



## INFORMATION

### on Changes in Accounting Policies of Egis Pharmaceuticals PLC

Egis Pharmaceuticals PLC (the 'Company') informs all parties concerned, that two changes have been introduced in the accounting policies of the Company. Both modifications mean only changes in classification thus affect neither the Company's net profit nor the total value of assets and equity and liabilities. In the upcoming interim report to be disclosed by the Company data will already be presented according to the new classification.

1. In line with industry practice, the registration fee of medical representatives, levied in Hungary, hereinafter will be presented in the Company's reports not among other operating expenses but as item of the general selling costs.

2. The Company has also amended classification of held-to-maturity securities. In the category of held-to-maturity securities the Company presents solely securities with maturity not exceeding one year, guaranteed by any state within the European Union, thus representing minimal credit risk. In order to insure higher transparency and more consistent presentation, in line with the International Financial Reporting Standards (IAS 7.6 and IAS 7.7.) and with the Company's short-term financial investment policies, the value of such securities are no longer presented among other financial assets but as item of cash and cash equivalents.

In order to facilitate the preparation of analyses, the Appendix of this announcement presents the reclassifications effect over periods of balance sheets and income statements.

Budapest, October 31, 2012

Egis Pharmaceuticals PLC

Appendix: Reclassified consolidated (Egis group) and non-consolidated (Egis Pharmaceuticals PLC stand alone) figures of income statements and balance sheets of the 2010/2011 business year and the first nine months of 2011/2012 by quarters

## Appendix 1

## 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 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
Domestic sales	8 838	8 838		100%
Export sales	23 077	23 077		100%
<b>Sales</b>	<b>31 915</b>	<b>31 915</b>		<b>100%</b>
<b>Cost of sales</b>	<b>14 509</b>	<b>14 509</b>		<b>100%</b>
<b>Gross profit</b>	<b>17 406</b>	<b>17 406</b>		<b>100%</b>
General selling costs	7 145	7 145		100%
Research and development expenses	2 761	2 761		100%
Administrative costs	2 386	2 386		100%
<b>Administrative and distribution expenses</b>	<b>12 292</b>	<b>12 292</b>		<b>100%</b>
<b>Other operating expenses</b>	<b>623</b>	<b>623</b>		<b>100%</b>
<b>Other operating income</b>	<b>298</b>	<b>298</b>		<b>100%</b>
<b>Operating profit</b>	<b>4 789</b>	<b>4 789</b>		<b>100%</b>
Finance income	748	748		100%
Finance costs	172	172		100%
Dividend received	0	0		
<b>Profit from financial activities</b>	<b>576</b>	<b>576</b>		<b>100%</b>
Share of results of associated companies	(95)	(95)		100%
<b>Profit before taxation</b>	<b>5 270</b>	<b>5 270</b>		<b>100%</b>
Taxation	594	594		100%
<b>Net profit</b>	<b>4 676</b>	<b>4 676</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>601</b>	<b>601</b>		<b>100%</b>

## Consolidated Statement of Financial Position in accordance with IFRS

<i>HUF million</i>	31 Dec 2010 As reported	31 Dec 2010 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>4 251</b>	<b>4 251</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>63 511</b>	<b>63 511</b>		<b>100%</b>
Land and buildings	31 196	31 196		100%
Plant, machinery and equipment	23 309	23 309		100%
Vehicles	2 422	2 422		100%
Construction in progress	6 584	6 584		100%
<b>Investment properties</b>	<b>290</b>	<b>290</b>		<b>100%</b>
<b>Investments in associates</b>	<b>5 894</b>	<b>5 894</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>592</b>	<b>592</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>513</b>	<b>513</b>		<b>100%</b>
<b>Inventories</b>	<b>38 064</b>	<b>38 064</b>		<b>100%</b>
Work-in-progress and semi-finished products	17 365	17 365		100%
Finished goods	7 753	7 753		100%
Raw materials	7 900	7 900		100%
Goods for resale	5 046	5 046		100%
<b>Net trade receivables and other current assets</b>	<b>35 050</b>	<b>35 050</b>		<b>100%</b>
Trade receivables	24 243	24 243		100%
Taxes receivable	1 822	1 822		100%
Advance payments to suppliers	4 599	4 599		100%
Other receivables	4 386	4 386		100%
<b>Other current financial assets</b>	<b>7 046</b>	<b>230</b>	<b>(6 816)</b>	<b>3%</b>
<b>Cash and cash equivalents</b>	<b>20 206</b>	<b>27 022</b>	<b>6 816</b>	<b>134%</b>
Cash in bank	19 885	19 885		100%
Cash on hand	321	321		100%
Other cash equivalents	0	6 816	6 816	
<b>TOTAL ASSETS</b>	<b>175 417</b>	<b>175 417</b>		<b>100%</b>

## Consolidated Statement of Financial Position (continued)

<i>HUF million</i>	31 Dec 2010 As reported	31 Dec 2010 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>152 934</b>	<b>152 934</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	37	37		100%
Translation difference	1 080	1 080		100%
Retained earnings	141 792	141 792		100%
<b>Non-current liabilities</b>	<b>4 199</b>	<b>4 199</b>		<b>100%</b>
Other non-current financial liabilities	2 973	2 973		100%
Provisions	1 226	1 226		100%
<b>Current liabilities</b>	<b>18 284</b>	<b>18 284</b>		<b>100%</b>
Other current financial liabilities	122	122		100%
Provisions	1 397	1 397		100%
Trade payables	8 751	8 751		100%
Salaries payable	728	728		100%
Taxes and duties payable	1 394	1 394		100%
Other short term liabilities	5 892	5 892		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>175 417</b>	<b>175 417</b>		<b>100%</b>

