



KAMUYU AYDINLATMA PLATFORMU

**RTA LABORATUVARLARI BİYOLOJİK ÜRÜNLER İLAÇ VE
MAKİNE SANAYİ TİCARET A.Ş.
Financial Report
Consolidated
2021 - 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 30.09.2021	Previous Period 31.12.2020
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	70.120.657	17.464.181
Financial Investments	6	270.184	916.796
Financial Assets at Fair Value Through Profit or Loss		270.184	916.796
Financial Assets Held For Trading	6	270.184	916.796
Trade Receivables		125.836.654	73.833.318
Trade Receivables Due From Related Parties	7	149.202	12.029
Trade Receivables Due From Unrelated Parties	8	125.687.452	73.821.289
Other Receivables		46.103.078	3.044.885
Other Receivables Due From Related Parties	7	42.804.663	2.121.106
Other Receivables Due From Unrelated Parties	10	3.298.415	923.779
Inventories	11	46.242.997	17.982.634
Prepayments		7.980.946	7.355.463
Prepayments to Related Parties	7		38.800
Prepayments to Unrelated Parties	14	7.980.946	7.316.663
Current Tax Assets	13	8.536.872	8.016.102
Other current assets	12	10.996.070	7.361.845
Other Current Assets Due From Unrelated Parties	12	10.996.070	7.361.845
SUB-TOTAL		316.087.458	135.975.224
Non-current Assets or Disposal Groups Classified as Held for Sale	15	7.000.000	7.000.000
Total current assets		323.087.458	142.975.224
NON-CURRENT ASSETS			
Financial Investments		685.000	685.000
Other 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	114.462.453	59.680.837
Investment property	16	17.059.500	17.000.000
Property, plant and equipment	18	43.103.254	30.442.659
Right of Use Assets	17	601.819	956.661
Intangible assets and goodwill	19	619.547	760.207
Other intangible assets	19	619.547	760.207
Prepayments	14	0	1.566.422
Prepayments to Unrelated Parties	14		1.566.422
Deferred Tax Asset	30	1.441.422	2.411.876
Total non-current assets		177.979.249	113.549.715
Total assets		501.066.707	256.524.939
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	45.845.178	21.511.446
Current Borrowings From Unrelated Parties		45.845.178	21.511.446
Bank Loans	9	45.845.178	21.511.446
Current Portion of Non-current Borrowings	9	751.515	810.522
Current Portion of Non-current Borrowings from Unrelated Parties		751.515	810.522
Trade Payables		83.152.832	23.556.550
Trade Payables to Unrelated Parties	8	83.152.832	23.556.550
Employee Benefit Obligations	22	432.163	373.319
Other Payables		5.482.094	6.293.416
Other Payables to Related Parties	7	4.643.816	4.592.000
Other Payables to Unrelated Parties	10	838.278	1.701.416
Deferred Income Other Than Contract Liabilities	14	18.368.862	17.726.656
Current tax liabilities, current		17.135.605	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		171.346.233	82.514.463
Total current liabilities		171.346.233	82.514.463

