



**Interim Report  
of EGIS Pharmaceuticals Public Limited Company  
for the Budapest Stock Exchange**

**October 1, 2009 – June 30, 2010**  
**First Nine Months of the 2009/10 Financial Year**  
(on the basis of consolidated non-audited balance sheet data)

*EGIS PLC's financial year extends from October 1 to September 30. Accordingly, the period from October 1, 2009 to June 30, 2010 was the first nine months of the Company's 2009/10 business year.*

***Information***

In the 2009/10 financial year, EGIS PLC has introduced two amendments to its accounting policy:

1.

As from October 1, 2009 a new method for the calculation of the cost of sales has been applied which shows the production costs in more details and more precisely. Accordingly, costs of quality assurance, logistic costs of raw materials and costs of production management, which had been accounted aggregately among administration costs, are now included and analysed in details among direct costs.

2.

The Company has modified the accounting of export sales revenue. Shipping costs incurring outside Hungary had earlier been deducted from the gross export sales revenue, in complying with the Hungarian Accounting Law, and the reduced value had been reported as net sales revenue. As from October 1, 2009, according to IFRS, the sales revenue will appear without shipping cost reduction as sales while shipping costs will figure among general selling costs. This change has no effect on net profit.

The amendments practically do not affect the Company's results but there is a significant rearrangement among the lines of financial statements. In order to support a real comparison, the comparative data have been corrected accordingly.

The modifications were published in the Company's announcement dated January 28, 2010. They are made available again in the Appendix to our present report.

## *Summary of EGIS Group's Consolidated Achievement*

One change has been recorded in the composition of the Group over the past year: EGIS PLC sold its 50% stake in Medimpex UK, located in England, thus the consolidated report no longer includes its data.

In Q3 2008/09, Medimpex UK appeared with sales revenue of HUF 371mn, operating profit of minus HUF 2mn and with zero pretax profit. In the first nine months of 2008/09, sales revenue was HUF 1,061mn, operating profit minus HUF 3mn and pretax profit amounted to plus HUF 2mn.

In the third quarter of the 2009/10 financial year, the EGIS Group achieved HUF 30,378mn consolidated sales revenue. This is 3% higher y/y.

The business environment in which the Company operates, have slightly improved. The USD/HUF exchange rate (following its downward trend of the past one year) has changed favourably in the Company's perspective.

Over the reported quarter, the Hungarian drug market expanded versus Q3 2008/09, while the short-term regulation thereof remained invariably negative. However, it proves beneficial that rules of law in force enable medicine producers to recover 20% of their 2009 extra payments in 2010 and even 100% of their 2010 payments in 2011 for the benefit of R&D activities.

Drug market regulation was subject to increase of severity also in the significant export markets.

Among the strategic markets of the Company, sales went up 7% in Hungary compared to Q3 2008/09, the USD value of consolidated sales revenue grew 15% in Russia and other CIS markets, and rose 2% in Eastern Europe.

In other regions, total exports fell 39% y/y.

Consolidated gross profit of sales came to 57.4% of sales revenue, increasing 0.8 percentage point versus the comparative quarter.

Due to the increased expenditure related to the introduction of numerous new products, consolidated general operating costs rose 12% in y/y comparison.

Consolidated operating profit accounted for HUF 3,801mn, 13% of the sales revenue. This result complies with the average of the preceding two quarters while demonstrating a 9% reduction in comparison with the year-earlier figure.

Consolidated Q3 result from financial activities shows a profit of HUF 1,489 mn (versus the year-earlier loss of HUF 1,680mn).

Thus, consolidated Q3 pretax profit amounted to HUF 5,370mn, 3% more than in Q2, however, 109% higher than in the comparative period.

According to the management's assessment, when considering prevailing business conditions, EGIS Group attained an even-tempered performance also in the third quarter of the 2009/10 financial year.

### *Nine-Month Period*

The nine-month sales revenue of the Company accounted for HUF 86,489mn, 4% less than a year ago.

Regarding the key markets, sales revenue grew 3% in Hungary, 11% in Russia and in other CIS states, while Eastern European turnover rose 9% in USD terms. At the same time, USD value of other exports dropped 33%.

Gross margin accounted for 56.2%, 0.5 percentage point better than a year ago. Operating costs went up 4% y/y.

Nine-month operating profit rose to HUF 11,381mn lagging behind the comparative value by HUF 1,575mn or 12%. Drop is predominantly caused by the change in exchange rates which (even in consideration of the improvement in Q3) depreciated the Company's international sales by HUF 1.7bn.

Pretax profit amounted to HUF 14,918mn over the nine months, 6% higher than a year ago.

Adverse external conditions are to prevail in the calculations also for the current business year, but the Company envisages ongoing development in the strategic fields.

### *Analysis in Detail*

#### *D o m e s t i c   S a l e s*

The Hungarian drug market saw an expansion in April-June 2010 compared to Q3 2008/09.

At the same time, price competition continued to prevail in the market of reimbursed products and especially, of generic drugs. As earlier, the National Health Insurance Fund effected quarterly adjustment to the falling prices and manufacturers could not choose but follow prices if they intended to ensure continued reimbursement.

In order to maintain the reimbursement and market position of its products, EGIS PLC also followed the price trends in the market, and as from April 1, 2010 effected again price reduction of 0.2% on average.

Over the April - June 2010 quarter, the EGIS Group had a consolidated domestic turnover of HUF 8,550mn. This exceeds the Q3 2008/09 value by 7%.

Within this, pharma sales were HUF 7,956mn, also with a 7% rise.

Nine-month domestic revenue accounted for HUF 24,277mn, 3% higher than the year before. Within this, drug sales were HUF 22,629mn, 4% over the year-earlier base.

The 9 new products introduced in 2008/09 and other recently launched products have raised sales revenue while price and turnover volume of mature products of the portfolio have sunk.

In the nine-month period additional 6 new products (Coverex-AS Komb Forte, Emperin, Granegis, Grimodin, Topepsil and Yarocen OD) have been marketed.

From 2007, drug producers have had 12% payment obligation in proportion to the reimbursements allocated to their drugs. In the relevant quarter, HUF 456mn was accounted by the Company.

HUF 151mn was accounted for this quarter as registration fee of medical representatives, a charge re-introduced as from February 15, 2009.

In June 2009, the Parliament, to bolster pharmaceutical innovation, confirmed in a law that in 2010 drug producers may claim back up to 20% of the 12% extra charge and of the registration payments on medical representatives, imposed in 2009, provided that their R&D expenses will come up to this amount. In the following year, in 2011, this recovery may come to 100% of their 2010 payments, the upper limit being again the amount of their R&D expenses.

The recoverable amount, calculated by EGIS PLC for the October-December 2009 period, is HUF 109mn and HUF 1,186mn for the January-June 2010 period. This is included in the nine-month accounts.

According to IMS (International Medical Statistics) data, EGIS PLC had a domestic market share of 5.3% in the quarter between April and June 2010, and also 5.3% in the past twelve-month period. The Company is ranking the fifth place among the largest suppliers in the domestic market.

Coverex products licensed from SERVIER and representing the Company's leading product line, reached a turnover of HUF 4.9bn over the nine months. In the same period, sales revenue of the whole assortment of products licensed from SERVIER (Coverex-AS 5 mg and 10 mg, Coverex-AS Komb and AS Komb Forte, Covercard, Adexor MR, Tenaxum, Apadex and Bioparox) totalled HUF 7.6bn. This turnover makes up 34% of EGIS PLC's total domestic drug sales.

## Exports

Over the reported quarter, the EGIS Group generated consolidated international sales revenue at a value of USD 101.1mn which shows a 1% decrease compared to the Q3 2008/09 value.

In the strategic export markets the Company realized a 9% rise in sales revenue in USD terms.

In Russia, which is reckoned to be the largest export market, the Company generated USD 35.1mn sales over the reported quarter. This is 25% higher y/y. The Q3 boom is partly connected with the low comparative figure.

The Company continues to maintain good collaboration with its Russian partners ensuring the continuity of turnover and payments.

EGIS kept on centering its activity upon the ordinary commercial market. Sales within the frame of the social welfare program, DLO amounted to USD 2.5mn in Q3 (in total, USD 3.6mn over the nine months).

In other markets of the CIS region, sales opportunities continue to be limited by the customers' purchasing power. Though calling for great efforts to achieve, the market has stabilized and there is a more advantageous situation than a year ago.

Q3 sales in Ukraine accounted for USD 4.0mn, 22% lower y/y (the Q2 report demonstrated a 27% growth).

Sales in other CIS states (prominent markets: Belarus and Kazakhstan) totalled USD 9.2mn. This witnesses a 6% boost.

Also in these markets, in accord with its partners, the Company strives to retain commercial conditions which promote the uninterrupted development and further considerable turnover expansion even amidst current conditions.

In Eastern European countries, the EGIS Group's turnover totalled USD 39.4mn in Q3 indicating a 2% expansion y/y.

Within this region, the turnover in Poland came to USD 19.8mn, 15% over the year-earlier basis.

In the Czech Republic, sales were realized at a value of USD 5.3mn, 7% less than a year earlier (Q2 witnessed a 45% boost). In Slovakia, turnover totalled USD 4.7mn, (following a 26% expansion in Q2) indicating a 15% fall. In Romania, the EGIS Group had a consolidated turnover of USD 4.0mn with a 8% drop in comparison with Q3 2008/09 (after a 36% rise in the preceding quarter). Quarterly sales in other markets of Eastern Europe totalled USD 5.6mn. This demonstrates a 3% moderation (the preceding quarter showed a 42% increase).

Export of finished products to western markets totalled USD 5.4mn with a 55% slump in the relevant quarter (after the previous year's sharp rise). This is attributable primarily to the fall in production-related collaboration. As earlier, deliveries within the confines of EGIS and SERVIER dealings represented the core of turnover.

Sales of active ingredients and other products totalled USD 8.1mn with a drop of 20% y/y. Both the demand for active ingredients to be produced for SERVIER and the export of EGIS active ingredients have declined.

Aggregated nine-month exports of the Company totalled USD 314.5 million with a growth of 1% y/y. In the strategic regions, exports rose 10%, while in other markets dropped 33%.

Nine-month consolidated export sales revenue in the main regions was as follows:

Market	2009/10 Fiscal Year Q1-3	2008/09 Fiscal Year Q1-3	Change	
	USD thousand	USD thousand	USD thousand	%
Russia*	99,279	91,916	7,363	8
Ukraine	15,168	11,523	3,645	32
Other CIS countries	23,942	21,278	2,664	13
<b>Russia + other CIS countries</b>	<b>138,389</b>	<b>124,717</b>	<b>13,672</b>	<b>11</b>
Poland**	65,538	64,258	1,280	2
Czech Republic	16,235	14,504	1,731	12
Slovakia	15,748	14,767	981	7
Romania	14,707	12,969	1,738	13
Other Eastern European countries	18,574	14,054	4,520	32
<b>Eastern Europe, in total</b>	<b>130,802</b>	<b>120,552</b>	<b>10,250</b>	<b>9</b>
Finished pharmaceuticals to other countries	17,230	27,775	-10,545	-38
Bulk chemicals and others	28,114	39,605	-11,491	-29
<b>Total export</b>	<b>314,535</b>	<b>312,649</b>	<b>1,886</b>	<b>1</b>

\* In Russia, the Bioparox product is under re-registration. Due to this fact, the nine-month sales lagged behind the year-earlier base by USD 8,135 thousand. Sales revenue excluding this product increased 19%.

\*\* In the reported period, Bioparox sales were no longer performed in Poland. The year-earlier base accounted for USD 6,068 thousand. Sales revenue excluding this product reflects a 13% rise.

Over the third quarter, the exchange rate amounted to HUF 215.97/USD, 3% higher y/y. Accordingly, consolidated value of Q3 exports accounted for HUF 21,828mn, 1% more than a year ago (with 1% drop in USD terms).

The average value of exchange rate in the nine months was HUF 197.79/USD, still 7% lower y/y. Nine-month exports were performed at a value of HUF 62,212mn (with a 1% increase in USD terms) which falls behind the comparative figure by 6%.

Aggregate change in the exchange rates depreciated the Company's nine-month exports by HUF 1.7bn.

### Costs of Sales

As indicated in the introduction, costs of quality assurance, logistic costs of raw materials and costs of production management have been added to direct costs of sales as from October 1, 2009. This makes possible a more comprehensive and better in-depth planning and analysis of production costs than ever before. On one hand the amendment increases the amount and ratio of direct costs to sales revenue and on other hand decreases the amount and ratio of general costs to sales revenue.

Over the reported quarter, consolidated direct costs of sales accounted for HUF 12,936mn, 1% higher y/y. The cost represented 42.6% of the sales revenue. This is 0.8 percentage point better than a year ago.

Nine-month ratio of costs of sales is 43.8%, 0.5 percentage point better than the comparative figure.

Decreasing cost rate has primarily been facilitated by the favourable change in product-mix of sales, i.e. by the growing turnover of products which are produced at lower average costs. In addition, it was supported by technological developments.

Over the nine months, the unfavourable alteration of exchange rates caused a 0.4 percentage point increase.

HUF million

	2009/2010 Fiscal Year Q1-3	2008/2009 Fiscal Year Q1-3	Change	
			HUFmn	%
Net sales	86,489	89,824	-3,335	-4
Costs of sales	37,853	39,767	-1,914	-5
In % of net sales	43.8%	44.3%		

### Operating Expenses

In Q3, general operating expenses of the Group were 12% over the comparative value. This was justified by the introduction of numerous new products and by the marketing preparation of additional products.

General selling costs grew 16% in Q3. Research expenses were 11% higher. Administrative costs were 4% above the level in the comparative period.

In the first nine months costs have moderately increased, 4% in total. More specifically, there was a 7% rise both in general selling costs and in research expenses, while administrative costs remained below the comparative figure by 8%.

The quarterly consolidated balance of other operating income and expenses came to minus HUF 518mn. This is more favourable than the value of Q3 2008/2009 by HUF 315mn.

Main items accounted in the reported quarter: state-run payment obligation related to pharmaceutical sales amounted to net HUF 130mn, HUF 488mn can be identified as local tax, while other accounts showed an income of HUF 100mn.

Thus, consolidated operating profit in the third quarter of the 2009/2010 business year reached HUF 3,801mn. This complies with the average of the preceding two quarters, however, lags behind the achievement of Q3 2008/2009 by HUF 378mn or 9%.

Consolidated operating profit represents 12.5% of sales revenue.

Nine-month operating profit rose to HUF 11,381mn. This falls behind the comparative value by 12% or HUF 1,575mn.

### **Profit before Taxation**

The EGIS Group's financial activity in the reported quarter showed a consolidated profit of HUF 1,489mn, HUF 3,169mn more than the year before. This considerable difference is caused by the change in forex effects. In the comparative April-June 2009 period, the intensive slump of exchange rates brought about a net loss of HUF 2.2bn in the value of receivables and derivative transactions. Over the present quarter, there was an upward forex trend due to which they have appreciated by HUF 1.2bn.

In the reported quarter, among the usual items, interest income accounted for HUF 297mn, forex gain on receivables came to HUF 2,085mn. The quarterly account of derivative transactions totalled minus HUF 879mn. Dividend received accounted for HUF 2mn and the balance of other items showed minus HUF 16mn.

As an aggregate result of all these factors, Q3 2009/2010 consolidated pre-tax profit of the EGIS Group accounted for HUF 5,370mn, which is 3% better than Q2 profit and, at the same time, 109% higher in y/y comparison.

Nine-month pre-tax profit achieved HUF 14,918mn, with an increase of 6% compared to Q3 2008/09.

### **Net Profit**

As announced in our press release on May 9, 2005, EGIS PLC had been qualified for corporation tax allowance of HUF 2.2bn on the basis of investments in production facilities between 2005 and 2007. By virtue of investments completed in 2009, the Company is entitled to additional tax allowance of HUF 2.1bn.

In the 2006/2007, 2007/2008 and 2008/2009 business years, from the allowance a total amount of HUF 1,692mn was used up. The remaining part will reduce the nominal tax in the current business year and in the following periods. Up to the level of the allowance value, which rose to HUF 4.3bn, the Company enjoys a tax allowance of 80% out of the 16% corporate tax of general standard.

Changes in the corporate tax coming into effect as from 2010 (abolition of 4% surtax and raising corporate tax from 16% to 19%) do not affect EGIS PLC yet due to the financial year beginning in October 2009.

Other companies of the EGIS Group pay tax according to the general regulations being in force in the individual countries.

Considering all these factors, quarterly corporate tax, charged on Q3 consolidated result of the EGIS Group, amounts to HUF 232mn.

Q3 consolidated net profit of the EGIS Group was HUF 5,138mn, 114% more than a year ago.

Net profit of the nine months accounted for HUF 13,988mn, 6% more than the comparative figure.

### **Assets and Equity & Liabilities**

Consolidated value of assets and equity & liabilities of the EGIS Group at the end of the period amounted to HUF 168,980mn, representing a 12% rise y/y.

During the past 12 months, value of intangible assets grew 3%. This is mainly due to the extension of the stock of software items.

Value of property, plant and equipment rose 13%. More specifically, value of land and buildings increased 2%, value of machinery and equipment grew 12% while value of item 'Construction in progress' was 142% higher. This is related to the investments in production facilities already initiated but to be capitalized later when put into operation.

Value of equity investments has increased 4% in one year.

Value of inventories of the Group grew 4%. Value of trade receivables is 35% higher than a year ago. Besides the increasing turnover, this growth is caused by the fact that sales revenue in June was considerably higher than in the previous two months and EGIS PLC has not received its equivalent value till June 30.

Value of cash and cash equivalents of the EGIS Group as at June 30, 2010 amounted to HUF 25,724mn, 3% more than the year before.

Equity of the Group at the end of the highlighted period was HUF 146,317mn, increasing 11% during one year. Equity per share grew to HUF 18,793.

Liabilities continued to represent a minor ratio, 13% on the account of equity & liabilities of the Group at the end of the reported period.

Within this, value of non-current liabilities and provisions increased 17% in one year and current liabilities grew also 17%. More specifically, value of trade payables decreased 10% while accrued expenses increased HUF 1,596mn.

## **Other Information about the Company**

The total number of full-time employees of the EGIS Group was 3,725 as at June 30, 2010, showing no significant change compared to the previous periods.