## 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 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
Domestic sales	16 889	16 889		100%
Export sales	46 600	46 600		100%
<b>Sales</b>	<b>63 489</b>	<b>63 489</b>		<b>100%</b>
<b>Cost of sales</b>	<b>27 789</b>	<b>27 789</b>		<b>100%</b>
<b>Gross profit</b>	<b>35 700</b>	<b>35 700</b>		<b>100%</b>
General selling costs	13 869	13 869		100%
Research and development expenses	5 542	5 542		100%
Administrative costs	4 949	4 949		100%
<b>Administrative and distribution expenses</b>	<b>24 360</b>	<b>24 360</b>		<b>100%</b>
<b>Other operating expenses</b>	<b>767</b>	<b>767</b>		<b>100%</b>
<b>Other operating income</b>	<b>552</b>	<b>552</b>		<b>100%</b>
<b>Operating profit</b>	<b>11 125</b>	<b>11 125</b>		<b>100%</b>
Finance income	749	749		100%
Finance costs	1 447	1 447		100%
Dividend received	0	0		
<b>Profit from financial activities</b>	<b>(698)</b>	<b>(698)</b>		<b>100%</b>
Share of results of associated companies	(232)	(232)		100%
<b>Profit before taxation</b>	<b>10 195</b>	<b>10 195</b>		<b>100%</b>
Taxation	980	980		100%
<b>Net profit</b>	<b>9 215</b>	<b>9 215</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 184</b>	<b>1 184</b>		<b>100%</b>

## Consolidated Statement of Financial Position in accordance with IFRS

<i>HUF million</i>	31 March 2011 As reported	31 March 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>4 043</b>	<b>4 043</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>63 712</b>	<b>63 712</b>		<b>100%</b>
Land and buildings	31 798	31 798		100%
Plant, machinery and equipment	23 461	23 461		100%
Vehicles	2 482	2 482		100%
Construction in progress	5 971	5 971		100%
<b>Investment properties</b>	<b>286</b>	<b>286</b>		<b>100%</b>
<b>Investments in associates</b>	<b>5 757</b>	<b>5 757</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>584</b>	<b>584</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>537</b>	<b>537</b>		<b>100%</b>
<b>Inventories</b>	<b>38 472</b>	<b>38 472</b>		<b>100%</b>
Work-in-progress and semi-finished products	18 284	18 284		100%
Finished goods	7 333	7 333		100%
Raw materials	8 387	8 387		100%
Goods for resale	4 468	4 468		100%
<b>Net trade receivables and other current assets</b>	<b>33 260</b>	<b>33 260</b>		<b>100%</b>
Trade receivables	22 809	22 809		100%
Taxes receivable	2 126	2 126		100%
Advance payments to suppliers	4 134	4 134		100%
Other receivables	4 191	4 191		100%
<b>Other current financial assets</b>	<b>6 634</b>	<b>162</b>	<b>(6 472)</b>	<b>2%</b>
<b>Cash and cash equivalents</b>	<b>24 794</b>	<b>31 266</b>	<b>6 472</b>	<b>126%</b>
Cash in bank	24 496	24 496		100%
Cash on hand	298	298		100%
Other cash equivalents	0	6 472	6 472	
<b>TOTAL ASSETS</b>	<b>178 079</b>	<b>178 079</b>		<b>100%</b>

## Consolidated Statement of Financial Position (continued)

<i>HUF million</i>	31 March 2011 As reported	31 March 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>157 157</b>	<b>157 157</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	22	22		100%
Translation difference	779	779		100%
Retained earnings	146 331	146 331		100%
<b>Non-current liabilities</b>	<b>4 065</b>	<b>4 065</b>		<b>100%</b>
Other non-current financial liabilities	2 805	2 805		100%
Provisions	1 260	1 260		100%
<b>Current liabilities</b>	<b>16 857</b>	<b>16 857</b>		<b>100%</b>
Other current financial liabilities	117	117		100%
Provisions	1 412	1 412		100%
Trade payables	8 293	8 293		100%
Salaries payable	903	903		100%
Taxes and duties payable	986	986		100%
Other short term liabilities	5 146	5 146		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>178 079</b>	<b>178 079</b>		<b>100%</b>

**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 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
Domestic sales	26 267	26 267		100%
Export sales	69 599	69 599		100%
<b>Sales</b>	<b>95 866</b>	<b>95 866</b>		<b>100%</b>
<b>Cost of sales</b>	<b>41 212</b>	<b>41 212</b>		<b>100%</b>
<b>Gross profit</b>	<b>54 654</b>	<b>54 654</b>		<b>100%</b>
General selling costs	21 669	22 270	601	103%
Research and development expenses	8 580	8 580		100%
Administrative costs	7 667	7 667		100%
<b>Administrative and distribution expenses</b>	<b>37 916</b>	<b>38 517</b>	<b>601</b>	<b>102%</b>
<b>Other operating expenses</b>	<b>3 226</b>	<b>2 625</b>	<b>(601)</b>	<b>81%</b>
<b>Other operating income</b>	<b>771</b>	<b>771</b>		<b>100%</b>
<b>Operating profit</b>	<b>14 283</b>	<b>14 283</b>		<b>100%</b>
Finance income	1 271	1 271		100%
Finance costs	1 897	1 897		100%
Dividend received	37	37		100%
<b>Profit from financial activities</b>	<b>(589)</b>	<b>(589)</b>		<b>100%</b>
Share of results of associated companies	(737)	(737)		100%
<b>Profit before taxation</b>	<b>12 957</b>	<b>12 957</b>		<b>100%</b>
Taxation	1 432	1 432		100%
<b>Net profit</b>	<b>11 525</b>	<b>11 525</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 480</b>	<b>1 480</b>		<b>100%</b>



