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KAMUYU AYDINLATMA PLATFORMU

RTA LABORATUVARLARI BİYOLOJİK ÜRÜNLER İLAÇ VE MAKİNE SANAYİ TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

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

Yönetim Kurulu'na

Giriş

RTA Laboratuvarları Biyolojik Ürünler İlaç ve Makine Sanayi ve Ticaret Anonim Şirketi ("Şirket") 30 Haziran 2026 tarihli finansal durum tablosu ile aynı tarihte sona eren hesap dönemine ait; kar veya zarar tablosu ve diğer kapsamlı gelir tablosu, özkaynak değişim tablosu ve nakit akış tablosunun ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi'ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. 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.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardına uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 7 Ağustos 2026

PKF Aday Bağımsız Denetim A.Ş.

(A Member Firm of PKF International)

Abdulkadir SAYICI

Sorumlu Denetçi

KAP KAMUYU AYDINLATMA PLATFORMU PUBLIC DISCLOSURE PLATFORM

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	74.582.690	5.539.047
Financial Investments	5	6.512.951	6.768.322
Trade Receivables		129.348.072	112.463.827
Trade Receivables Due From Related Parties	6-7	12.450.475	11.872.192
Trade Receivables Due From Unrelated Parties	7	116.897.597	100.591.635
Other Receivables		9.610.640	11.505.867
Other Receivables Due From Related Parties	6-9	8.800.000	10.362.872
Other Receivables Due From Unrelated Parties	9	810.640	1.142.995
Inventories	10	39.056.149	49.623.281
Prepayments		11.339.936	9.172.899
Prepayments to Related Parties	6-12	83.500	98.330
Prepayments to Unrelated Parties	12	11.256.436	9.074.569
Current Tax Assets	26	17.703	40.952
Other current assets	11	16.932.852	23.109.877
SUB-TOTAL		**287.400.993**	**218.224.072**
Total current assets		**287.400.993**	**218.224.072**
NON-CURRENT ASSETS			
Financial Investments	5	193	193
Other Receivables		36.250	71.569
Other Receivables Due From Unrelated Parties	9	36.250	71.569
Investments accounted for using equity method	3	2.333.189.437	3.137.379.865
Investment property	14	144.868.236	144.868.236
Property, plant and equipment	15	431.292.188	450.070.208
Right of Use Assets	13	5.062.422	7.771.374
Intangible assets and goodwill	16	7.672	8.494
Prepayments		83.386.966	85.255.691
Prepayments to Unrelated Parties	12	83.386.966	85.255.691
Total non-current assets		**2.997.843.364**	**3.825.425.630**
Total assets		**3.285.244.357**	**4.043.649.702**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	98.093.400
Current Borrowings From Related Parties	6-8	0	98.093.400
Current Portion of Non-current Borrowings		13.933.759	22.561.264
Current Portion of Non-current Borrowings from Unrelated Parties		13.933.759	22.561.264
Bank Loans	8	11.218.977	18.490.613
Lease Liabilities	8	2.714.782	4.070.651
Trade Payables		35.005.646	29.475.487
Trade Payables to Related Parties	6-7	2.124.636	0
Trade Payables to Unrelated Parties	7	32.881.010	29.475.487
Employee Benefit Obligations	19	6.433.326	3.688.526
Other Payables		30.000	0
Other Payables to Unrelated Parties	9	30.000	0
Deferred Income Other Than Contract Liabilities		538.276	490.797
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	538.276	490.797
Current provisions		3.907.545	3.724.614
Current provisions for employee benefits	18	3.583.456	3.342.967
Other current provisions	18	324.089	381.647
SUB-TOTAL		**59.848.552**	**158.034.088**
Total current liabilities		**59.848.552**	**158.034.088**
NON-CURRENT LIABILITIES			
Long Term Borrowings		7.956.989	19.623.321
Long Term Borrowings From Unrelated Parties		7.956.989	19.623.321
Bank Loans	8	7.049.201	17.499.101
Lease Liabilities	8	907.788	2.124.220
Non-current provisions		6.460.790	5.356.714

