



INFORMATION

on the Amendment to the Accounting Policy of EGIS PLC

EGIS PLC is informing all parties concerned that, in line with the modification of auditing and sector-specific practices, an amendment has been made to the Company's accounting policy. In effect, the local business tax (LBT), applicable in Hungary, will be presented in the future as part of the corporate tax, and no longer as other operating item. In the upcoming report data will be presented according to the new allocation.

In order to support preparation of analysis the changes of restatement in the income statements of past periods are indicated in the enclosures of this communication.

Enclosures: income statements of fiscal years 2008/2009, 2009/2010 and 9 months of 2010/2011 in quarterly composition presenting restatement of LBT.

Budapest, November 2, 2011

EGIS PLC

Consolidated Income Statement

In accordance with IFRS

<i>HUF million</i>	3 months ended 31 Dec 2008 As reported	3 months ended 31 Dec 2008 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	7 714	7 714		100,0
Export sales	21 381	21 381		100,0
Sales	29 095	29 095		100,0
Cost of sales	13 095	13 095		100,0
Gross profit	16 000	16 000		100,0
General selling costs	6 152	6 152		100,0
Research and development expenses	2 282	2 282		100,0
Administrative costs	2 567	2 567		100,0
Administrative and distribution expenses	11 001	11 001		100,0
Other operating expenses	899	479	-420	53,3
Other operating income	338	338		100,0
Operating profit	4 438	4 858	420	109,5
Foreign exchange gains, net	566	566		100,0
Interest income	320	320		100,0
Other financial income	4	4		100,0
Finance income	890	890		100,0
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
Finance costs	506	506		100,0
Profit from financial activities	384	384		100,0
Share of results of associated companies	178	178		100,0
Profit before taxation	5 000	5 420	420	108,4
Taxation	156	576	420	369,2
Net profit	4 844	4 844		100,0
Basic and diluted earnings per share (HUF)	622	622		100,0

Consolidated Income Statement

In accordance with IFRS

<i>HUF million</i>	6 months ended 31 March 2009 As reported	6 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	44 812	44 812		100,0
Sales	60 308	60 308		100,0
Cost of sales	26 967	26 967		100,0
Gross profit	33 341	33 341		100,0
General selling costs	12 535	12 535		100,0
Research and development expenses	4 801	4 801		100,0
Administrative costs	5 431	5 431		100,0
Administrative and distribution expenses	22 767	22 767		100,0
Other operating expenses	2 268	1 487	-781	65,6
Other operating income	471	471		100,0
Operating profit	8 777	9 558	781	108,9
Foreign exchange gains, net	3 562	3 562		100,0
Interest income	658	658		100,0
Other financial income	5	5		100,0
Finance income	4 225	4 225		100,0
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
Finance costs	1 859	1 859		100,0
Profit from financial activities	2 366	2 366		100,0
Share of results of associated companies	391	391		100,0
Profit before taxation	11 534	12 315	781	106,8
Taxation	710	1 491	781	210,0
Net profit	10 824	10 824		100,0
Basic and diluted earnings per share (HUF)	1 390	1 390		100,0

Consolidated Income Statement

In accordance with IFRS

<i>HUF million</i>	9 months ended 30 June 2009 As reported	9 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	66 342	66 342		100,0
Sales	89 824	89 824		100,0
Cost of sales	39 767	39 767		100,0
Gross profit	50 057	50 057		100,0
General selling costs	19 150	19 150		100,0
Research and development expenses	7 389	7 389		100,0
Administrative costs	7 932	7 932		100,0
Administrative and distribution expenses	34 471	34 471		100,0
Other operating expenses	3 106	1 945	-1 161	62,6
Other operating income	476	476		100,0
Operating profit	12 956	14 117	1 161	109,0
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
Finance income	1 817	1 817		100,0
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
Finance costs	1 166	1 166		100,0
Dividends received	35	35		100,0
Profit from financial activities	686	686		100,0
Share of results of associated companies	461	461		100,0
Profit before taxation	14 103	15 264	1 161	108,2
Taxation	883	2 044	1 161	231,5
Net profit	13 220	13 220		100,0
Basic and diluted earnings per share (HUF)	1 698	1 698		100,0