## Consolidated Statement of Financial Position

in accordance with IFRS

<i>HUF million</i>	30 June 2011 As reported	30 June 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 858</b>	<b>3 858</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>64 194</b>	<b>64 194</b>		<b>100%</b>
Land and buildings	33 693	33 693		100%
Plant, machinery and equipment	24 687	24 687		100%
Vehicles	2 763	2 763		100%
Construction in progress	3 051	3 051		100%
<b>Investment properties</b>	<b>283</b>	<b>283</b>		<b>100%</b>
<b>Investments in associates</b>	<b>5 220</b>	<b>5 220</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>595</b>	<b>595</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>545</b>	<b>545</b>		<b>100%</b>
<b>Inventories</b>	<b>39 170</b>	<b>39 170</b>		<b>100%</b>
Work-in-progress and semi-finished products	18 053	18 053		100%
Finished goods	9 774	9 774		100%
Raw materials	7 398	7 398		100%
Goods for resale	3 945	3 945		100%
<b>Net trade receivables and other current assets</b>	<b>35 202</b>	<b>35 202</b>		<b>100%</b>
Trade receivables	26 342	26 342		100%
Taxes receivable	1 724	1 724		100%
Advance payments to suppliers	4 315	4 315		100%
Other receivables	2 821	2 821		100%
<b>Other current financial assets</b>	<b>7 718</b>	<b>263</b>	<b>(7 455)</b>	<b>3%</b>
<b>Cash and cash equivalents</b>	<b>25 117</b>	<b>32 572</b>	<b>7 455</b>	<b>130%</b>
Cash in bank	24 840	24 840		100%
Cash on hand	277	277		100%
Other cash equivalents	0	7 455	7 455	
<b>TOTAL ASSETS</b>	<b>181 902</b>	<b>181 902</b>		<b>100%</b>

## Consolidated Statement of Financial Position (continued)

<i>HUF million</i>	30 June 2011 As reported	30 June 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>159 543</b>	<b>159 543</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	22	22		100%
Translation difference	855	855		100%
Retained earnings	148 641	148 641		100%
<b>Non-current liabilities</b>	<b>4 142</b>	<b>4 142</b>		<b>100%</b>
Other non-current financial liabilities	2 774	2 774		100%
Provisions	1 368	1 368		100%
<b>Current liabilities</b>	<b>18 217</b>	<b>18 217</b>		<b>100%</b>
Other current financial liabilities	153	153		100%
Provisions	1 398	1 398		100%
Trade payables	9 037	9 037		100%
Salaries payable	1 013	1 013		100%
Taxes and duties payable	1 339	1 339		100%
Other short term liabilities	5 277	5 277		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>181 902</b>	<b>181 902</b>		<b>100%</b>

## Consolidated Income Statement

in accordance with IFRS

<i>HUF million</i>	12 months ended 30 Sept 2011 As reported	12 months ended 30 Sept 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
			3	4
Domestic sales	34 871	34 871		100%
Export sales	94 068	94 068		100%
<b>Sales</b>	<b>128 939</b>	<b>128 939</b>		<b>100%</b>
<b>Cost of sales</b>	<b>56 833</b>	<b>56 833</b>		<b>100%</b>
<b>Gross profit</b>	<b>72 106</b>	<b>72 106</b>		<b>100%</b>
General selling costs	29 686	30 583	897	103%
Research and development expenses	11 614	11 614		100%
Administrative costs	10 825	10 825		100%
<b>Administrative and distribution expenses</b>	<b>52 125</b>	<b>53 022</b>	<b>897</b>	<b>102%</b>
<b>Other operating expenses</b>	<b>4 924</b>	<b>4 027</b>	<b>(897)</b>	<b>82%</b>
<b>Other operating income</b>	<b>1 245</b>	<b>1 245</b>		<b>100%</b>
<b>Operating profit</b>	<b>16 302</b>	<b>16 302</b>		<b>100%</b>
<b>Finance income</b>	<b>1 783</b>	<b>1 783</b>		<b>100%</b>
<b>Finance costs</b>	<b>208</b>	<b>208</b>		<b>100%</b>
<b>Dividend received</b>	<b>37</b>	<b>37</b>		<b>100%</b>
<b>Profit from financial activities</b>	<b>1 612</b>	<b>1 612</b>		<b>100%</b>
Share of results of associated companies	(2 238)	(2 238)		100%
<b>Profit before taxation</b>	<b>15 676</b>	<b>15 676</b>		<b>100%</b>
<b>Taxation</b>	<b>2 091</b>	<b>2 091</b>		<b>100%</b>
<b>Net profit</b>	<b>13 585</b>	<b>13 585</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 745</b>	<b>1 745</b>		<b>100%</b>

