



KAMUYU AYDINLATMA PLATFORMU

EİS ECZACIBAŞI İLAÇ SİNAİ VE FİNANSAL YATIRIMLAR SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2025 - 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 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	5.098.346	2.628.607
Financial Investments	6	312.965	328.771
Financial Assets at Fair Value Through Profit or Loss	6	312.965	328.771
Other Financial Assets Measured at Fair Value Through Profit or Loss	6	312.965	328.771
Trade Receivables		2.374.569	2.267.959
Trade Receivables Due From Related Parties	8	127.861	180.265
Trade Receivables Due From Unrelated Parties	9	2.246.708	2.087.694
Other Receivables	10	62.346	121.793
Other Receivables Due From Unrelated Parties	10	62.346	121.793
Inventories	11	2.167.405	2.181.383
Prepayments	12	182.001	73.890
Prepayments to Unrelated Parties	12	182.001	73.890
Current Tax Assets		51.708	1.423
Other current assets	18	293.539	235.214
Other Current Assets Due From Unrelated Parties	18	293.539	235.214
SUB-TOTAL		10.542.879	7.839.040
Non-current Assets or Disposal Groups Classified as Held for Sale		0	513.171
Total current assets		10.542.879	8.352.211
NON-CURRENT ASSETS			
Financial Investments		27.547.372	27.547.372
Financial Assets at Fair Value Through Profit or Loss	6	1.792	1.792
Financial Assets Designated As at Fair Value Through Profit or Loss	6	1.792	1.792
Financial Assets at Fair Value Through Other Comprehensive Income	6	27.545.580	27.545.580
Other Receivables	10	121	124
Other Receivables Due From Unrelated Parties	10	121	124
Investments accounted for using equity method	3	275.964	271.549
Investment property	13	17.534.678	17.534.678
Property, plant and equipment	14	4.470.468	4.790.359
Right of Use Assets		113.551	136.588
Intangible assets and goodwill	15	2.156.526	2.179.298
Prepayments	12	220.351	181.205
Deferred Tax Asset		621.170	796.331
Other Non-current Assets	18	79.580	67.111
Total non-current assets		53.019.781	53.504.615
Total assets		63.562.660	61.856.826
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	610.969	692.234
Current Borrowings From Related Parties	7	269	212
Lease Liabilities	7	269	212
Current Borrowings From Unrelated Parties	7	610.700	692.022
Bank Loans	7	565.875	642.556
Lease Liabilities	7	44.825	49.466
Current Portion of Non-current Borrowings	7	995.029	961.185
Trade Payables		1.601.429	1.742.413
Trade Payables to Related Parties	8	264.546	201.188
Trade Payables to Unrelated Parties	9	1.336.883	1.541.225
Employee Benefit Obligations	17	116.162	32.473
Other Payables		229.429	237.228
Other Payables to Related Parties	8	11	99
Other Payables to Unrelated Parties	10	229.418	237.129
Deferred Income Other Than Contract Liabilities	12	302.401	89.117
Current tax liabilities, current		327.466	18.739
Current provisions		229.136	346.171
Current provisions for employee benefits	17	97.787	225.252

Other current provisions	16	131.349	120.919
Other Current Liabilities		13.291	17.051
SUB-TOTAL		4.425.312	4.136.611
Total current liabilities		4.425.312	4.136.611
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.844.997	1.868.437
Long Term Borrowings From Related Parties	7	5.667	6.652
Lease Liabilities	7	5.667	6.652
Long Term Borrowings From Unrelated Parties		1.839.330	1.861.785
Bank Loans	7	1.813.377	1.821.777
Lease Liabilities	7	25.953	40.008
Non-current provisions		126.167	140.770
Non-current provisions for employee benefits	17	126.167	140.770
Deferred Tax Liabilities		6.223.192	6.306.313
Total non-current liabilities		8.194.356	8.315.520
Total liabilities		12.619.668	12.452.131
EQUITY			
Equity attributable to owners of parent		50.939.288	49.400.668
Issued capital	19	685.260	685.260
Inflation Adjustments on Capital	19	14.501.871	14.501.871
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		141.880	141.880
Gains (Losses) on Revaluation and Remeasurement		6.599	6.599
Gains (Losses) on Remeasurements of Defined Benefit Plans		6.599	6.599
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		135.281	135.281
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		1.881.221	1.881.221
Gains (Losses) on Revaluation and Reclassification		1.750.938	1.750.938
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		1.750.938	1.750.938
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss		130.283	130.283
Restricted Reserves Appropriated From Profits		3.096.558	3.096.558
Prior Years' Profits or Losses		29.093.878	27.967.263
Current Period Net Profit Or Loss		1.538.620	1.126.615
Non-controlling interests		3.704	4.027
Total equity		50.942.992	49.404.695
Total Liabilities and Equity		63.562.660	61.856.826

Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period	Previous Period
		01.01.2025 - 31.03.2025	01.01.2024 - 31.03.2024
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	20	2.127.017	2.864.260
Cost of sales	20	-1.396.882	-1.694.451
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		730.135	1.169.809
GROSS PROFIT (LOSS)		730.135	1.169.809
General Administrative Expenses	21	-561.245	-336.233
Marketing Expenses	21	-453.804	-492.768
Research and development expense		-17.464	-42.735
Other Income from Operating Activities	23	409.718	529.377
Other Expenses from Operating Activities	23	-157.329	-287.350
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-49.989	540.100
Investment Activity Income	24	2.477.226	0
Investment Activity Expenses	24	-47.698	-14.709
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	-48.420	171.728
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.331.119	697.119
Finance income	25	2.869	26.999
Finance costs	25	-416.626	-496.117
Gains (losses) on net monetary position	28	13.230	617.475
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.930.592	845.476
Tax (Expense) Income, Continuing Operations		-392.295	-223.473
Current Period Tax (Expense) Income		-310.136	-96.475
Deferred Tax (Expense) Income		-82.159	-126.998
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.538.297	622.003
PROFIT (LOSS)		1.538.297	622.003
Profit (loss), attributable to [abstract]			
Non-controlling Interests		-323	-591
Owners of Parent		1.538.620	622.594
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>	26	2,24000000	0,91000000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Other Comprehensive Income			
PROFIT (LOSS)		1.538.297	622.003
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	-50.089
Gains (Losses) on Remeasurements of Defined Benefit Plans		0	-66.787
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	16.698
Taxes Relating to Remeasurements of Defined Benefit Plans		0	16.698
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	44.470
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	44.470
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		0	44.470
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		0	-5.619
TOTAL COMPREHENSIVE INCOME (LOSS)		1.538.297	616.384
Total Comprehensive Income Attributable to			
Non-controlling Interests		-323	-591
Owners of Parent		1.538.620	616.975

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		1.538.297	622.003
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	13,14,15	196.425	266.275
Adjustments for Impairment Loss (Reversal of Impairment Loss)	11	6.432	6.025
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	11	6.432	6.025
Adjustments for provisions		-99.262	83.647
Adjustments for (Reversal of) Provisions Related with Employee Benefits	17	-112.866	42.417
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	16	13.604	41.230
Adjustments for Interest (Income) Expenses		-110.912	38.446
Adjustments for Interest Income	23	-323.104	310.912
Adjustments for interest expense	24	212.192	-272.466
Adjustments for unrealised foreign exchange losses (gains)		235.886	245.583
Adjustments for fair value losses (gains)		-2.462	-69.360
Adjustments for Fair Value Losses (Gains) of Financial Assets		0	-75.825
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	24	-2.462	6.465
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		48.420	-171.728
Adjustments For Undistributed Profits Of Joint Ventures		48.420	-171.728
Adjustments for Tax (Income) Expenses	25	392.295	223.471
Other adjustments for non-cash items	11	0	-39.065
Adjustments for losses (gains) on disposal of non-current assets		47.698	-1
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		47.698	-1
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	27	-2.477.226	0
Adjustments Related to Gain and Losses on Net Monetary Position		239.258	373.714
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-206.269	-670.576
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-206.269	-670.576
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.464	-22.334
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.464	-22.334
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for decrease (increase) in inventories		7.546	197.368
Decrease (Increase) in Prepaid Expenses		-147.257	17.194
Adjustments for increase (decrease) in trade accounts payable		18.320	304.744
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		18.320	304.744
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		69.496	-732.417
Increase (Decrease) in Other Operating Payables to Unrelated Parties		69.496	-732.417
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		213.284	144.071
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	17	-29.202	-23.511
Income taxes refund (paid)			-181.329

CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		3.072.365	-402.353
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures		2.937.580	
Proceeds from sales of property, plant, equipment and intangible assets		206.454	8.190
Proceeds from sales of property, plant and equipment		206.454	8.190
Purchase of Property, Plant, Equipment and Intangible Assets	14,15	-71.669	-406.561
Purchase of property, plant and equipment	14,15	-71.669	-406.561
Cash Outflows from Acquisition of Investment Property	13	0	-3.982
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		46.674	504.447
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		225.412	534.770
Proceeds from Loans		225.412	534.770
Repayments of borrowings		-285.259	-74.550
Loan Repayments		-285.259	-74.550
Payments of Lease Liabilities		-20.556	-25.881
Cash Receipts from Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		2.462	-10.764
Interest paid		-84.180	-79.058
Interest Received		208.795	159.930
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		3.058.342	714.314
Effect of exchange rate changes on cash and cash equivalents		-592.111	-451.860
Net increase (decrease) in cash and cash equivalents		2.466.231	262.454
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		2.625.509	3.190.319
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		5.091.740	3.452.773



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			
			Accumulated Gains (Losses) from Investments in Equity Instruments	Gain/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	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					
Gain/Losses on Remeasurements of Defined Benefit Plans															
Statement of changes in equity [abstract]															
Statement of changes in equity [line items]															
Equity at beginning of period	685.260	14.501.871	7.598.810	-13.845	175.476				334.777	4.119.444	27.955.110	622.594	55.979.497	3.542	55.983.039
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										75.211	4.278.910	-4.354.121			
Total Comprehensive Income (Loss)									44.470			622.594	616.975	-591	616.384
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	14.501.871	7.598.810	-63.934	175.476				379.247	4.194.655	32.234.020	-3.108.933	56.596.472	2.951	56.599.423
Statement of changes in equity [abstract]															
Statement of changes in equity [line items]															
Equity at beginning of period	685.260	14.501.871	1.750.938	6.599	135.281				130.283	3.095.558	27.967.263	1.126.615	49.400.668	4.027	49.404.695
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												1.126.615	-1.126.615		
Total Comprehensive Income (Loss)												1.538.620	1.538.620	-323	1.538.297
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
01.01.2024 - 31.03.2024

Current Period

01.01.2025 - 31.03.2025

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

685,260 14,501,871 1,750,938 6,599 135,281 130,283 3,096,558 29,093,878 1,538,620 50,939,288 3,704 50,942,992