More specifically, the number of staff, working in Hungary at EGIS PLC, came to 2,533, the number of employees at the subsidiaries in Hungary was 40 people, 737 in the foreign commercial offices and 415 at the foreign subsidiaries of the Group.

Q1-3 capital expenditure of the EGIS Group totalled HUF 7,897mn, 16% more than a year ago. Within this, capex of EGIS PLC amounted to HUF 7,490mn and capex of subsidiaries totalled HUF 407mn.

The Company's share capital as at June 30, 2010 equalled HUF 7,785,715 thousand, i.e. the same as a year ago.

There was no change in the management of the Company in the highlighted quarter.

No bonds were issued by the Company.

The Company holds no treasury shares.

There was no significant change in the ownership structure of the Company. The French company ARTS ET TECHNIQUES DU PROGRÈS (SERVIER) continues to own 50.91% of shares while the remaining stock is in the possession of other shareholders. Two other investors, (1) FRANKLIN TEMPLETON INVESTMENT FUND and (2) THE CAPITAL GROUP have higher than 5% ownership of shares.

In order to secure export revenues, EGIS PLC regularly takes forex hedge positions. The result of the closed forex hedge contracts as well as the value of positions being open as at the balance sheet date (covering the period till December 2010) are included in the accounts of this report.

The October 2009 - June 2010 rate of the payment obligation stipulated in the act on pharmaceutical market is settled in the accounts at a value of HUF 1,759mn. From this sum, the October-May value was calculated on the basis of the available market data while the amount for June reflects the estimation of the Company.

At the same time, on the basis of a calculation, 20% of the October-December 2009 payment, i.e. HUF 109mn appeared as a deducted item which can financially be realized from April 2011. Also 100% of the January-June 2010 payment, i.e. HUF 1,186mn appeared as a deducted item which can be deducted from the 2012 payment obligation.

The Company had no other significant outstanding liabilities at the end of the period.

Between October 1, 2009 and June 30, 2010, the following information was published by EGIS PLC:

October 1, 2009	Change in the Management
November 5, 2009	Information on the difference between the analysts' anticipations and the figures realized by the Company
November 11, 2009	Quarterly Report Q1-4 2008/2009
December 21, 2009	Invitation to the Annual General Meeting (AGM) of Shareholders to be held on January 27, 2010
January 12, 2010	Documentation to the AGM of Shareholders
January 27, 2010	Resolutions adopted by the AGM of Shareholders
January 28, 2010	Amendments to the accounting policy
January 29, 2010	Annual Report 2008/2009
February 1, 2010	Summary report of published information
February 1, 2010	Corporate Governance Report
February 5, 2010	Collaboration agreement with Celltrion/South Korea
February 10, 2010	Quarterly Report Q1 2009/2010
February 26, 2010	Minutes of the AGM
April 22, 2010	Information on dividend payment
May 11, 2010	Semi-Annual Report H1 2009/2010

In addition to the above announcements, the Company, in effort to meet the rules set in Point (9) Section 54 of the modified Capital Market Act (CXX/2001), has given information monthly on voting rights attached to its shares and on the share capital.

## Summary of EGIS PLC's Stand-Alone Achievement

As from the 2009/2010 financial year, the Company releases and analyzes primarily the consolidated results of the EGIS Group. In order to let EGIS PLC's stand-alone figures be analyzed in the year of switch-over, our report contains the stand-alone data too. Since the business conditions and major effects are involved in the consolidated report, herewith we only refer to those factors that affect mainly EGIS PLC's stand-alone results.

### Sales Revenue

In the third quarter of the 2009/2010 financial year, EGIS PLC generated HUF 28,710mn net sales revenue, 6% more than a year ago.

The Company accounted for a turnover of HUF 8,171mn in the domestic market, 8% more y/y.

Exports amounted to USD 95.4mn, 3% more than a year ago.

Q1-3 international sales went up to USD 293.6mn, which is 2% higher than in Q1-3 2008/2009. Exports to strategic markets considerably grew, to other markets decreased.

Q1-3 sales revenue in the main regions was as follows:

Market	2009/2010 Fiscal Year Q1-3	2008/2009 Fiscal Year Q1-3	Change	
	USD thousand	USD thousand	USD thousand	%
Russia*	98 071	91 227	6 844	8
Ukraine	15 132	11 385	3 747	33
Other CIS countries	23 886	21 278	2 608	12
<b>Russia + other CIS countries</b>	<b>137 089</b>	<b>123 890</b>	<b>13 199</b>	<b>11</b>
Poland**	49 105	46 437	2 668	6
Czech Republic	16 235	14 504	1 731	12
Slovakia	15 463	13 787	1 676	12
Romania	13 494	11 364	2 130	19
Other Eastern European countries	16 720	13 914	2 806	20
<b>Eastern Europe, in total</b>	<b>111 017</b>	<b>100 006</b>	<b>11 011</b>	<b>11</b>
Finished pharmaceuticals to other countries	17 227	27 775	-10 548	-38
Bulk chemicals and others	28 232	35 504	-7 272	-20
<b>Total export</b>	<b>293 565</b>	<b>287 175</b>	<b>6 390</b>	<b>2</b>

\* Re-registration of Bioparox in Russia is in progress. This is the reason why the Q1-3 sales revenue of this product was USD 8,135 thousand lower than a year ago. Sales revenue excluding this product increased 19%.

\*\* In the reported Q1-3, Bioparox to Poland was not delivered any longer. In Q1-3 2008/2009, the sales revenue of this product amounted to USD 6,068 thousand. Sales revenue excluding this product reflects a 22% rise.

The value of international sales in the first three quarters came to HUF 57,980mn, in HUF terms 4% less y/y. The fall in exchange rates depreciated the Company's exports by some HUF 2.3bn in the first nine months.

### Costs of Sales

HUF million

	<b>2009/2010 Fiscal Year Q1-3</b>	<b>2008/09 Fiscal Year Q1-3</b>	<b>Difference HUFmn</b>	<b>Change %</b>
Net sales	81,175	82,932	-1,757	-2
Costs of sales	34,558	35,776	-1,218	-3
In % of net sales	42.6	43.1		

### Operating Expenses

General operating costs reflected an aggregate increase of 4% in Q1-3. Among these items sales costs rose 7%, R&D costs 8% while administration costs went down 10%.

The balance of other operating income and expenditures was minus HUF 1,326mn in the three quarters, HUF 1,101mn better than a year ago. The major factors are: net HUF 465mn as contributions to the National Health Insurance Fund, HUF 1,172mn as trade tax, HUF 258mn as local and other taxes, HUF 493mn income from subsidies. Net income from other items: HUF 76mn.

### Operating Profit

Q1-3 operating profit totalled HUF 11,236mn, 5% less than a year ago. The operating profit represents 13.8% of the sales revenue.

### Profit from Financial Transactions

The Company attained HUF 3,422mn profit from financial transactions during the three quarters. Out of this, interest income amounted to HUF 1,163mn, forex gain came to HUF 3,521mn, loss on derivative transactions totalled HUF 1,083mn, dividends received amounted to HUF 53mn while other items accounted for minus HUF 232mn.

### Profit

In the first nine months of the 2009/2010 business year, profit before taxation totalled HUF 14,658mn, 11% higher y/y.

In the highlighted period net profit came to HUF 14,163mn, 13% higher than the year before.

## **Other Information**

At the end of the reported period, the number of the employees of EGIS PLC was 2,536 which means a reduction of 7 persons since the beginning of the business year.

In Q1-3, capital expenditure totalled HUF 6,927mn, 16% more than in the same period of the previous business year. In addition, the Company spent HUF 192mn on purchasing registration licences and HUF 371mn on developing the facilities of its commercial offices.

Balance sheet total of EGIS PLC as at June 30, 2010 amounted to HUF 159,108mn, representing a 12% rise y/y. Equity of the Company was HUF 141,484mn, 11% higher. The reasons, causing the changes in the balance sheet, were the same which have been indicated in the consolidated report.

This report, together with the attached financial statements, was prepared on the basis of the applicable accounting standards at the best attainments of the Company, gives a true and fair view of assets, liabilities, financial position, profit and loss of EGIS PLC and its consolidated companies, furthermore of position, development, achievement of these companies while informing on main risk and uncertainty factors.

Budapest, August 4, 2010

## **EGIS Pharmaceuticals Public Limited Company**

Dr HODÁSZ István  
Chief Executive Officer

### **Enclosure**

- Data sheets

### **Appendix**

- Statements in accordance with IFRS for nine months ended June 30, 2010
- Statements in accordance with IFRS for three months ended June 30, 2010
- Consolidated statements in accordance with IFRS for three months ended June 30, 2010
- Statements in accordance with HAL for nine months ended June 30, 2010

- Information on amendments to the accounting policy of EGIS PLC

Financial statements of EGIS PLC in accordance with the new accounting policy for 3 months ended December 31, 2008

Financial statements of EGIS PLC in accordance with the new accounting policy for 6 months ended March 31, 2009

Financial statements of EGIS PLC in accordance with the new accounting policy for 9 months ended June 30, 2009

Financial statements of EGIS PLC in accordance with the new accounting policy for 12 months ended September 30, 2009

Consolidated financial statements of EGIS PLC in accordance with the new accounting policy for 3 months ended December 31, 2008

Consolidated financial statements of EGIS PLC in accordance with the new accounting policy for 6 months ended March 31, 2009

Consolidated financial statements of EGIS PLC in accordance with the new accounting policy for 9 months ended June 30, 2009

Consolidated financial statements of EGIS PLC in accordance with the new accounting policy for 12 months ended September 30, 2009

Change in EGIS PLC's export sales revenue without deducting the shipping costs

Consolidated sales revenue of the EGIS Group in the 2008/2009 business year

**ENCLOSURE**

<b>Company name:</b>	EGIS PLC	<b>Telephone:</b>	+36 1 265 5555
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<b>Sector:</b>	pharmaceuticals	<b>E-mail address:</b>	mailbox@egis.hu
<b>Reporting period:</b>	9M 2009/2010	<b>IR manager:</b>	Csány László

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### **PK1. General information about financial data**

	Yes	No		
Audited	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Consolidated	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Accounting principles	Hungarian	<input type="checkbox"/>	IFRS	<input checked="" type="checkbox"/>
			Other	<input type="checkbox"/>

### **PK2. Consolidated companies**

<b>Name</b>	<b>Equity/Registered Capital</b>	<b>Interest held (%)</b>	<b>Voting right</b>	<b>Classification<sup>1</sup></b>
EGIS Polska Sp.z o.o.	PLN 17,860,000	100	100 %	L
EGIS Polska Dystrybucja Sp.z o.o.	PLN 20,000,000	100	100 %	L
EGIS Praha spol. s r.o.	CZK 82,640,000	100	100 %	L
EGIS Slovakia spol. s r.o.	EUR 3,196,242	100	100 %	L
EGIS Rompharma S.R.L.	RON 10,000	100	100 %	L
EGIS Bulgaria EOOD	BGN 5,000	100	100 %	L
EGIS Ilaclari Limited Sirketi	TRY 19,160,000	100	100 %	L
Medimpex Kereskedelmi Zrt.	HUF 598,000,000	100	100 %	L
Medimpex Irodaház Ingatlankezelő Kft.	HUF 606,440,000	50	50 %	T

<sup>1</sup> Full (L), Associated (T)

<b>Company name:</b>	EGIS PLC	<b>Telephone:</b>	+36 1 265 5555
<b>Company address:</b>	H-1106 Bp., Keresztúri út 30-38.	<b>Fax:</b>	+ 36 1 265 5529
<b>Sector:</b>	pharmaceuticals	<b>E-mail address:</b>	mailbox@egis.hu
<b>Reporting period:</b>	9M 2009/2010	<b>IR manager:</b>	Csány László

**PK3. Consolidated Balance Sheet**  
in accordance with IFRS

Currency	HUF	X	EUR	
Unit	1,000		1,000,000	X
		30 June 2009 Unaudited Restated	30 June 2010 Unaudited	Index (2/1)
		1	2	3
<b><u>ASSETS</u></b>				
<b>Intangible assets</b>		<b>3 836</b>	<b>3 949</b>	<b>102,9</b>
<b>Property, plant and equipment</b>		<b>52 467</b>	<b>59 232</b>	<b>112,9</b>
Land and buildings		28 541	29 161	102,2
Plant, machinery and equipment		18 446	20 641	111,9
Vehicles		2 606	2 480	95,2
Construction in progress		2 874	6 950	241,8
<b>Investment properties</b>		<b>358</b>	<b>260</b>	<b>72,6</b>
<b>Investments accounted for using the equity method</b>		<b>6 258</b>	<b>6 536</b>	<b>104,4</b>
<b>Available-for-sale financial assets</b>		<b>1 030</b>	<b>457</b>	<b>44,4</b>
<b>Loans given</b>		<b>145</b>	<b>162</b>	<b>111,7</b>
<b>Deferred tax asset</b>		<b>601</b>	<b>491</b>	<b>81,7</b>
<b>Inventories</b>		<b>38 477</b>	<b>40 001</b>	<b>104,0</b>
Work-in-progress and semi-finished products		16 138	16 603	102,9
Finished goods		10 254	10 780	105,1
Raw materials		6 163	7 181	116,5
Goods for resale		5 922	5 437	91,8
<b>Net trade receivables and other current assets</b>		<b>23 347</b>	<b>32 168</b>	<b>137,8</b>
Trade receivables		19 346	26 129	135,1
Taxes receivables		1 068	1 770	165,7
Advance payments to suppliers		1 238	1 401	113,2
Other receivables		1 695	2 868	169,2
<b>Held-to-maturity investments</b>		<b>5 657</b>	<b>3 226</b>	<b>57,0</b>
<b>Held-for-trading investments</b>		<b>180</b>	<b>194</b>	<b>107,8</b>
<b>Cash and cash equivalents</b>		<b>19 103</b>	<b>22 304</b>	<b>116,8</b>
Cash in bank		18 734	21 599	115,3
Restricted cash		131	313	238,9
Cash on hand		238	392	164,7
<b>TOTAL ASSETS</b>		<b>151 459</b>	<b>168 980</b>	<b>111,6</b>

<b>Company name:</b>	EGIS PLC	<b>Telephone:</b>	+36 1 265 5555
<b>Company address:</b>	H-1106 Bp., Keresztúri út 30-38.	<b>Fax:</b>	+ 36 1 265 5529
<b>Sector:</b>	pharmaceuticals	<b>E-mail address:</b>	mailbox@egis.hu
<b>Reporting period:</b>	9M 2009/2010	<b>IR manager:</b>	Csány László

Consolidated Balance Sheet (continued)

	30 June 2009 Unaudited Restated	30 June 2010 Unaudited	Index (2/1)
	1	2	3
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>Equity</b>	<b>132 099</b>	<b>146 317</b>	<b>110,8</b>
Share capital	7 786	7 786	100,0
Share premium	2 239	2 239	100,0
Translation difference	404	1 037	256,7
Retained earnings	121 670	135 255	111,2
<b>Non-current liabilities</b>	<b>3 637</b>	<b>4 251</b>	<b>116,9</b>
Loans and borrowings	2 745	3 122	113,7
Provisions	892	1 129	126,6
<b>Current liabilities</b>	<b>15 723</b>	<b>18 412</b>	<b>117,1</b>
Provisions	843	1 153	136,8
Trade payables	9 243	8 296	89,8
Salaries payable	781	782	100,1
Taxes and duties payable	2 013	1 532	76,1
Short term part of long term loans	95	118	124,2
Other short term liabilities	2 748	6 531	237,7
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>151 459</b>	<b>168 980</b>	<b>111,6</b>

<b>Company name:</b>	EGIS PLC	<b>Telephone:</b>	+36 1 265 5555
<b>Company address:</b>	H-1106 Bp., Keresztúri út 30-38.	<b>Fax:</b>	+ 36 1 265 5529
<b>Sector:</b>	pharmaceuticals	<b>E-mail address:</b>	mailbox@egis.hu
<b>Reporting period:</b>	9M 2009/2010	<b>IR manager:</b>	Csány László

**PK4. Consolidated Income Statement**  
in accordance with IFRS

Currency	HUF	X	EUR	
Unit	1,000		1,000,000	X

  

	Nine months ended 30 June 2009 Unaudited Restated	Nine months ended 30 June 2010 Unaudited	Index (2/1)
	1	2	3
Domestic sales	23 482	24 277	103,4
Export sales	66 342	62 212	93,8
<b>Sales</b>	<b>89 824</b>	<b>86 489</b>	<b>96,3</b>
<b>Cost of sales</b>	<b>39 767</b>	<b>37 853</b>	<b>95,2</b>
<b>Gross profit</b>	<b>50 057</b>	<b>48 636</b>	<b>97,2</b>
General selling costs	19 150	20 507	107,1
Research and development expenses	7 389	7 912	107,1
Administrative costs	7 932	7 260	91,5
<b>Administrative and distribution expenses</b>	<b>34 471</b>	<b>35 679</b>	<b>103,5</b>
<b>Other operating expenses</b>	<b>3 106</b>	<b>2 340</b>	<b>75,3</b>
<b>Other operating income</b>	<b>476</b>	<b>764</b>	<b>160,5</b>
<b>Operating profit</b>	<b>12 956</b>	<b>11 381</b>	<b>87,8</b>
Foreign exchange gains, net	600	3 024	504,0
Interest income	1 123	1 161	103,4
Gain on sale of investments	80	98	122,5
Other financial income	14	33	235,7
<b>Interest and other financial income</b>	<b>1 817</b>	<b>4 316</b>	<b>237,5</b>
Loss on derivative transactions, net	1 021	1 083	106,1
Interest expense	115	60	52,2
Loss on sale of investments	10	0	
Other financial expense	20	61	305,0
<b>Interest and other financial expenses</b>	<b>1 166</b>	<b>1 204</b>	<b>103,3</b>
<b>Dividends received</b>	<b>35</b>	<b>2</b>	<b>5,7</b>
<b>Profit from financial activities</b>	<b>686</b>	<b>3 114</b>	<b>453,9</b>
<b>Share of results of associated companies</b>	<b>461</b>	<b>423</b>	<b>91,8</b>
<b>Profit before taxation</b>	<b>14 103</b>	<b>14 918</b>	<b>105,8</b>
<b>Taxation</b>	<b>883</b>	<b>930</b>	<b>105,3</b>
<b>Net profit</b>	<b>13 220</b>	<b>13 988</b>	<b>105,8</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 698</b>	<b>1 797</b>	<b>105,8</b>

