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KAMUYU AYDINLATMA PLATFORMU

ANATOLİA TANI VE BİYOTEKNOLOJİ ÜRÜNLERİ ARAŞTIRMA GELİŞTİRME SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2023 - 3. 3 Monthly Notification

General Information About Financial Statements

Financial Report

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	253.182.219	323.447.280
Financial Investments	5	110.401.960	101.094.857
Trade Receivables	6	69.543.317	69.430.482
Trade Receivables Due From Unrelated Parties		69.543.317	69.430.482
Other Receivables	8	6.102.820	6.576.172
Other Receivables Due From Unrelated Parties		6.102.820	6.576.172
Inventories	9	121.803.023	90.846.140
Prepayments	10	4.102.869	3.529.603
Current Tax Assets		10.863.715	7.044.275
Other current assets	11	23.626.636	23.090.466
SUB-TOTAL		**599.626.559**	**625.059.275**
Total current assets		**599.626.559**	**625.059.275**
NON-CURRENT ASSETS			
Other Receivables		1.467.395	572.916
Other Receivables Due From Unrelated Parties	8	1.467.395	572.916
Property, plant and equipment	12	198.587.916	176.189.120
Right of Use Assets	14	15.542.567	11.239.951
Intangible assets and goodwill	13	73.785.616	43.392.865
Other intangible assets		73.785.616	43.392.865
Prepayments	10	1.530.581	357.065
Other Non-current Assets		0	104.309
Total non-current assets		**290.914.075**	**231.856.226**
Total assets		**890.540.634**	**856.915.501**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	16	2.394.024	1.397.828
Current Borrowings From Related Parties		2.394.024	1.397.828
Lease Liabilities		1.697.855	1.060.536
Other short-term borrowings		696.169	337.292
Current Portion of Non-current Borrowings	16	271.293	920.886
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		271.293	920.886
Current Portion of other Non-current Borrowings		271.293	920.886
Trade Payables	6	19.287.179	7.812.978
Trade Payables to Related Parties	7	0	340.525
Trade Payables to Unrelated Parties		19.287.179	7.472.453
Employee Benefit Obligations	19	10.935.377	2.058.388
Other Payables	8	3.333.012	1.978.936
Other Payables to Unrelated Parties		3.333.012	1.978.936
Deferred Income Other Than Contract Liabilities	10	755.163	599.546
Current tax liabilities, current		3.361.468	0
Current provisions		3.269.600	1.674.946
Current provisions for employee benefits	17	3.269.600	1.674.946
Other Current Liabilities	11	1.615.807	1.974.119
SUB-TOTAL		**45.222.923**	**18.417.627**
Total current liabilities		**45.222.923**	**18.417.627**
NON-CURRENT LIABILITIES			
Long Term Borrowings	16	14.467.040	11.004.679
Long Term Borrowings From Related Parties		14.467.040	11.004.679
Lease Liabilities	15	14.390.030	10.710.601
Other Long-term borrowings		77.010	294.078
Deferred Income Other Than Contract Liabilities		2.224.250	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		2.224.250	
Non-current provisions		5.669.688	8.437.533
Non-current provisions for employee benefits	17	5.669.688	8.437.533