NON-CURRENT LIABILITIES			
Long Term Borrowings	9	661.292	1.164.091
Long Term Borrowings From Unrelated Parties	9	661.292	1.164.091
Other Payables		0	4.736.688
Other Payables to Related Parties	7		4.736.688
Non-current provisions		483.570	303.499
Non-current provisions for employee benefits	21-31	483.570	303.499
Total non-current liabilities		1.144.862	6.204.278
Total liabilities		172.491.095	88.718.741
EQUITY			
Equity attributable to owners of parent		299.566.633	150.274.978
Issued capital	23.1	42.970.214	41.000.000
Share Premium (Discount)	23.2	52.876.395	6.930.981
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		9.177.118	9.183.171
Gains (Losses) on Revaluation and Remeasurement	23.3	9.257.261	9.257.261
Gains (Losses) on Remeasurements of Defined Benefit Plans	23.3	-52.047	-52.047
Other Revaluation Increases (Decreases)	23.3	9.309.308	9.309.308
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	4	-80.143	-74.090
Restricted Reserves Appropriated From Profits	23.4	2.450.638	1.670.185
Prior Years' Profits or Losses	23.5	90.710.188	30.557.400
Current Period Net Profit Or Loss		101.382.080	60.933.241
Non-controlling interests	23.6	29.008.979	17.531.220
Total equity		328.575.612	167.806.198
Total Liabilities and Equity		501.066.707	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 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020	Current Period 3 Months 01.07.2021 - 30.09.2021	Previous Period 3 Months 01.07.2020 - 30.09.2020
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	24	266.111.937	123.172.811	111.966.559	45.872.922
Cost of sales	24	-141.224.821	-61.099.779	-67.583.672	-23.413.534
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		124.887.116	62.073.032	44.382.887	22.459.388
GROSS PROFIT (LOSS)		124.887.116	62.073.032	44.382.887	22.459.388
General Administrative Expenses	26	-18.117.004	-5.861.923	-7.613.150	-2.327.505
Marketing Expenses	26	-11.536.087	-13.907.307	-6.321.220	-6.539.551
Research and development expense	26	-7.146.417	-3.453.118	-2.465.508	-1.207.572
Other Income from Operating Activities	27	22.564.448	6.652.502	6.278.119	4.365.332
Other Expenses from Operating Activities	27	-18.241.386	-5.930.595	-1.990.649	-4.290.332
PROFIT (LOSS) FROM OPERATING ACTIVITIES		92.410.670	39.572.591	32.270.479	12.459.760
Investment Activity Income	28	7.256.328	4.910.132	3.341.459	2.244.422
Investment Activity Expenses	28	-758.708	-2.521.383	-263.173	-1.563.700
Share of Profit (Loss) from Investments Accounted for Using Equity Method	4	33.287.669	25.802.235	13.341.003	6.221.996
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		132.195.959	67.763.575	48.689.768	19.362.478
Finance income	29	4.679.910	1.282.811	279.972	657.163
Finance costs	29	-6.112.471	-2.929.483	-1.165.468	-1.051.552
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		130.763.398	66.116.903	47.804.272	18.968.089
Tax (Expense) Income, Continuing Operations		-18.106.059	-7.392.485	-6.806.450	-3.204.237
Current Period Tax (Expense) Income	30	-17.135.605	-8.152.393	-6.324.728	-3.542.871
Deferred Tax (Expense) Income	30	-970.454	759.908	-481.722	338.634
PROFIT (LOSS) FROM CONTINUING OPERATIONS		112.657.339	58.724.418	40.997.822	15.763.852
PROFIT (LOSS)		112.657.339	58.724.418	40.997.822	15.763.852
Profit (loss), attributable to [abstract]					
Non-controlling Interests	23.6	11.275.259	9.172.385	813.949	1.659.680
Owners of Parent		101.382.080	49.552.033	40.183.873	14.104.172
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		-6.053	-36.849	6.052	-52.122
Gains (Losses) on Remeasurements of Defined Benefit Plans	23		-50.315		-65.152
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-6.053	3.403	6.052	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method	4	-6.053	3.403	6.052	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	10.063	0	13.030
Deferred Tax (Expense) Income	30		10.063		13.030
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-6.053	-36.849	6.052	-52.122
TOTAL COMPREHENSIVE INCOME (LOSS)		112.651.286	58.687.569	41.003.874	15.711.730
Total Comprehensive Income Attributable to					
Non-controlling Interests		11.275.259	9.172.385	7.221.256	7.363.529
Owners of Parent		101.376.027	49.515.184	33.782.618	8.348.201