<b>Company name:</b>	EGIS PLC	<b>Telephone:</b>	+36 1 265 5555
<b>Company address:</b>	H-1106 Bp., Keresztúri út 30-38.	<b>Fax:</b>	+ 36 1 265 5529
<b>Sector:</b>	pharmaceuticals	<b>E-mail address:</b>	mailbox@egis.hu
<b>Reporting period:</b>	9M 2009/2010	<b>IR manager:</b>	Csány László

**PK5. Consolidated Cash-Flow**  
in accordance with IFRS

Currency	HUF	X	EUR	
Unit	1,000		1,000,000	X

	Nine months ended 30 June 2009 Unaudited Restated	Nine months ended 30 June 2010 Unaudited	Index (2/1)
	1	2	3

**CASH FLOWS FROM OPERATING ACTIVITIES**

<b>Profit before taxation</b>	<b>14 103</b>	<b>14 918</b>	<b>105,8</b>
Depreciation and amortization	5 715	6 199	108,5
Impairment	36	14	38,9
Net interest income	-1 008	-1 101	109,2
Dividends received	-35	-2	5,7
Profit on disposal of fixed assets	-52	-90	173,1
Profit on disposal of investment	0	-74	
Unrealized foreign exchange gain (-) / loss	-143	541	
Fair valuation of financial instruments	-313	-68	21,7
Increase in provision for liabilities	202	179	88,6
Write-down of employee loans	3	-10	
Share of results of associated companies	-145	-418	288,3
Effect of changes in accounting policy	192	0	
Increase in inventories	-3 985	-1 044	26,2
Decrease / increase (-) in net trade receivables and other current assets	933	-8 605	
Decrease in trade and other payables	-1 459	-2 441	167,3
Net tax paid	-855	-838	98,0
<b>Net cash from operating activities</b>	<b>13 189</b>	<b>7 160</b>	<b>54,3</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of intangibles and property, plant and equipment	-6 837	-7 897	115,5
Proceeds from sale of intangibles and property, plant & equipment	142	129	90,8
Interest received	1 123	1 161	103,4
Dividends received	35	2	5,7
Decrease / increase (-) in securities	7 894	-525	
Increase in loans given	-19	-16	84,2
Cash of enterprise sold	0	-166	
Proceeds from sale of investments	0	294	
<b>Net cash from / used in investing activities</b>	<b>2 338</b>	<b>-7 018</b>	

**CASH FLOWS FROM FINANCING ACTIVITIES**

Decrease in borrowings	-80	-82	102,5
Interest paid	-115	-60	52,2
Dividends paid	-967	-934	96,6
<b>Net cash used in financing activities</b>	<b>-1 162</b>	<b>-1 076</b>	<b>92,6</b>

<b>Net change in cash and cash equivalents</b>	<b>14 365</b>	<b>-934</b>	
<b>Cash and cash equivalents at the beginning of the period</b>	<b>4 738</b>	<b>23 238</b>	<b>490,5</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>19 103</b>	<b>22 304</b>	<b>116,8</b>

**Company name:** EGIS PLC  
**Company address:** H-1106 Bp., Keresztúri út 30-38.  
**Sector:** pharmaceuticals  
**Reporting period:** 9M 2009/2010

**Telephone:** +36 1 265 5555  
**Fax:** + 36 1 265 5529  
**E-mail address:** mailbox@egis.hu  
**IR manager:** Csány László

**Consolidated Statement of Changes in Shareholders' Equity**  
in accordance with IFRS

Currency	HUF	X	EUR	
Unit	1,000		1,000,000	X

	Share capital	Share premium	Translation difference	Retained earnings	Total
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>108 159</b>	<b>118 865</b>
Restatement made in the prior year's Financial Statement				364	364
Effect of changes in accounting policy				894	894
<b>30 September 2008 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>109 417</b>	<b>120 123</b>
Net profit (restated)				13 220	13 220
Dividends paid				-967	-967
Translation difference			-277		-277
<b>30 June 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>404</b>	<b>121 670</b>	<b>132 099</b>
<b>30 September 2009 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>531</b>	<b>121 556</b>	<b>132 112</b>
Effect of changes in accounting policy				645	645
<b>30 September 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>531</b>	<b>122 201</b>	<b>132 757</b>
Net profit				13 988	13 988
Dividends paid				-934	-934
Translation difference			506		506
<b>30 June 2010</b>	<b>7 786</b>	<b>2 239</b>	<b>1 037</b>	<b>135 255</b>	<b>146 317</b>

<b>Company name:</b>	EGIS PLC	<b>Telephone:</b>	+36 1 265 5555
<b>Company address:</b>	H-1106 Bp., Keresztúri út 30-38.	<b>Fax:</b>	+ 36 1 265 5529
<b>Sector:</b>	pharmaceuticals	<b>E-mail address:</b>	mailbox@egis.hu
<b>Reporting period:</b>	9M 2009/2010	<b>IR manager:</b>	Csány László

### **PK6. Significant off-balance sheet items**

Description	(HUF) Value
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### **RS1. Ownership structure, ratio of holdings and votes**

Description of owner	Total share capital			
	1 October 2009		30 June 2010	
	%	qty	%	qty
Domestic institution/company	7.36	573,249	8.98	699,419
Foreign institution/company	87.02	6,774,893	85.93	6,690,556
Domestic individual	4.75	369,864	3.88	302,032
Foreign individual	0.84	65,439	1.17	91,398
Employees, senior officers	0.03	2,270	0.03	2,310
Treasury shares	0.00	0	0.00	0
Government held owner	0.00	0	0.00	0
International Development Institutions	0.00	0	0.00	0
Other	0.00	0	0.00	0
<b>TOTAL</b>	<b>100.00</b>	<b>7,785,715</b>	<b>100.00</b>	<b>7,785,715</b>

**Remarks:** (1) Listed series equivalent with total share capital,  
(2) ratio of holdings and votes are equivalent.

### **RS2. Volume (qty) of treasury shares held in the period**

	1 Oct 2009	31 Dec 2009	31 March 2010	30 June 2010
Company	--	--	--	--
Subsidiaries	--	--	--	--
<b>TOTAL</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

### **RS3. List and description of shareholders with more than 5% ownership (30 June 2010)**

Name	Nationality	Activity	Quantity	Interest (%)	Remarks
Arts et Techniques du Progrès (Servier)	Foreign	Business organisation	3,963,922	50.91	Professional investor
FTIF Templeton Eastern Europe Fund	Foreign	Business organisation	(3)	(3)	Financial investor
The Capital Group Companies, Inc.	Foreign	Business organisation	(3)	(3)	Financial investor

**Remarks:** (1) Ratio of holdings and votes are equivalent,  
(2) Listed series equivalent with total share capital,  
(3) No details available for the Company

<b>Company name:</b>	EGIS PLC	<b>Telephone:</b>	+36 1 265 5555
<b>Company address:</b>	H-1106 Bp., Keresztúri út 30-38.	<b>Fax:</b>	+ 36 1 265 5529
<b>Sector:</b>	pharmaceuticals	<b>E-mail address:</b>	mailbox@egis.hu
<b>Reporting period:</b>	9M 2009/2010	<b>IR manager:</b>	Csányi László

### **TSZ1. Changes in the headcount (number of persons) employed**

	<b>End of reference period</b> (30 June 2009)	<b>Current period opening</b> (1 October 2009)	<b>Current period closing</b> (30 June 2010)
Company	2,572	2,540	2,533
Group	3,753	3,706	3,725

**Remark:** employees eligible for retired status, and having full-time employment are recorded by EGIS PLC as full-time employees. The headcount includes also employees who are in possession of valid labour contract, but having incapability for longer than 30 days.

### **TSZ2. Senior officers, strategic employees (30 June 2010)**

Type	Name	Position	Beginning of assignment	End/termination of assignment	No. of shares held
IT	Dr. Jean-Philippe SETA	chairman	29.01.1996.	*	0
IT	Christian BAZANTAY	member	29.01.1996.	*	0
IT	Nicolas BOUTS	member	28.01.2009.	*	0
IT	Ange DIAZ	member	29.01.1996.	*	0
IT SP	DIETZ András	member Technical Dir.	30.01.2008. 01.10.2007.	* undetermined	0
IT	GÁL Péterné	member	25.01.2006.	*	0
IT SP	Dr. HODÁSZ István	member CEO	25.01.2006. 01.10.2009.	* undetermined	0
IT	Yves LANGOURIEUX	member	29.01.1996.	*	0
IT	Olivier LAUREAU	member	28.01.2009.	*	0
IT SP	Dr. MAROSFFY László	member CFO (dpty.CEO)	31.12.1991. 01.04.1981.	* 31.03.2011.	2,010
IT	Dr. VERESS József	member	31.12.1991.	*	0
FB	KOVÁCS Andor	chairman	31.12.1991.	**	0
FB AB	BÁLINT Konrádné dr.	member member	31.12.1991. 24.01.2007.	** **	0
FB	GUETH János	member	27.01.2010.	**	300
FB	LABRITZ Béla	member	27.01.2010.	**	0
FB	NAGY Imre	member	04.04.2001.	**	0
FB AB	Georges RADVÁNYI	member member	29.04.1998. 24.01.2007.	** **	0
FB AB	Dr. RESZEGI László	member chairman	31.12.1991. 24.01.2007.	** **	0
SP	BERTA József	Plant Dir. Kömend	01.02.2009.	undetermined	0
SP	Dr. MÁZSÁR Péter	Dir. of Comm.	01.10.2009.	undetermined	0
SP	Dr. SIMIG Gyula	Dir. of R&D	01.04.2007.	undetermined	0
SP	Dr. SZEMERÉDI Katalin	Dir. of HR	01.04.2005.	undetermined	0
<b>Own share property TOTAL</b>					<b>2,310</b>

IT = Board of Directors, FB = Supervisory Board, AB = Audit Committee, SP = holder of Strategic Position (management)

\* Date of AGM voting on FY 2010/2011 results

\*\* Date of AGM voting on FY 2011/2012 results

# **APPENDIX**

**Income Statement**  
in accordance with IFRS

	HUF million		
	Nine months ended 30 June 2009 Restated	Nine months ended 30 June 2010 Unaudited	Index (2/1)
	1	2	3
Domestic sales	22 241	23 195	104,3
Export sales	60 691	57 980	95,5
<b>Sales</b>	<b>82 932</b>	<b>81 175</b>	<b>97,9</b>
<b>Cost of sales</b>	<b>35 776</b>	<b>34 558</b>	<b>96,6</b>
<b>Gross profit</b>	<b>47 156</b>	<b>46 617</b>	<b>98,9</b>
General selling costs	18 859	20 135	106,8
Research and development expenses	7 316	7 912	108,1
Administrative costs	6 671	6 008	90,1
<b>Administrative and distribution expenses</b>	<b>32 846</b>	<b>34 055</b>	<b>103,7</b>
<b>Other operating expenses</b>	<b>3 112</b>	<b>2 014</b>	<b>64,7</b>
<b>Other operating income</b>	<b>685</b>	<b>688</b>	<b>100,4</b>
<b>Operating profit</b>	<b>11 883</b>	<b>11 236</b>	<b>94,6</b>
Foreign exchange gains, net	766	3 521	459,7
Interest income	1 064	1 163	109,3
Gain on sale of investments	80	270	337,5
Other financial income	5	23	460,0
<b>Interest and other financial income</b>	<b>1 915</b>	<b>4 977</b>	<b>259,9</b>
Loss on derivative transactions, net	1 021	1 083	106,1
Interest expense	2		
Loss on sale of investments	10		
Other financial expense	13	525	4 038,5
<b>Interest and other financial expenses</b>	<b>1 046</b>	<b>1 608</b>	<b>153,7</b>
<b>Dividends received</b>	<b>441</b>	<b>53</b>	<b>12,0</b>
<b>Profit from financial activities</b>	<b>1 310</b>	<b>3 422</b>	<b>261,2</b>
<b>Profit before taxation</b>	<b>13 193</b>	<b>14 658</b>	<b>111,1</b>
<b>Taxation</b>	<b>661</b>	<b>495</b>	<b>74,9</b>
<b>Net profit</b>	<b>12 532</b>	<b>14 163</b>	<b>113,0</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 610</b>	<b>1 819</b>	<b>113,0</b>

**Balance Sheet**  
in accordance with IFRS

HUF million

	30 June 2009 Restated	30 June 2010 Unaudited	Index (2/1)
	1	2	3
<b>ASSETS</b>			
<b>Intangible assets</b>	<b>3 774</b>	<b>3 874</b>	<b>102,6</b>
<b>Property, plant and equipment</b>	<b>47 850</b>	<b>54 555</b>	<b>114,0</b>
Land and buildings	25 110	25 551	101,8
Plant, machinery and equipment	18 090	20 344	112,5
Vehicles	1 826	1 852	101,4
Construction in progress	2 824	6 808	241,1
<b>Equity investments</b>	<b>9 015</b>	<b>7 567</b>	<b>83,9</b>
<b>Loans given</b>	<b>601</b>	<b>964</b>	<b>160,4</b>
<b>Deferred tax asset</b>	<b>212</b>	<b>154</b>	<b>72,6</b>
<b>Inventories</b>	<b>34 338</b>	<b>36 407</b>	<b>106,0</b>
Work-in-progress and semi-finished products	16 138	16 603	102,9
Finished goods	9 444	9 227	97,7
Raw materials	6 152	7 180	116,7
Goods for resale	2 604	3 397	130,5
<b>Net trade receivables and other current assets</b>	<b>25 286</b>	<b>33 101</b>	<b>130,9</b>
Trade receivables	22 202	27 137	122,2
Taxes receivable	824	1 386	168,2
Advance payments to suppliers	974	1 187	121,9
Other receivables	1 286	3 391	263,7
<b>Held-to-maturity investments</b>	<b>5 658</b>	<b>3 226</b>	<b>57,0</b>
<b>Held-for-trading investments</b>	<b>179</b>	<b>194</b>	<b>108,4</b>
<b>Cash and cash equivalents</b>	<b>15 587</b>	<b>19 066</b>	<b>122,3</b>
Cash in bank	15 463	18 957	122,6
Restricted cash	121	106	87,6
Cash on hand	3	3	100,0
<b>TOTAL ASSETS</b>	<b>142 500</b>	<b>159 108</b>	<b>111,7</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>	<b>127 906</b>	<b>141 484</b>	<b>110,6</b>
Share capital	7 786	7 786	100,0
Share premium	2 239	2 239	100,0
Retained earnings	117 881	131 459	111,5
<b>Non-current liabilities</b>	<b>887</b>	<b>1 120</b>	<b>126,3</b>
Provisions	887	1 120	126,3
<b>Current liabilities</b>	<b>13 707</b>	<b>16 504</b>	<b>120,4</b>
Provisions	843	1 153	136,8
Trade payables	6 787	7 856	115,8
Salaries payable	649	677	104,3
Taxes and duties payable	1 470	1 008	68,6
Other short term liabilities	3 958	5 810	146,8
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>142 500</b>	<b>159 108</b>	<b>111,7</b>

**Cash Flow**  
in accordance with IFRS

	HUF million		
	Nine months ended 30 June 2009 Restated	Nine months ended 30 June 2010 Unaudited	Index (2/1)
	1	2	3
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Profit before taxation</b>	<b>13 193</b>	<b>14 658</b>	<b>111,1</b>
Depreciation and amortization	5 265	5 755	109,3
Impairment	36	457	1 269,4
Net interest income	-1 062	-1 163	109,5
Dividends received	-441	-53	12,0
Profit on disposal of fixed assets	-50	-75	150,0
Profit on disposal of investments		-259	
Unrealised foreign exchange loss / gain (-)	220	-339	
Fair valuation of financial instruments	-313	-68	21,7
Increase in provision	205	178	86,8
Write-down of employee loans	3	-10	
Effect of changes in accounting policy	192		
Increase in inventories	-1 207	-1 391	115,2
Increase in net trade receivables and other current assets	-2 180	-7 776	356,7
Decrease in trade and other payables	-527	-2 373	450,3
Net tax paid	-665	-535	80,5
<b>Cash flows from operating activities</b>	<b>12 669</b>	<b>7 006</b>	<b>55,3</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of intangibles and property, plant and equipment	-6 426	-7 490	116,6
Purchase of investments	-1 910		
Proceeds from sale of intangibles and property, plant and equip.	129	102	79,1
Interest received	1 064	1 163	109,3
Dividends received	441	53	12,0
Decrease / increase (-) in securities	7 894	-525	
Increase in loans given	-475	-818	172,2
Proceeds from sale of investments		294	
<b>Net cash from / used in investing activities</b>	<b>717</b>	<b>-7 221</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Interest paid	-2		
Dividends paid	-934	-934	100,0
<b>Net cash used in financing activities</b>	<b>-936</b>	<b>-934</b>	<b>99,8</b>
<b>Net change in cash and cash equivalents</b>	<b>12 450</b>	<b>-1 149</b>	
<b>Cash and cash equivalents at the beginning of the period</b>	<b>3 137</b>	<b>20 215</b>	<b>644,4</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>15 587</b>	<b>19 066</b>	<b>122,3</b>

**Statement of Changes in Shareholders' Equity**  
**in accordance with IFRS**

	HUF million			
	Share capital	Share premium	Retained earnings	Total
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>105 389</b>	<b>115 414</b>
Effect of changes in accounting policy			894	894
<b>30 September 2008 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>106 283</b>	<b>116 308</b>
Net profit (restated)			12 532	12 532
Dividends paid			-934	-934
<b>30 June 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>117 881</b>	<b>127 906</b>
<b>30 September 2009 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>117 585</b>	<b>127 610</b>
Effect of changes in accounting policy			645	645
<b>30 September 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>118 230</b>	<b>128 255</b>
Net profit			14 163	14 163
Dividends paid			-934	-934
<b>30 June 2010</b>	<b>7 786</b>	<b>2 239</b>	<b>131 459</b>	<b>141 484</b>