Deferred Tax Liabilities	20	9.513.284	2.654.633
Other non-current liabilities		0	0
Total non-current liabilities		**31.874.262**	**22.096.845**
Total liabilities		**77.097.185**	**40.514.472**
EQUITY			
Equity attributable to owners of parent		813.443.449	816.401.029
Issued capital		220.000.000	110.000.000
Share Premium (Discount)		108.843.895	218.843.895
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.655.464	-2.103.485
Gains (Losses) on Revaluation and Remeasurement		-1.655.464	-2.103.485
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.655.464	-2.103.485
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		61.022.272	32.189.833
Exchange Differences on Translation		61.022.272	32.189.833
Restricted Reserves Appropriated From Profits		87.503.184	57.743.791
Other Restricted Profit Reserves		87.503.184	57.743.791
Prior Years' Profits or Losses		239.913.980	69.337.180
Current Period Net Profit Or Loss		97.815.582	330.389.815
Total equity		**813.443.449**	**816.401.029**
Total Liabilities and Equity		**890.540.634**	**856.915.501**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	23	123.031.454	228.104.821	49.789.785	46.814.597
Cost of sales	23	-31.526.592	-30.066.509	-12.179.626	-8.585.446
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		91.504.862	198.038.312	37.610.159	38.229.151
Revenue from Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		91.504.862	198.038.312	37.610.159	38.229.151
General Administrative Expenses	25	-55.365.498	-29.453.482	-15.664.416	-11.004.765
Marketing Expenses	24	-43.826.682	-23.722.463	-19.720.982	-7.811.476
Research and development expense	26	-4.644.094	-1.997.041	-3.556.978	-705.576
Other Income from Operating Activities	27	104.354.743	61.702.971	24.023.175	23.896.090
Other Expenses from Operating Activities	27	-51.100.747	-25.733.861	-22.904.446	-10.544.373
PROFIT (LOSS) FROM OPERATING ACTIVITIES		40.922.584	178.834.436	-213.488	32.059.051
Investment Activity Income	28	13.957.587	32.343.765	3.757.296	1.663.605
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		54.880.171	211.178.201	3.543.808	33.722.656
Finance income	29	78.296.411	119.210.496	16.583.565	29.110.144
Finance costs	29	-13.418.393	-11.874.498	-5.239.703	-8.117.584
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		119.758.189	318.514.199	14.887.670	54.715.216
Tax (Expense) Income, Continuing Operations		-21.942.607	-7.150.912	-11.249.349	-1.202.089
Current Period Tax (Expense) Income		-15.217.781	-6.981.465	-5.544.088	-281.224
Deferred Tax (Expense) Income	20	-6.724.826	-169.447	-5.705.261	-920.865
PROFIT (LOSS) FROM CONTINUING OPERATIONS		97.815.582	311.363.287	3.638.321	53.513.127
PROFIT (LOSS)		97.815.582	311.363.287	3.638.321	53.513.127
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	5.729.385	0	0
Owners of Parent		97.815.582	305.633.902	3.638.321	53.513.127
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	22	0,44460000	2,77850000	0,03310000	0,48650000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		581.846	307.181	-38.445	-297.678
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		581.846	307.181	-38.445	-297.678
Taxes Relating to Remeasurements of Defined Benefit Plans		581.846	307.181	-38.445	-297.678
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		28.698.614	17.159.489	11.636.763	1.990.879
Exchange Differences on Translation of Foreing Operations		28.832.439	17.227.071	11.646.530	1.937.487
Gains (losses) on exchange differences on translation of Foreign Operations		28.832.439	17.227.071	11.646.530	1.937.487
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0

Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-133.825	-67.582	-9.767	53.392
Deferred Tax (Expense) Income		-133.825	-67.582	-9.767	53.392
OTHER COMPREHENSIVE INCOME (LOSS)		**29.280.460**	**17.466.670**	**11.598.318**	**1.693.201**
TOTAL COMPREHENSIVE INCOME (LOSS)		**127.096.042**	**328.829.957**	**15.236.639**	**55.206.328**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	11.290.380	0	0
Owners of Parent		127.096.042	317.539.577	15.236.639	55.206.328