Consolidated Income Statement

In accordance with IFRS

<i>HUF million</i>	12 months ended		Restatement	Index
	30 Sept 2009 As reported	30 Sept 2009 Restated		
	1	2	3	4
Domestic sales	31 403	31 403		100,0
Export sales	84 739	84 739		100,0
Sales	116 142	116 142		100,0
Cost of sales	51 792	51 792		100,0
Gross profit	64 350	64 350		100,0
General selling costs	26 047	26 047		100,0
Research and development expenses	10 060	10 060		100,0
Administrative costs	11 468	11 468		100,0
Administrative and distribution expenses	47 575	47 575		100,0
Other operating expenses	4 132	2 633	-1 499	63,7
Other operating income	1 397	1 397		100,0
Operating profit	14 040	15 539	1 499	110,7
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
Finance income	2 006	2 006		100,0
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
Finance costs	1 874	1 874		100,0
Dividends received	35	35		100,0
Profit from financial activities	167	167		100,0
Share of results of associated companies	318	318		100,0
Profit before taxation	14 525	16 024	1 499	110,3
Taxation	774	2 273	1 499	293,7
Net profit	13 751	13 751		100,0
Basic and diluted earnings per share (HUF)	1 766	1 766		100,0

Consolidated Income Statement

In accordance with IFRS

<i>HUF million</i>	3 months ended 31 Dec 2009 As reported	3 months ended 31 Dec 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	8 068	8 068		100,0
Export sales	19 334	19 334		100,0
Sales	27 402	27 402		100,0
Cost of sales	11 767	11 767		100,0
Gross profit	15 635	15 635		100,0
General selling costs	6 370	6 370		100,0
Research and development expenses	2 489	2 489		100,0
Administrative costs	2 255	2 255		100,0
Administrative and distribution expenses	11 114	11 114		100,0
Other operating expenses	1 042	674	-368	64,7
Other operating income	89	89		100,0
Operating profit	3 568	3 936	368	110,3
Foreign exchange gains, net	222	222		100,0
Interest income	487	487		100,0
Gain on sale of investments	98	98		100,0
Other financial income	10	10		100,0
Finance income	817	817		100,0
Loss on derivative transactions, net	28	28		100,0
Interest expense	27	27		100,0
Other financial expense	19	19		100,0
Finance costs	74	74		100,0
Profit from financial activities	743	743		100,0
Share of results of associated companies	41	41		100,0
Profit before taxation	4 352	4 720	368	108,5
Taxation	229	597	368	260,7
Net profit	4 123	4 123		100,0
Basic and diluted earnings per share (HUF)	530	530		100,0

Consolidated Income Statement

In accordance with IFRS

<i>HUF million</i>	6 months ended 31 March 2010 As reported	6 months ended 31 March 2010 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	15 727	15 727		100,0
Export sales	40 384	40 384		100,0
Sales	56 111	56 111		100,0
Cost of sales	24 917	24 917		100,0
Gross profit	31 194	31 194		100,0
General selling costs	12 855	12 855		100,0
Research and development expenses	5 052	5 052		100,0
Administrative costs	4 649	4 649		100,0
Administrative and distribution expenses	22 556	22 556		100,0
Other operating expenses	1 556	792	-764	50,9
Other operating income	498	498		100,0
Operating profit	7 580	8 344	764	110,1
Foreign exchange gains, net	939	939		100,0
Interest income	848	848		100,0
Gain on sale of investments	98	98		100,0
Other financial income	28	28		100,0
Finance income	1 913	1 913		100,0
Loss on derivative transactions, net	204	204		100,0
Interest expense	44	44		100,0
Other financial expense	40	40		100,0
Finance costs	288	288		100,0
Profit from financial activities	1 625	1 625		100,0
Share of results of associated companies	343	343		100,0
Profit before taxation	9 548	10 312	764	108,0
Taxation	698	1 462	764	209,5
Net profit	8 850	8 850		100,0
Basic and diluted earnings per share (HUF)	1 137	1 137		100,0

