

**EİS ECZACIBAŞI İLAÇ, SİNAİ VE FİNANSAL YATIRIMLAR
SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2020 - 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 2020 tarihli ilişikteki özet konsolide finansal durum tablosu ile aynı tarihte sona eren altı aylık döneme ait özet konsolide kar veya zarar tablosu, özet konsolide diğer kapsamlı gelir tablosu, özet konsolide özkaynaklar değişim tablosu ve özet 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 özet 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, 6 Ağustos 2020

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2020	Previous Period 31.12.2019
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	886.312	672.782
Financial Investments		2.109	1.254
Financial Assets at Fair Value Through Profit or Loss		2.109	1.254
Financial Assets Designated at Fair Value Through Profit or Loss	6	2.109	1.254
Trade Receivables		171.065	233.489
Trade Receivables Due From Related Parties	8	3.659	1.089
Trade Receivables Due From Unrelated Parties	9	167.406	232.400
Other Receivables		3.387	138
Other Receivables Due From Related Parties	8	3.128	0
Other Receivables Due From Unrelated Parties	10	259	138
Derivative Financial Assets		3.356	0
Inventories	11	127.974	88.567
Prepayments	12	5.330	4.442
Current Tax Assets		2.784	224
Other current assets	19	1.413	449
SUB-TOTAL		1.203.730	1.001.345
Total current assets		1.203.730	1.001.345
NON-CURRENT ASSETS			
Financial Investments		3.315.844	3.358.248
Financial Assets at Fair Value Through Profit or Loss		3.667	3.689
Financial Assets Designated As at Fair Value Through Profit or Loss	6	3.667	3.689
Financial Assets at Fair Value Through Other Comprehensive Income	6	3.312.177	3.354.559
Trade Receivables		333	0
Trade Receivables Due From Unrelated Parties	9	333	0
Other Receivables		284	373
Other Receivables Due From Related Parties	8	272	361
Other Receivables Due From Unrelated Parties	10	12	12
Investments accounted for using equity method	3	73.655	73.347
Investment property	14	341.211	346.138
Property, plant and equipment	15	5.647	5.202
Right of Use Assets	13	10.449	14.714
Intangible assets and goodwill	16	14.764	14.853
Prepayments	12	1.803	1.667
Deferred Tax Asset	27	6.494	13.101
Other Non-current Assets	19	10.777	9.349
Total non-current assets		3.781.261	3.836.992
Total assets		4.984.991	4.838.337
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		110.462	80.050
Current Borrowings From Related Parties		3.010	2.684
Lease Liabilities	7, 8	3.010	2.684
Current Borrowings From Unrelated Parties		107.452	77.366
Bank Loans	7	100.925	70.650
Lease Liabilities	7	6.527	6.716
Trade Payables		208.718	231.315
Trade Payables to Related Parties	8	12.885	9.594
Trade Payables to Unrelated Parties	9	195.833	221.721
Employee Benefit Obligations	18	1.088	1.764
Other Payables		9.381	8.522
Other Payables to Unrelated Parties	10	9.381	8.522
Derivative Financial Liabilities		4.398	18.033
Deferred Income Other Than Contract Liabilities	12	3.360	603
Current tax liabilities, current	27	10.615	13.357
Current provisions		4.774	4.786

Current provisions for employee benefits	18	3.478	3.415
Other current provisions	17	1.296	1.371
Other Current Liabilities	19	127	124
SUB-TOTAL		352.923	358.554
Total current liabilities		352.923	358.554
NON-CURRENT LIABILITIES			
Long Term Borrowings		73.998	17.764
Long Term Borrowings From Related Parties		1.664	3.242
Lease Liabilities	7, 8	1.664	3.242
Long Term Borrowings From Unrelated Parties		72.334	14.522
Bank Loans	7	70.000	10.000
Lease Liabilities	7	2.334	4.522
Deferred Income Other Than Contract Liabilities	8, 12	19.498	19.498
Non-current provisions		5.813	4.118
Non-current provisions for employee benefits	18	5.813	4.118
Deferred Tax Liabilities	27	156.846	161.145
Total non-current liabilities		256.155	202.525
Total liabilities		609.078	561.079
EQUITY			
Equity attributable to owners of parent		4.375.859	4.277.221
Issued capital	20	685.260	685.260
Inflation Adjustments on Capital	20	105.777	105.777
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		3.022.392	3.063.013
Gains (Losses) on Revaluation and Remeasurement		3.022.392	3.063.013
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.056	-4.056
Other Revaluation Increases (Decreases)		3.026.448	3.067.069
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		10.010	10.010
Exchange Differences on Translation		10.010	10.010
Restricted Reserves Appropriated From Profits	20	284.078	231.153
Prior Years' Profits or Losses		80.459	19.280
Current Period Net Profit Or Loss		187.883	162.728
Non-controlling interests		54	37
Total equity		4.375.913	4.277.258
Total Liabilities and Equity		4.984.991	4.838.337

