

**EİS ECZACIBAŞI İLAÇ, SİNAİ VE FİNANSAL YATIRIMLAR  
SANAYİ VE TİCARET A.Ş.  
Financial Report  
Consolidated  
2018 - 2. 3 Monthly Notification**

General Information About Financial Statements

## Independent Audit Comment

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

### ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

#### SINIRLI DENETİM RAPORU

EİS Eczacıbaşı İlaç Sınai ve Finansal Yatırımlar Sanayi ve Ticaret A.Ş.

Genel Kurulu'na

#### Giriş

1. EİS Eczacıbaşı İlaç Sınai ve Finansal Yatırımlar Sanayi ve Ticaret A.Ş. ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2018 tarihli ilişikteki konsolide finansal durum tablosu ile aynı tarihte sona eren altı aylık döneme ait konsolide kâr veya zarar tablosu ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide 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 özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

#### Sınırlı Denetimin Kapsamı

2. Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" 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 konsolide 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

#### Sonuç

3. Sınırlı denetimimize göre, ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Ediz Günsel, SMMM

Sorumlu Denetçi

İstanbul, 8 Ağustos 2018

# Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	610.130	506.419
Financial Investments		1.008	354
Financial Assets at Fair Value Through Profit or Loss		1.008	354
Financial Assets Designated at Fair Value Through Profit or Loss	6	1.008	354
Trade Receivables		169.241	145.976
Trade Receivables Due From Related Parties	8	1.215	583
Trade Receivables Due From Unrelated Parties	9	168.026	145.393
Other Receivables		239	383
Other Receivables Due From Related Parties		100	257
Other Receivables Due From Unrelated Parties		139	126
Derivative Financial Assets		5.915	5.434
Inventories	10	64.527	72.636
Prepayments	11	4.968	2.209
Current Tax Assets	24	1.693	63
Other current assets	17	2.643	7.850
<b>SUB-TOTAL</b>		<b>860.364</b>	<b>741.324</b>
<b>Total current assets</b>		<b>860.364</b>	<b>741.324</b>
<b>NON-CURRENT ASSETS</b>			
Financial Investments		2.591.303	2.591.403
Financial Assets Available-for-Sale	6	0	2.588.218
Financial Assets at Fair Value Through Profit or Loss		3.087	3.185
Financial Assets Designated As at Fair Value Through Profit or Loss	6	3.087	3.185
Financial Assets at Fair Value Through Other Comprehensive Income	6	2.588.216	0
Other Receivables		12	275
Other Receivables Due From Related Parties		0	263
Other Receivables Due From Unrelated Parties		12	12
Investments accounted for using equity method	3	115.054	101.820
Investment property	12	360.853	361.789
Property, plant and equipment	13	6.834	6.066
Intangible assets and goodwill		14.852	10.620
Other intangible assets	14	14.852	10.620
Prepayments	11	1.482	1.192
Deferred Tax Asset	24	5.047	6.744
Other Non-current Assets	17	8.500	10.142
<b>Total non-current assets</b>		<b>3.103.937</b>	<b>3.090.051</b>
<b>Total assets</b>		<b>3.964.301</b>	<b>3.831.375</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		40.579	3.600
Current Borrowings From Unrelated Parties	7	40.579	3.600
Trade Payables		157.151	135.970
Trade Payables to Related Parties	8	4.705	3.767
Trade Payables to Unrelated Parties	9	152.446	132.203
Employee Benefit Obligations	16	2.273	1.125
Other Payables		5.016	4.599
Other Payables to Unrelated Parties		5.016	4.599
Liabilites Due to Investments Accounted for Using Equity Method	3	34.000	52.500
Deferred Income	11	759	782
Current tax liabilities, current	24	14.024	7.829
Current provisions		4.867	3.645
Current provisions for employee benefits	16	3.911	2.751
Other current provisions	15	956	894
Other Current Liabilities		110	96
<b>SUB-TOTAL</b>		<b>258.779</b>	<b>210.146</b>
<b>Total current liabilities</b>		<b>258.779</b>	<b>210.146</b>