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**94.211.032**	**272.673.777**
Profit (Loss)		97.815.582	311.363.287
Profit (Loss) from Continuing Operations		97.815.582	311.363.287
Adjustments to Reconcile Profit (Loss)		**41.421.050**	**-12.414.397**
Adjustments for depreciation and amortisation expense		17.047.445	12.324.134
Adjustments for Impairment Loss (Reversal of Impairment Loss)		13.947.931	2.434.107
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		13.947.931	2.434.107
Adjustments for provisions		18.313	1.831.354
Adjustments for (Reversal of) Provisions Related with Employee Benefits		18.313	1.740.942
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	90.412
Adjustments for Interest (Income) Expenses		-26.993.095	-51.989.026
Adjustments for Interest Income		-26.993.095	-51.989.026
Adjustments for unrealised foreign exchange losses (gains)		15.457.849	15.834.122
Adjustments for Tax (Income) Expenses		21.942.607	7.150.912
Changes in Working Capital		**-28.823.287**	**-17.862.676**
Adjustments for decrease (increase) in trade accounts receivable	6	-112.835	31.538.169
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-112.835	31.538.169
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-852.987	-6.694.114
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-852.987	-6.694.114
Adjustments for decrease (increase) in inventories	9	-44.904.814	-26.966.568
Decrease (Increase) in Prepaid Expenses		-1.746.783	-10.572.197
Adjustments for increase (decrease) in trade accounts payable	6	11.474.201	4.366.417
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		11.474.201	4.366.417
Increase (Decrease) in Employee Benefit Liabilities		8.876.989	-2.051.043
Adjustments for increase (decrease) in other operating payables		995.764	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		995.764	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		2.379.867	0
Other Adjustments for Other Increase (Decrease) in Working Capital		-4.932.689	-7.483.340
Decrease (Increase) in Other Assets Related with Operations		-4.932.689	-7.483.340
Cash Flows from (used in) Operations		**110.413.345**	**281.086.214**
Payments Related with Provisions for Employee Benefits		-743.483	0
Income taxes refund (paid)		-15.458.830	-8.412.437
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-54.843.007**	**-145.482.427**
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		0	-66.501.299
Proceeds from sales of property, plant, equipment and intangible assets	12,13,14	12.640.847	1.468.800
Proceeds from sales of property, plant and equipment		12.640.847	1.468.800
Purchase of Property, Plant, Equipment and Intangible Assets	12,13,14	-68.558.274	-58.053.274
Purchase of property, plant and equipment		-35.308.907	-41.330.107
Purchase of intangible assets		-33.249.367	-16.723.167
Interest received		10.381.523	32.343.765
Other inflows (outflows) of cash	5	-9.307.103	-54.740.419
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-109.633.086**	**-288.232.136**
Proceeds from borrowings		0	0
Repayments of borrowings		5.156.103	-1.426.140
Cash Outflows from Other Financial Liabilities		5.156.103	-1.426.140
Payments of Lease Liabilities		-1.347.139	-1.160.050

Dividends Paid		-130.053.622	-305.555.557
Interest paid		-2.604.451	-408.002
Interest Received		19.216.023	20.317.613
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-70.265.061	-161.040.786
Net increase (decrease) in cash and cash equivalents		-70.265.061	-161.040.786
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**323.447.280**	**462.412.517**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**253.182.219**	**301.371.731**

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	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			Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2022 - 30.09.2022	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period	21	**110.000.000**	**215.000.000**	**-167.170**			**9.268.122**	**8.738.235**	**-9.433.313**	**433.331.608**	**766.737.481**	**59.054.811**	**825.792.292**
	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	21							19.000.000	414.331.608	-433.331.608			
	Total Comprehensive Income (Loss)	21			239.599				11.666.076		305.633.902	317.539.577	11.290.380	328.829.957
	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	21							30.005.556	-335.561.113		-305.555.557		-305.555.557
	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	21								3.843.892		3.843.892	-70.345.191	-66.501.299
	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	21	**110.000.000**	**215.000.000**	**72.429**			**20.934.197**	**57.743.791**	**73.181.074**	**305.633.902**	**782.565.393**		**782.565.393**
Current Period 01.01.2023 - 30.09.2023	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period	21	**110.000.000**	**218.843.895**	**-2.103.485**			**32.189.833**	**57.743.792**	**69.337.180**	**330.389.815**	**816.401.029**		**816.401.029**
	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													
	Total Comprehensive Income (Loss)	21			448.021			28.832.439			97.815.582	127.096.042		127.096.042
	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	21								-130.053.622		-130.053.622		-130.053.622
	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	21	**220.000.000**	**108.843.895**	**-1.655.464**			**61.022.272**	**87.503.185**	**239.913.980**	**97.815.582**	**813.443.449**		**813.443.449**