



KAMUYU AYDINLATMA PLATFORMU

**RTA LABORATUVARLARI BİYOLOJİK ÜRÜNLER İLAÇ VE
MAKİNE SANAYİ TİCARET A.Ş.
Financial Report
Consolidated
2020 - 3. 3 Monthly Notification**

General Information About Financial Statements



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	2.932.487	12.378.781
Financial Investments	6	1.372.077	0
Financial Assets at Fair Value Through Profit or Loss		1.372.077	0
Financial Assets Held For Trading	6	1.372.077	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		30.103.720	6.756.181
Trade Receivables Due From Unrelated Parties	8	30.103.720	6.756.181
Receivables From Financial Sector Operations		0	0
Receivables From Financial Sector Operations Due From Unrelated Parties		0	0
Other Receivables		8.021.664	9.559.805
Other Receivables Due From Related Parties	7	3.947.322	9.549.270
Other Receivables Due From Unrelated Parties	10	4.074.342	10.535
Contract Assets		0	0
Financial Assets Regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Inventories	11	49.179.687	2.964.756
Prepayments		8.985.028	93.211
Prepayments to Unrelated Parties	14	8.985.028	93.211
Current Tax Assets	13	4.617.484	51.120
Other current assets	12	7.963.980	2.756.717
Other Current Assets Due From Unrelated Parties	12	7.963.980	2.756.717
SUB-TOTAL		113.176.127	34.560.571
Non-current Assets or Disposal Groups Classified as Held for Sale	15	7.000.000	
Total current assets		120.176.127	34.560.571
NON-CURRENT ASSETS			
Financial Investments	6	685.000	0
Financial Investments Held To Maturity		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Investments with Risks on Policyholders		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		685.000	0
Financial Assets Measured At Fair Value Through Other Comprehensive Income		685.000	
Investments in subsidiaries, joint ventures and associates		0	0
Trade Receivables		0	322.761
Trade Receivables Due From Unrelated Parties	8		322.761
Receivables From Financial Sector Operations		0	0
Other Receivables		40.130	4.081
Other Receivables Due From Unrelated Parties	10	40.130	4.081
Contract Assets		0	0
Other Contract Assets		0	0
Derivative Financial Assets		0	0
Investments accounted for using equity method	4	53.998.906	28.193.268
Investment property	16	11.779.246	18.779.246
Property, plant and equipment	18	21.967.054	14.781.455
Right of Use Assets	17	198.445	0
Intangible assets and goodwill	19	708.832	476.758
Other intangible assets	19	708.832	476.758
Prepayments		1.110.788	422.535
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties	14	1.110.788	422.535
Deferred Tax Asset	30	1.389.620	619.649
Other Non-current Assets		0	0
Total non-current assets		91.878.021	63.599.753
Total assets		212.054.148	98.160.324

LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	12.747.993	0
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		12.747.993	
Bank Loans		12.747.993	
Current Portion of Non-current Borrowings	9	4.273.265	6.108.848
Trade Payables		23.186.098	1.464.751
Trade Payables to Unrelated Parties	8	23.186.098	1.464.751
Payables on Financial Sector Operations		0	0
Payables to Unrelated Parties on Financial Sector Operations		0	0
Employee Benefit Obligations	22	226.503	85.313
Other Payables		78.847	42.131
Other Payables to Unrelated Parties	10	78.847	42.131
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities	14	11.605.038	48.415
Current tax liabilities, current	30	8.152.393	0
Current provisions		148.044	59.014
Current provisions for employee benefits	21	63.340	25.331
Other current provisions	21	84.704	33.683
Other Current Liabilities		0	0
SUB-TOTAL		60.418.181	7.808.472
Total current liabilities		60.418.181	7.808.472
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	41.959	3.423.612
Other Payables		4.415.628	0
Other Payables to Related Parties	7	4.415.628	
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions		316.978	233.484
Non-current provisions for employee benefits	21	316.978	233.484
Deferred Tax Liabilities		0	0
Other non-current liabilities		0	0
Total non-current liabilities		4.774.565	3.657.096
Total liabilities		65.192.746	11.465.568
EQUITY			
Equity attributable to owners of parent		137.622.687	86.628.426
Issued capital	23.1	41.000.000	36.100.000
Capital Advance	23.7		10.280.923
Capital Adjustments due to Cross-Ownership (-)			0
Share Premium (Discount)	23.2	6.930.981	70.981
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		7.912.088	7.948.937
Gains (Losses) on Revaluation and Remeasurement		8.007.425	8.047.677
Gains (Losses) on Remeasurements of Defined Benefit Plans	23.3.2	-102.469	-62.217
Other Revaluation Increases (Decreases)	23.3.1	8.109.894	8.109.894
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	4	-95.337	-98.740
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		0	0
Restricted Reserves Appropriated From Profits	23.4	1.670.185	1.399.707
Prior Years' Profits or Losses	23.5	30.557.400	26.405.028
Current Period Net Profit Or Loss	31	49.552.033	4.422.850
Non-controlling interests	23.6	9.238.715	66.330
Total equity		146.861.402	86.694.756
Total Liabilities and Equity		212.054.148	98.160.324