Consolidated Income Statement

In accordance with IFRS

<i>HUF million</i>	9 months ended 30 June 2010 As reported	9 months ended 30 June 2010 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	24 277	24 277		100,0
Export sales	62 212	62 212		100,0
Sales	86 489	86 489		100,0
Cost of sales	37 853	37 853		100,0
Gross profit	48 636	48 636		100,0
General selling costs	20 507	20 507		100,0
Research and development expenses	7 912	7 912		100,0
Administrative costs	7 260	7 260		100,0
Administrative and distribution expenses	35 679	35 679		100,0
Other operating expenses	2 340	1 153	-1 187	49,3
Other operating income	764	764		100,0
Operating profit	11 381	12 568	1 187	110,4
Foreign exchange gains, net	3 024	3 024		100,0
Interest income	1 161	1 161		100,0
Gain on sale of investments	98	98		100,0
Other financial income	33	33		100,0
Finance income	4 316	4 316		100,0
Loss on derivative transactions, net	1 083	1 083		100,0
Interest expense	60	60		100,0
Other financial expense	61	61		100,0
Finance costs	1 204	1 204		100,0
Dividends received	2	2		100,0
Profit from financial activities	3 114	3 114		100,0
Share of results of associated companies	423	423		100,0
Profit before taxation	14 918	16 105	1 187	108,0
Taxation	930	2 117	1 187	227,6
Net profit	13 988	13 988		100,0
Basic and diluted earnings per share (HUF)	1 797	1 797		100,0

Consolidated Income Statement

In accordance with IFRS

<i>HUF million</i>	12 months ended		Restatement	Index
	30 Sept 2010 As reported	30 Sept 2010 Restated		
	1	2	3	4
Domestic sales	32 687	32 687		100,0
Export sales	86 228	86 228		100,0
Sales	118 915	118 915		100,0
Cost of sales	52 206	52 206		100,0
Gross profit	66 709	66 709		100,0
General selling costs	28 143	28 143		100,0
Research and development expenses	10 860	10 860		100,0
Administrative costs	10 026	10 026		100,0
Administrative and distribution expenses	49 029	49 029		100,0
Other operating expenses	3 171	1 525	-1 646	48,1
Other operating income	1 003	1 003		100,0
Operating profit	15 512	17 158	1 646	110,6
Foreign exchange gains, net	1 117	1 117		100,0
Interest income	1 509	1 509		100,0
Gain on sale of investments	98	98		100,0
Other financial income	45	45		100,0
Finance income	2 769	2 769		100,0
Loss on derivative transactions, net	251	251		100,0
Interest expense	80	80		100,0
Loss on sale of investments	1	1		100,0
Other financial expense	91	91		100,0
Finance costs	423	423		100,0
Dividends received	2	2		100,0
Profit from financial activities	2 348	2 348		100,0
Share of results of associated companies	-105	-105		100,0
Profit before taxation	17 755	19 401	1 646	109,3
Taxation	972	2 618	1 646	269,3
Net profit	16 783	16 783		100,0
Basic and diluted earnings per share (HUF)	2 156	2 156		100,0

Consolidated Income Statement

In accordance with IFRS

<i>HUF million</i>	3 months ended 31 Dec 2010 As reported	3 months ended 31 Dec 2010 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	8 838	8 838		100,0
Export sales	23 077	23 077		100,0
Sales	31 915	31 915		100,0
Cost of sales	14 509	14 509		100,0
Gross profit	17 406	17 406		100,0
General selling costs	7 145	7 145		100,0
Research and development expenses	2 761	2 761		100,0
Administrative costs	2 386	2 386		100,0
Administrative and distribution expenses	12 292	12 292		100,0
Other operating expenses	1 033	623	-410	60,3
Other operating income	298	298		100,0
Operating profit	4 379	4 789	410	109,4
Foreign exchange gains, net	465	465		100,0
Interest income	278	278		100,0
Other financial income	5	5		100,0
Finance income	748	748		100,0
Loss on derivative transactions, net	116	116		100,0
Interest expense	21	21		100,0
Other financial expense	35	35		100,0
Finance costs	172	172		100,0
Profit from financial activities	576	576		100,0
Share of results of associated companies	-95	-95		100,0
Profit before taxation	4 860	5 270	410	108,4
Taxation	184	594	410	322,8
Net profit	4 676	4 676		100,0
Basic and diluted earnings per share (HUF)	601	601		100,0