**Income Statement**  
in accordance with IFRS

	HUF million		
	Three months ended 30 June 2009	Three months ended 30 June 2010	Index
	Restated	Unaudited	(2/1)
	1	2	3
Domestic sales	7 580	8 171	107,8
Export sales	19 502	20 539	105,3
<b>Sales</b>	<b>27 082</b>	<b>28 710</b>	<b>106,0</b>
<b>Cost of sales</b>	<b>11 549</b>	<b>11 986</b>	<b>103,8</b>
<b>Gross profit</b>	<b>15 533</b>	<b>16 724</b>	<b>107,7</b>
General selling costs	6 503	7 511	115,5
Research and development expenses	2 566	2 860	111,5
Administrative costs	1 943	2 167	111,5
<b>Administrative and distribution expenses</b>	<b>11 012</b>	<b>12 538</b>	<b>113,9</b>
<b>Other operating expenses</b>	<b>1 136</b>	<b>593</b>	<b>52,2</b>
<b>Other operating income</b>	<b>254</b>	<b>242</b>	<b>95,3</b>
<b>Operating profit</b>	<b>3 639</b>	<b>3 835</b>	<b>105,4</b>
Foreign exchange gains, net		2 523	
Gain on derivative transactions, net	714		
Interest income	477	310	65,0
Gain on sale of investments	80		
Other financial income	3	2	66,7
<b>Interest and other financial income</b>	<b>1 274</b>	<b>2 835</b>	<b>222,5</b>
Foreign exchange losses, net	3 357		
Loss on derivative transactions, net		879	
Interest expense	1		
Other financial expense	-15	477	
<b>Interest and other financial expenses</b>	<b>3 343</b>	<b>1 356</b>	<b>40,6</b>
<b>Dividends received</b>	<b>383</b>	<b>53</b>	<b>13,8</b>
<b>Profit from financial activities</b>	<b>-1 686</b>	<b>1 532</b>	
<b>Profit before taxation</b>	<b>1 953</b>	<b>5 367</b>	<b>274,8</b>
<b>Taxation</b>	<b>49</b>	<b>159</b>	<b>324,5</b>
<b>Net profit</b>	<b>1 904</b>	<b>5 208</b>	<b>273,5</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>245</b>	<b>669</b>	<b>273,5</b>

**Cash Flow**  
in accordance with IFRS

	HUF million		
	Three months ended 30 June 2009 Restated	Three months ended 30 June 2010 Unaudited	Index (2/1)
	1	2	3
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Profit before taxation</b>	<b>1 953</b>	<b>5 367</b>	<b>274,8</b>
Depreciation and amortization	1 728	1 952	113,0
Impairment	26	457	1 757,7
Net interest income	-476	-310	65,1
Dividends received	-383	-53	13,8
Profit on disposal of fixed assets	-24	-29	120,8
Loss on disposal of investments	0	1	
Unrealised foreign exchange loss / gain (-)	481	-154	
Fair valuation of financial instruments	-278	-19	6,8
Decrease (-) / increase in provision	-18	210	
Write-down of employee loans	-1	-2	200,0
Effect of changes in accounting policy	60		
Increase in inventories	-817	-429	52,5
Decrease / increase (-) in net trade receivables and other current asset:	3 320	-3 161	
Decrease (-) / increase in trade and other payables	-965	2 636	
Net tax paid	-32	-201	628,1
<b>Cash flows from operating activities</b>	<b>4 574</b>	<b>6 265</b>	<b>137,0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of intangibles and property, plant and equipment	-2 533	-3 054	120,6
Purchase of investments	-580		
Proceeds from sale of intangibles and property, plant and equip.	27	37	137,0
Interest received	477	310	65,0
Dividends received	383	53	13,8
Decrease / increase (-) in securities	6 695	-2 286	
Decrease / Increase (-) in loans given	526	-433	
<b>Net cash from / used in investing activities</b>	<b>4 995</b>	<b>-5 373</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Interest paid	-1		
Dividends paid	-934	-934	100,0
<b>Net cash used in financing activities</b>	<b>-935</b>	<b>-934</b>	<b>99,9</b>
<b>Net change in cash and cash equivalents</b>	<b>8 634</b>	<b>-42</b>	
<b>Cash and cash equivalents at the beginning of the period</b>	<b>6 953</b>	<b>19 108</b>	<b>274,8</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>15 587</b>	<b>19 066</b>	<b>122,3</b>

**Statement of Changes in Shareholders' Equity**  
**in accordance with IFRS**

HUF million

	Share capital	Share premium	Retained earnings	Total
<b>31 March 2009 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>115 215</b>	<b>125 240</b>
Effect of changes in accounting policy			762	762
<b>31 March 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>115 977</b>	<b>126 002</b>
Net profit (restated)			1 904	1 904
<b>30 June 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>117 881</b>	<b>127 906</b>
<b>31 March 2010</b>	<b>7 786</b>	<b>2 239</b>	<b>126 251</b>	<b>136 276</b>
Net profit			5 208	5 208
<b>30 June 2010</b>	<b>7 786</b>	<b>2 239</b>	<b>131 459</b>	<b>141 484</b>

**Consolidated Income Statement**  
in accordance with IFRS

HUF million

	Three months ended 30 June 2009 Restated	Three months ended 30 June 2010 Unaudited	Index (2/1)
	1	2	3
Domestic sales	7 986	8 550	107,1
Export sales	21 530	21 828	101,4
<b>Sales</b>	<b>29 516</b>	<b>30 378</b>	<b>102,9</b>
<b>Cost of sales</b>	<b>12 800</b>	<b>12 936</b>	<b>101,1</b>
<b>Gross profit</b>	<b>16 716</b>	<b>17 442</b>	<b>104,3</b>
General selling costs	6 615	7 652	115,7
Research and development expenses	2 588	2 860	110,5
Administrative costs	2 501	2 611	104,4
<b>Administrative and distribution expenses</b>	<b>11 704</b>	<b>13 123</b>	<b>112,1</b>
<b>Other operating expenses</b>	<b>838</b>	<b>784</b>	<b>93,6</b>
<b>Other operating income</b>	<b>5</b>	<b>266</b>	<b>5 320,0</b>
<b>Operating profit</b>	<b>4 179</b>	<b>3 801</b>	<b>91,0</b>
Foreign exchange gains, net		2 085	
Gain on derivative transactions	714		
Interest income	465	313	67,3
Gain on sale of investments	80		
Other financial income	9	5	55,6
<b>Interest and other financial income</b>	<b>1 268</b>	<b>2 403</b>	<b>189,5</b>
Foreign exchange losses, net	2 962		
Loss on derivative transactions		879	
Interest expense	17	16	94,1
Other financial expense	4	21	525,0
<b>Interest and other financial expenses</b>	<b>2 983</b>	<b>916</b>	<b>30,7</b>
<b>Dividends received</b>	<b>35</b>	<b>2</b>	<b>5,7</b>
<b>Profit from financial activities</b>	<b>-1 680</b>	<b>1 489</b>	
<b>Share of results of associated companies</b>	<b>70</b>	<b>80</b>	<b>114,3</b>
<b>Profit before taxation</b>	<b>2 569</b>	<b>5 370</b>	<b>209,0</b>
<b>Taxation</b>	<b>173</b>	<b>232</b>	<b>134,1</b>
<b>Net profit</b>	<b>2 396</b>	<b>5 138</b>	<b>214,4</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>308</b>	<b>660</b>	<b>214,4</b>

**Consolidated Cash Flow**  
**in accordance with IFRS**

HUF million

	Three months ended 30 June 2009 Restated	Three months ended 30 June 2010 Unaudited	Index (2/1)
	1	2	3
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Profit before taxation</b>	<b>2 569</b>	<b>5 370</b>	<b>209,0</b>
Depreciation and amortization	1 869	2 092	111,9
Impairment	23	8	34,8
Net interest income	-448	-297	66,3
Dividends received	-35	-2	5,7
Profit on disposal of fixed assets	-29	-32	110,3
Loss on disposal of investments	1	1	
Unrealised foreign exchange gain (-) / loss	-222	273	
Fair valuation of financial instruments	-278	-19	6,8
Decrease (-) / increase in provision	-18	210	
Write-down of employee loans	-1	-2	200,0
Share of results of associated companies	246	-75	
Effect of changes in accounting policy	60		
Increase in inventories	-205	-217	105,9
Decrease / increase (-) in net trade rec. and other current assets	3 142	-3 396	
Decrease (-) / increase in trade and other payables	-1 272	2 512	
Net tax paid	-133	-290	218,0
<b>Cash flows from operating activities</b>	<b>5 268</b>	<b>6 136</b>	<b>116,5</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of intangibles and property, plant and equipment	-2 646	-3 293	124,5
Proceeds from sale of intangibles and property, plant and equip.	40	45	112,5
Interest received	465	313	67,3
Dividends received	35	2	5,7
Decrease / increase (-) in securities	6 695	-2 286	
Increase in loans given	-4	-5	125,0
<b>Net cash from / used in investing activities</b>	<b>4 585</b>	<b>-5 224</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Decrease in borrowings	-80	-27	33,8
Interest paid	-17	-16	94,1
Dividends paid	-967	-934	96,6
<b>Net cash used in financing activities</b>	<b>-1 064</b>	<b>-977</b>	<b>91,8</b>
<b>Net change in cash and cash equivalents</b>	<b>8 789</b>	<b>-65</b>	
<b>Cash and cash equivalents at the beginning of the period</b>	<b>10 314</b>	<b>22 369</b>	<b>216,9</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>19 103</b>	<b>22 304</b>	<b>116,8</b>

**Consolidated Statement of Changes in Shareholders' Equity**  
**in accordance with IFRS**

HUF million

	Share capital	Share premium	Translation difference	Retained earnings	Total
<b>31 March 2009 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>834</b>	<b>118 181</b>	<b>129 040</b>
Restatement made in the prior year's Financial Statement				364	364
Effect of changes in accounting policy				762	762
<b>31 March 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>834</b>	<b>119 307</b>	<b>130 166</b>
Net profit (restated)				2 396	2 396
Dividends paid				-33	-33
Translation difference			-430		-430
<b>30 June 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>404</b>	<b>121 670</b>	<b>132 099</b>
<b>31 March 2010</b>	<b>7 786</b>	<b>2 239</b>	<b>863</b>	<b>130 117</b>	<b>141 005</b>
Net profit				5 138	5 138
Translation difference			174		174
<b>30 June 2010</b>	<b>7 786</b>	<b>2 239</b>	<b>1 037</b>	<b>135 255</b>	<b>146 317</b>

**PROFIT AND LOSS ACCOUNT**  
(according to Hungarian Accounting Law)

HUF million

Item	Oct 2008 - June 2009 actual	Oct 2009 - June 2010 actual	Index (2/1)
	1	2	3
Net domestic sales	22 306	23 413	105,0
Net export sales	61 455	60 223	98,0
<b>Net Sales</b>	<b>83 761</b>	<b>83 636</b>	<b>99,9</b>
Direct prime costs of sale charged	28 695	29 505	102,8
Purchase price of goods sold	2 263	3 678	162,5
Value of services sold (mediated)	351	261	74,4
<b>Direct Costs of Sales</b>	<b>31 309</b>	<b>33 444</b>	<b>106,8</b>
<b>Gross Sales Profit</b>	<b>52 452</b>	<b>50 192</b>	<b>95,7</b>
Marketing and distribution costs	18 186	19 582	107,7
Administration costs	6 036	5 827	96,5
Research and Development costs	7 316	7 912	108,1
Other general costs	3 201		
<b>Indirect Sales Costs</b>	<b>34 739</b>	<b>33 321</b>	<b>95,9</b>
<b>Other Income</b>	<b>1 370</b>	<b>4 270</b>	<b>311,7</b>
of which: loss in value	7	73	1042,9
<b>Other Expenditures</b>	<b>6 886</b>	<b>9 284</b>	<b>134,8</b>
of which: loss in value	1 487	1 517	102,0
<b>Profit on Basic Activities</b>	<b>12 197</b>	<b>11 857</b>	<b>97,2</b>
Dividend and profit-sharing received	441	53	12,0
of which: received from associated companies	439	52	11,8
Foreign exchange gain on shares sold			
of which: received from associated companies			
Interests, foreign exchange gain on financial assets	61	65	106,6
of which: received from associated companies	61	65	106,6
Other income from received interests and interest-like revenues	1 003	1 098	109,5
of which: received from associated companies			
Other revenues from financial transactions	9 324	6 780	72,7
<b>Revenues from Financial Transactions</b>	<b>10 829</b>	<b>7 996</b>	<b>73,8</b>
Foreign exchange loss on financial assets			
of which: related to associated companies			
Paid interests and interest-related payments	2		
of which: related to associated companies			
Value loss of shares, securities, bank deposits		453	
Other expenditures on financial transactions	9 826	4 201	42,8
<b>Financial Transaction Expenditures</b>	<b>9 828</b>	<b>4 654</b>	<b>47,4</b>
<b>Profit on Financial Transactions</b>	<b>1 001</b>	<b>3 342</b>	<b>333,9</b>
<b>Profit on Ordinary Activities</b>	<b>13 198</b>	<b>15 199</b>	<b>115,2</b>
Extraordinary revenues	4	15	375,0
Extraordinary expenditures	48	62	129,2
<b>Extraordinary Profit</b>	<b>-44</b>	<b>-47</b>	<b>106,8</b>
<b>Profit before Tax</b>	<b>13 154</b>	<b>15 152</b>	<b>115,2</b>
Tax payable	664	535	80,6
<b>Profit after Tax</b>	<b>12 490</b>	<b>14 617</b>	<b>117,0</b>
Use of accumulated profit reserve			
Dividends payable			
<b>Net Profit</b>	<b>12 490</b>	<b>14 617</b>	<b>117,0</b>

**BALANCE SHEET - ASSETS**  
(according to Hungarian Accounting Law)

HUF million

Item	30.06.2009 actual	30.06.2010 actual	Index (2/1)
	1	2	3
<b>Assets</b>	<b>64 346</b>	<b>70 569</b>	<b>109,7</b>
<b>Intangible Assets</b>	<b>6 250</b>	<b>6 354</b>	<b>101,7</b>
Capitalized value of original contrib.and restruct.			
Capitalized value of R&D			
Property rights	3 509	3 051	86,9
Trade-marks, patents	2 741	3 303	120,5
Goodwill			
Advance payments			
Value correction of intangible assets			
<b>Tangible Assets</b>	<b>48 450</b>	<b>55 658</b>	<b>114,9</b>
Land and buildings	25 641	26 582	103,7
Technical equipment, machinery, vehicles	17 925	19 959	111,3
Other equipment, fittings, vehicles	2 028	2 273	112,1
Animals			
Construction in progress	2 824	6 809	241,1
Advance payments	32	35	109,4
Value correction of tangible assets			
<b>Financial Assets</b>	<b>9 646</b>	<b>8 557</b>	<b>88,7</b>
Permanent holdings in associated companies	7 984	7 110	89,1
Long-term loans to associated companies	457	802	175,5
Other permanent holdings	1 031	457	44,3
Long-term loans to other shared company			
Other long-term loans	174	188	108,0
Security representing standing credit			
Value correction of financial assets			
<b>Current Assets</b>	<b>79 857</b>	<b>91 442</b>	<b>114,5</b>
<b>Inventories</b>	<b>33 636</b>	<b>36 292</b>	<b>107,9</b>
Materials	6 150	7 177	116,7
Work in progress	15 469	16 566	107,1
Animals	3	4	133,3
Finished products	9 410	9 148	97,2
Goods	2 604	3 397	130,5
Advance payments			
<b>Receivables</b>	<b>25 547</b>	<b>32 694</b>	<b>128,0</b>
Trade debtors	11 065	16 896	152,7
Receivables from associated companies	12 212	13 136	107,6
Receivables from other shared companies			
Bills receivable			
Other receivables	2 270	2 662	117,3
<b>Securities</b>	<b>5 087</b>	<b>3 390</b>	<b>66,6</b>
Shares in associated companies			
Other shares			
Own shares, own business participations			
Negotiable securities, bonds	5 087	3 390	66,6
<b>Liquid Assets</b>	<b>15 587</b>	<b>19 066</b>	<b>122,3</b>
Cash, cheques	13	13	100,0
Bank deposits	15 574	19 053	122,3
<b>Prepaid Expenses</b>	<b>1 270</b>	<b>2 869</b>	<b>225,9</b>
Income related accruals	573	2 003	349,6
Expenses	697	866	124,2
Deferred expenses			
<b>TOTAL ASSETS</b>	<b>145 473</b>	<b>164 880</b>	<b>113,3</b>

**BALANCE SHEET - EQUITY AND LIABILITIES**  
(according to Hungarian Accounting Law)

HUF million

Item	30.06.2009 actual	30.06.2010 actual	Index (2/1)
	1	2	3
<b>Equity</b>	<b>129 046</b>	<b>144 078</b>	<b>111,6</b>
Share capital	7 786	7 786	100,0
-Repurchased shares at nominal value			
Unpaid share capital (-)			
Capital reserve	9 851	9 851	100,0
Accumulated profit	98 419	111 324	113,1
Capitalized reserve	500	500	100,0
Reassessment of assets			
Net profit	12 490	14 617	117,0
<b>Provisions</b>	<b>3 567</b>	<b>5 336</b>	<b>149,6</b>
Provisions for expected liabilities	3 567	5 336	149,6
Provisions for expected costs			
Other provisions			
<b>Liabilities</b>	<b>8 712</b>	<b>9 671</b>	<b>111,0</b>
<b>Deferred Liabilities</b>			
Deferred liabilities against associated companies			
Deferred liabilities against other shared companies			
Deferred liabilities against other companies			
<b>Long-term Liabilities</b>			
Long-term loans			
Convertible bonds			
Debts from the issue of bonds			
Investment and development credits			
Other long-term credits			
Long-term liabilities against associated companies			
Long-term liabilities against other shared companies			
Other long-term liabilities			
<b>Short-term Liabilities</b>	<b>8 712</b>	<b>9 671</b>	<b>111,0</b>
Short-term loans			
of which: convertible bonds			
Short-term credits			
Advance payments from customers			
Trade creditors	5 047	6 781	134,4
Bills payable			
Short-term liabilities against associated companies	1 742	1 090	62,6
Short-term liabilities against other shared companies			
Other short-term liabilities	1 923	1 800	93,6
<b>Accrued Expenses</b>	<b>4 148</b>	<b>5 795</b>	<b>139,7</b>
Income related accruals	1 941	1 436	74,0
Expenses	2 203	4 311	195,7
Deferred incomes	4	48	1200,0
<b>EQUITY AND LIABILITIES TOTAL</b>	<b>145 473</b>	<b>164 880</b>	<b>113,3</b>

## **Information**

### **on Amendments to Accounting Policy of EGIS PLC**

EGIS PLC informs all parties concerned that two amendments to the Company's accounting policy have been introduced since the beginning of the new financial year.