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2021 - 30.09.2021	Previous Period 01.01.2020 - 30.09.2020
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		112.657.339	58.724.418
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense		3.227.815	1.357.858
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-16.077.588	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	8	-1.589.944	
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	11	-14.487.644	
Adjustments for provisions		-365.602	33.179
Adjustments for (Reversal of) Provisions Related with Employee Benefits	21	159.723	33.179
Adjustments for (Reversal of) Other Provisions	21	-525.325	
Adjustments for Interest (Income) Expenses		-2.446.945	263.930
Adjustments for Interest Income	29	-4.193.641	
Adjustments for interest expense	29	4.697.448	
Deferred Financial Expense from Credit Purchases	27	2.904.735	707.018
Unearned Financial Income from Credit Sales	27	-5.855.487	-443.088
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-54.787.669	-25.802.235
Adjustments for undistributed profits of associates	4	-54.787.669	-25.802.235
Adjustments for Tax (Income) Expenses	30	18.106.059	7.392.485
Changes in Working Capital			
Decrease (Increase) in Financial Investments	6	646.612	-1.372.077
Adjustments for decrease (increase) in trade accounts receivable	8	-44.557.905	-23.731.796
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-47.173.389	-3.654.051
Adjustments for decrease (increase) in inventories	11	-13.772.719	-46.214.931
Decrease (Increase) in Prepaid Expenses	14	940.939	-9.580.070
Adjustments for increase (decrease) in trade accounts payable	8	56.691.547	22.164.435
Increase (Decrease) in Employee Benefit Liabilities	22	58.844	141.190
Adjustments for increase (decrease) in other operating payables		-5.548.010	4.452.344
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	14	642.206	11.556.623
Cash Flows from (used in) Operations			
Income taxes refund (paid)	30	-11.518.897	-4.617.484
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures	6		-685.000
Proceeds from sales of property, plant, equipment and intangible assets		1.495.124	331.564
Proceeds from sales of property, plant and equipment	18	1.495.124	331.564
Purchase of Property, Plant, Equipment and Intangible Assets		-16.888.032	-9.040.947
Purchase of property, plant and equipment	18	-16.801.185	-8.627.460
Purchase of intangible assets	19	-86.847	-413.487
Cash Outflows from Acquisition of Investment Property	16	-59.500	
Interest received	30	4.193.641	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from Issuing Shares or Other Equity Instruments		47.915.628	0
Proceeds from issuing shares	23	47.915.628	
Proceeds from Capital Advances			1.479.077
Proceeds from borrowings		24.216.040	7.338.188
Proceeds from Loans	9	24.216.040	7.338.188
Payments of Lease Liabilities	9	-444.114	-72.024
Interest paid	29	-4.697.448	
Other inflows (outflows) of cash		202.500	89.030
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		52.656.476	-9.446.294

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	70.120.657	2.932.487



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity														
	Equity attributable to owners of parent (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		Non-controlling interests (member)		
				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	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)												49.552.033	49.552.033	9.172.385	58.724.418
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															
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	0	6.930.981	-102.469	8.109.894		-95.337			1.670.185	30.557.400	49.552.033	137.622.687	9.238.715	146.861.402
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period	41.000.000		6.930.981	-52.047	9.309.308		-74.090			1.670.185	30.557.400	60.933.241	150.274.978	17.531.220	167.806.198
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										780.453	60.152.788	-60.933.241			
Total Comprehensive Income (Loss)												101.382.080	101.382.080	11.275.259	112.657.339
Profit (loss)												101.382.080	101.382.080	11.275.259	112.657.339
Other Comprehensive Income (Loss)							-6.053						-6.053		-6.053
Issue of equity	1.970.214		45.945.414										47.915.628	202.500	48.118.128
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 - 30.09.2020

Current Period

01.01.2021 - 30.09.2021

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
 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

42.970.214

52.878.395

-52.047 9.309.308

-80.143

2.450.638

90.710.188

101.382.080

299.566.633

29.008.979 328.575.612