## Consolidated Statement of Financial Position

in accordance with IFRS

<i>HUF million</i>	30 Sept 2011 As reported	30 Sept 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>4 101</b>	<b>4 101</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>69 347</b>	<b>69 347</b>		<b>100%</b>
Land and buildings	34 340	34 340		100%
Plant, machinery and equipment	25 482	25 482		100%
Vehicles	3 327	3 327		100%
Construction in progress	6 198	6 198		100%
<b>Investment properties</b>	<b>314</b>	<b>314</b>		<b>100%</b>
<b>Investments in associates</b>	<b>3 719</b>	<b>3 719</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>570</b>	<b>570</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>452</b>	<b>452</b>		<b>100%</b>
<b>Inventories</b>	<b>35 836</b>	<b>35 836</b>		<b>100%</b>
Work-in-progress and semi-finished products	16 348	16 348		100%
Finished goods	8 000	8 000		100%
Raw materials	7 526	7 526		100%
Goods for resale	3 962	3 962		100%
<b>Net trade receivables and other current assets</b>	<b>40 551</b>	<b>40 551</b>		<b>100%</b>
Trade receivables	29 995	29 995		100%
Taxes receivable	2 448	2 448		100%
Advance payments to suppliers	5 816	5 816		100%
Other receivables	2 292	2 292		100%
<b>Other current financial assets</b>	<b>10 570</b>	<b>273</b>	<b>(10 297)</b>	<b>3%</b>
<b>Cash and cash equivalents</b>	<b>25 260</b>	<b>35 557</b>	<b>10 297</b>	<b>141%</b>
Cash in bank	24 961	24 961		100%
Cash on hand	299	299		100%
Other cash equivalents	0	10 297	10 297	
<b>TOTAL ASSETS</b>	<b>190 720</b>	<b>190 720</b>		<b>100%</b>

**Consolidated Statement of Financial Position (continued)**

<i>HUF million</i>	<b>30 Sept 2011 As reported</b>	<b>30 Sept 2011 Reclassified</b>	<b>Reclassification (2-1)</b>	<b>Index ( 2/1 )</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>161 639</b>	<b>161 639</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	15	15		100%
Translation difference	898	898		100%
Retained earnings	150 701	150 701		100%
<b>Non-current liabilities</b>	<b>4 261</b>	<b>4 261</b>		<b>100%</b>
Other non-current financial liabilities	3 017	3 017		100%
Provisions	1 244	1 244		100%
<b>Current liabilities</b>	<b>24 820</b>	<b>24 820</b>		<b>100%</b>
Other current financial liabilities	159	159		100%
Provisions	2 060	2 060		100%
Trade payables	14 253	14 253		100%
Salaries payable	988	988		100%
Taxes and duties payable	1 555	1 555		100%
Other short term liabilities	5 805	5 805		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>190 720</b>	<b>190 720</b>		<b>100%</b>

**Consolidated Income Statement**

in accordance with IFRS

<i>HUF million</i>	<b>3 months ended 31 Dec 2011 As reported</b>	<b>3 months ended 31 Dec 2011 Reclassified</b>	<b>Reclassification (2-1)</b>	<b>Index ( 2/1 )</b>
			<b>3</b>	<b>4</b>
Domestic sales	8 917	8 917		100%
Export sales	21 475	21 475		100%
<b>Sales</b>	<b>30 392</b>	<b>30 392</b>		<b>100%</b>
<b>Cost of sales</b>	<b>12 431</b>	<b>12 431</b>		<b>100%</b>
<b>Gross profit</b>	<b>17 961</b>	<b>17 961</b>		<b>100%</b>
General selling costs	7 099	7 203	104	101%
Research and development expenses	2 470	2 470		100%
Administrative costs	2 153	2 153		100%
<b>Administrative and distribution expenses</b>	<b>11 722</b>	<b>11 826</b>	<b>104</b>	<b>101%</b>
<b>Other operating expenses</b>	<b>1 043</b>	<b>939</b>	<b>(104)</b>	<b>90%</b>
<b>Other operating income</b>	<b>326</b>	<b>326</b>		<b>100%</b>
<b>Operating profit</b>	<b>5 522</b>	<b>5 522</b>		<b>100%</b>
<b>Finance income</b>	<b>2 077</b>	<b>2 077</b>		<b>100%</b>
<b>Finance costs</b>	<b>862</b>	<b>862</b>		<b>100%</b>
<b>Dividend received</b>	<b>0</b>	<b>0</b>		
<b>Profit from financial activities</b>	<b>1 215</b>	<b>1 215</b>		<b>100%</b>
Share of results of associated companies	(1 026)	(1 026)		100%
<b>Profit before taxation</b>	<b>5 711</b>	<b>5 711</b>		<b>100%</b>
<b>Taxation</b>	<b>378</b>	<b>378</b>		<b>100%</b>
<b>Net profit</b>	<b>5 333</b>	<b>5 333</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>685</b>	<b>685</b>		<b>100%</b>

## Consolidated Statement of Financial Position in accordance with IFRS

<i>HUF million</i>	31 Dec 2011 As reported	31 Dec 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 946</b>	<b>3 946</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>68 557</b>	<b>68 557</b>		<b>100%</b>
Land and buildings	34 463	34 463		100%
Plant, machinery and equipment	25 388	25 388		100%
Vehicles	3 358	3 358		100%
Construction in progress	5 348	5 348		100%
<b>Investment properties</b>	<b>651</b>	<b>651</b>		<b>100%</b>
<b>Investments in associates</b>	<b>2 693</b>	<b>2 693</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>612</b>	<b>612</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>552</b>	<b>552</b>		<b>100%</b>
<b>Inventories</b>	<b>37 835</b>	<b>37 835</b>		<b>100%</b>
Work-in-progress and semi-finished products	17 321	17 321		100%
Finished goods	9 199	9 199		100%
Raw materials	6 770	6 770		100%
Goods for resale	4 545	4 545		100%
<b>Net trade receivables and other current assets</b>	<b>42 673</b>	<b>42 673</b>		<b>100%</b>
Trade receivables	31 184	31 184		100%
Taxes receivable	1 336	1 336		100%
Advance payments to suppliers	6 681	6 681		100%
Other receivables	3 472	3 472		100%
<b>Other current financial assets</b>	<b>11 883</b>	<b>177</b>	<b>(11 706)</b>	<b>1%</b>
<b>Cash and cash equivalents</b>	<b>21 096</b>	<b>32 802</b>	<b>11 706</b>	<b>155%</b>
Cash in bank	20 746	20 746		100%
Cash on hand	350	350		100%
Other cash equivalents	0	11 706	11 706	
<b>TOTAL ASSETS</b>	<b>190 498</b>	<b>190 498</b>		<b>100%</b>