Profit or loss [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019	Current Period 3 Months 01.04.2020 - 30.06.2020	Previous Period 3 Months 01.04.2019 - 30.06.2019
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	21	434.998	401.743	166.054	193.471
Cost of sales	21	-292.027	-263.999	-119.251	-131.746
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		142.971	137.744	46.803	61.725
GROSS PROFIT (LOSS)		142.971	137.744	46.803	61.725
General Administrative Expenses	22	-38.942	-30.874	-20.683	-17.762
Marketing Expenses	22	-52.257	-59.796	-19.510	-30.942
Other Income from Operating Activities	24	136.275	103.654	63.893	53.413
Other Expenses from Operating Activities	24	-44.271	-33.309	-21.153	-19.979
PROFIT (LOSS) FROM OPERATING ACTIVITIES		143.776	117.419	49.350	46.455
Investment Activity Income	25	69.465	113.024	67.353	79.572
Investment Activity Expenses	25	-13	-6	-13	-6
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	4.239	-73.704	1.964	1.578
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		217.467	156.733	118.654	127.599
Finance income	26	20.971	2.984	7.474	2.374
Finance costs	26	-19.446	-45.474	-13.378	-18.794
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		218.992	114.243	112.750	111.179
Tax (Expense) Income, Continuing Operations		-31.092	-12.908	-12.062	-1.292
Current Period Tax (Expense) Income	27	-26.665	-23.439	-11.001	-8.952
Deferred Tax (Expense) Income	27	-4.427	10.531	-1.061	7.660
PROFIT (LOSS) FROM CONTINUING OPERATIONS		187.900	101.335	100.688	109.887
PROFIT (LOSS)		187.900	101.335	100.688	109.887
Profit (loss), attributable to [abstract]					
Non-controlling Interests		17	-5	-4	-3
Owners of Parent		187.883	101.340	100.692	109.890
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay başına kazanç	28	0,27420000	0,14790000	0,14690000	0,16040000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019	Current Period 3 Months 01.04.2020 - 30.06.2020	Previous Period 3 Months 01.04.2019 - 30.06.2019
Statement of Other Comprehensive Income					
PROFIT (LOSS)		187.900	101.335	100.688	109.887
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-40.621	102	-40.621	43
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		-358	13	-358	1
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method	3	-358	13	-358	1
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-42.382	89	-42.382	42
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		2.119	0	2.119	0
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		2.119	0	2.119	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-40.621	102	-40.621	43
TOTAL COMPREHENSIVE INCOME (LOSS)		147.279	101.437	60.067	109.930
Total Comprehensive Income Attributable to					
Non-controlling Interests		17	-5	-4	-3
Owners of Parent		147.262	101.442	60.071	109.933

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		133.691	94.663
Profit (Loss)		187.900	101.335
Adjustments to Reconcile Profit (Loss)		-43.403	-2.433
Adjustments for depreciation and amortisation expense	13, 14, 15, 16	10.034	10.743
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.052	74.904
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	9	0	-7
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	11	1.052	-89
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	75.000
Adjustments for provisions		1.999	2.395
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	2.074	2.410
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	17	-75	-15
Adjustments for Dividend (Income) Expenses	25	-67.072	-79.511
Adjustments for Interest (Income) Expenses		-5.115	-20.897
Adjustments for Interest Income	24	-15.440	-31.730
Adjustments for interest expense	26	10.325	10.833
Adjustments for unrealised foreign exchange losses (gains)	26	8.792	3.687
Adjustments for fair value losses (gains)		-18.066	29.376
Adjustments for Fair Value Losses (Gains) of Financial Assets	6	-471	-342
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	26	-17.595	29.718
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3	-4.597	-1.283
Adjustments for Tax (Income) Expenses	27	31.092	12.908
Other adjustments for non-cash items		24	-1.583
Adjustments for losses (gains) on disposal of non-current assets	25	-1.260	-46
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	25	-286	-33.126
Changes in Working Capital		-8.277	-15.942
Adjustments for decrease (increase) in trade accounts receivable		60.909	-38.923
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-925	1.354
Adjustments for decrease (increase) in inventories		-40.459	8.188
Decrease (Increase) in Prepaid Expenses		-3.585	-1.371
Adjustments for increase (decrease) in trade accounts payable		-22.722	9.608
Adjustments for increase (decrease) in other operating payables		-4.252	5.510
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		2.757	-308
Cash Flows from (used in) Operations		136.220	82.960
Interest received		16.621	28.636
Payments Related with Provisions for Employee Benefits	18	-316	-1.070
Income taxes refund (paid)	27	-18.834	-15.863
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		68.159	88.593
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures		630	85.888
Cash Outflows Arising From Capital Advance Payments to Associates and/or Joint Ventures	3	0	-75.000
Proceeds from sales of property, plant, equipment and intangible assets		1.278	56
Purchase of Property, Plant, Equipment and Intangible Assets	15, 16	-2.807	-2.132
Cash Inflows from Sale of Investment Property	14	2.478	1.698
Cash Outflows from Acquisition of Investment Property	14	-492	-1.428
Dividends received	25	67.072	79.511

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		11.698	-197.599
Proceeds from borrowings	7	167.913	43.848
Repayments of borrowings	7	-88.693	-13.272
Payments of Lease Liabilities		-7.211	0
Cash Receipts from Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		604	0
Cash Payments for Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		0	-11.107
Dividends Paid		-50.024	-205.578
Interest paid		-10.891	-11.490
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		213.548	-14.343
Net increase (decrease) in cash and cash equivalents		213.548	-14.343
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	672.294	618.571
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	885.842	604.228

Footnote Reference	Equity										Non-controlling interests [member]
	Equity attributable to owners of parent [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	Other Revaluation Increases (Decreases)							

Previous Period
01.01.2019 - 30.06.2019

Current Period 01.01.2020 - 30.06.2020																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								</
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