



KAMUYU AYDINLATMA PLATFORMU

**RTA LABORATUVARLARI BİYOLOJİK ÜRÜNLER İLAÇ VE
MAKİNE SANAYİ TİCARET A.Ş.
Financial Report
Consolidated
2021 - 2. 3 Monthly Notification**

General Information About Financial Statements



Independent Audit Company	ADAY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

RTA Laboratuvarları Biyolojik Ürünler İlaç ve Makine Sanayi ve Ticaret Anonim Şirketi Yönetim Kurulu'na

Giriş

RTA Laboratuvarları Biyolojik Ürünler İlaç ve Makine Sanayi ve Ticaret Anonim Şirketi ("Şirket") ve bağlı ortaklıkları (birlikte "Grup" olarak anılacaktır) 30 Haziran 2021 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 " Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve 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 konsolide 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 konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 19 Ağustos 2021

Aday Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

(A Member Firm of PKF International)

Abdulkadir SAYICI

Sorumlu Denetçi

Eski Büyükdere Cad. No:14, Park Plaza Kat: 3 Maslak Sarıyer/İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	52.487.106	17.464.181
Financial Investments	6	263.607	916.796
Trade Receivables		96.746.346	73.833.318
Trade Receivables Due From Related Parties	7	624.855	12.029
Trade Receivables Due From Unrelated Parties	8	96.121.491	73.821.289
Other Receivables		6.769.068	3.044.885
Other Receivables Due From Related Parties	7	3.242.622	2.121.106
Other Receivables Due From Unrelated Parties	10	3.526.446	923.779
Inventories	11	38.055.929	17.982.634
Prepayments	14	8.074.774	7.355.463
Current Tax Assets	13	2.327.128	8.016.102
Other current assets	12	10.579.752	7.361.845
SUB-TOTAL		215.303.710	135.975.224
Non-current Assets or Disposal Groups Classified as Held for Sale	15	7.000.000	7.000.000
Total current assets		222.303.710	142.975.224
NON-CURRENT ASSETS			
Financial Investments	6	685.000	685.000
Other Receivables		6.254	46.053
Other Receivables Due From Unrelated Parties	10	6.254	46.053
Investments accounted for using equity method	4	101.115.398	59.680.837
Investment property	16	17.059.500	17.000.000
Property, plant and equipment	18	39.608.176	30.442.659
Right of Use Assets	17	691.482	956.661
Intangible assets and goodwill	19	648.760	760.207
Other intangible assets	19	648.760	760.207
Prepayments	14	1.460	1.566.422
Deferred Tax Asset	30	1.923.144	2.411.876
Total non-current assets		161.739.174	113.549.715
Total assets		384.042.884	256.524.939
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	40.350.934	21.511.446
Current Portion of Non-current Borrowings	9	834.502	810.522
Trade Payables		32.281.978	23.556.550
Trade Payables to Unrelated Parties	8	32.281.978	23.556.550
Employee Benefit Obligations	22	572.918	373.319
Other Payables		43.017.001	6.293.416
Other Payables to Related Parties	7	42.512.792	4.592.000
Other Payables to Unrelated Parties	10	504.209	1.701.416
Deferred Income Other Than Contract Liabilities	14	15.118.678	17.726.656
Current tax liabilities, current	30	10.810.877	11.518.897
Current provisions		177.984	723.657
Current provisions for employee benefits	21	43.280	63.628
Other current provisions	21	134.704	660.029
SUB-TOTAL		143.164.872	82.514.463
Total current liabilities		143.164.872	82.514.463
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	738.487	1.164.091
Other Payables			4.736.688
Other Payables to Related Parties	7		4.736.688
Non-current provisions		483.415	303.499
Non-current provisions for employee benefits	21,31	483.415	303.499
Total non-current liabilities		1.221.902	6.204.278
Total liabilities		144.386.774	88.718.741
EQUITY			
Equity attributable to owners of parent		211.461.080	150.274.978