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019	Current Period 3 Months 01.07.2020 - 30.09.2020	Previous Period 3 Months 01.07.2019 - 30.09.2019
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	24.1	123.172.811	12.604.960	45.872.922	3.506.513
Cost of sales	24.2	-61.099.779	-9.254.239	-23.413.534	-2.594.800
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		62.073.032	3.350.721	22.459.388	911.713
GROSS PROFIT (LOSS)		62.073.032	3.350.721	22.459.388	911.713
General Administrative Expenses	26.1	-5.861.923	-2.731.042	-2.327.505	-1.156.059
Marketing Expenses	26.2	-13.907.307	-1.484.203	-6.539.551	-286.772
Research and development expense	26.3	-3.453.118	-3.095.073	-1.207.572	-1.220.289
Other Income from Operating Activities	27.1	6.652.502	4.734.971	4.365.332	229.652
Other Expenses from Operating Activities	27.2	-5.930.595	-2.205.243	-4.290.332	-100.226
PROFIT (LOSS) FROM OPERATING ACTIVITIES		39.572.591	-1.429.869	12.459.760	-1.621.981
Investment Activity Income	28.1	4.910.132	5.074.462	2.244.422	363.844
Investment Activity Expenses	28.2	-2.521.383	-1.891.347	-1.563.700	-17.858
Share of Profit (Loss) from Investments Accounted for Using Equity Method	4	25.802.235	2.265.628	6.221.996	622.354
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		67.763.575	4.018.874	19.362.478	-653.641
Finance income	29.1	1.282.811	272.849	657.163	-42.608
Finance costs	29.2	-2.929.483	-108.263	-1.051.552	-48.362
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		66.116.903	4.183.460	18.968.089	-744.611
Tax (Expense) Income, Continuing Operations		-7.392.485	1.066.682	-3.204.237	357.147
Current Period Tax (Expense) Income	30	-8.152.393	0	-3.542.871	
Deferred Tax (Expense) Income	30	759.908	1.066.682	338.634	357.147
PROFIT (LOSS) FROM CONTINUING OPERATIONS		58.724.418	5.250.142	15.763.852	-387.464
PROFIT (LOSS)		58.724.418	5.250.142	15.763.852	-387.464
Profit (loss), attributable to [abstract]					
Non-controlling Interests	23.6	9.172.385	150.904	1.659.680	
Owners of Parent		49.552.033	5.099.238	14.104.172	-387.464
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-36.849	-46.474	-52.122	32.232
Gains (Losses) on Remeasurements of Defined Benefit Plans	23.3.2	-50.315	-19.248	-65.152	40.290
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		3.403	-31.076		0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	4	3.403	-31.076		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		10.063	3.850	13.030	-8.058
Deferred Tax (Expense) Income	30	10.063	3.850	13.030	-8.058
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-36.849	-46.474	-52.122	32.232
TOTAL COMPREHENSIVE INCOME (LOSS)		58.687.569	5.203.668	15.711.730	-355.232
Total Comprehensive Income Attributable to					
Non-controlling Interests	23.6	9.172.385	150.895	1.659.680	
Owners of Parent		49.515.184	5.052.773	14.052.050	-355.232