Non-current provisions for employee benefits	18	6.460.790	5.356.714
Deferred Tax Liabilities	26	287.110.875	369.131.535
Total non-current liabilities		**301.528.654**	**394.111.570**
Total liabilities		**361.377.206**	**552.145.658**
EQUITY			
Equity attributable to owners of parent		2.923.867.151	3.491.504.044
Issued capital	20	500.000.000	500.000.000
Inflation Adjustments on Capital	20	530.050.835	530.050.835
Share Premium (Discount)	20	246.324.315	246.324.315
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		68.809.651	69.788.196
Gains (Losses) on Revaluation and Remeasurement		57.327.412	56.970.956
Increases (Decreases) on Revaluation of Property, Plant and Equipment	20	56.970.956	56.970.956
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	356.456	0
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	20	11.482.239	12.817.240
Restricted Reserves Appropriated From Profits	20	20.637.545	20.637.545
Prior Years' Profits or Losses	20	2.124.703.153	1.087.027.734
Current Period Net Profit Or Loss	20	-566.658.348	1.037.675.419
Total equity		**2.923.867.151**	**3.491.504.044**
Total Liabilities and Equity		**3.285.244.357**	**4.043.649.702**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	21	172.156.532	138.996.524	83.814.660	65.848.434
Cost of sales	21	-133.987.686	-88.690.771	-78.348.311	-41.651.272
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		38.168.846	50.305.753	5.466.349	24.197.162
GROSS PROFIT (LOSS)		38.168.846	50.305.753	5.466.349	24.197.162
General Administrative Expenses	22	-22.236.262	-26.079.657	-12.598.403	-13.013.606
Marketing Expenses	22	-16.929.484	-11.653.131	-8.719.058	-5.085.504
Research and development expense	22	-28.998.207	-22.862.878	-18.504.503	-11.454.632
Other Income from Operating Activities	23	23.142.289	21.108.265	17.543.746	7.074.338
Other Expenses from Operating Activities	23	-15.908.431	-34.345.671	-5.267.263	-13.040.773
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-22.761.249	-23.527.319	-22.079.132	-11.323.015
Investment Activity Income	24	2.982.436	179.851.662	2.977.071	93.550.577
Investment Activity Expenses	24	-120.472.112	-25.288.423	-120.398.811	-657.573
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	-483.772.324	323.384.067	-158.840.006	89.221.216
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-624.023.249	454.419.987	-298.340.878	170.791.205
Finance income	25	3.831.177	4.774.368	903.564	1.468.571
Finance costs	25	-41.364.644	-55.585.853	-24.483.506	-11.441.073
Gains (losses) on net monetary position	31	12.758.889	84.395.586	13.586.000	-1.760.470
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-648.797.827	488.004.088	-308.334.820	159.058.233
Tax (Expense) Income, Continuing Operations		82.139.479	-65.731.958	60.886.869	-37.844.998
Deferred Tax (Expense) Income	26	82.139.479	-65.731.958	60.886.869	-37.844.998
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-566.658.348	422.272.130	-247.447.951	121.213.235
PROFIT (LOSS)		-566.658.348	422.272.130	-247.447.951	121.213.235
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-566.658.348	422.272.130	-247.447.951	121.213.235
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	27	-1,13330000	0,84450000	-0,49490000	0,24240000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-978.545	-312.119	-965.917	-88.653
Gains (Losses) on Remeasurements of Defined Benefit Plans		475.275	0	475.275	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	3	-1.335.001	-312.119	-1.322.373	-88.653
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-118.819	0	-118.819	0
Deferred Tax (Expense) Income		-118.819	0	-118.819	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-978.545**	**-312.119**	**-965.917**	**-88.653**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-567.636.893**	**421.960.011**	**-248.413.868**	**121.124.582**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-567.636.893	421.960.011	-248.413.868	121.124.582