## Consolidated Statement of Financial Position (continued)

<i>HUF million</i>	31 Dec 2011 As reported	31 Dec 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>166 494</b>	<b>166 494</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	61	61		100%
Translation difference	1 308	1 308		100%
Retained earnings	155 100	155 100		100%
<b>Non-current liabilities</b>	<b>4 452</b>	<b>4 452</b>		<b>100%</b>
Other non-current financial liabilities	3 178	3 178		100%
Provisions	1 274	1 274		100%
<b>Current liabilities</b>	<b>19 552</b>	<b>19 552</b>		<b>100%</b>
Other current financial liabilities	550	550		100%
Provisions	1 913	1 913		100%
Trade payables	9 820	9 820		100%
Salaries payable	958	958		100%
Taxes and duties payable	1 456	1 456		100%
Other short term liabilities	4 855	4 855		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>190 498</b>	<b>190 498</b>		<b>100%</b>



## Consolidated Income Statement

in accordance with IFRS

<i>HUF million</i>	6 months ended 31 March 2012 As reported	6 months ended 31 March 2012 Reclassified	Reclassification (2-1)	Index ( 2/1 )
			3	4
Domestic sales	16 247	16 247		100%
Export sales	47 654	47 654		100%
<b>Sales</b>	<b>63 901</b>	<b>63 901</b>		<b>100%</b>
<b>Cost of sales</b>	<b>26 327</b>	<b>26 327</b>		<b>100%</b>
<b>Gross profit</b>	<b>37 574</b>	<b>37 574</b>		<b>100%</b>
General selling costs	14 523	14 759	236	102%
Research and development expenses	5 138	5 138		100%
Administrative costs	4 401	4 401		100%
<b>Administrative and distribution expenses</b>	<b>24 062</b>	<b>24 298</b>	<b>236</b>	<b>101%</b>
<b>Other operating expenses</b>	<b>1 667</b>	<b>1 431</b>	<b>(236)</b>	<b>86%</b>
<b>Other operating income</b>	<b>552</b>	<b>552</b>		<b>100%</b>
<b>Operating profit</b>	<b>12 397</b>	<b>12 397</b>		<b>100%</b>
Finance income	2 243	2 243		100%
Finance costs	927	927		100%
Dividend received	0	0		
<b>Profit from financial activities</b>	<b>1 316</b>	<b>1 316</b>		<b>100%</b>
Share of results of associated companies	(1 053)	(1 053)		100%
<b>Profit before taxation</b>	<b>12 660</b>	<b>12 660</b>		<b>100%</b>
Taxation	875	875		100%
<b>Net profit</b>	<b>11 785</b>	<b>11 785</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 514</b>	<b>1 514</b>		<b>100%</b>

## Consolidated Statement of Financial Position in accordance with IFRS

<i>HUF million</i>	31 March 2012 As reported	31 March 2012 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 979</b>	<b>3 979</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>69 016</b>	<b>69 016</b>		<b>100%</b>
Land and buildings	35 006	35 006		100%
Plant, machinery and equipment	25 316	25 316		100%
Vehicles	3 564	3 564		100%
Construction in progress	5 130	5 130		100%
<b>Investment properties</b>	<b>647</b>	<b>647</b>		<b>100%</b>
<b>Investments in associates</b>	<b>2 667</b>	<b>2 667</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>622</b>	<b>622</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>510</b>	<b>510</b>		<b>100%</b>
<b>Inventories</b>	<b>38 787</b>	<b>38 787</b>		<b>100%</b>
Work-in-progress and semi-finished products	17 545	17 545		100%
Finished goods	9 561	9 561		100%
Raw materials	7 041	7 041		100%
Goods for resale	4 640	4 640		100%
<b>Net trade receivables and other current assets</b>	<b>43 810</b>	<b>43 810</b>		<b>100%</b>
Trade receivables	32 925	32 925		100%
Taxes receivable	1 622	1 622		100%
Advance payments to suppliers	6 527	6 527		100%
Other receivables	2 736	2 736		100%
<b>Other current financial assets</b>	<b>8 682</b>	<b>156</b>	<b>(8 526)</b>	<b>2%</b>
<b>Cash and cash equivalents</b>	<b>26 880</b>	<b>35 406</b>	<b>8 526</b>	<b>132%</b>
Cash in bank	26 536	26 536		100%
Cash on hand	344	344		100%
Other cash equivalents	0	8 526	8 526	
<b>TOTAL ASSETS</b>	<b>195 600</b>	<b>195 600</b>		<b>100%</b>

## Consolidated Statement of Financial Position (continued)

<i>HUF million</i>	31 March 2012 As reported	31 March 2012 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>172 959</b>	<b>172 959</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	65	65		100%
Translation difference	1 317	1 317		100%
Retained earnings	161 552	161 552		100%
<b>Non-current liabilities</b>	<b>4 351</b>	<b>4 351</b>		<b>100%</b>
Other non-current financial liabilities	2 985	2 985		100%
Provisions	1 366	1 366		100%
<b>Current liabilities</b>	<b>18 290</b>	<b>18 290</b>		<b>100%</b>
Other current financial liabilities	243	243		100%
Provisions	1 727	1 727		100%
Trade payables	9 932	9 932		100%
Salaries payable	1 102	1 102		100%
Taxes and duties payable	932	932		100%
Other short term liabilities	4 354	4 354		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>195 600</b>	<b>195 600</b>		<b>100%</b>

