



KAMUYU AYDINLATMA PLATFORMU

EİS ECZACIBAŞI İLAÇ SİNAİ VE FİNANSAL YATIRIMLAR SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2024 - 3. 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 30.09.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	1.875.732	2.727.606
Financial Investments		312.724	285.731
Financial Assets at Fair Value Through Profit or Loss	6	312.724	285.731
Trade Receivables		1.879.665	1.842.204
Trade Receivables Due From Related Parties	8	99.022	31.338
Trade Receivables Due From Unrelated Parties	9	1.780.643	1.810.866
Other Receivables		955	22.614
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties	10	955	22.614
Derivative Financial Assets		0	2.872
Derivative Financial Assets Held for Trading		0	2.872
Inventories	11	1.675.898	2.169.385
Prepayments	12	114.428	85.359
Current Tax Assets		63.439	94.894
Other current assets	18	285.574	217.400
SUB-TOTAL		6.208.415	7.448.065
Total current assets		6.208.415	7.448.065
NON-CURRENT ASSETS			
Financial Investments		27.741.407	27.741.231
Financial Assets at Fair Value Through Profit or Loss	6	774	598
Financial Assets at Fair Value Through Other Comprehensive Income	6	27.740.633	27.740.633
Other Receivables		93	498
Other Receivables Due From Unrelated Parties	10	93	498
Investments accounted for using equity method	3	792.848	922.042
Investment property	13	14.583.207	14.583.207
Property, plant and equipment	14	5.108.697	5.155.215
Right of Use Assets		192.037	212.539
Intangible assets and goodwill	15	1.834.857	1.898.364
Prepayments	12	31.857	76.182
Deferred Tax Asset		415.773	893.540
Other Non-current Assets	18	73.167	164.435
Total non-current assets		50.773.943	51.647.253
Total assets		56.982.358	59.095.318
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		42.853	47.198
Current Borrowings From Related Parties		826	853
Lease Liabilities	7	826	853
Current Borrowings From Unrelated Parties		42.027	46.345
Bank Loans	7	0	0
Lease Liabilities	7	42.027	46.345
Current Portion of Non-current Borrowings		1.691.187	1.599.334
Current Portion of Non-current Borrowings from Related Parties		725.473	454.362
Bank Loans		725.473	454.362
Current Portion of Non-current Borrowings from Unrelated Parties		965.714	1.144.972
Bank Loans	7	965.714	1.144.972
Trade Payables		1.368.991	1.488.016
Trade Payables to Related Parties	8	209.501	124.560
Trade Payables to Unrelated Parties	9	1.159.490	1.363.456
Employee Benefit Obligations	17	28.550	45.650
Other Payables		216.881	720.255
Other Payables to Related Parties	8	0	445.722
Other Payables to Unrelated Parties	10	216.881	274.533
Derivative Financial Liabilities		0	0
Derivative Financial Liabilities Held for trading		0	0

Deferred Income Other Than Contract Liabilities	12	5.202	328.253
Current tax liabilities, current		0	83.527
Current provisions		337.496	325.537
Current provisions for employee benefits	17	162.892	148.103
Other current provisions	16	174.604	177.434
Other Current Liabilities		11.600	1.401
Other Current Liabilities to Related Parties		11.600	1.401
SUB-TOTAL		3.702.760	4.639.171
Total current liabilities		3.702.760	4.639.171
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.820.756	2.540.478
Long Term Borrowings From Related Parties		2.498	10.029
Lease Liabilities	7	2.498	10.029
Long Term Borrowings From Unrelated Parties		1.818.258	2.530.449
Bank Loans	7	1.767.633	2.428.216
Lease Liabilities	7	50.625	102.233
Non-current provisions		111.161	110.251
Non-current provisions for employee benefits	17	111.161	110.251
Deferred Tax Liabilities		3.954.257	4.462.221
Total non-current liabilities		5.886.174	7.112.950
Total liabilities		9.588.934	11.752.121
EQUITY			
Equity attributable to owners of parent		47.390.054	47.339.685
Issued capital	19	685.260	685.260
Inflation Adjustments on Capital	19	12.299.223	12.299.223
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		6.677.717	6.677.717
Gains (Losses) on Revaluation and Remeasurement		6.527.691	6.527.691
Gains (Losses) on Remeasurements of Defined Benefit Plans		30.987	30.987
Other Revaluation Increases (Decreases)		6.496.704	6.496.704
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		150.026	150.026
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		248.202	248.202
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss		248.202	248.202
Restricted Reserves Appropriated From Profits		2.647.452	3.466.201
Prior Years' Profits or Losses		23.911.064	20.240.728
Current Period Net Profit Or Loss		921.136	3.722.354
Non-controlling interests		3.370	3.512
Total equity		47.393.424	47.343.197
Total Liabilities and Equity		56.982.358	59.095.318

Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period	Previous Period	Current Period 3	Previous Period
		01.01.2024 - 30.09.2024	01.01.2023 - 30.09.2023	Months 01.07.2024 - 30.09.2024	3 Months 01.07.2023 - 30.09.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	20	6.331.499	6.762.969	2.082.489	1.881.309
Cost of sales	20	-3.812.581	-3.742.468	-1.295.797	-955.438
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.518.918	3.020.501	786.692	925.871
GROSS PROFIT (LOSS)		2.518.918	3.020.501	786.692	925.871
General Administrative Expenses	21	-888.391	-913.460	-299.401	-364.373
Marketing Expenses	21	-1.083.026	-1.234.452	-307.212	-370.466
Research and development expense		-141.955	-175.549	-58.383	-13.614
Other Income from Operating Activities	23	1.097.549	1.254.574	271.442	293.512
Other Expenses from Operating Activities	23	-588.432	-572.402	-86.685	-195.783
PROFIT (LOSS) FROM OPERATING ACTIVITIES		914.663	1.379.212	306.453	275.147
Investment Activity Income		941.243	1.163.865	927.211	6.671
Investment Activity Expenses		14.959	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	-42.627	-25.726	-45.939	36.061
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.828.238	2.517.351	1.187.725	317.879
Finance income	24	6.740	2.569	2.000	-54.907
Finance costs	24	-986.474	-2.026.374	-384.697	-161.932
Gains (losses) on net monetary position		52.057	615.930	-123.475	259.384
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		900.561	1.109.476	681.553	360.424
Tax (Expense) Income, Continuing Operations		20.442	-321.858	81.029	-281.223
Current Period Tax (Expense) Income		0	-265.398	0	-66.764
Deferred Tax (Expense) Income		20.442	-56.460	81.029	-214.459
PROFIT (LOSS) FROM CONTINUING OPERATIONS		921.003	787.618	762.582	79.201
PROFIT (LOSS)		921.003	787.618	762.582	79.201
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-133	1.332	692	1.332
Owners of Parent		921.136	786.286	761.890	77.869
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>		1,34000000	1,14000000	1,11000000	0,11000000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		921.003	787.618	762.582	79.201
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	7.831	0	-698
Gains (Losses) from Investments in Equity Instruments		0	0		
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	10.441	0	-931
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		0	0		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	-2.610	0	233
Taxes Relating to Gains (Losses) from Investments in Equity Instruments		0	0		
Taxes Relating to Remeasurements of Defined Benefit Plans		0	-2.610	0	233
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreign Operations				0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets				0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income				0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges				0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations				0	0
Change in Value of Time Value of Options				0	0
Change in Value of Forward Elements of Forward Contracts				0	0
Change in Value of Foreign Currency Basis Spreads				0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss				0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	7.831	0	-698
TOTAL COMPREHENSIVE INCOME (LOSS)		921.003	795.449	762.582	78.503
Total Comprehensive Income Attributable to					
Non-controlling Interests		-133	0	691	0
Owners of Parent		921.136	795.449	761.891	78.503

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		921.003	787.618
Profit (Loss) from Continuing Operations		921.003	787.618
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	14, 15	487.959	539.329
Adjustments for Impairment Loss (Reversal of Impairment Loss)		8.498	15.523
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	11	8.498	15.523
Adjustments for provisions		174.333	39.334
Adjustments for (Reversal of) Provisions Related with Employee Benefits	17	37.492	33.758
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	16	136.841	5.576
Adjustments for (Reversal of) Other Provisions		0	0
Adjustments for Dividend (Income) Expenses		-928.917	-1.149.709
Adjustments for Bargain Purchase Gain		0	0
Adjustments for Interest (Income) Expenses		17.236	513.160
Adjustments for Interest Income	23	-645.919	-234.735
Adjustments for interest expense	24	663.155	747.895
Adjustments for unrealised foreign exchange losses (gains)		-698.345	116.320
Adjustments for fair value losses (gains)		26.234	593.954
Adjustments for Fair Value Losses (Gains) of Investment Property		0	0
Adjustments for Fair Value Losses (Gains) of Financial Assets		0	652.992
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	24	26.234	-59.038
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3	42.627	25.807
Adjustments for Tax (Income) Expenses		-30.196	114.435
Other adjustments for non-cash items		719.131	534.423
Adjustments for losses (gains) on disposal of non-current assets		-12.359	-5.730
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-12.359	-5.730
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		0	0
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		252.796	-69.724
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		252.796	-69.724
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		44.752	1.186
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		44.752	1.186
Adjustments for Decrease (Increase) in Contract Assets		0	
Adjustments for decrease (increase) in inventories		484.989	-529.386
Decrease (Increase) in Prepaid Expenses		15.256	100.531
Adjustments for increase (decrease) in trade accounts payable		-119.025	566.066
Increase (Decrease) in Trade Accounts Payables to Related Parties		0	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-119.025	566.066
Adjustments for Increase (Decrease) in Contract Liabilities		0	
Adjustments for increase (decrease) in other operating payables		-639.727	188.137
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-639.727	188.137

