gains (Losses) on Revaluation and Reclassification	23,3	9.309.308	9.309.308
Restricted Reserves Appropriated From Profits	23,4	5.248.972	2.450.638
Prior Years' Profits or Losses	23,5	175.202.193	90.710.188
Current Period Net Profit Or Loss		92.251.166	114.473.668
Non-controlling interests	23,6	36.833.640	30.560.689
<b>Total equity</b>		<b>440.524.054</b>	<b>343.234.278</b>
<b>Total Liabilities and Equity</b>		<b>558.881.271</b>	<b>552.403.815</b>

## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021	Current Period 3 Months 01.04.2022 - 30.06.2022	Previous Period 3 Months 01.04.2021 - 30.06.2021
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
Revenue	24	68.543.214	154.145.378	25.140.095	94.839.033
Cost of sales	24	-36.032.992	-73.641.149	-14.059.573	-47.695.850
<b>GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS</b>		<b>32.510.222</b>	<b>80.504.229</b>	<b>11.080.522</b>	<b>47.143.183</b>
<b>GROSS PROFIT (LOSS)</b>		<b>32.510.222</b>	<b>80.504.229</b>	<b>11.080.522</b>	<b>47.143.183</b>
General Administrative Expenses	26	-8.992.680	-10.503.854	-4.724.940	-5.254.103
Marketing Expenses	26	-5.223.729	-5.214.867	-1.869.581	-2.779.497
Research and development expense	26	-6.358.491	-4.680.909	-3.078.336	-3.617.781
Other Income from Operating Activities	27	48.829.136	16.286.329	16.555.901	6.795.029
Other Expenses from Operating Activities	27	-19.039.307	-16.250.737	-8.045.962	-5.774.257
<b>PROFIT (LOSS) FROM OPERATING ACTIVITIES</b>		<b>41.725.151</b>	<b>60.140.191</b>	<b>9.917.604</b>	<b>36.512.574</b>
Investment Activity Income	28	1.149.408	3.914.869	645.961	2.322.720
Investment Activity Expenses	28		-495.535		-209.423
Share of Profit (Loss) from Investments Accounted for Using Equity Method	4	74.751.572	19.946.666	44.915.097	10.813.245
<b>PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)</b>		<b>117.626.131</b>	<b>83.506.191</b>	<b>55.478.662</b>	<b>49.439.116</b>
Finance income	29	-4.183.113	4.399.938	-4.183.113	4.208.762
Finance costs	29	-3.399.790	-4.947.003	-2.391.806	-2.658.792
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX</b>		<b>110.043.228</b>	<b>82.959.126</b>	<b>48.903.743</b>	<b>50.989.086</b>
Tax (Expense) Income, Continuing Operations		-11.519.111	-11.299.609	9.419.431	-7.864.500
Current Period Tax (Expense) Income	30	-5.246.179	-10.810.877	-5.246.179	-6.668.066
Deferred Tax (Expense) Income	30	-6.272.932	-488.732	14.665.610	-1.196.434
<b>PROFIT (LOSS) FROM CONTINUING OPERATIONS</b>		<b>98.524.117</b>	<b>71.659.517</b>	<b>58.323.174</b>	<b>43.124.586</b>
<b>PROFIT (LOSS)</b>		<b>98.524.117</b>	<b>71.659.517</b>	<b>58.323.174</b>	<b>43.124.586</b>
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests	23,6	6.272.951	10.461.310	-411.752	6.407.307
Owners of Parent		92.251.166	61.198.207	58.734.926	36.717.279
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	30	0,92300000	1,49300000	0,58700000	0,89600000
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-19.151	-12.105	212	-6.052
Gains (Losses) on Remeasurements of Defined Benefit Plans	23	-25.535		-6.172	
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	4		-12.105		-6.052
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		6.384		6.384	
Deferred Tax (Expense) Income	30	6.384		6.384	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>-19.151</b>	<b>-12.105</b>	<b>212</b>	<b>-6.052</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>98.504.966</b>	<b>71.647.412</b>	<b>58.323.386</b>	<b>43.118.534</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		6.272.951	10.461.310	-411.752	6.407.307
Owners of Parent		92.232.015	61.186.102	58.735.138	36.711.227