## Consolidated Income Statement

in accordance with IFRS

<i>HUF million</i>	9 months ended 30 June 2012 As reported	9 months ended 30 June 2012 Reclassified	Reclassification (2-1)	Index ( 2/1 )
			3	4
Domestic sales	23 987	23 987		100%
Export sales	74 583	74 583		100%
<b>Sales</b>	<b>98 570</b>	<b>98 570</b>		<b>100%</b>
<b>Cost of sales</b>	<b>40 448</b>	<b>40 448</b>		<b>100%</b>
<b>Gross profit</b>	<b>58 122</b>	<b>58 122</b>		<b>100%</b>
General selling costs	23 063	23 304	241	101%
Research and development expenses	8 231	8 231		100%
Administrative costs	7 520	7 520		100%
<b>Administrative and distribution expenses</b>	<b>38 814</b>	<b>39 055</b>	<b>241</b>	<b>101%</b>
<b>Other operating expenses</b>	<b>1 858</b>	<b>1 617</b>	<b>(241)</b>	<b>87%</b>
<b>Other operating income</b>	<b>886</b>	<b>886</b>		<b>100%</b>
<b>Operating profit</b>	<b>18 336</b>	<b>18 336</b>		<b>100%</b>
<b>Finance income</b>	<b>1 526</b>	<b>1 526</b>		<b>100%</b>
<b>Finance costs</b>	<b>565</b>	<b>565</b>		<b>100%</b>
<b>Dividend received</b>	<b>0</b>	<b>0</b>		
<b>Profit from financial activities</b>	<b>961</b>	<b>961</b>		<b>100%</b>
Share of results of associated companies	(1 008)	(1 008)		100%
<b>Profit before taxation</b>	<b>18 289</b>	<b>18 289</b>		<b>100%</b>
<b>Taxation</b>	<b>1 394</b>	<b>1 394</b>		<b>100%</b>
<b>Net profit</b>	<b>16 895</b>	<b>16 895</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>2 170</b>	<b>2 170</b>		<b>100%</b>

## Consolidated Statement of Financial Position

in accordance with IFRS

<i>HUF million</i>	30 June 2012 As reported	30 June 2012 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 810</b>	<b>3 810</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>70 099</b>	<b>70 099</b>		<b>100%</b>
Land and buildings	34 970	34 970		100%
Plant, machinery and equipment	25 187	25 187		100%
Vehicles	3 496	3 496		100%
Construction in progress	6 446	6 446		100%
<b>Investment properties</b>	<b>640</b>	<b>640</b>		<b>100%</b>
<b>Investments in associates</b>	<b>2 684</b>	<b>2 684</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>596</b>	<b>596</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>493</b>	<b>493</b>		<b>100%</b>
<b>Inventories</b>	<b>38 730</b>	<b>38 730</b>		<b>100%</b>
Work-in-progress and semi-finished products	17 702	17 702		100%
Finished goods	9 445	9 445		100%
Raw materials	6 895	6 895		100%
Goods for resale	4 688	4 688		100%
<b>Net trade receivables and other current assets</b>	<b>43 260</b>	<b>43 260</b>		<b>100%</b>
Trade receivables	31 164	31 164		100%
Taxes receivable	1 527	1 527		100%
Advance payments to suppliers	6 838	6 838		100%
Other receivables	3 731	3 731		100%
<b>Other current financial assets</b>	<b>9 114</b>	<b>564</b>	<b>(8 550)</b>	<b>6%</b>
<b>Cash and cash equivalents</b>	<b>32 056</b>	<b>40 606</b>	<b>8 550</b>	<b>127%</b>
Cash in bank	31 673	31 673		100%
Cash on hand	383	383		100%
Other cash equivalents	0	8 550	8 550	
<b>TOTAL ASSETS</b>	<b>201 482</b>	<b>201 482</b>		<b>100%</b>

**Consolidated Statement of Financial Position (continued)**

<i>HUF million</i>	<b>30 June 2012 As reported</b>	<b>30 June 2012 Reclassified</b>	<b>Reclassification (2-1)</b>	<b>Index ( 2/1 )</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>177 790</b>	<b>177 790</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	30	30		100%
Translation difference	1 073	1 073		100%
Retained earnings	166 662	166 662		100%
<b>Non-current liabilities</b>	<b>4 324</b>	<b>4 324</b>		<b>100%</b>
Other non-current financial liabilities	2 876	2 876		100%
Provisions	1 448	1 448		100%
<b>Current liabilities</b>	<b>19 368</b>	<b>19 368</b>		<b>100%</b>
Other current financial liabilities	134	134		100%
Provisions	1 839	1 839		100%
Trade payables	10 636	10 636		100%
Salaries payable	1 132	1 132		100%
Taxes and duties payable	749	749		100%
Other short term liabilities	4 878	4 878		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>201 482</b>	<b>201 482</b>		<b>100%</b>

## Income Statement of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	3 months ended 31 Dec 2010 As reported	3 months ended 31 Dec 2010 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
Domestic sales	8 502	8 502		100%
Export sales	21 739	21 739		100%
<b>Sales</b>	<b>30 241</b>	<b>30 241</b>		<b>100%</b>
<b>Cost of sales</b>	<b>13 089</b>	<b>13 089</b>		<b>100%</b>
<b>Gross profit</b>	<b>17 152</b>	<b>17 152</b>		<b>100%</b>
General selling costs	7 060	7 060		100%
Research and development expenses	2 761	2 761		100%
Administrative costs	1 951	1 951		100%
<b>Administrative and distribution expenses</b>	<b>11 772</b>	<b>11 772</b>		<b>100%</b>
<b>Other operating expenses</b>	<b>511</b>	<b>511</b>		<b>100%</b>
<b>Other operating income</b>	<b>266</b>	<b>266</b>		<b>100%</b>
<b>Operating profit</b>	<b>5 135</b>	<b>5 135</b>		<b>100%</b>
Finance income	859	859		100%
Finance costs	154	154		100%
Dividend received	0	0		
<b>Profit from financial activities</b>	<b>705</b>	<b>705</b>		<b>100%</b>
<b>Profit before taxation</b>	<b>5 840</b>	<b>5 840</b>		<b>100%</b>
Taxation	494	494		100%
<b>Net profit</b>	<b>5 346</b>	<b>5 346</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>687</b>	<b>687</b>		<b>100%</b>