Consolidated Income Statement

In accordance with IFRS

<i>HUF million</i>	6 months ended 31 March 2011 As reported	6 months ended 31 March 2011 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	16 889	16 889		100,0
Export sales	46 600	46 600		100,0
Sales	63 489	63 489		100,0
Cost of sales	27 789	27 789		100,0
Gross profit	35 700	35 700		100,0
General selling costs	13 869	13 869		100,0
Research and development expenses	5 542	5 542		100,0
Administrative costs	4 949	4 949		100,0
Administrative and distribution expenses	24 360	24 360		100,0
Other operating expenses	1 556	767	-789	49,3
Other operating income	552	552		100,0
Operating profit	10 336	11 125	789	107,6
Gain on derivative transactions, net	109	109		100,0
Interest income	632	632		100,0
Other financial income	8	8		100,0
Finance income	749	749		100,0
Foreign exchange loss, net	1 344	1 344		100,0
Interest expense	42	42		100,0
Loss on sale of investments	1	1		100,0
Other financial expense	60	60		100,0
Finance costs	1 447	1 447		100,0
Profit from financial activities	-698	-698		100,0
Share of results of associated companies	-232	-232		100,0
Profit before taxation	9 406	10 195	789	108,4
Taxation	191	980	789	513,1
Net profit	9 215	9 215		100,0
Basic and diluted earnings per share (HUF)	1 184	1 184		100,0

Consolidated Income Statement

In accordance with IFRS

<i>HUF million</i>	9 months ended 30 June 2011 As reported	9 months ended 30 June 2011 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	26 267	26 267		100,0
Export sales	69 599	69 599		100,0
Sales	95 866	95 866		100,0
Cost of sales	41 212	41 212		100,0
Gross profit	54 654	54 654		100,0
General selling costs	21 669	21 669		100,0
Research and development expenses	8 580	8 580		100,0
Administrative costs	7 667	7 667		100,0
Administrative and distribution expenses	37 916	37 916		100,0
Other operating expenses	4 393	3 226	-1 167	73,4
Other operating income	771	771		100,0
Operating profit	13 116	14 283	1 167	108,9
Gain on derivative transactions, net	202	202		100,0
Interest income	1 056	1 056		100,0
Other financial income	13	13		100,0
Finance income	1 271	1 271		100,0
Foreign exchange loss, net	1 746	1 746		100,0
Interest expense	62	62		100,0
Loss on sale of investments	1	1		100,0
Other financial expense	88	88		100,0
Finance costs	1 897	1 897		100,0
Dividends received	37	37		100,0
Profit from financial activities	-589	-589		100,0
Share of results of associated companies	-737	-737		100,0
Profit before taxation	11 790	12 957	1 167	109,9
Taxation	265	1 432	1 167	540,4
Net profit	11 525	11 525		100,0
Basic and diluted earnings per share (HUF)	1 480	1 480		100,0

Income Statement

In accordance with IFRS

<i>HUF million</i>	3 months ended 31 Dec 2008 As reported	3 months ended 31 Dec 2008 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	7 317	7 317		100,0
Export sales	21 475	21 475		100,0
Sales	28 792	28 792		100,0
Cost of sales	12 281	12 281		100,0
Gross profit	16 511	16 511		100,0
General selling costs	5 979	5 979		100,0
Research and development expenses	2 256	2 256		100,0
Administrative costs	2 153	2 153		100,0
Administrative and distribution expenses	10 388	10 388		100,0
Other operating expenses	952	537	-415	56,4
Other operating income	319	319		100,0
Operating profit	5 490	5 905	415	107,6
Foreign exchange gains, net	446	446		100,0
Interest income	272	272		100,0
Other financial income	3	3		100,0
Finance income	721	721		100,0
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
Finance costs	461	461		100,0
Profit from financial activities	260	260		100,0
Profit before taxation	5 750	6 165	415	107,2
Taxation	195	610	415	312,8
Net profit	5 555	5 555		100,0
Basic and diluted earnings per share (HUF)	713	713		100,0