1.

As from October 1, 2009 a new method for the calculation of the cost of sales has been applied which shows the production costs in more details and more precisely.

So far, the direct cost of sales had involved direct material cost of production, direct wages and their extras, waste elimination costs as well as the cost of the plants. To improve product-related decision making and cost management, as from the new business year, in addition to the previous items the direct cost of sales will include costs of quality assurance, logistic costs of raw materials and also production management which were accounted aggregately among administration costs.

Consequently, the direct cost of sales increases while general costs decrease.

As own inventories are evaluated at their direct cost, the amendment increases also the book value of inventories. Growth of the value of inventories would raise the Company's profit as one-off effect in the year of switching over to the new system.

In order to make the 2008/09 and 2009/10 results comparable, in compliance with IFRS standards, the one-off profit effect of the switch (HUF 894 million) is stated in the „retained earnings” line of the opening balance sheet of the 2008/09 business year. Thus, there will only be a slight change in the already published 2008/09 profit figures (this is caused by the different composition of the inventories as at September 30, 2008 and September 30, 2009) while the 2008/09 and the 2009/10 results will be reported on the same basis.

The financial statements of the 2008/09 business year were recalculated according to the new system starting from the restated opening values.

2.

The Company has also modified the accounting of export sales revenue. Earlier, according to the Hungarian Accounting Law, shipping costs were deducted from the gross export sales revenue (on average 1% of sales revenue in EGIS terms differing significantly by markets) and the value reduced by shipping costs figured as net sales revenue. As from October 1, 2009, according to IFRS, the total sales revenue will appear as sales while shipping cost figure among the general selling costs. This change, again, has no effect on net profit.

The preceding years' data were corrected in the similar way, thus, current and the 2008/09 results are comparable.

For the same reasons, the value of consolidated export sales has also been modified.

The Appendix of this information document demonstrates the effect of the amendments in details, and also includes the 2008/09 quarterly reports accordingly.

3. EGIS PLC considers the presentation and analysis of consolidated achievement of the EGIS-Group more and more important.

In order to facilitate this the Appendix contains the breakdown of consolidated sales revenue by main markets for the 2008/09 business year and for the individual quarters.

Appendices:

Amendment of the change in the 2008/09 balance sheet, income statement and shareholders' equity for the business year and quarterly

Amendment of the change in the 2008/09 consolidated balance sheet, income statement and shareholders' equity for the business year and quarterly

Change in EGIS PLC's sales revenue with the addition of shipping costs

Consolidated sales revenue of EGIS PLC per key market for the business year and quarterly

**Income Statement**  
in accordance with IFRS

HUF million

	Three month ended 31 December 2008 As reported	Three month ended 31 December 2008 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	7 317	7 317		100,0
Export sales	21 196	21 475	279 <sup>(2)</sup>	101,3
<b>Sales</b>	<b>28 513</b>	<b>28 792</b>	<b>279 <sup>(2)</sup></b>	<b>101,0</b>
<b>Cost of sales</b>	<b>11 182</b>	<b>12 281</b>	<b>1 099 <sup>(1)</sup></b>	<b>109,8</b>
<b>Gross profit</b>	<b>17 331</b>	<b>16 511</b>	<b>-820 <sup>(1),(2)</sup></b>	<b>95,3</b>
<i>Gross margin</i>	<i>60,8%</i>	<i>57,3%</i>		
General selling costs	5 700	5 979	279 <sup>(2)</sup>	104,9
Research and development expenses	2 256	2 256		100,0
Administrative costs	3 182	2 153	-1 029 <sup>(1)</sup>	67,7
- of which central administrative costs	2 153	2 153		100,0
- of which production overhead costs	1 029		-1 029 <sup>(1)</sup>	
<b>Administrative and distribution expenses</b>	<b>11 138</b>	<b>10 388</b>	<b>-750 <sup>(1),(2)</sup></b>	<b>93,3</b>
<b>Other operating expenses</b>	<b>952</b>	<b>952</b>		<b>100,0</b>
<b>Other operating income</b>	<b>319</b>	<b>319</b>		<b>100,0</b>
<b>Operating profit</b>	<b>5 560</b>	<b>5 490</b>	<b>-70 <sup>(1)</sup></b>	<b>98,7</b>
<i>Operating margin</i>	<i>19,5%</i>	<i>19,1%</i>		
Foreign exchange gains, net	446	446		100,0
Interest income	272	272		100,0
Other financial income	3	3		100,0
<b>Interest and other financial income</b>	<b>721</b>	<b>721</b>		<b>100,0</b>
Loss on derivative transactions, net	440	440		100,0
Interest expense	1	1		100,0
Loss on sale of investments	10	10		100,0
Other financial expense	10	10		100,0
<b>Interest and other financial expenses</b>	<b>461</b>	<b>461</b>		<b>100,0</b>
<b>Dividends received</b>				
<b>Profit from financial activities</b>	<b>260</b>	<b>260</b>		<b>100,0</b>
<b>Profit before taxation</b>	<b>5 820</b>	<b>5 750</b>	<b>-70 <sup>(1)</sup></b>	<b>98,8</b>
<b>Taxation</b>	<b>195</b>	<b>195</b>		<b>100,0</b>
<b>Net profit</b>	<b>5 625</b>	<b>5 555</b>	<b>-70 <sup>(1)</sup></b>	<b>98,8</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>722</b>	<b>713</b>	<b>-9 <sup>(1)</sup></b>	<b>98,8</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation<sup>(2)</sup> Effect of the change in export sales calculation

**Balance Sheet**  
in accordance with IFRS

HUF million

	31 December 2008 As reported	31 December 2008 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 620</b>	<b>3 620</b>		<b>100,0</b>
<b>Property, plant and equipment</b>	<b>46 795</b>	<b>46 795</b>		<b>100,0</b>
Land and buildings	24 630	24 630		100,0
Plant, machinery and equipment	17 513	17 513		100,0
Vehicles	1 874	1 874		100,0
Construction in progress	2 778	2 778		100,0
<b>Equity investments</b>	<b>8 474</b>	<b>8 474</b>		<b>100,0</b>
<b>Loans given</b>	<b>132</b>	<b>132</b>		<b>100,0</b>
<b>Deferred tax asset</b>	<b>190</b>	<b>190</b>		<b>100,0</b>
<b>Non-current assets held for sale</b>				
<b>Inventories</b>	<b>31 731</b>	<b>32 555</b>	<b>824</b> <sup>(1)</sup>	<b>102,6</b>
Work-in-progress and semi-finished products	13 381	14 125	744 <sup>(1)</sup>	105,6
Finished goods	9 354	9 434	80 <sup>(1)</sup>	100,9
Raw materials	6 607	6 607		100,0
Goods for resale	2 389	2 389		100,0
<b>Net trade receivables and other current assets</b>	<b>28 173</b>	<b>28 173</b>		<b>100,0</b>
Trade receivables	24 590	24 590		100,0
Taxes receivable	1 092	1 092		100,0
Advance payments to suppliers	1 316	1 316		100,0
Other receivables	1 175	1 175		100,0
<b>Held-to-maturity investments</b>	<b>10 329</b>	<b>10 329</b>		<b>100,0</b>
<b>Held-for-trading investments</b>	<b>182</b>	<b>182</b>		<b>100,0</b>
<b>Cash and cash equivalents</b>	<b>4 269</b>	<b>4 269</b>		<b>100,0</b>
Cash in bank	4 046	4 046		100,0
Restricted cash	218	218		100,0
Cash on hand	5	5		100,0
<b>TOTAL ASSETS</b>	<b>133 895</b>	<b>134 719</b>	<b>824</b> <sup>(1)</sup>	<b>100,6</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>	<b>120 105</b>	<b>120 929</b>	<b>824</b> <sup>(1)</sup>	<b>100,7</b>
Share capital	7 786	7 786		100,0
Share premium	2 239	2 239		100,0
Retained earnings	110 080	110 904	824 <sup>(1)</sup>	100,7
<b>Non-current liabilities</b>	<b>801</b>	<b>801</b>		<b>100,0</b>
Provisions	801	801		100,0
<b>Current liabilities</b>	<b>12 989</b>	<b>12 989</b>		<b>100,0</b>
Provisions	749	749		100,0
Trade payables	6 003	6 003		100,0
Salaries payable	556	556		100,0
Taxes and duties payable	1 036	1 036		100,0
Other short term liabilities	4 645	4 645		100,0
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>133 895</b>	<b>134 719</b>	<b>824</b> <sup>(1)</sup>	<b>100,6</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

**Statement of Changes in Shareholders' Equity**  
**in accordance with IFRS**

HUF million

	Share capital	Share premium	Retained earnings	Total
<b>As reported</b>				
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>105 389</b>	<b>115 414</b>
Net profit (as reported)			5 625	5 625
Dividends paid			-934	-934
<b>31 December 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>110 080</b>	<b>120 105</b>
<b>Restatement of Shareholders' Equity</b>				
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>105 389</b>	<b>115 414</b>
Effect of changes in accounting policy			894 <sup>(1)</sup>	894
<b>30 September 2008 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>106 283</b>	<b>116 308</b>
Net profit (restated)			5 555 <sup>(1)</sup>	5 555
Dividends paid			-934	-934
<b>31 December 2008 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>110 904</b>	<b>120 929</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

**Income Statement**  
in accordance with IFRS

HUF million

	Six months ended 31 March 2009 As reported	Six months ended 31 March 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	14 661	14 661		100,0
Export sales	40 723	41 189	466 <sup>(2)</sup>	101,1
<b>Sales</b>	<b>55 384</b>	<b>55 850</b>	<b>466 <sup>(2)</sup></b>	<b>100,8</b>
<b>Cost of sales</b>	<b>21 961</b>	<b>24 227</b>	<b>2 266 <sup>(1)</sup></b>	<b>110,3</b>
<b>Gross profit</b>	<b>33 423</b>	<b>31 623</b>	<b>-1 800 <sup>(1),(2)</sup></b>	<b>94,6</b>
<i>Gross margin</i>	<i>60,3%</i>	<i>56,6%</i>		
General selling costs	11 890	12 356	466 <sup>(2)</sup>	103,9
Research and development expenses	4 750	4 750		100,0
Administrative costs	6 862	4 728	-2 134 <sup>(1)</sup>	68,9
- of which central administrative costs	4 728	4 728		100,0
- of which production overhead costs	2 134		-2 134 <sup>(1)</sup>	
<b>Administrative and distribution expenses</b>	<b>23 502</b>	<b>21 834</b>	<b>-1 668 <sup>(1),(2)</sup></b>	<b>92,9</b>
<b>Other operating expenses</b>	<b>1 976</b>	<b>1 976</b>		<b>100,0</b>
<b>Other operating income</b>	<b>431</b>	<b>431</b>		<b>100,0</b>
<b>Operating profit</b>	<b>8 376</b>	<b>8 244</b>	<b>-132 <sup>(1)</sup></b>	<b>98,4</b>
<i>Operating margin</i>	<i>15,1%</i>	<i>14,8%</i>		
Foreign exchange gains, net	4 123	4 123		100,0
Interest income	587	587		100,0
Other financial income	2	2		100,0
<b>Interest and other financial income</b>	<b>4 712</b>	<b>4 712</b>		<b>100,0</b>
Loss on derivative transactions, net	1 735	1 735		100,0
Interest expense	1	1		100,0
Loss on sale of investments	10	10		100,0
Other financial expense	28	28		100,0
<b>Interest and other financial expenses</b>	<b>1 774</b>	<b>1 774</b>		<b>100,0</b>
<b>Dividends received</b>	<b>58</b>	<b>58</b>		<b>100,0</b>
<b>Profit from financial activities</b>	<b>2 996</b>	<b>2 996</b>		<b>100,0</b>
<b>Profit before taxation</b>	<b>11 372</b>	<b>11 240</b>	<b>-132 <sup>(1)</sup></b>	<b>98,8</b>
<b>Taxation</b>	<b>612</b>	<b>612</b>		<b>100,0</b>
<b>Net profit</b>	<b>10 760</b>	<b>10 628</b>	<b>-132 <sup>(1)</sup></b>	<b>98,8</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 382</b>	<b>1 365</b>	<b>-17 <sup>(1)</sup></b>	<b>98,8</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation<sup>(2)</sup> Effect of the change in export sales calculation

**Balance Sheet**  
in accordance with IFRS

HUF million

	31 March 2009 As reported	31 March 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 772</b>	<b>3 772</b>		<b>100,0</b>
<b>Property, plant and equipment</b>	<b>47 076</b>	<b>47 076</b>		<b>100,0</b>
Land and buildings	24 853	24 853		100,0
Plant, machinery and equipment	17 608	17 608		100,0
Vehicles	1 840	1 840		100,0
Construction in progress	2 775	2 775		100,0
<b>Equity investments</b>	<b>8 915</b>	<b>8 915</b>		<b>100,0</b>
<b>Loans given</b>	<b>1 126</b>	<b>1 126</b>		<b>100,0</b>
<b>Deferred tax asset</b>	<b>230</b>	<b>230</b>		<b>100,0</b>
<b>Non-current assets held for sale</b>				
<b>Inventories</b>	<b>32 818</b>	<b>33 580</b>	<b>762 <sup>(1)</sup></b>	<b>102,3</b>
Work-in-progress and semi-finished products	15 081	15 787	706 <sup>(1)</sup>	104,7
Finished goods	8 780	8 836	56 <sup>(1)</sup>	100,6
Raw materials	6 266	6 266		100,0
Goods for resale	2 691	2 691		100,0
<b>Net trade receivables and other current assets</b>	<b>28 296</b>	<b>28 296</b>		<b>100,0</b>
Trade receivables	25 400	25 400		100,0
Taxes receivable	689	689		100,0
Advance payments to suppliers	1 114	1 114		100,0
Other receivables	1 093	1 093		100,0
<b>Held-to-maturity investments</b>	<b>12 356</b>	<b>12 356</b>		<b>100,0</b>
<b>Held-for-trading investments</b>	<b>158</b>	<b>158</b>		<b>100,0</b>
<b>Cash and cash equivalents</b>	<b>6 953</b>	<b>6 953</b>		<b>100,0</b>
Cash in bank	6 778	6 778		100,0
Restricted cash	173	173		100,0
Cash on hand	2	2		100,0
<b>TOTAL ASSETS</b>	<b>141 700</b>	<b>142 462</b>	<b>762 <sup>(1)</sup></b>	<b>100,5</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>	<b>125 240</b>	<b>126 002</b>	<b>762 <sup>(1)</sup></b>	<b>100,6</b>
Share capital	7 786	7 786		100,0
Share premium	2 239	2 239		100,0
Retained earnings	115 215	115 977	762 <sup>(1)</sup>	100,7
<b>Non-current liabilities</b>	<b>873</b>	<b>873</b>		<b>100,0</b>
Provisions	873	873		100,0
<b>Current liabilities</b>	<b>15 587</b>	<b>15 587</b>		<b>100,0</b>
Provisions	873	873		100,0
Trade payables	8 477	8 477		100,0
Salaries payable	585	585		100,0
Taxes and duties payable	1 108	1 108		100,0
Other short term liabilities	4 544	4 544		100,0
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>141 700</b>	<b>142 462</b>	<b>762 <sup>(1)</sup></b>	<b>100,5</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

**Statement of Changes in Shareholders' Equity**  
**in accordance with IFRS**

HUF million

	Share capital	Share premium	Retained earnings	Total
<b>As reported</b>				
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>105 389</b>	<b>115 414</b>
Net profit (as reported)			10 760	10 760
Dividends paid			-934	-934
<b>31 March 2009 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>115 215</b>	<b>125 240</b>
<b>Restatement of Shareholders' Equity</b>				
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>105 389</b>	<b>115 414</b>
Effect of changes in accounting policy			894 <sup>(1)</sup>	894
<b>30 September 2008 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>106 283</b>	<b>116 308</b>
Net profit (restated)			10 628 <sup>(1)</sup>	10 628
Dividends paid			-934	-934
<b>31 March 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>115 977</b>	<b>126 002</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

**Income Statement**  
in accordance with IFRS

HUF million

	Nine months ended 30 June 2009 As reported	Nine months ended 30 June 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	22 241	22 241		100,0
Export sales	60 018	60 691	673 <sup>(2)</sup>	101,1
<b>Sales</b>	<b>82 259</b>	<b>82 932</b>	<b>673 <sup>(2)</sup></b>	<b>100,8</b>
<b>Cost of sales</b>	<b>32 383</b>	<b>35 776</b>	<b>3 393 <sup>(1)</sup></b>	<b>110,5</b>
<b>Gross profit</b>	<b>49 876</b>	<b>47 156</b>	<b>-2 720 <sup>(1),(2)</sup></b>	<b>94,5</b>
<i>Gross margin</i>	<i>60,6%</i>	<i>56,9%</i>		
General selling costs	18 186	18 859	673 <sup>(2)</sup>	103,7
Research and development expenses	7 316	7 316		100,0
Administrative costs	9 872	6 671	-3 201 <sup>(1)</sup>	67,6
- of which central administrative costs	6 671	6 671		100,0
- of which production overhead costs	3 201		-3 201 <sup>(1)</sup>	
<b>Administrative and distribution expenses</b>	<b>35 374</b>	<b>32 846</b>	<b>-2 528 <sup>(1),(2)</sup></b>	<b>92,9</b>
<b>Other operating expenses</b>	<b>3 112</b>	<b>3 112</b>		<b>100,0</b>
<b>Other operating income</b>	<b>685</b>	<b>685</b>		<b>100,0</b>
<b>Operating profit</b>	<b>12 075</b>	<b>11 883</b>	<b>-192 <sup>(1)</sup></b>	<b>98,4</b>
<i>Operating margin</i>	<i>14,7%</i>	<i>14,3%</i>		
Foreign exchange gains, net	766	766		100,0
Interest income	1 064	1 064		100,0
Gain on sale of investments	80	80		100,0
Other financial income	5	5		100,0
<b>Interest and other financial income</b>	<b>1 915</b>	<b>1 915</b>		<b>100,0</b>
Loss on derivative transactions, net	1 021	1 021		100,0
Interest expense	2	2		100,0
Loss on sale of investments	10	10		100,0
Other financial expense	13	13		100,0
<b>Interest and other financial expenses</b>	<b>1 046</b>	<b>1 046</b>		<b>100,0</b>
<b>Dividends received</b>	<b>441</b>	<b>441</b>		<b>100,0</b>
<b>Profit from financial activities</b>	<b>1 310</b>	<b>1 310</b>		<b>100,0</b>
<b>Profit before taxation</b>	<b>13 385</b>	<b>13 193</b>	<b>-192 <sup>(1)</sup></b>	<b>98,6</b>
<b>Taxation</b>	<b>661</b>	<b>661</b>		<b>100,0</b>
<b>Net profit</b>	<b>12 724</b>	<b>12 532</b>	<b>-192 <sup>(1)</sup></b>	<b>98,5</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 634</b>	<b>1 610</b>	<b>-25 <sup>(1)</sup></b>	<b>98,5</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation<sup>(2)</sup> Effect of the change in export sales calculation