## Statement of Financial Position of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	31 Dec 2010 As reported	31 Dec 2010 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>4 173</b>	<b>4 173</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>58 043</b>	<b>58 043</b>		<b>100%</b>
Land and buildings	26 931	26 931		100%
Plant, machinery and equipment	23 039	23 039		100%
Vehicles	1 740	1 740		100%
Construction in progress	6 333	6 333		100%
<b>Equity investments</b>	<b>6 967</b>	<b>6 967</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>2 402</b>	<b>2 402</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>158</b>	<b>158</b>		<b>100%</b>
<b>Inventories</b>	<b>35 979</b>	<b>35 979</b>		<b>100%</b>
Work-in-progress and semi-finished products	17 365	17 365		100%
Finished goods	7 000	7 000		100%
Raw materials	7 899	7 899		100%
Goods for resale	3 715	3 715		100%
<b>Net trade receivables and other current assets</b>	<b>35 701</b>	<b>35 701</b>		<b>100%</b>
Trade receivables	25 660	25 660		100%
Taxes receivable	1 589	1 589		100%
Advance payments to suppliers	4 445	4 445		100%
Other receivables	4 007	4 007		100%
<b>Other current financial assets</b>	<b>7 045</b>	<b>229</b>	<b>(6 816)</b>	<b>3%</b>
<b>Cash and cash equivalents</b>	<b>16 412</b>	<b>23 228</b>	<b>6 816</b>	<b>142%</b>
Cash in bank	16 398	16 398		100%
Cash on hand	14	14		100%
Other cash equivalents	0	6 816	6 816	
<b>TOTAL ASSETS</b>	<b>166 880</b>	<b>166 880</b>		<b>100%</b>



## Statement of Financial Position of Egis Pharmaceuticals PLC (continued)

<i>HUF million</i>	<b>31 Dec 2010 As reported</b>	<b>31 Dec 2010 Reclassified</b>	<b>Reclassification (2-1)</b>	<b>Index ( 2/1 )</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>148 759</b>	<b>148 759</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	37	37		100%
Retained earnings	138 697	138 697		100%
<b>Non-current liabilities</b>	<b>1 216</b>	<b>1 216</b>		<b>100%</b>
Provisions	1 216	1 216		100%
<b>Current liabilities</b>	<b>16 905</b>	<b>16 905</b>		<b>100%</b>
Other current financial liabilities	1	1		100%
Provisions	1 397	1 397		100%
Trade payables	9 215	9 215		100%
Salaries payable	662	662		100%
Taxes and duties payable	878	878		100%
Other short term liabilities	4 752	4 752		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>166 880</b>	<b>166 880</b>		<b>100%</b>

## Income Statement of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	6 months ended 31 March 2011 As reported	6 months ended 31 March 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
Domestic sales	16 184	16 184		100%
Export sales	43 459	43 459		100%
<b>Sales</b>	<b>59 643</b>	<b>59 643</b>		<b>100%</b>
<b>Cost of sales</b>	<b>25 364</b>	<b>25 364</b>		<b>100%</b>
<b>Gross profit</b>	<b>34 279</b>	<b>34 279</b>		<b>100%</b>
General selling costs	13 831	13 831		100%
Research and development expenses	5 542	5 542		100%
Administrative costs	4 037	4 037		100%
<b>Administrative and distribution expenses</b>	<b>23 410</b>	<b>23 410</b>		<b>100%</b>
<b>Other operating expenses</b>	<b>510</b>	<b>510</b>		<b>100%</b>
<b>Other operating income</b>	<b>481</b>	<b>481</b>		<b>100%</b>
<b>Operating profit</b>	<b>10 840</b>	<b>10 840</b>		<b>100%</b>
<b>Finance income</b>	<b>739</b>	<b>739</b>		<b>100%</b>
<b>Finance costs</b>	<b>1 617</b>	<b>1 617</b>		<b>100%</b>
<b>Dividend received</b>	<b>553</b>	<b>553</b>		<b>100%</b>
<b>Profit from financial activities</b>	<b>(325)</b>	<b>(325)</b>		<b>100%</b>
<b>Profit before taxation</b>	<b>10 515</b>	<b>10 515</b>		<b>100%</b>
<b>Taxation</b>	<b>888</b>	<b>888</b>		<b>100%</b>
<b>Net profit</b>	<b>9 627</b>	<b>9 627</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 236</b>	<b>1 236</b>		<b>100%</b>