Income Statement

In accordance with IFRS

<i>HUF million</i>	6 months ended 31 March 2009 As reported	6 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	41 189	41 189		100,0
Sales	55 850	55 850		100,0
Cost of sales	24 227	24 227		100,0
Gross profit	31 623	31 623		100,0
General selling costs	12 356	12 356		100,0
Research and development expenses	4 750	4 750		100,0
Administrative costs	4 728	4 728		100,0
Administrative and distribution expenses	21 834	21 834		100,0
Other operating expenses	1 976	1 205	-771	61,0
Other operating income	431	431		100,0
Operating profit	8 244	9 015	771	109,4
Foreign exchange gains, net	4 123	4 123		100,0
Interest income	587	587		100,0
Other financial income	2	2		100,0
Finance income	4 712	4 712		100,0
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
Finance costs	1 774	1 774		100,0
Dividends received	58	58		100,0
Profit from financial activities	2 996	2 996		100,0
Profit before taxation	11 240	12 011	771	106,9
Taxation	612	1 383	771	226,0
Net profit	10 628	10 628		100,0
Basic and diluted earnings per share (HUF)	1 365	1 365		100,0

Income Statement

In accordance with IFRS

<i>HUF million</i>	9 months ended 30 June 2009 As reported	9 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	60 691	60 691		100,0
Sales	82 932	82 932		100,0
Cost of sales	35 776	35 776		100,0
Gross profit	47 156	47 156		100,0
General selling costs	18 859	18 859		100,0
Research and development expenses	7 316	7 316		100,0
Administrative costs	6 671	6 671		100,0
Administrative and distribution expenses	32 846	32 846		100,0
Other operating expenses	3 112	1 967	-1 145	63,2
Other operating income	685	685		100,0
Operating profit	11 883	13 028	1 145	109,6
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
Finance income	1 915	1 915		100,0
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
Finance costs	1 046	1 046		100,0
Dividends received	441	441		100,0
Profit from financial activities	1 310	1 310		100,0
Profit before taxation	13 193	14 338	1 145	108,7
Taxation	661	1 806	1 145	273,2
Net profit	12 532	12 532		100,0
Basic and diluted earnings per share (HUF)	1 610	1 610		100,0

Income Statement

In accordance with IFRS

<i>HUF million</i>	12 months ended 30 Sept 2009 As reported	12 months ended 30 Sept 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	29 769	29 769		100,0
Export sales	77 364	77 364		100,0
Sales	107 133	107 133		100,0
Cost of sales	46 575	46 575		100,0
Gross profit	60 558	60 558		100,0
General selling costs	25 626	25 626		100,0
Research and development expenses	9 957	9 957		100,0
Administrative costs	9 412	9 412		100,0
Administrative and distribution expenses	44 995	44 995		100,0
Other operating expenses	3 944	2 468	-1 476	62,6
Other operating income	1 204	1 204		100,0
Operating profit	12 823	14 299	1 476	111,5
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
Finance income	2 834	2 834		100,0
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
Finance costs	2 705	2 705		100,0
Dividends received	441	441		100,0
Profit from financial activities	570	570		100,0
Profit before taxation	13 393	14 869	1 476	111,0
Taxation	512	1 988	1 476	388,3
Net profit	12 881	12 881		100,0
Basic and diluted earnings per share (HUF)	1 654	1 654		100,0

Income Statement

In accordance with IFRS

<i>HUF million</i>	3 months ended 31 Dec 2009 As reported	3 months ended 31 Dec 2009 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	7 751	7 751		100,0
Export sales	17 747	17 747		100,0
Sales	25 498	25 498		100,0
Cost of sales	10 706	10 706		100,0
Gross profit	14 792	14 792		100,0
General selling costs	6 225	6 225		100,0
Research and development expenses	2 459	2 459		100,0
Administrative costs	1 887	1 887		100,0
Administrative and distribution expenses	10 571	10 571		100,0
Other operating expenses	961	598	-363	62,2
Other operating income	59	59		100,0
Operating profit	3 319	3 682	363	110,9
Foreign exchange gains, net	284	284		100,0
Interest income	490	490		100,0
Gain on sale of investments	270	270		100,0
Other financial income	9	9		100,0
Finance income	1 053	1 053		100,0
Loss on derivative transactions, net	28	28		100,0
Other financial expense	25	25		100,0
Finance costs	53	53		100,0
Profit from financial activities	1 000	1 000		100,0
Profit before taxation	4 319	4 682	363	108,4
Taxation	157	520	363	331,2
Net profit	4 162	4 162		100,0
Basic and diluted earnings per share (HUF)	535	535		100,0