**Balance Sheet**  
in accordance with IFRS

HUF million

	30 June 2009 As reported	30 June 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 774</b>	<b>3 774</b>		<b>100,0</b>
<b>Property, plant and equipment</b>	<b>47 850</b>	<b>47 850</b>		<b>100,0</b>
Land and buildings	25 110	25 110		100,0
Plant, machinery and equipment	18 090	18 090		100,0
Vehicles	1 826	1 826		100,0
Construction in progress	2 824	2 824		100,0
<b>Equity investments</b>	<b>9 015</b>	<b>9 015</b>		<b>100,0</b>
<b>Loans given</b>	<b>601</b>	<b>601</b>		<b>100,0</b>
<b>Deferred tax asset</b>	<b>212</b>	<b>212</b>		<b>100,0</b>
<b>Non-current assets held for sale</b>				
<b>Inventories</b>	<b>33 636</b>	<b>34 338</b>	<b>702</b> <sup>(1)</sup>	<b>102,1</b>
Work-in-progress and semi-finished products	15 469	16 138	669	104,3
Finished goods	9 411	9 444	33	100,4
Raw materials	6 152	6 152		100,0
Goods for resale	2 604	2 604		100,0
<b>Net trade receivables and other current assets</b>	<b>25 286</b>	<b>25 286</b>		<b>100,0</b>
Trade receivables	22 202	22 202		100,0
Taxes receivable	824	824		100,0
Advance payments to suppliers	974	974		100,0
Other receivables	1 286	1 286		100,0
<b>Held-to-maturity investments</b>	<b>5 658</b>	<b>5 658</b>		<b>100,0</b>
<b>Held-for-trading investments</b>	<b>179</b>	<b>179</b>		<b>100,0</b>
<b>Cash and cash equivalents</b>	<b>15 587</b>	<b>15 587</b>		<b>100,0</b>
Cash in bank	15 463	15 463		100,0
Restricted cash	121	121		100,0
Cash on hand	3	3		100,0
<b>TOTAL ASSETS</b>	<b>141 798</b>	<b>142 500</b>	<b>702</b> <sup>(1)</sup>	<b>100,5</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>	<b>127 204</b>	<b>127 906</b>	<b>702</b> <sup>(1)</sup>	<b>100,6</b>
Share capital	7 786	7 786		100,0
Share premium	2 239	2 239		100,0
Retained earnings	117 179	117 881	702	100,6
<b>Non-current liabilities</b>	<b>887</b>	<b>887</b>		<b>100,0</b>
Provisions	887	887		100,0
<b>Current liabilities</b>	<b>13 707</b>	<b>13 707</b>		<b>100,0</b>
Provisions	843	843		100,0
Trade payables	6 787	6 787		100,0
Salaries payable	649	649		100,0
Taxes and duties payable	1 470	1 470		100,0
Other short term liabilities	3 958	3 958		100,0
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>141 798</b>	<b>142 500</b>	<b>702</b> <sup>(1)</sup>	<b>100,5</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

**Statement of Changes in Shareholders' Equity**  
**in accordance with IFRS**

HUF million

	Share capital	Share premium	Retained earnings	Total
<b>As reported</b>				
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>105 389</b>	<b>115 414</b>
Net profit (as reported)			12 724	12 724
Dividends paid			-934	-934
<b>30 June 2009 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>117 179</b>	<b>127 204</b>
<b>Restatement of Shareholders' Equity</b>				
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>105 389</b>	<b>115 414</b>
Effect of changes in accounting policy			894 <sup>(1)</sup>	894
<b>30 September 2008 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>106 283</b>	<b>116 308</b>
Net profit (restated)			12 532 <sup>(1)</sup>	12 532
Dividends paid			-934	-934
<b>30 June 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>117 881</b>	<b>127 906</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

**Income Statement**  
in accordance with IFRS

	HUF million			
	Twelve months ended 30 September 2009 As reported	Twelve months ended 30 September 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	29 769	29 769		100,0
Export sales	76 533	77 364	831 <sup>(2)</sup>	101,1
<b>Sales</b>	<b>106 302</b>	<b>107 133</b>	<b>831 <sup>(2)</sup></b>	<b>100,8</b>
<b>Cost of sales</b>	<b>42 105</b>	<b>46 575</b>	<b>4 470 <sup>(1)</sup></b>	<b>110,6</b>
<b>Gross profit</b>	<b>64 197</b>	<b>60 558</b>	<b>-3 639 <sup>(1),(2)</sup></b>	<b>94,3</b>
<i>Gross margin</i>	<i>60,4%</i>	<i>56,5%</i>		
General selling costs	24 795	25 626	831 <sup>(2)</sup>	103,4
Research and development expenses	9 957	9 957		100,0
Administrative costs	13 633	9 412	-4 221 <sup>(1)</sup>	69,0
- of which central administrative costs	9 412	9 412		100,0
- of which production overhead costs	4 221		-4 221 <sup>(1)</sup>	
<b>Administrative and distribution expenses</b>	<b>48 385</b>	<b>44 995</b>	<b>-3 390 <sup>(1),(2)</sup></b>	<b>93,0</b>
<b>Other operating expenses</b>	<b>3 944</b>	<b>3 944</b>		<b>100,0</b>
<b>Other operating income</b>	<b>1 204</b>	<b>1 204</b>		<b>100,0</b>
<b>Operating profit</b>	<b>13 072</b>	<b>12 823</b>	<b>-249 <sup>(1)</sup></b>	<b>98,1</b>
<i>Operating margin</i>	<i>12,3%</i>	<i>12,0%</i>		
Foreign exchange gains, net	850	850		100,0
Interest income	1 671	1 671		100,0
Gain on sale of investments	109	109		100,0
Other financial income	204	204		100,0
<b>Interest and other financial income</b>	<b>2 834</b>	<b>2 834</b>		<b>100,0</b>
Loss on derivative transactions, net	1 019	1 019		100,0
Interest expense	2	2		100,0
Loss on sale of investments	10	10		100,0
Other financial expense	1 674	1 674		100,0
<b>Interest and other financial expenses</b>	<b>2 705</b>	<b>2 705</b>		<b>100,0</b>
<b>Dividends received</b>	<b>441</b>	<b>441</b>		<b>100,0</b>
<b>Profit from financial activities</b>	<b>570</b>	<b>570</b>		<b>100,0</b>
<b>Profit before taxation</b>	<b>13 642</b>	<b>13 393</b>	<b>-249 <sup>(1)</sup></b>	<b>98,2</b>
<b>Taxation</b>	<b>512</b>	<b>512</b>		<b>100,0</b>
<b>Net profit</b>	<b>13 130</b>	<b>12 881</b>	<b>-249 <sup>(1)</sup></b>	<b>98,1</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 686</b>	<b>1 654</b>	<b>-32 <sup>(1)</sup></b>	<b>98,1</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

<sup>(2)</sup> Effect of the change in export sales calculation

**Balance Sheet**  
in accordance with IFRS

HUF million

	30 September 2009 As reported	30 September 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>4 220</b>	<b>4 220</b>		<b>100,0</b>
<b>Property, plant and equipment</b>	<b>52 505</b>	<b>52 505</b>		<b>100,0</b>
Land and buildings	25 037	25 037		100,0
Plant, machinery and equipment	19 728	19 728		100,0
Vehicles	1 817	1 817		100,0
Construction in progress	5 923	5 923		100,0
<b>Equity investments</b>	<b>7 686</b>	<b>7 686</b>		<b>100,0</b>
<b>Loans given</b>	<b>135</b>	<b>135</b>		<b>100,0</b>
<b>Deferred tax asset</b>	<b>115</b>	<b>115</b>		<b>100,0</b>
<b>Non-current assets held for sale</b>	<b>30</b>	<b>30</b>		<b>100,0</b>
<b>Inventories</b>	<b>34 371</b>	<b>35 016</b>	<b>645<sup>(1)</sup></b>	<b>101,9</b>
Work-in-progress and semi-finished products	16 797	17 558	761 <sup>(1)</sup>	104,5
Finished goods	7 759	7 643	-116 <sup>(1)</sup>	98,5
Raw materials	6 980	6 980		100,0
Goods for resale	2 835	2 835		100,0
<b>Net trade receivables and other current assets</b>	<b>25 325</b>	<b>25 325</b>		<b>100,0</b>
Trade receivables	18 600	18 600		100,0
Taxes receivable	1 935	1 935		100,0
Advance payments to suppliers	864	864		100,0
Other receivables	3 926	3 926		100,0
<b>Held-to-maturity investments</b>	<b>2 700</b>	<b>2 700</b>		<b>100,0</b>
<b>Held-for-trading investments</b>	<b>194</b>	<b>194</b>		<b>100,0</b>
<b>Cash and cash equivalents</b>	<b>20 215</b>	<b>20 215</b>		<b>100,0</b>
Cash in bank	20 152	20 152		100,0
Restricted cash	60	60		100,0
Cash on hand	3	3		100,0
<b>TOTAL ASSETS</b>	<b>147 496</b>	<b>148 141</b>	<b>645<sup>(1)</sup></b>	<b>100,4</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>	<b>127 610</b>	<b>128 255</b>	<b>645<sup>(1)</sup></b>	<b>100,5</b>
Share capital	7 786	7 786		100,0
Share premium	2 239	2 239		100,0
Retained earnings	117 585	118 230	645 <sup>(1)</sup>	100,5
<b>Non-current liabilities</b>	<b>1 044</b>	<b>1 044</b>		<b>100,0</b>
Provisions	1 044	1 044		100,0
<b>Current liabilities</b>	<b>18 842</b>	<b>18 842</b>		<b>100,0</b>
Provisions	1 051	1 051		100,0
Trade payables	11 452	11 452		100,0
Salaries payable	705	705		100,0
Taxes and duties payable	1 515	1 515		100,0
Other short term liabilities	4 119	4 119		100,0
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>147 496</b>	<b>148 141</b>	<b>645<sup>(1)</sup></b>	<b>100,4</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

**Statement of Changes in Shareholders' Equity**  
**in accordance with IFRS**

HUF million

	Share capital	Share premium	Retained earnings	Total
<b>As reported</b>				
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>105 389</b>	<b>115 414</b>
Net profit (as reported)			13 130	13 130
Dividends paid			-934	-934
<b>30 September 2009 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>117 585</b>	<b>127 610</b>
<b>Restatement of Shareholders' Equity</b>				
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>105 389</b>	<b>115 414</b>
Effect of changes in accounting policy			894 <sup>(1)</sup>	894
<b>30 September 2008 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>106 283</b>	<b>116 308</b>
Net profit (restated)			12 881 <sup>(1)</sup>	12 881
Dividends paid			-934	-934
<b>30 September 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>118 230</b>	<b>128 255</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

**Consolidated Income Statement**  
in accordance with IFRS

	HUF million			
	Three month ended 31 December 2008 As reported	Three month ended 31 December 2008 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	7 714	7 714		100,0
Export sales	21 102	21 381	279 <sup>(2)</sup>	101,3
<b>Sales</b>	<b>28 816</b>	<b>29 095</b>	<b>279 <sup>(2)</sup></b>	<b>101,0</b>
<b>Cost of sales</b>	<b>11 996</b>	<b>13 095</b>	<b>1 099</b>	<b>109,2</b>
<b>Gross profit</b>	<b>16 820</b>	<b>16 000</b>	<b>-820 <sup>(1), (2)</sup></b>	<b>95,1</b>
<i>Gross margin</i>	<i>58,4%</i>	<i>55,0%</i>		
General selling costs	5 873	6 152	279 <sup>(2)</sup>	104,8
Research and development expenses	2 282	2 282		100,0
Administrative costs	3 596	2 567	-1 029 <sup>(1)</sup>	71,4
<b>Administrative and distribution expenses</b>	<b>11 751</b>	<b>11 001</b>	<b>-750 <sup>(1), (2)</sup></b>	<b>93,6</b>
<b>Other operating expenses</b>	<b>899</b>	<b>899</b>		<b>100,0</b>
<b>Other operating income</b>	<b>338</b>	<b>338</b>		<b>100,0</b>
<b>Operating profit</b>	<b>4 508</b>	<b>4 438</b>	<b>-70 <sup>(1)</sup></b>	<b>98,4</b>
<i>Operating margin</i>	<i>15,6%</i>	<i>15,3%</i>		
Foreign exchange gains, net	566	566		100,0
Interest income	320	320		100,0
Other financial income	4	4		100,0
<b>Interest and other financial income</b>	<b>890</b>	<b>890</b>		<b>100,0</b>
Loss on derivative transactions, net	440	440		100,0
Interest expense	51	51		100,0
Loss on sale of investments	10	10		100,0
Other financial expense	5	5		100,0
<b>Interest and other financial expenses</b>	<b>506</b>	<b>506</b>		<b>100,0</b>
<b>Dividends received</b>				
<b>Profit from financial activities</b>	<b>384</b>	<b>384</b>		<b>100,0</b>
<b>Share of results of associated companies</b>	<b>178</b>	<b>178</b>		<b>100,0</b>
<b>Profit before taxation</b>	<b>5 070</b>	<b>5 000</b>	<b>-70 <sup>(1)</sup></b>	<b>98,6</b>
<b>Taxation</b>	<b>156</b>	<b>156</b>		<b>100,0</b>
<b>Net profit</b>	<b>4 914</b>	<b>4 844</b>	<b>-70 <sup>(1)</sup></b>	<b>98,6</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>631</b>	<b>622</b>	<b>-9 <sup>(1)</sup></b>	<b>98,6</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

<sup>(2)</sup> Effect of the change in export sales calculation

**Consolidated Balance Sheet**  
in accordance with IFRS

HUF million

	31 December 2008 As reported	31 December 2008 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 678</b>	<b>3 678</b>		<b>100,0</b>
<b>Property, plant and equipment</b>	<b>51 443</b>	<b>51 443</b>		<b>100,0</b>
Land and buildings	28 076	28 076		100,0
Plant, machinery and equipment	17 889	17 889		100,0
Vehicles	2 684	2 684		100,0
Construction in progress	2 794	2 794		100,0
<b>Investment properties</b>	<b>361</b>	<b>361</b>		<b>100,0</b>
<b>Investments accounted for using the equity method</b>	<b>6 292</b>	<b>6 292</b>		<b>100,0</b>
<b>Available-for-sale financial assets</b>	<b>696</b>	<b>1 060</b>	<b>364<sup>(3)</sup></b>	<b>152,3</b>
<b>Loans given</b>	<b>133</b>	<b>133</b>		<b>100,0</b>
<b>Deferred tax asset</b>	<b>663</b>	<b>663</b>		<b>100,0</b>
<b>Assets of disposal groups held-for-sale</b>				
<b>Inventories</b>	<b>36 925</b>	<b>37 749</b>	<b>824<sup>(1)</sup></b>	<b>102,2</b>
Work-in-progress and semi-finished products	13 381	14 125	744 <sup>(1)</sup>	105,6
Finished goods	10 283	10 363	80 <sup>(1)</sup>	100,8
Raw materials	6 631	6 631		100,0
Goods for resale	6 630	6 630		100,0
<b>Net trade receivables and other current assets</b>	<b>26 887</b>	<b>26 887</b>		<b>100,0</b>
Trade receivables	22 191	22 191		100,0
Taxes receivable	1 357	1 357		100,0
Advance payments to suppliers	1 544	1 544		100,0
Other receivables	1 795	1 795		100,0
<b>Held-to-maturity investments</b>	<b>10 329</b>	<b>10 329</b>		<b>100,0</b>
<b>Held-for-trading investments</b>	<b>182</b>	<b>182</b>		<b>100,0</b>
<b>Cash and cash equivalents</b>	<b>7 072</b>	<b>7 072</b>		<b>100,0</b>
Cash in bank	6 080	6 080		100,0
Restricted cash	937	937		100,0
Cash on hand	55	55		100,0
<b>TOTAL ASSETS</b>	<b>144 661</b>	<b>145 849</b>	<b>1 188<sup>(1), (3)</sup></b>	<b>100,8</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>	<b>122 601</b>	<b>123 789</b>	<b>1 188<sup>(1), (3)</sup></b>	<b>101,0</b>
Share capital	7 786	7 786		100,0
Share premium	2 239	2 239		100,0
Translation difference	437	437		100,0
Retained earnings	112 139	113 327	1 188 <sup>(1), (3)</sup>	101,1
<b>Non-current liabilities</b>	<b>3 608</b>	<b>3 608</b>		<b>100,0</b>
Loans and borrowings	2 800	2 800		100,0
Provisions	808	808		100,0
<b>Liabilities directly associated with assets of disposal groups held-for-sale</b>				
<b>Current liabilities</b>	<b>18 452</b>	<b>18 452</b>		<b>100,0</b>
Bank loans and overdrafts				
Provisions	749	749		100,0
Trade payables	12 808	12 808		100,0
Salaries payable	640	640		100,0
Taxes and duties payable	1 007	1 007		100,0
Short term part of long term loans	95	95		100,0
Other short term liabilities	3 153	3 153		100,0
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>144 661</b>	<b>145 849</b>	<b>1 188<sup>(1), (3)</sup></b>	<b>100,8</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation<sup>(3)</sup> Restatement made in the prior year's Financial Statement