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.09.2020	Previous Period 01.01.2019 - 30.09.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-8.886.182	6.738.544
Profit (Loss)		58.724.418	5.250.142
Adjustments to Reconcile Profit (Loss)		-16.754.783	-3.518.531
Adjustments for depreciation and amortisation expense		1.357.858	1.257.001
Adjustments for provisions		33.179	-254.789
Adjustments for (Reversal of) Provisions Related with Employee Benefits	21	33.179	-254.789
Adjustments for Interest (Income) Expenses		263.930	299.322
Deferred Financial Expense from Credit Purchases	27	707.018	481.268
Unearned Financial Income from Credit Sales	27	-443.088	-181.946
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-25.802.235	-2.265.628
Adjustments for undistributed profits of associates	4	-25.802.235	-2.265.628
Adjustments for Tax (Income) Expenses	30	7.392.485	-1.070.532
Other adjustments to reconcile profit (loss)	28		-1.483.905
Changes in Working Capital		-46.238.333	5.006.933
Decrease (Increase) in Financial Investments	6	-1.372.077	51.376
Adjustments for decrease (increase) in trade accounts receivable	8	-23.731.796	713.300
Decrease (Increase) in Trade Accounts Receivables from Related Parties			1.379.492
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-23.731.796	-666.192
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-3.654.051	1.531.406
Decrease (Increase) in Other Related Party Receivables Related with Operations		5.601.948	847.973
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-9.255.999	683.433
Adjustments for decrease (increase) in inventories	11	-46.214.931	183.927
Decrease (Increase) in Prepaid Expenses	14	-9.580.070	607.056
Adjustments for increase (decrease) in trade accounts payable	8	22.164.435	-3.911.913
Increase (Decrease) in Trade Accounts Payables to Related Parties			-356.792
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		22.164.435	-3.555.121
Increase (Decrease) in Employee Benefit Liabilities	22	141.190	-223.462
Adjustments for increase (decrease) in other operating payables		4.452.344	3.054.952
Increase (Decrease) in Other Operating Payables to Related Parties		4.415.628	3.086.797
Increase (Decrease) in Other Operating Payables to Unrelated Parties		36.716	-31.845
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	14	11.556.623	-40.811
Other Adjustments for Other Increase (Decrease) in Working Capital		0	3.041.102
Cash Flows from (used in) Operations		-4.268.698	6.738.544
Income taxes refund (paid)		-4.617.484	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-9.394.383	-24.045.194
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures	6	-685.000	-19.172.819
Proceeds from sales of property, plant, equipment and intangible assets		331.564	122.872
Proceeds from sales of property, plant and equipment	18	331.564	106.118
Proceeds from sales of intangible assets	19		16.754
Purchase of Property, Plant, Equipment and Intangible Assets		-9.040.947	-4.995.247
Purchase of property, plant and equipment	18	-8.627.460	-4.913.093
Purchase of intangible assets	19	-413.487	-82.154
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		8.834.271	12.007.321
Proceeds from Issuing Shares or Other Equity Instruments		0	12.570.981
Proceeds from issuing shares	23		12.570.981
Proceeds from Capital Advances		1.479.077	

Proceeds from borrowings		7.338.188	
Proceeds from Loans	9	7.338.188	
Repayments of borrowings		0	-548.262
Loan Repayments	9	0	-548.262
Payments of Lease Liabilities	9	-72.024	
Other inflows (outflows) of cash	23.3.1	89.030	-15.398
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-9.446.294	-5.299.329
Net increase (decrease) in cash and cash equivalents		-9.446.294	-5.299.329
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	12.378.781	6.140.988
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	2.932.487	841.659

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	Capital Advance	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														
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	23.600.000			51.533	8.075.829				1.399.707	24.184.148	601.211	57.912.428	-850.489	57.061.939
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					34.065							-8.685	1.598.095	1.623.475
Other Restatements														
Restated Balances	23.600.000			51.533	8.109.894				1.399.707	24.175.463	2.199.306	59.535.903	-850.489	58.685.414
Transfers										2.199.306	-2.199.306			
Total Comprehensive Income (Loss)				-15.398		-31.076					5.099.238	5.052.764		150.904
Profit (loss)											5.099.238	5.099.238		150.904
Other Comprehensive Income (Loss)				-15.398		-31.076						-46.474		-46.474
Issue of equity	12.500.000		70.981									12.570.981		12.570.981
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				-30.531								30.259	-272	699.585
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	36.100.000		70.981	5.604	8.109.894	-31.076			1.399.707	26.405.028	5.099.238	77.159.376		77.159.376
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	36.100.000	10.280.923	70.981	-62.217	8.109.894	-98.740			1.399.707	26.405.028	4.422.850	86.628.426	66.330	86.694.756
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									270.478	4.152.372	-4.422.850			
Total Comprehensive Income (Loss)				-40.252		3.403					49.552.033	49.515.184	9.172.385	58.687.569
Profit (loss)											49.552.033	49.552.033	9.172.385	58.724.418
Other Comprehensive Income (Loss)				-40.252		3.403						-36.849		-36.849
Issue of equity	4.900.000	-11.760.000	6.860.000											
Capital Decrease														
Capital Advance		1.479.077										1.479.077		1.479.077
Effect of Merger or Liquidation or Division														
Effects of Business Combinations Under Common Control														
Advance Dividend Payments														
Dividends Paid														

Previous Period
01.01.2019 - 30.09.2019