Issued capital	23	41.000.000	41.000.000
Share Premium (Discount)	23	6.930.981	6.930.981
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		9.171.066	9.183.171
Gains (Losses) on Revaluation and Remeasurement		9.257.261	9.257.261
Increases (Decreases) on Revaluation of Property, Plant and Equipment	23.3	9.309.308	9.309.308
Gains (Losses) on Remeasurements of Defined Benefit Plans	23.3	-52.047	-52.047
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	4	-86.195	-74.090
Restricted Reserves Appropriated From Profits	23	2.450.638	1.670.185
Prior Years' Profits or Losses	24	90.710.188	30.557.400
Current Period Net Profit Or Loss		61.198.207	60.933.241
Non-controlling interests	24	28.195.030	17.531.220
Total equity		239.656.110	167.806.198
Total Liabilities and Equity		384.042.884	256.524.939

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020	Current Period 3 Months 01.04.2021 - 30.06.2021	Previous Period 3 Months 01.04.2020 - 30.06.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	24	154.145.378	77.299.889	94.839.033	54.443.702
Cost of sales	24	-73.641.149	-37.686.245	-47.695.850	-23.847.578
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		80.504.229	39.613.644	47.143.183	30.596.124
GROSS PROFIT (LOSS)		80.504.229	39.613.644	47.143.183	30.596.124
General Administrative Expenses	26	-10.503.854	-3.534.418	-5.254.103	-2.512.228
Marketing Expenses	26	-5.214.867	-7.367.756	-2.779.497	-6.594.075
Research and development expense	26	-4.680.909	-2.245.546	-3.617.781	-1.579.407
Other Income from Operating Activities	27	16.286.329	2.287.170	6.795.029	1.001.337
Other Expenses from Operating Activities	27	-16.250.737	-1.640.263	-5.774.257	-1.117.310
PROFIT (LOSS) FROM OPERATING ACTIVITIES		60.140.191	27.112.831	36.512.574	19.794.441
Investment Activity Income	28	3.914.869	2.665.710	2.322.720	1.462.887
Investment Activity Expenses	28	-495.535	-957.683	-209.423	-807.252
Share of Profit (Loss) from Investments Accounted for Using Equity Method	4	19.946.666	19.580.239	10.813.245	15.696.077
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		83.506.191	48.401.097	49.439.116	36.146.153
Finance income	29	4.399.938	625.648	4.208.762	570.188
Finance costs	29	-4.947.003	-1.877.931	-2.658.792	-1.229.019
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		82.959.126	47.148.814	50.989.086	35.487.322
Tax (Expense) Income, Continuing Operations		-11.299.609	-4.188.248	-7.864.500	-3.308.227
Current Period Tax (Expense) Income	30	-10.810.877	-4.609.522	-6.668.066	-3.680.602
Deferred Tax (Expense) Income	30	-488.732	421.274	-1.196.434	372.375
PROFIT (LOSS) FROM CONTINUING OPERATIONS		71.659.517	42.960.566	43.124.586	32.179.095
PROFIT (LOSS)		71.659.517	42.960.566	43.124.586	32.179.095
Profit (loss), attributable to [abstract]					
Non-controlling Interests	24	10.461.310	7.512.705	6.407.307	5.703.849
Owners of Parent		61.198.207	35.447.861	36.717.279	26.475.246
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	31	1,49300000	0,92500000	0,89600000	1,12200000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-12.105	15.273	-6.052	-26.961
Gains (Losses) on Remeasurements of Defined Benefit Plans	23		14.837		-33.702
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	3.403	-6.052	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	4	-12.105	3.403	-6.052	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss			-2.967		6.741
Deferred Tax (Expense) Income	30		-2.967		6.741
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-12.105	15.273	-6.052	-26.961
TOTAL COMPREHENSIVE INCOME (LOSS)		71.647.412	42.975.839	43.118.534	32.152.134
Total Comprehensive Income Attributable to					
Non-controlling Interests		10.461.310	7.512.705	6.407.307	5.703.849
Owners of Parent		61.186.102	35.463.134	36.711.227	26.448.285