Income Statement

In accordance with IFRS

<i>HUF million</i>	6 months ended 31 March 2010 As reported	6 months ended 31 March 2010 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	15 024	15 024		100,0
Export sales	37 441	37 441		100,0
Sales	52 465	52 465		100,0
Cost of sales	22 572	22 572		100,0
Gross profit	29 893	29 893		100,0
General selling costs	12 624	12 624		100,0
Research and development expenses	5 052	5 052		100,0
Administrative costs	3 841	3 841		100,0
Administrative and distribution expenses	21 517	21 517		100,0
Other operating expenses	1 421	668	-753	47,0
Other operating income	446	446		100,0
Operating profit	7 401	8 154	753	110,2
Foreign exchange gains, net	998	998		100,0
Interest income	853	853		100,0
Gain on sale of investments	270	270		100,0
Other financial income	21	21		100,0
Finance income	2 142	2 142		100,0
Loss on derivative transactions, net	204	204		100,0
Other financial expense	48	48		100,0
Finance costs	252	252		100,0
Profit from financial activities	1 890	1 890		100,0
Profit before taxation	9 291	10 044	753	108,1
Taxation	336	1 089	753	324,1
Net profit	8 955	8 955		100,0
Basic and diluted earnings per share (HUF)	1 150	1 150		100,0

Income Statement

In accordance with IFRS

<i>HUF million</i>	9 months ended 30 June 2010 As reported	9 months ended 30 June 2010 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	23 195	23 195		100,0
Export sales	57 980	57 980		100,0
Sales	81 175	81 175		100,0
Cost of sales	34 558	34 558		100,0
Gross profit	46 617	46 617		100,0
General selling costs	20 135	20 135		100,0
Research and development expenses	7 912	7 912		100,0
Administrative costs	6 008	6 008		100,0
Administrative and distribution expenses	34 055	34 055		100,0
Other operating expenses	2 014	842	-1 172	41,8
Other operating income	688	688		100,0
Operating profit	11 236	12 408	1 172	110,4
Foreign exchange gains, net	3 521	3 521		100,0
Interest income	1 163	1 163		100,0
Gain on sale of investments	270	270		100,0
Other financial income	23	23		100,0
Finance income	4 977	4 977		100,0
Loss on derivative transactions, net	1 083	1 083		100,0
Other financial expense	525	525		100,0
Finance costs	1 608	1 608		100,0
Dividends received	53	53		100,0
Profit from financial activities	3 422	3 422		100,0
Profit before taxation	14 658	15 830	1 172	108,0
Taxation	495	1 667	1 172	336,8
Net profit	14 163	14 163		100,0
Basic and diluted earnings per share (HUF)	1 819	1 819		100,0

Income Statement

In accordance with IFRS

<i>HUF million</i>	12 months ended 30 Sept 2010 As reported	12 months ended 30 Sept 2010 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	31 213	31 213		100,0
Export sales	79 804	79 804		100,0
Sales	111 017	111 017		100,0
Cost of sales	47 551	47 551		100,0
Gross profit	63 466	63 466		100,0
General selling costs	27 371	27 371		100,0
Research and development expenses	10 860	10 860		100,0
Administrative costs	8 410	8 410		100,0
Administrative and distribution expenses	46 641	46 641		100,0
Other operating expenses	2 642	1 018	-1 624	38,5
Other operating income	890	890		100,0
Operating profit	15 073	16 697	1 624	110,8
Foreign exchange gains, net	1 427	1 427		100,0
Interest income	1 507	1 507		100,0
Gain on sale of investments	270	270		100,0
Other financial income	58	58		100,0
Finance income	3 262	3 262		100,0
Loss on derivative transactions, net	251	251		100,0
Loss on sale of investments	1	1		100,0
Other financial expense	695	695		100,0
Finance costs	947	947		100,0
Dividends received	53	53		100,0
Profit from financial activities	2 368	2 368		100,0
Profit before taxation	17 441	19 065	1 624	109,3
Taxation	452	2 076	1 624	459,3
Net profit	16 989	16 989		100,0
Basic and diluted earnings per share (HUF)	2 182	2 182		100,0