NON-CURRENT LIABILITIES			
Long Term Borrowings		40.000	15.032
Long Term Borrowings From Unrelated Parties	7	40.000	15.032
Deferred Income	11	19.498	0
Non-current provisions		5.023	2.953
Non-current provisions for employee benefits	16	5.023	2.953
Deferred Tax Liabilities	24	122.772	122.589
Total non-current liabilities		187.293	140.574
Total liabilities		446.072	350.720
EQUITY			
Equity attributable to owners of parent		3.518.164	3.480.588
Issued capital	18	685.260	685.260
Inflation Adjustments on Capital	18	105.777	105.777
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-3.874	-3.874
Gains (Losses) on Revaluation and Remeasurement		-3.874	-3.874
Gains (Losses) on Remeasurements of Defined Benefit Plans		-3.874	-3.874
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		2.342.811	2.342.754
Exchange Differences on Translation		10.010	10.010
Gains (Losses) on Revaluation and Reclassification		2.332.801	2.332.744
Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets		2.332.801	2.332.744
Restricted Reserves Appropriated From Profits	18	199.697	168.095
Prior Years' Profits or Losses		14.818	36.481
Current Period Net Profit Or Loss		173.675	146.095
Non-controlling interests		65	67
Total equity		3.518.229	3.480.655
Total Liabilities and Equity		3.964.301	3.831.375

# Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	19	359.815	290.980	166.727	135.848
Cost of sales	19	-224.403	-178.800	-106.137	-83.608
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		135.412	112.180	60.590	52.240
GROSS PROFIT (LOSS)		135.412	112.180	60.590	52.240
General Administrative Expenses	20	-33.748	-32.848	-19.127	-16.618
Marketing Expenses	20	-64.061	-56.956	-31.321	-29.793
Other Income from Operating Activities	22	113.264	107.875	72.001	23.764
Other Expenses from Operating Activities	22	-38.766	-76.652	-28.752	-20.291
PROFIT (LOSS) FROM OPERATING ACTIVITIES		112.101	53.599	53.391	9.302
Investment Activity Income	8	72.153	99.406	72.153	99.405
Investment Activity Expenses		-1	-79	115	-47
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	15.957	-26.510	10.338	-31.425
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		200.210	126.416	135.997	77.235
Finance income	23	4.828	7.165	5.628	5.002
Finance costs	23	-4.653	-3.848	-3.349	-2.758
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		200.385	129.733	138.276	79.479
Tax (Expense) Income, Continuing Operations		-26.712	-11.512	-16.181	-4.899
Current Period Tax (Expense) Income	24	-24.832	-10.566	-15.027	-2.894
Deferred Tax (Expense) Income	24	-1.880	-946	-1.154	-2.005
PROFIT (LOSS) FROM CONTINUING OPERATIONS		173.673	118.221	122.095	74.580
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS	25	0	6.791	0	16.561
PROFIT (LOSS)		173.673	125.012	122.095	91.141
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-2	3.446	-10	5.582
Owners of Parent		173.675	121.566	122.105	85.559
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay başına kazanç	26	0,25340000	0,17230000	0,17820000	0,11230000
Basic Earnings (Loss) Per Share from Discontinued Operations					
Pay başına kazanç	26	0,00000000	0,00000000	0,00510000	0,01250000
Diluted Earnings Per Share					

# Statement of Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
<b>Statement of Other Comprehensive Income</b>					
PROFIT (LOSS)		173.673	125.012	122.095	91.141
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>		<b>57</b>	<b>4.627</b>	<b>10</b>	<b>-181</b>
Gains (Losses) from Investments in Equity Instruments	6	-2	693	-2	-190
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		59	3.969	12	0
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method	3	59	3.969	12	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	24	0	-35	0	9
<b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>		<b>0</b>			
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>57</b>	<b>4.627</b>	<b>10</b>	<b>-181</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>173.730</b>	<b>129.639</b>	<b>122.105</b>	<b>90.960</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		-2	3.787	-10	5.488
Owners of Parent		173.732	125.852	122.115	85.472

# Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>129.148</b>	<b>-3.925</b>
Profit (Loss)		173.673	125.012
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>-53.468</b>	<b>-47.688</b>
Adjustments for depreciation and amortisation expense	12, 13, 14	5.177	5.347
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.627	560
Adjustments for Impairment Loss (Reversal of Impairment Loss ) of Receivables	9	1.105	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	522	560
Adjustments for provisions		3.776	1.671
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	3.714	1.610
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	15	62	61
Adjustments for Dividend (Income) Expenses	8	-71.569	-99.401
Adjustments for Interest (Income) Expenses		-14.647	-12.541
Adjustments for Interest Income	23	-20.999	-16.276
Adjustments for interest expense	23	6.352	3.735
Adjustments for unrealised foreign exchange losses (gains)		16.220	16.176
Adjustments for fair value losses (gains)		-5.384	-5.935
Adjustments for Fair Value Losses (Gains) of Financial Assets		-556	89
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	23	-4.828	-6.024
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3	-15.957	26.510
Adjustments for Tax (Income) Expenses	24	26.712	11.512
Other adjustments for non-cash items		624	1.460
Adjustments for losses (gains) on disposal of non-current assets		-28	-5.013
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		0	11.966
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations		-19	0
<b>Changes in Working Capital</b>		<b>6.518</b>	<b>-69.860</b>
Adjustments for decrease (increase) in trade accounts receivable		-25.909	-87.787
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-8.964	-12.118
Adjustments for decrease (increase) in inventories		2.651	6.130
Decrease (Increase) in Prepaid Expenses		-3.049	-1.414
Adjustments for increase (decrease) in trade accounts payable		20.735	72.420
Adjustments for increase (decrease) in other operating payables		1.579	-942
Increase (Decrease) in Deferred Income		19.475	1.312
Other Adjustments for Other Increase (Decrease) in Working Capital		0	-47.461
Decrease (Increase) in Other Assets Related with Operations		0	-47.461
<b>Cash Flows from (used in) Operations</b>		<b>126.723</b>	<b>7.464</b>
Interest paid		0	-1.574
Interest received		22.384	18.014
Payments Related with Provisions for Employee Benefits	16	-484	-298
Income taxes refund (paid)		-19.267	-26.610
Other inflows (outflows) of cash		-208	0
Net Cash Flows on Discontinuing Operations		0	-921
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>51.697</b>	<b>96.941</b>
Cash Outflows Arising From Capital Advance Payments to Associates and/or Joint Ventures		-18.500	0
Proceeds from sales of property, plant, equipment and intangible assets		39	5.036
Purchase of Property, Plant, Equipment and Intangible Assets	13, 14	-7.167	-4.465
Cash Inflows from Sale of Investment Property		4.144	1.533
Cash Outflows from Acquisition of Investment Property	12	-1.293	-3.164
Dividends received	8, 3	74.351	101.126
Other inflows (outflows) of cash		123	0
Net Cash Flows from Discontinuing Operations		0	-3.125
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>-77.288</b>	<b>-308.228</b>
Proceeds from borrowings		61.947	7.586



Cash Receipts from Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		4.347	8.702
Dividends Paid		-137.052	-342.630
Interest paid		-6.530	-2.352
Net Cash Flows on Discontinuing Operations		0	20.466
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		103.557	-215.212
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		103.557	-215.212
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	505.251	660.502
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	608.808	445.290

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			
				Gains/Losses on Revaluation and Remeasurement [member]	Exchange Differences on Translation	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	Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets												
Previous Period 01.01.2017 – 30.06.2017	Statement of changes in equity (abstract)												
	Statement of changes in equity (line items)												
	Equity at beginning of period	685.260	105.777	-4.228	10.010	1.912.833	277.913	78.387	184.803	3.250.755	-6.265	3.244.490	
	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						50.616	134.187	-184.803	0	0	0	
	Total Comprehensive Income (Loss)					4.286			121.566	125.852	3.787	129.639	
	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							-160.434	-182.196	-342.630		-342.630	
	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	105.777	-4.228	10.010	1.917.119	168.095	30.378	121.566	3.033.977	-2.478	3.031.499	
Current Period 01.01.2017 – 30.06.2017	Statement of changes in equity (abstract)												
	Statement of changes in equity (line items)												
	Equity at beginning of period	685.260	105.777	-3.874	10.010	2.332.744	168.095	36.461	146.095	3.480.588	67	3.480.655	
	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						30.602	115.493	-146.095	0	0	0	
	Total Comprehensive Income (Loss)					57			173.675	173.732	-2	173.730	
	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												

Current Period 01.01.2018 – 30.06.2019																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	</
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