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.06.2021	Previous Period 01.01.2020 - 30.06.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		29.241.726	-4.573.764
Profit (Loss)		71.659.517	42.960.566
Adjustments to Reconcile Profit (Loss)		-43.678.090	-14.550.830
Adjustments for depreciation and amortisation expense		2.002.167	807.855
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-16.247.287	
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	8	-1.759.643	
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	11	-14.487.644	
Adjustments for provisions		-365.757	46.888
Adjustments for (Reversal of) Provisions Related with Employee Benefits	21	159.568	46.888
Adjustments for (Reversal of) Other Provisions	21	-525.325	
Adjustments for Interest (Income) Expenses		1.079.844	-13.582
Adjustments for Interest Income	29	-1.814.887	
Adjustments for interest expense	29	3.823.494	
Deferred Financial Expense from Credit Purchases	27	3.034.761	400.704
Unearned Financial Income from Credit Sales	27	-3.963.524	-414.286
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	4	-41.446.666	-19.580.239
Adjustments for Tax (Income) Expenses	30	11.299.609	4.188.248
Changes in Working Capital		12.779.196	-32.003.919
Decrease (Increase) in Financial Investments	6	653.189	-3.241.271
Adjustments for decrease (increase) in trade accounts receivable	8	-17.189.861	-14.595.837
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.213.317	-4.993.640
Adjustments for decrease (increase) in inventories	11	-5.585.651	-34.498.532
Decrease (Increase) in Prepaid Expenses	14	845.651	-3.607.748
Adjustments for increase (decrease) in trade accounts payable	8	5.690.667	15.501.153
Increase (Decrease) in Employee Benefit Liabilities	22	199.599	99.080
Adjustments for increase (decrease) in other operating payables		31.986.897	4.461.480
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	14	-2.607.978	8.871.396
Cash Flows from (used in) Operations		40.760.623	-3.594.183
Income taxes refund (paid)	30	-11.518.897	-979.581
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-9.035.671	-1.695.369
Proceeds from sales of property, plant, equipment and intangible assets		833.818	331.564
Proceeds from sales of property, plant and equipment	18	833.818	331.564
Purchase of Property, Plant, Equipment and Intangible Assets		-11.624.876	-2.026.933
Purchase of property, plant and equipment	18	-11.588.028	-1.801.446
Purchase of intangible assets	19	-36.848	-225.487
Cash Outflows from Acquisition of Investment Property	16	-59.500	
Interest received	30	1.814.887	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		14.816.870	7.116.600
Proceeds from Capital Advances			1.479.077
Proceeds from borrowings		18.770.976	5.594.744
Proceeds from Loans	9	18.770.976	5.594.744
Payments of Lease Liabilities	9	-333.112	-21.480
Interest paid	29	-3.823.494	
Other inflows (outflows) of cash		202.500	64.259
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		35.022.925	847.467
Net increase (decrease) in cash and cash equivalents		35.022.925	847.467
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	17.464.181	12.378.781
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	52.487.106	13.226.248



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)	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																
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)													35.447.861	35.447.861	7.512.705	42.960.566
Profit (loss)													35.447.861	35.447.861	7.512.705	42.960.566
Other Comprehensive Income (Loss)				11.870					3.403					15.273		15.273
Issue of equity		1.479.077												1.479.077		1.479.077
Capital Decrease																
Capital Advance	4.900.000	-11.760.000	6.860.000													
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	41.000.000		6.930.981	-50.347	8.109.894					-95.337	1.670.185	30.557.400	35.447.861	123.570.637	7.579.035	131.149.672
Statement of changes in equity (abstract)																
Statement of changes in equity (line items)																
Equity at beginning of period	41.000.000		6.930.981	-50.047	9.309.308					-74.000	1.670.185	30.557.400	60.933.241	150.274.978	17.531.220	167.806.198
Adjustments Related to Accounting Policy Changes																0
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)													61.198.207	61.198.207	10.461.310	71.659.517
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																

Previous Period
01.01.2020 - 30.06.2020

Current Period

01.01.2021 - 30.06.2021

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
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 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
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 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

41,000,000

6,930,981

-52,047 9,309,308

-86,195

2,450,638

90,710,188

61,198,207

211,461,080

28,195,030 239,656,110

Equity at end of period