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2022 - 30.06.2022	Previous Period 01.01.2021 - 30.06.2021
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>-133.429.340</b>	<b>29.241.726</b>
Profit (Loss)		98.524.117	71.659.517
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>-72.867.742</b>	<b>-43.678.090</b>
Adjustments for depreciation and amortisation expense		2.716.969	2.002.167
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-8.541.663	-16.247.287
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	8	-6.093.925	-1.759.643
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	11	-2.447.738	-14.487.644
Adjustments for provisions		138.961	-365.757
Adjustments for (Reversal of) Provisions Related with Employee Benefits	21	138.961	159.568
Adjustments for (Reversal of) Other Provisions	21		-525.325
Adjustments for Interest (Income) Expenses		-3.949.548	1.079.844
Adjustments for Interest Income	29		-1.814.887
Adjustments for interest expense	29	2.769.059	3.823.494
Deferred Financial Expense from Credit Purchases	27	3.221.717	3.034.761
Unearned Financial Income from Credit Sales	27	-9.940.324	-3.963.524
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	4	-74.751.572	-41.446.666
Adjustments for Tax (Income) Expenses	30	11.519.111	11.299.609
<b>Changes in Working Capital</b>		<b>-142.480.687</b>	<b>12.779.196</b>
Decrease (Increase) in Financial Investments	6	-867.979	653.189
Adjustments for decrease (increase) in trade accounts receivable	8	56.373.870	-17.189.861
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-88.710.674	-1.213.317
Adjustments for decrease (increase) in inventories	11	-2.990.880	-5.585.651
Decrease (Increase) in Prepaid Expenses	14	-7.329.500	845.651
Adjustments for increase (decrease) in trade accounts payable	8	-86.748.724	5.690.667
Increase (Decrease) in Employee Benefit Liabilities	22	14.142	199.599
Adjustments for increase (decrease) in other operating payables		-1.173.188	31.986.897
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	14	-11.047.754	-2.607.978
<b>Cash Flows from (used in) Operations</b>		<b>-116.824.312</b>	<b>40.760.623</b>
Income taxes refund (paid)	30	-16.605.028	-11.518.897
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-5.033.851</b>	<b>-9.035.671</b>
Proceeds from sales of property, plant, equipment and intangible assets	18	47.996	833.818
Purchase of Property, Plant, Equipment and Intangible Assets		-3.381.847	-11.624.876
Purchase of property, plant and equipment	18	-3.381.847	-11.588.028
Purchase of intangible assets	19		-36.848
Cash Outflows from Acquisition of Investment Property	16	-1.700.000	-59.500
Interest received	30		1.814.887
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>4.952.416</b>	<b>14.816.870</b>
Proceeds from borrowings		9.363.277	18.770.976
Proceeds from Loans	9	9.363.277	18.770.976
Payments of Lease Liabilities	9	-426.612	-333.112
Interest paid	29	-2.769.059	-3.823.494
Other inflows (outflows) of cash		-1.215.190	202.500
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>		<b>-133.510.775</b>	<b>35.022.925</b>
Net increase (decrease) in cash and cash equivalents		-133.510.775	35.022.925
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>5</b>	<b>157.539.063</b>	<b>17.464.181</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>5</b>	<b>24.028.288</b>	<b>52.487.106</b>

# Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity												
	Equity attributable to owners of parent (member)											Non-controlling interests (member)	
	Issued Capital	Share premiums or discounts	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)	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	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													
<b>Statement of changes in equity (abstract)</b>													
<b>Statement of changes in equity (line items)</b>													
<b>Equity at beginning of period</b>	41.000.000	6.930.981	-52.047		-74.090		9.309.308	1.670.185	30.557.400	60.933.241	150.274.978	17.531.220	167.806.198
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								780.453	60.152.788	-60.933.241			
Total Comprehensive Income (Loss)													
Profit (loss)										61.198.207	61.198.207	10.461.310	71.659.517
Other Comprehensive Income (Loss)					-12.105						-12.105		-12.105
Issue of equity												202.500	202.500
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													
<b>Equity at end of period</b>	41.000.000	6.930.981	-52.047		-86.195		9.309.308	2.450.638	90.710.188	61.198.207	211.461.080	28.195.030	239.656.110
<b>Statement of changes in equity (abstract)</b>													
<b>Statement of changes in equity (line items)</b>													
<b>Equity at beginning of period</b>	42.970.214	52.876.395	-36.679		-80.143		9.309.308	2.450.638	90.710.188	114.473.668	312.673.589	30.560.689	343.234.278
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								2.798.334	111.675.334	-114.473.668			
Total Comprehensive Income (Loss)													
Profit (loss)										92.251.166	92.251.166	6.272.951	98.524.117
Other Comprehensive Income (Loss)					-19.151						-19.151		-19.151
Issue of equity	57.029.786	-31.061.647									-25.968.139		
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 - 30.06.2021