**Consolidated Statement of Changes in Shareholders' Equity**  
**in accordance with IFRS**

HUF million

	Share capital	Share premium	Translation difference	Retained earnings	Total
<b>As reported</b>					
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>108 159</b>	<b>118 865</b>
Net profit (as reported)				4 914	4 914
Dividends paid				-934	-934
Translation difference			-244		-244
<b>31 December 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>437</b>	<b>112 139</b>	<b>122 601</b>
<b>Restatement of Shareholders' Equity</b>					
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>108 159</b>	<b>118 865</b>
Restatement made in the prior year's Financial Statement				364 <sup>(3)</sup>	364
Effect of changes in accounting policy				894 <sup>(1)</sup>	894
<b>30 September 2008 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>109 417</b>	<b>120 123</b>
Net profit (restated)				4 844	4 844
Dividends paid				-934	-934
Translation difference			-244		-244
<b>31 December 2008 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>437</b>	<b>113 327</b>	<b>123 789</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

<sup>(3)</sup> Restatement made in the prior year's Financial Statement

**Consolidated Income Statement**  
in accordance with IFRS

	HUF million			
	Six months ended 31 March 2009 As reported	Six months ended 31 March 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	15 496	15 496		100,0
Export sales	44 346	44 812	466 <sup>(2)</sup>	101,1
<b>Sales</b>	<b>59 842</b>	<b>60 308</b>	<b>466 <sup>(2)</sup></b>	<b>100,8</b>
<b>Cost of sales</b>	<b>24 701</b>	<b>26 967</b>	<b>2 266</b>	<b>109,2</b>
<b>Gross profit</b>	<b>35 141</b>	<b>33 341</b>	<b>-1 800 <sup>(1), (2)</sup></b>	<b>94,9</b>
<i>Gross margin</i>	<i>58,7%</i>	<i>55,3%</i>		
General selling costs	12 069	12 535	466 <sup>(2)</sup>	103,9
Research and development expenses	4 801	4 801		100,0
Administrative costs	7 565	5 431	-2 134 <sup>(1)</sup>	71,8
<b>Administrative and distribution expenses</b>	<b>24 435</b>	<b>22 767</b>	<b>-1 668 <sup>(1), (2)</sup></b>	<b>93,2</b>
<b>Other operating expenses</b>	<b>2 268</b>	<b>2 268</b>		<b>100,0</b>
<b>Other operating income</b>	<b>471</b>	<b>471</b>		<b>100,0</b>
<b>Operating profit</b>	<b>8 909</b>	<b>8 777</b>	<b>-132 <sup>(1)</sup></b>	<b>98,5</b>
<i>Operating margin</i>	<i>14,9%</i>	<i>14,6%</i>		
Foreign exchange gains, net	3 562	3 562		100,0
Interest income	658	658		100,0
Other financial income	5	5		100,0
<b>Interest and other financial income</b>	<b>4 225</b>	<b>4 225</b>		<b>100,0</b>
Loss on derivative transactions, net	1 735	1 735		100,0
Interest expense	98	98		100,0
Loss on sale of investments	10	10		100,0
Other financial expense	16	16		100,0
<b>Interest and other financial expenses</b>	<b>1 859</b>	<b>1 859</b>		<b>100,0</b>
<b>Dividends received</b>				
<b>Profit from financial activities</b>	<b>2 366</b>	<b>2 366</b>		<b>100,0</b>
<b>Share of results of associated companies</b>	<b>391</b>	<b>391</b>		<b>100,0</b>
<b>Profit before taxation</b>	<b>11 666</b>	<b>11 534</b>	<b>-132 <sup>(1)</sup></b>	<b>98,9</b>
<b>Taxation</b>	<b>710</b>	<b>710</b>		<b>100,0</b>
<b>Net profit</b>	<b>10 956</b>	<b>10 824</b>	<b>-132 <sup>(1)</sup></b>	<b>98,8</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 407</b>	<b>1 390</b>	<b>-17 <sup>(1)</sup></b>	<b>98,8</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

<sup>(2)</sup> Effect of the change in export sales calculation

**Consolidated Balance Sheet**  
in accordance with IFRS

HUF million

	31 March 2009 As reported	31 March 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 828</b>	<b>3 828</b>		<b>100,0</b>
<b>Property, plant and equipment</b>	<b>51 823</b>	<b>51 823</b>		<b>100,0</b>
Land and buildings	28 336	28 336		100,0
Plant, machinery and equipment	17 991	17 991		100,0
Vehicles	2 694	2 694		100,0
Construction in progress	2 802	2 802		100,0
<b>Investment properties</b>	<b>362</b>	<b>362</b>		<b>100,0</b>
<b>Investments accounted for using the equity method</b>	<b>6 506</b>	<b>6 506</b>		<b>100,0</b>
<b>Available-for-sale financial assets</b>	<b>774</b>	<b>1 138</b>	<b>364<sup>(3)</sup></b>	<b>147,0</b>
<b>Loans given</b>	<b>140</b>	<b>140</b>		<b>100,0</b>
<b>Deferred tax asset</b>	<b>640</b>	<b>640</b>		<b>100,0</b>
<b>Assets of disposal groups held-for-sale</b>				
<b>Inventories</b>	<b>37 571</b>	<b>38 333</b>	<b>762<sup>(1)</sup></b>	<b>102,0</b>
Work-in-progress and semi-finished products	15 082	15 788	706 <sup>(1)</sup>	104,7
Finished goods	9 588	9 644	56 <sup>(1)</sup>	100,6
Raw materials	6 279	6 279		100,0
Goods for resale	6 622	6 622		100,0
<b>Net trade receivables and other current assets</b>	<b>26 179</b>	<b>26 179</b>		<b>100,0</b>
Trade receivables	21 590	21 590		100,0
Taxes receivable	1 187	1 187		100,0
Advance payments to suppliers	1 447	1 447		100,0
Other receivables	1 955	1 955		100,0
<b>Held-to-maturity investments</b>	<b>12 356</b>	<b>12 356</b>		<b>100,0</b>
<b>Held-for-trading investments</b>	<b>158</b>	<b>158</b>		<b>100,0</b>
<b>Cash and cash equivalents</b>	<b>10 314</b>	<b>10 314</b>		<b>100,0</b>
Cash in bank	9 867	9 867		100,0
Restricted cash	173	173		100,0
Cash on hand	274	274		100,0
<b>TOTAL ASSETS</b>	<b>150 651</b>	<b>151 777</b>	<b>1 126<sup>(1), (3)</sup></b>	<b>100,7</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>	<b>129 040</b>	<b>130 166</b>	<b>1 126<sup>(1), (3)</sup></b>	<b>100,9</b>
Share capital	7 786	7 786		100,0
Share premium	2 239	2 239		100,0
Translation difference	834	834		100,0
Retained earnings	118 181	119 307	1 126 <sup>(1), (3)</sup>	101,0
<b>Non-current liabilities</b>	<b>3 705</b>	<b>3 705</b>		<b>100,0</b>
Loans and borrowings	2 825	2 825		100,0
Provisions	880	880		100,0
<b>Liabilities directly associated with assets of disposal groups held-for-sale</b>				
<b>Current liabilities</b>	<b>17 906</b>	<b>17 906</b>		<b>100,0</b>
Bank loans and overdrafts				
Provisions	873	873		100,0
Trade payables	11 012	11 012		100,0
Salaries payable	737	737		100,0
Taxes and duties payable	1 680	1 680		100,0
Short term part of long term loans	45	45		100,0
Other short term liabilities	3 559	3 559		100,0
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>150 651</b>	<b>151 777</b>	<b>1 126<sup>(1), (3)</sup></b>	<b>100,7</b>

(1) Effect of the development of cost of sales calculation

(3) Restatement made in the prior year's Financial Statement

**Consolidated Statement of Changes in Shareholders' Equity**  
**in accordance with IFRS**

HUF million

	Share capital	Share premium	Translation difference	Retained earnings	Total
<b>As reported</b>					
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>108 159</b>	<b>118 865</b>
Net profit (as reported)				10 956	10 956
Dividends paid				-934	-934
Translation difference			153		153
<b>31 March 2009 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>834</b>	<b>118 181</b>	<b>129 040</b>
<b>Restatement of Shareholders' Equity</b>					
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>108 159</b>	<b>118 865</b>
Restatement made in the prior year's Financial Statement				364 <sup>(3)</sup>	364
Effect of changes in accounting policy				894 <sup>(1)</sup>	894
<b>30 September 2008 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>109 417</b>	<b>120 123</b>
Net profit (restated)				10 824	10 824
Dividends paid				-934	-934
Translation difference			153		153
<b>31 March 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>834</b>	<b>119 307</b>	<b>130 166</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation<sup>(3)</sup> Restatement made in the prior year's Financial Statement

**Consolidated Income Statement**  
in accordance with IFRS

	HUF million			
	Nine months ended 30 June 2009 As reported	Nine months ended 30 June 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	23 482	23 482		100,0
Export sales	65 669	66 342	673 <sup>(2)</sup>	101,0
<b>Sales</b>	<b>89 151</b>	<b>89 824</b>	<b>673 <sup>(2)</sup></b>	<b>100,8</b>
<b>Cost of sales</b>	<b>36 374</b>	<b>39 767</b>	<b>3 393</b>	<b>109,3</b>
<b>Gross profit</b>	<b>52 777</b>	<b>50 057</b>	<b>-2 720 <sup>(1), (2)</sup></b>	<b>94,8</b>
<i>Gross margin</i>	<i>59,2%</i>	<i>55,7%</i>		
General selling costs	18 477	19 150	673 <sup>(2)</sup>	103,6
Research and development expenses	7 389	7 389		100,0
Administrative costs	11 133	7 932	-3 201 <sup>(1)</sup>	71,2
<b>Administrative and distribution expenses</b>	<b>36 999</b>	<b>34 471</b>	<b>-2 528 <sup>(1), (2)</sup></b>	<b>93,2</b>
<b>Other operating expenses</b>	<b>3 106</b>	<b>3 106</b>		<b>100,0</b>
<b>Other operating income</b>	<b>476</b>	<b>476</b>		<b>100,0</b>
<b>Operating profit</b>	<b>13 148</b>	<b>12 956</b>	<b>-192 <sup>(1)</sup></b>	<b>98,5</b>
<i>Operating margin</i>	<i>14,7%</i>	<i>14,4%</i>		
Foreign exchange gains, net	600	600		100,0
Interest income	1 123	1 123		100,0
Gain on sale of investments	80	80		100,0
Other financial income	14	14		100,0
<b>Interest and other financial income</b>	<b>1 817</b>	<b>1 817</b>		<b>100,0</b>
Loss on derivative transactions, net	1 021	1 021		100,0
Interest expense	115	115		100,0
Loss on sale of investments	10	10		100,0
Other financial expense	20	20		100,0
<b>Interest and other financial expenses</b>	<b>1 166</b>	<b>1 166</b>		<b>100,0</b>
<b>Dividends received</b>	<b>35</b>	<b>35</b>		<b>100,0</b>
<b>Profit from financial activities</b>	<b>686</b>	<b>686</b>		<b>100,0</b>
<b>Share of results of associated companies</b>	<b>461</b>	<b>461</b>		<b>100,0</b>
<b>Profit before taxation</b>	<b>14 295</b>	<b>14 103</b>	<b>-192 <sup>(1)</sup></b>	<b>98,7</b>
<b>Taxation</b>	<b>883</b>	<b>883</b>		<b>100,0</b>
<b>Net profit</b>	<b>13 412</b>	<b>13 220</b>	<b>-192 <sup>(1)</sup></b>	<b>98,6</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 723</b>	<b>1 698</b>	<b>-25 <sup>(1)</sup></b>	<b>98,6</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

<sup>(2)</sup> Effect of the change in export sales calculation

**Consolidated Balance Sheet**  
in accordance with IFRS

HUF million

	30 June 2009 As reported	30 June 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 836</b>	<b>3 836</b>		<b>100,0</b>
<b>Property, plant and equipment</b>	<b>52 467</b>	<b>52 467</b>		<b>100,0</b>
Land and buildings	28 541	28 541		100,0
Plant, machinery and equipment	18 446	18 446		100,0
Vehicles	2 606	2 606		100,0
Construction in progress	2 874	2 874		100,0
<b>Investment properties</b>	<b>358</b>	<b>358</b>		<b>100,0</b>
<b>Investments accounted for using the equity method</b>	<b>6 258</b>	<b>6 258</b>		<b>100,0</b>
<b>Available-for-sale financial assets</b>	<b>666</b>	<b>1 030</b>	<b>364<sup>(3)</sup></b>	<b>154,7</b>
<b>Loans given</b>	<b>145</b>	<b>145</b>		<b>100,0</b>
<b>Deferred tax asset</b>	<b>601</b>	<b>601</b>		<b>100,0</b>
<b>Assets of disposal groups held-for-sale</b>				
<b>Inventories</b>	<b>37 775</b>	<b>38 477</b>	<b>702<sup>(1)</sup></b>	<b>101,9</b>
Work-in-progress and semi-finished products	15 469	16 138	669 <sup>(1)</sup>	104,3
Finished goods	10 221	10 254	33 <sup>(1)</sup>	100,3
Raw materials	6 163	6 163		100,0
Goods for resale	5 922	5 922		100,0
<b>Net trade receivables and other current assets</b>	<b>23 347</b>	<b>23 347</b>		<b>100,0</b>
Trade receivables	19 346	19 346		100,0
Taxes receivable	1 068	1 068		100,0
Advance payments to suppliers	1 238	1 238		100,0
Other receivables	1 695	1 695		100,0
<b>Held-to-maturity investments</b>	<b>5 657</b>	<b>5 657</b>		<b>100,0</b>
<b>Held-for-trading investments</b>	<b>180</b>	<b>180</b>		<b>100,0</b>
<b>Cash and cash equivalents</b>	<b>19 103</b>	<b>19 103</b>		<b>100,0</b>
Cash in bank	18 734	18 734		100,0
Restricted cash	131	131		100,0
Cash on hand	238	238		100,0
<b>TOTAL ASSETS</b>	<b>150 393</b>	<b>151 459</b>	<b>1 066<sup>(1), (3)</sup></b>	<b>100,7</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>	<b>131 033</b>	<b>132 099</b>	<b>1 066<sup>(1), (3)</sup></b>	<b>100,8</b>
Share capital	7 786	7 786		100,0
Share premium	2 239	2 239		100,0
Translation difference	404	404		100,0
Retained earnings	120 604	121 670	1 066 <sup>(1), (3)</sup>	100,9
<b>Non-current liabilities</b>	<b>3 637</b>	<b>3 637</b>		<b>100,0</b>
Loans and borrowings	2 745	2 745		100,0
Provisions	892	892		100,0
<b>Liabilities directly associated with assets of disposal groups held-for-sale</b>				
<b>Current liabilities</b>	<b>15 723</b>	<b>15 723</b>		<b>100,0</b>
Bank loans and overdrafts				
Provisions	843	843		100,0
Trade payables	9 243	9 243		100,0
Salaries payable	781	781		100,0
Taxes and duties payable	2 013	2 013		100,0
Short term part of long term loans	95	95		100,0
Other short term liabilities	2 748	2 748		100,0
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>150 393</b>	<b>151 459</b>	<b>1 066<sup>(1), (3)</sup></b>	<b>100,7</b>

(1) Effect of the development of cost of sales calculation

(3) Restatement made in the prior year's Financial Statement

**Consolidated Statement of Changes in Shareholders' Equity**  
**in accordance with IFRS**

HUF million

	Share capital	Share premium	Translation difference	Retained earnings	Total
<b>As reported</b>					
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>108 159</b>	<b>118 865</b>
Net profit (as reported)				13 412	13 412
Dividends paid				-967	-967
Translation difference			-277		-277
<b>30 June 2009 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>404</b>	<b>120 604</b>	<b>131 033</b>
<b>Restatement of Shareholders' Equity</b>					
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>108 159</b>	<b>118 865</b>
Restatement made in the prior year's Financial Statement				364 <sup>(3)</sup>	364
Effect of changes in accounting policy				894 <sup>(1)</sup>	894
<b>30 September 2008 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>109 417</b>	<b>120 123</b>
Net profit (restated)				13 220	13 220
Dividends paid				-967	-967
Translation difference			-277		-277
<b>30 June 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>404</b>	<b>121 670</b>	<b>132 099</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation<sup>(3)</sup> Restatement made in the prior year's Financial Statement

**Consolidated Income Statement**  
in accordance with IFRS

	HUF million				
	Twelve months ended				
	30 September 2009	30 September 2009	Restatement	Index	
	As reported	Restated	(2-1)	(2/1)	
	1	2	3	4	
Domestic sales	31 403	31 403		100,0	
Export sales	83 908	84 739	831 <sup>(2)</sup>	101,0	
<b>Sales</b>	<b>115 311</b>	<b>116 142</b>	<b>831 <sup>(2)</sup></b>	<b>100,7</b>	
<b>Cost of sales</b>	<b>47 322</b>	<b>51 792</b>	<b>4 470</b>	<b>109,4</b>	
<b>Gross profit</b>	<b>67 989</b>	<b>64 350</b>	<b>-3 639 <sup>(1), (2)</sup></b>	<b>94,6</b>	
<i>Gross margin</i>	<i>59,0%</i>	<i>55,4%</i>			
General selling costs	25 216	26 047	831 <sup>(2)</sup>	103,3	
Research and development expenses	10 060	10 060		100,0	
Administrative costs	15 689	11 468	-4 221 <sup>(1)</sup>	73,1	
<b>Administrative and distribution expenses</b>	<b>50 965</b>	<b>47 575</b>	<b>-3 390 <sup>(1), (2)</sup></b>	<b>93,3</b>	
<b>Other operating expenses</b>	<b>4 132</b>	<b>4 132</b>		<b>100,0</b>	
<b>Other operating income</b>	<b>1 397</b>	<b>1 397</b>		<b>100,0</b>	
<b>Operating profit</b>	<b>14 289</b>	<b>14 040</b>	<b>-249 <sup>(1)</sup></b>	<b>98,3</b>	
<i>Operating margin</i>	<i>12,4%</i>	<i>12,1%</i>			
Foreign exchange gains, net	148	148		100,0	
Interest income	1 718	1 718		100,0	
Gain on sale of investments	109	109		100,0	
Other financial income	31	31		100,0	
<b>Interest and other financial income</b>	<b>2 006</b>	<b>2 006</b>		<b>100,0</b>	
Loss on derivative transactions, net	1 019	1 019		100,0	
Interest expense	137	137		100,0	
Loss on sale of investments	10	10		100,0	
Other financial expense	708	708		100,0	
<b>Interest and other financial expenses</b>	<b>1 874</b>	<b>1 874</b>		<b>100,0</b>	
<b>Dividends received</b>	<b>35</b>	<b>35</b>		<b>100,0</b>	
<b>Profit from financial activities</b>	<b>167</b>	<b>167</b>		<b>100,0</b>	
<b>Share of results of associated companies</b>	<b>318</b>	<b>318</b>		<b>100,0</b>	
<b>Profit before taxation</b>	<b>14 774</b>	<b>14 525</b>	<b>-249 <sup>(1)</sup></b>	<b>98,3</b>	
<b>Taxation</b>	<b>774</b>	<b>774</b>		<b>100,0</b>	
<b>Net profit</b>	<b>14 000</b>	<b>13 751</b>	<b>-249 <sup>(1)</sup></b>	<b>98,2</b>	
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 798</b>	<b>1 766</b>	<b>-32 <sup>(1)</sup></b>	<b>98,2</b>	