Increase (Decrease) in Deferred Income Other Than Contract Liabilities			-323.050	-4.170
Cash Flows from (used in) Operations			443.195	2.377.104
Interest received			351.235	68.773
Payments Related with Provisions for Employee Benefits	17		-35.431	-170.593
Income taxes refund (paid)			-52.306	91.956
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			578.961	962.582
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses			0	0
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures			86.567	5.139
Cash Outflows Arising From Capital Advance Payments to Associates and/or Joint Ventures			0	0
Proceeds from sales of property, plant, equipment and intangible assets			0	7.260
Proceeds from sales of property, plant and equipment			0	7.260
Purchase of Property, Plant, Equipment and Intangible Assets	14 ,15		-436.523	-199.526
Purchase of property, plant and equipment			-436.523	-199.526
Cash Outflows from Acquisition of Investment Property	13		0	0
Cash advances and loans made to other parties			0	
Cash receipts from repayment of advances and loans made to other parties			0	
Dividends received			928.917	1.149.709
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			-1.417.013	-1.632.395
Proceeds from Issuing Shares or Other Equity Instruments			0	
Payments to Acquire Entity's Shares or Other Equity Instruments			0	
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			0	
Proceeds from borrowings			350.000	329.814
Repayments of borrowings			-568.730	-532.421
Loan Repayments			-568.730	-532.421
Payments of Lease Liabilities			-82.061	-234.463
Cash Receipts from Future Contracts, Forward Contracts, Option Contracts and Swap Contracts			-23.362	28.198
Dividends Paid			-880.752	-628.953
Interest paid			-212.108	-594.570
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			-131.359	1.697.427
Effect of exchange rate changes on cash and cash equivalents			-719.131	-534.423
Net increase (decrease) in cash and cash equivalents			-850.490	1.163.004
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			2.724.498	1.244.909
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			1.874.008	2.407.913



Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity														Non-controlling interests [member]	
	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]		Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	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	12.299.223	111.576		92.161	-54.455				4.971.658	2.908.247	17.374.683	4.052.952	42.441.305	3.411	42.444.716
Adjustments Related to Accounting Policy Changes																0
Adjustments Related to Required Changes in Accounting Policies																0
Adjustments Related to Voluntary Changes in Accounting Policies																0
Adjustments Related to Errors																0
Other Restatements																0
Restated Balances																0
Transfers																0
Total Comprehensive Income (Loss)							25.198					557.954	3.494.998	-4.052.952		0
Profit (loss)																0
Other Comprehensive Income (Loss)																0
Issue of equity																0
Capital Decrease																0
Capital Advance																0
Effect of Merger or Liquidation or Division																0
Effects of Business Combinations Under Common Control																0
Advance Dividend Payments																0
Dividends Paid																0
Decrease through Other Distributions to Owners																0
Increase (Decrease) through Treasury Share Transactions																0
Increase (Decrease) through Share-Based Payment Transactions																0
Acquisition or Disposal of a Subsidiary																0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																0
Transactions with noncontrolling shareholders																0
Increase through Other Contributions by Owners																0
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																0
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																0
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																0
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																0
Increase (decrease) through other changes, equity																0
Equity at end of period	685.260	12.299.223	111.576		92.161	-29.257				4.971.658	3.466.201	20.240.728	786.285	42.623.835	4.743	42.628.578
Statement of changes in equity (abstract)																
Statement of changes in equity (line items)																
Equity at beginning of period	685.260	12.299.223	150.026	0	248.202	30.987				6.496.704	3.466.201	20.240.728	3.722.354	47.339.685	3.512	47.343.197
Adjustments Related to Accounting Policy Changes																0
Adjustments Related to Required Changes in Accounting Policies																0
Adjustments Related to Voluntary Changes in Accounting Policies																0
Adjustments Related to Errors																0
Other Restatements																0
Restated Balances																0
Transfers																0
Total Comprehensive Income (Loss)			0									52.018	3.670.336	-3.722.354	0	0
Profit (loss)																0
Other Comprehensive Income (Loss)																0
Issue of equity																0
Capital Decrease																0
Capital Advance																0
Effect of Merger or Liquidation or Division																0
Effects of Business Combinations Under Common Control																0
Advance Dividend Payments																0
Dividends Paid																0

Previous Period
01.01.2023 - 30.09.2023