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**26.809.665**	**182.956.501**
Profit (Loss)		-566.658.348	422.272.130
Adjustments to Reconcile Profit (Loss)		**602.738.916**	**-172.892.042**
Adjustments for depreciation and amortisation expense	13-15-16	18.191.424	17.076.495
Adjustments for Impairment Loss (Reversal of Impairment Loss)	7-9	-12.699.685	11.561.754
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7-9	-1.597.134	-2.671.308
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	-11.102.551	14.233.062
Adjustments for provisions		3.272.169	3.124.449
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	3.272.169	3.492.817
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	18	0	-368.368
Adjustments for Interest (Income) Expenses	23-25	37.891.319	53.282.969
Adjustments for fair value losses (gains)		0	678.981
Adjustments for Fair Value Losses (Gains) of Financial Assets	8	0	678.981
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3	483.772.324	-323.384.067
Adjustments for Tax (Income) Expenses	26	-82.020.660	65.731.958
Adjustments for losses (gains) on disposal of non-current assets		-498.411	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	-498.411	0
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	24	120.399.380	-46.212.331
Adjustments Related to Gain and Losses on Net Monetary Position		34.431.056	45.247.750
Changes in Working Capital		**-8.637.634**	**-65.029.344**
Decrease (Increase) in Financial Investments		-1.725.240	-48.914.054
Adjustments for decrease (increase) in trade accounts receivable		-32.808.312	-22.728.307
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.334.960	6.080.809
Adjustments for decrease (increase) in inventories		21.669.683	10.326.164
Decrease (Increase) in Prepaid Expenses		-5.039.547	-18.077.198
Adjustments for increase (decrease) in trade accounts payable		5.710.918	4.370.000
Increase (Decrease) in Employee Benefit Liabilities		1.989.045	3.946.212
Adjustments for increase (decrease) in other operating payables		30.000	-60.135
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		121.499	-7.267
Other Adjustments for Other Increase (Decrease) in Working Capital		2.749.280	34.432
Decrease (Increase) in Other Assets Related with Operations		2.749.280	34.432
Cash Flows from (used in) Operations		**27.442.934**	**184.350.744**
Payments Related with Provisions for Employee Benefits	18	-615.566	-1.394.243
Income taxes refund (paid)		-17.703	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**199.392.067**	**140.861.253**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		200.000.000	145.718.840
Proceeds from sales of property, plant, equipment and intangible assets	15-16	267.237	3.425.473
Purchase of Property, Plant, Equipment and Intangible Assets	15-16	-875.170	-8.283.060
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-156.322.720**	**-325.949.112**
Proceeds from borrowings		0	0
Repayments of borrowings		-115.814.936	-256.615.410
Payments of Lease Liabilities	13	-2.616.465	-16.927.194
Interest paid	23-25	-44.995.964	-61.671.109
Interest Received	23-25	7.104.645	9.264.601

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		69.879.012	-2.131.358
Net increase (decrease) in cash and cash equivalents		69.879.012	-2.131.358
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**5.539.047**	**10.037.933**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-835.369	-1.434.526
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**74.582.690**	**6.472.049**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity													
			Equity attributable to owners of parent [member]												Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on 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]										
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	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			
Previous Period 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**100.000.000**	**930.050.835**	**246.324.315**	**0**	**0**			**522.032**	**20.637.545**	**1.194.521.409**	**80.513.937**	**2.572.570.073**	**0**	**2.572.570.073**
	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											80.513.937	-80.513.937			
	Total Comprehensive Income (Loss)															
	Profit (loss)												422.272.130	422.272.130	0	422.272.130
	Other Comprehensive Income (Loss)									-312.119				-312.119	0	-312.119
	Issue of equity		400.000.000	-400.000.000												
	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											-188.007.612		-188.007.612	0	-188.007.612
	Equity at end of period		**500.000.000**	**530.050.835**	**246.324.315**	**0**	**0**			**209.913**	**20.637.545**	**1.087.027.734**	**422.272.130**	**2.806.522.472**	**0**	**2.806.522.472**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**500.000.000**	**530.050.835**	**246.324.315**	**56.970.956**	**0**			**12.817.240**	**20.637.545**	**1.087.027.734**	**1.037.675.419**	**3.491.504.044**	**0**	**3.491.504.044**
	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											1.037.675.419	-1.037.675.419			
	Total Comprehensive Income (Loss)															
	Profit (loss)												-566.658.348	-566.658.348	0	-566.658.348
	Other Comprehensive Income (Loss)						356.456			-1.335.001				-978.545	0	-978.545
	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															

Current Period 01.01.2026 - 30.06.2026	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		**500.000.000**	**530.050.835**	**246.324.315**	**56.970.956**	**356.456**				**11.482.239**	**20.637.545**	**2.124.703.153**	**-566.658.348**	**2.923.867.151**	**0**	**2.923.867.151**