<sup>(1)</sup> Effect of the development of cost of sales calculation

<sup>(2)</sup> Effect of the change in export sales calculation

**Consolidated Balance Sheet**  
in accordance with IFRS

HUF million

	30 September 2009 As reported	30 September 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>4 286</b>	<b>4 286</b>		<b>100,0</b>
<b>Property, plant and equipment</b>	<b>57 189</b>	<b>57 189</b>		<b>100,0</b>
Land and buildings	28 595	28 595		100,0
Plant, machinery and equipment	20 068	20 068		100,0
Vehicles	2 551	2 551		100,0
Construction in progress	5 975	5 975		100,0
<b>Investment properties</b>	<b>256</b>	<b>256</b>		<b>100,0</b>
<b>Investments accounted for using the equity method</b>	<b>6 115</b>	<b>6 115</b>		<b>100,0</b>
<b>Available-for-sale financial assets</b>	<b>383</b>	<b>383</b>		<b>100,0</b>
<b>Loans given</b>	<b>136</b>	<b>136</b>		<b>100,0</b>
<b>Deferred tax asset</b>	<b>583</b>	<b>583</b>		<b>100,0</b>
<b>Assets of disposal groups held-for-sale</b>	<b>470</b>	<b>470</b>		<b>100,0</b>
<b>Inventories</b>	<b>38 312</b>	<b>38 957</b>	<b>645<sup>(1)</sup></b>	<b>101,7</b>
Work-in-progress and semi-finished products	16 797	17 558	761 <sup>(1)</sup>	104,5
Finished goods	8 684	8 568	-116 <sup>(1)</sup>	98,7
Raw materials	6 983	6 983		100,0
Goods for resale	5 848	5 848		100,0
<b>Net trade receivables and other current assets</b>	<b>23 563</b>	<b>23 563</b>		<b>100,0</b>
Trade receivables	17 833	17 833		100,0
Taxes receivable	2 198	2 198		100,0
Advance payments to suppliers	1 026	1 026		100,0
Other receivables	2 506	2 506		100,0
<b>Held-to-maturity investments</b>	<b>2 700</b>	<b>2 700</b>		<b>100,0</b>
<b>Held-for-trading investments</b>	<b>194</b>	<b>194</b>		<b>100,0</b>
<b>Cash and cash equivalents</b>	<b>23 072</b>	<b>23 072</b>		<b>100,0</b>
Cash in bank	22 437	22 437		100,0
Restricted cash	352	352		100,0
Cash on hand	283	283		100,0
<b>TOTAL ASSETS</b>	<b>157 259</b>	<b>157 904</b>	<b>645<sup>(1)</sup></b>	<b>100,4</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>	<b>132 112</b>	<b>132 757</b>	<b>645<sup>(1)</sup></b>	<b>100,5</b>
Share capital	7 786	7 786		100,0
Share premium	2 239	2 239		100,0
Translation difference	531	531		100,0
Retained earnings	121 556	122 201	645 <sup>(1)</sup>	100,5
<b>Non-current liabilities</b>	<b>4 081</b>	<b>4 081</b>		<b>100,0</b>
Loans and borrowings	3 029	3 029		100,0
Provisions	1 052	1 052		100,0
<b>Liabilities directly associated with assets of disposal groups held-for</b>	<b>255</b>	<b>255</b>		<b>100,0</b>
<b>Current liabilities</b>	<b>20 811</b>	<b>20 811</b>		<b>100,0</b>
Bank loans and overdrafts				
Provisions	1 051	1 051		100,0
Trade payables	12 124	12 124		100,0
Salaries payable	867	867		100,0
Taxes and duties payable	2 058	2 058		100,0
Short term part of long term loans	111	111		100,0
Other short term liabilities	4 600	4 600		100,0
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>157 259</b>	<b>157 904</b>	<b>645<sup>(1)</sup></b>	<b>100,4</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

**Consolidated Statement of Changes in Shareholders' Equity**  
**in accordance with IFRS**

HUF million

	Share capital	Share premium	Translation difference	Retained earnings	Total
<b>As reported</b>					
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>108 523</b>	<b>119 229</b>
Net profit (as reported)				14 000	14 000
Dividends paid				-967	-967
Translation difference			-150		-150
<b>30 September 2009 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>531</b>	<b>121 556</b>	<b>132 112</b>
<b>Restatement of Shareholders' Equity</b>					
<b>30 September 2008 (as reported)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>108 523</b>	<b>119 229</b>
Effect of changes in accounting policy				894 <sup>(1)</sup>	894
<b>30 September 2008 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>681</b>	<b>109 417</b>	<b>120 123</b>
Net profit (restated)				13 751	13 751
Dividends paid				-967	-967
Translation difference			-150		-150
<b>30 September 2009 (restated)</b>	<b>7 786</b>	<b>2 239</b>	<b>531</b>	<b>122 201</b>	<b>132 757</b>

<sup>(1)</sup> Effect of the development of cost of sales calculation

## Export sales as reported and restated with addition of shipping costs

USD 000	2008/2009 Q1			
	as reported	restated	difference	%
Russia	28 898	29 532	634	2,2%
Ukraine	2 686	2 713	27	1,0%
Other CIS countries	6 513	6 853	340	5,2%
<b>Russia + other CIS countries, total</b>	<b>38 097</b>	<b>39 098</b>	<b>1 001</b>	<b>2,6%</b>
Poland	28 843	28 936	93	0,3%
Czech Republic	4 389	4 406	17	0,4%
Slovakia	4 938	4 944	6	0,1%
Romania	5 139	5 170	31	0,6%
Other Eastern-European countries	4 284	4 393	109	2,5%
<b>Eastern Europe, total</b>	<b>47 593</b>	<b>47 849</b>	<b>256</b>	<b>0,5%</b>
Finished pharmaceuticals to other countries	8 289	8 380	91	1,1%
Bulk chemicals and others	12 680	12 723	43	0,3%
<b>Total export</b>	<b>106 659</b>	<b>108 050</b>	<b>1 391</b>	<b>1,3%</b>
Export HUF million	21 196	21 475	279	1,3%

USD 000	2008/2009 Q2			
	as reported	restated	difference	%
Russia	33 515	33 920	405	1,2%
Ukraine	3 513	3 538	25	0,7%
Other CIS countries	5 654	5 807	153	2,7%
<b>Russia + other CIS countries, total</b>	<b>42 682</b>	<b>43 265</b>	<b>583</b>	<b>1,4%</b>
Poland	7 100	7 121	21	0,3%
Czech Republic	4 381	4 394	13	0,3%
Slovakia	4 021	4 025	4	0,1%
Romania	2 145	2 162	17	0,8%
Other Eastern-European countries	3 889	3 921	32	0,8%
<b>Eastern Europe, total</b>	<b>21 536</b>	<b>21 623</b>	<b>87</b>	<b>0,4%</b>
Finished pharmaceuticals to other countries	7 490	7 563	73	1,0%
Bulk chemicals and others	13 879	13 962	83	0,6%
<b>Total export</b>	<b>85 587</b>	<b>86 413</b>	<b>826</b>	<b>1,0%</b>
Export HUF million	19 527	19 714	187	1,0%

USD 000	2008/2009 Q3			
	as reported	restated	difference	%
Russia	27 379	27 774	395	1,4%
Ukraine	5 110	5 134	24	0,5%
Other CIS countries	8 346	8 618	272	3,3%
<b>Russia + other CIS countries, total</b>	<b>40 835</b>	<b>41 526</b>	<b>691</b>	<b>1,7%</b>
Poland	10 343	10 380	37	0,4%
Czech Republic	5 691	5 704	13	0,2%
Slovakia	4 812	4 818	6	0,1%
Romania	4 008	4 032	24	0,6%
Other Eastern-European countries	5 525	5 601	76	1,4%
<b>Eastern Europe, total</b>	<b>30 379</b>	<b>30 535</b>	<b>156</b>	<b>0,5%</b>
Finished pharmaceuticals to other countries	11 734	11 832	98	0,8%
Bulk chemicals and others	8 782	8 819	37	0,4%
<b>Total export</b>	<b>91 730</b>	<b>92 712</b>	<b>982</b>	<b>1,1%</b>
Export HUF million	19 295	19 502	207	1,1%

USD 000	2008/2009 Q4			
	as reported	restated	difference	%
Russia	25 047	25 330	283	1,1%
Ukraine	3 632	3 674	42	1,2%
Other CIS countries	6 327	6 556	229	3,6%
<b>Russia + other CIS countries, total</b>	<b>35 006</b>	<b>35 560</b>	<b>554</b>	<b>1,6%</b>
Poland	12 201	12 220	19	0,2%
Czech Republic	7 926	7 950	24	0,3%
Slovakia	4 730	4 740	10	0,2%
Romania	4 660	4 680	20	0,4%
Other Eastern-European countries	4 034	4 111	77	1,9%
<b>Eastern Europe, total</b>	<b>33 551</b>	<b>33 701</b>	<b>150</b>	<b>0,4%</b>
Finished pharmaceuticals to other countries	7 947	8 028	81	1,0%
Bulk chemicals and others	10 809	10 855	46	0,4%
<b>Total export</b>	<b>87 313</b>	<b>88 144</b>	<b>831</b>	<b>1,0%</b>
Export HUF million	16 515	16 673	158	1,0%

2008/2009 Q1-Q2				
as reported	restated	difference	%	
62 413	63 452	1 039	1,7%	
6 199	6 251	52	0,8%	
12 167	12 660	493	4,1%	
<b>80 779</b>	<b>82 363</b>	<b>1 584</b>	<b>2,0%</b>	
35 943	36 057	114	0,3%	
8 770	8 800	30	0,3%	
8 959	8 969	10	0,1%	
7 284	7 332	48	0,7%	
8 173	8 314	141	1,7%	
<b>69 129</b>	<b>69 472</b>	<b>343</b>	<b>0,5%</b>	
15 779	15 943	164	1,0%	
26 559	26 685	126	0,5%	
<b>192 246</b>	<b>194 463</b>	<b>2 217</b>	<b>1,2%</b>	
<b>40 723</b>	<b>41 189</b>	<b>466</b>	<b>1,1%</b>	

2008/2009 Q1-Q3				
as reported	restated	difference	%	
89 792	91 226	1 434	1,6%	
11 309	11 385	76	0,7%	
20 513	21 278	765	3,7%	
<b>121 614</b>	<b>123 889</b>	<b>2 275</b>	<b>1,9%</b>	
46 286	46 437	151	0,3%	
14 461	14 504	43	0,3%	
13 771	13 787	16	0,1%	
11 292	11 364	72	0,6%	
13 698	13 915	217	1,6%	
<b>99 508</b>	<b>100 007</b>	<b>499</b>	<b>0,5%</b>	
27 513	27 775	262	1,0%	
35 341	35 504	163	0,5%	
<b>283 976</b>	<b>287 175</b>	<b>3 199</b>	<b>1,1%</b>	
<b>60 018</b>	<b>60 691</b>	<b>673</b>	<b>1,1%</b>	

2008/2009 Q1-Q4				
as reported	restated	difference	%	
114 839	116 556	1 717	1,5%	
14 941	15 059	118	0,8%	
26 840	27 834	994	3,7%	
<b>156 620</b>	<b>159 449</b>	<b>2 829</b>	<b>1,8%</b>	
58 487	58 657	170	0,3%	
22 387	22 454	67	0,3%	
18 501	18 527	26	0,1%	
15 952	16 044	92	0,6%	
17 732	18 026	294	1,7%	
<b>133 059</b>	<b>133 708</b>	<b>649</b>	<b>0,5%</b>	
35 460	35 803	343	1,0%	
46 150	46 359	209	0,5%	
<b>371 289</b>	<b>375 319</b>	<b>4 030</b>	<b>1,1%</b>	
<b>76 533</b>	<b>77 364</b>	<b>831</b>	<b>1,1%</b>	

## Consolidated net sales of EGIS Group in 2008/2009

Q1			
2008/2009	HUF m	USD 000	EUR 000
<b>Hungary</b>	<b>7 713</b>		
Russia	5 917	29 740	22 504
Ukraine	536	2 728	2 062
Other CIS countries	1 359	6 852	5 173
<b>Russia + other CIS countries, total</b>	<b>7 812</b>	<b>39 320</b>	<b>29 738</b>
Poland	5 665	28 182	21 472
Czech Republic	883	4 406	3 366
Slovakia	964	4 862	3 674
Romania	877	4 426	3 345
Other Eastern-European countries	734	3 717	2 775
<b>Eastern Europe, total</b>	<b>9 123</b>	<b>45 593</b>	<b>34 632</b>
Finished pharmaceuticals to other countries	1 670	8 380	6 390
Bulk chemicals and others	2 776	14 140	10 729
<b>Total export</b>	<b>21 381</b>	<b>107 432</b>	<b>81 490</b>
<b>Net sales total</b>	<b>29 094</b>		

Q2			
2008/2009	HUF m	USD 000	EUR 000
<b>Hungary</b>	<b>7 784</b>		
Russia	7 918	34 139	26 381
Ukraine	821	3 635	2 808
Other CIS countries	1 313	5 807	4 460
<b>Russia + other CIS countries, total</b>	<b>10 052</b>	<b>43 581</b>	<b>33 649</b>
Poland	4 185	18 839	14 385
Czech Republic	1 034	4 394	3 415
Slovakia	1 003	4 424	3 401
Romania	972	4 181	3 249
Other Eastern-European countries	1 029	4 570	3 492
<b>Eastern Europe, total</b>	<b>8 222</b>	<b>36 408</b>	<b>27 942</b>
Finished pharmaceuticals to other countries	1 723	7 563	5 767
Bulk chemicals and others	3 432	15 389	11 725
<b>Total export</b>	<b>23 430</b>	<b>102 942</b>	<b>79 083</b>
<b>Net sales total</b>	<b>31 214</b>		

Q3			
2008/2009	HUF m	USD 000	EUR 000
<b>Hungary</b>	<b>7 983</b>		
Russia	5 904	28 037	20 554
Ukraine	1 112	5 161	3 832
Other CIS countries	1 801	8 619	6 319
<b>Russia + other CIS countries, total</b>	<b>8 817</b>	<b>41 817</b>	<b>30 705</b>
Poland	3 610	17 237	12 661
Czech Republic	1 160	5 704	4 128
Slovakia	1 152	5 482	4 031
Romania	915	4 361	3 204
Other Eastern-European countries	1 212	5 768	4 250
<b>Eastern Europe, total</b>	<b>8 050</b>	<b>38 553</b>	<b>28 274</b>
Finished pharmaceuticals to other countries	2 507	11 832	8 714
Bulk chemicals and others	2 160	10 073	7 466
<b>Total export</b>	<b>21 534</b>	<b>102 275</b>	<b>75 159</b>
<b>Net sales total</b>	<b>29 517</b>		

Q4			
2008/2009	HUF m	USD 000	EUR 000
<b>Hungary</b>	<b>7 923</b>		
Russia	4 863	25 736	17 876
Ukraine	715	3 686	2 582
Other CIS countries	1 224	6 556	4 562
<b>Russia + other CIS countries, total</b>	<b>6 801</b>	<b>35 978</b>	<b>25 020</b>
Poland	3 485	18 396	12 855
Czech Republic	1 487	7 951	5 512
Slovakia	945	4 979	3 483
Romania	949	5 005	3 499
Other Eastern-European countries	971	5 116	3 581
<b>Eastern Europe, total</b>	<b>7 837</b>	<b>41 446</b>	<b>28 930</b>
Finished pharmaceuticals to other countries	1 518	8 028	5 628
Bulk chemicals and others	2 238	11 709	8 191
<b>Total export</b>	<b>18 394</b>	<b>97 161</b>	<b>67 769</b>
<b>Net sales total</b>	<b>26 317</b>		

Q1-Q2		
HUF m	USD 000	EUR 000
<b>15 498</b>		
13 835	63 879	48 884
1 358	6 362	4 870
2 672	12 659	9 633
<b>17 864</b>	<b>82 901</b>	<b>63 387</b>
9 850	47 021	35 857
1 917	8 800	6 781
1 967	9 286	7 075
1 849	8 607	6 594
1 763	8 287	6 267
<b>17 345</b>	<b>82 001</b>	<b>62 575</b>
3 393	15 943	12 157
6 209	29 529	22 454
<b>44 811</b>	<b>210 374</b>	<b>160 573</b>
<b>60 308</b>		

Q1-Q3		
HUF m	USD 000	EUR 000
<b>23 480</b>		
19 739	91 916	69 438
2 469	11 523	8 702
4 473	21 278	15 952
<b>26 681</b>	<b>124 718</b>	<b>94 092</b>
13 460	64 258	48 518
3 077	14 504	10 909
3 119	14 767	11 106
2 764	12 969	9 798
2 975	14 055	10 517
<b>25 395</b>	<b>120 554</b>	<b>90 849</b>
5 900	27 775	20 871
8 368	39 602	29 920
<b>66 345</b>	<b>312 649</b>	<b>235 732</b>
<b>89 825</b>		

Q1-Q4		
HUF m	USD 000	EUR 000
<b>31 403</b>		
24 602	117 652	87 314
3 184	15 209	11 284
5 696	27 834	20 514
<b>33 483</b>	<b>160 695</b>	<b>119 112</b>
16 945	82 654	61 374
4 564	22 455	16 421
4 064	19 747	14 588
3 713	17 973	13 297
3 946	19 171	14 099
<b>33 232</b>	<b>162 000</b>	<b>119 778</b>
7 418	35 803	26 499
10 606	51 311	38 111
<b>84 739</b>	<b>409 809</b>	<b>303 501</b>
<b>116 142</b>		