Income Statement

In accordance with IFRS

<i>HUF million</i>	3 months ended 31 Dec 2010 As reported	3 months ended 31 Dec 2010 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	8 502	8 502		100,0
Export sales	21 739	21 739		100,0
Sales	30 241	30 241		100,0
Cost of sales	13 089	13 089		100,0
Gross profit	17 152	17 152		100,0
General selling costs	7 060	7 060		100,0
Research and development expenses	2 761	2 761		100,0
Administrative costs	1 951	1 951		100,0
Administrative and distribution expenses	11 772	11 772		100,0
Other operating expenses	914	511	-403	55,9
Other operating income	266	266		100,0
Operating profit	4 732	5 135	403	108,5
Foreign exchange gains, net	574	574		100,0
Interest income	281	281		100,0
Other financial income	4	4		100,0
Finance income	859	859		100,0
Loss on derivative transactions, net	116	116		100,0
Other financial expense	38	38		100,0
Finance costs	154	154		100,0
Profit from financial activities	705	705		100,0
Profit before taxation	5 437	5 840	403	107,4
Taxation	91	494	403	542,9
Net profit	5 346	5 346		100,0
Basic and diluted earnings per share (HUF)	687	687		100,0

Income Statement

In accordance with IFRS

<i>HUF million</i>	6 months ended 31 March 2011 As reported	6 months ended 31 March 2011 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	16 184	16 184		100,0
Export sales	43 459	43 459		100,0
Sales	59 643	59 643		100,0
Cost of sales	25 364	25 364		100,0
Gross profit	34 279	34 279		100,0
General selling costs	13 831	13 831		100,0
Research and development expenses	5 542	5 542		100,0
Administrative costs	4 037	4 037		100,0
Administrative and distribution expenses	23 410	23 410		100,0
Other operating expenses	1 285	510	-775	39,7
Other operating income	481	481		100,0
Operating profit	10 065	10 840	775	107,7
Gain on derivative transactions, net	109	109		100,0
Interest income	622	622		100,0
Other financial income	8	8		100,0
Finance income	739	739		100,0
Foreign exchange loss, net	1 549	1 549		100,0
Loss on sale of investments	1	1		100,0
Other financial expense	67	67		100,0
Finance costs	1 617	1 617		100,0
Dividends received	553	553		100,0
Profit from financial activities	-325	-325		100,0
Profit before taxation	9 740	10 515	775	108,0
Taxation	113	888	775	785,8
Net profit	9 627	9 627		100,0
Basic and diluted earnings per share (HUF)	1 236	1 236		100,0

Income Statement

In accordance with IFRS

<i>HUF million</i>	9 months ended 30 June 2011 As reported	9 months ended 30 June 2011 Restated	Restatement (2-1)	Index (2/1)
	1	2	3	4
Domestic sales	25 185	25 185		100,0
Export sales	65 209	65 209		100,0
Sales	90 394	90 394		100,0
Cost of sales	38 305	38 305		100,0
Gross profit	52 089	52 089		100,0
General selling costs	21 354	21 354		100,0
Research and development expenses	8 580	8 580		100,0
Administrative costs	6 276	6 276		100,0
Administrative and distribution expenses	36 210	36 210		100,0
Other operating expenses	4 048	2 900	-1 148	71,6
Other operating income	675	675		100,0
Operating profit	12 506	13 654	1 148	109,2
Gain on derivative transactions, net	202	202		100,0
Interest income	1 036	1 036		100,0
Other financial income	12	12		100,0
Finance income	1 250	1 250		100,0
Foreign exchange loss, net	1 826	1 826		100,0
Loss on sale of investments	1	1		100,0
Other financial expense	97	97		100,0
Finance costs	1 924	1 924		100,0
Dividends received	661	661		100,0
Profit from financial activities	-13	-13		100,0
Profit before taxation	12 493	13 641	1 148	109,2
Taxation	133	1 281	1 148	963,2
Net profit	12 360	12 360		100,0
Basic and diluted earnings per share (HUF)	1 588	1 588		100,0