## Statement of Financial Position of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	31 March 2011 As reported	31 March 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 964</b>	<b>3 964</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>58 234</b>	<b>58 234</b>		<b>100%</b>
Land and buildings	27 554	27 554		100%
Plant, machinery and equipment	23 205	23 205		100%
Vehicles	1 851	1 851		100%
Construction in progress	5 624	5 624		100%
<b>Equity investments</b>	<b>6 783</b>	<b>6 783</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>2 474</b>	<b>2 474</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>162</b>	<b>162</b>		<b>100%</b>
<b>Inventories</b>	<b>37 239</b>	<b>37 239</b>		<b>100%</b>
Work-in-progress and semi-finished products	18 284	18 284		100%
Finished goods	7 044	7 044		100%
Raw materials	8 386	8 386		100%
Goods for resale	3 525	3 525		100%
<b>Net trade receivables and other current assets</b>	<b>33 975</b>	<b>33 975</b>		<b>100%</b>
Trade receivables	23 516	23 516		100%
Taxes receivable	1 762	1 762		100%
Advance payments to suppliers	4 049	4 049		100%
Other receivables	4 648	4 648		100%
<b>Other current financial assets</b>	<b>6 631</b>	<b>159</b>	<b>(6 472)</b>	<b>2%</b>
<b>Cash and cash equivalents</b>	<b>20 566</b>	<b>27 038</b>	<b>6 472</b>	<b>131%</b>
Cash in bank	20 544	20 544		100%
Cash on hand	22	22		100%
Other cash equivalents	0	6 472	6 472	
<b>TOTAL ASSETS</b>	<b>170 028</b>	<b>170 028</b>		<b>100%</b>

## Statement of Financial Position of Egis Pharmaceuticals PLC (continued)

<i>HUF million</i>	31 March 2011 As reported	31 March 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>153 025</b>	<b>153 025</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	22	22		100%
Retained earnings	142 978	142 978		100%
<b>Non-current liabilities</b>	<b>1 250</b>	<b>1 250</b>		<b>100%</b>
Provisions	1 250	1 250		100%
<b>Current liabilities</b>	<b>15 753</b>	<b>15 753</b>		<b>100%</b>
Other current financial liabilities	1	1		100%
Provisions	1 412	1 412		100%
Trade payables	8 406	8 406		100%
Salaries payable	825	825		100%
Taxes and duties payable	619	619		100%
Other short term liabilities	4 490	4 490		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>170 028</b>	<b>170 028</b>		<b>100%</b>

## Income Statement of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	9 months ended 30 June 2011 As reported	9 months ended 30 June 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
Domestic sales	25 185	25 185		100%
Export sales	65 209	65 209		100%
<b>Sales</b>	<b>90 394</b>	<b>90 394</b>		<b>100%</b>
<b>Cost of sales</b>	<b>38 305</b>	<b>38 305</b>		<b>100%</b>
<b>Gross profit</b>	<b>52 089</b>	<b>52 089</b>		<b>100%</b>
General selling costs	21 354	21 955	601	103%
Research and development expenses	8 580	8 580		100%
Administrative costs	6 276	6 276		100%
<b>Administrative and distribution expenses</b>	<b>36 210</b>	<b>36 811</b>	<b>601</b>	<b>102%</b>
<b>Other operating expenses</b>	<b>2 900</b>	<b>2 299</b>	<b>(601)</b>	<b>79%</b>
<b>Other operating income</b>	<b>675</b>	<b>675</b>		<b>100%</b>
<b>Operating profit</b>	<b>13 654</b>	<b>13 654</b>		<b>100%</b>
<b>Finance income</b>	<b>1 250</b>	<b>1 250</b>		<b>100%</b>
<b>Finance costs</b>	<b>1 924</b>	<b>1 924</b>		<b>100%</b>
<b>Dividend received</b>	<b>661</b>	<b>661</b>		<b>100%</b>
<b>Profit from financial activities</b>	<b>(13)</b>	<b>(13)</b>		<b>100%</b>
<b>Profit before taxation</b>	<b>13 641</b>	<b>13 641</b>		<b>100%</b>
<b>Taxation</b>	<b>1 281</b>	<b>1 281</b>		<b>100%</b>
<b>Net profit</b>	<b>12 360</b>	<b>12 360</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 588</b>	<b>1 588</b>		<b>100%</b>

## Statement of Financial Position of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	30 June 2011 As reported	30 June 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 783</b>	<b>3 783</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>58 626</b>	<b>58 626</b>		<b>100%</b>
Land and buildings	29 459	29 459		100%
Plant, machinery and equipment	24 456	24 456		100%
Vehicles	2 018	2 018		100%
Construction in progress	2 693	2 693		100%
<b>Equity investments</b>	<b>6 785</b>	<b>6 785</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>2 482</b>	<b>2 482</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>150</b>	<b>150</b>		<b>100%</b>
<b>Inventories</b>	<b>37 927</b>	<b>37 927</b>		<b>100%</b>
Work-in-progress and semi-finished products	18 053	18 053		100%
Finished goods	9 220	9 220		100%
Raw materials	7 398	7 398		100%
Goods for resale	3 256	3 256		100%
<b>Net trade receivables and other current assets</b>	<b>35 713</b>	<b>35 713</b>		<b>100%</b>
Trade receivables	26 746	26 746		100%
Taxes receivable	1 341	1 341		100%
Advance payments to suppliers	4 320	4 320		100%
Other receivables	3 306	3 306		100%
<b>Other current financial assets</b>	<b>7 753</b>	<b>298</b>	<b>(7 455)</b>	<b>4%</b>
<b>Cash and cash equivalents</b>	<b>20 919</b>	<b>28 374</b>	<b>7 455</b>	<b>136%</b>
Cash in bank	20 900	20 900		100%
Cash on hand	19	19		100%
Other cash equivalents	0	7 455	7 455	
<b>TOTAL ASSETS</b>	<b>174 138</b>	<b>174 138</b>		<b>100%</b>

## Statement of Financial Position of Egis Pharmaceuticals PLC (continued)

<i>HUF million</i>	30 June 2011 As reported	30 June 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>155 758</b>	<b>155 758</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	22	22		100%
Retained earnings	145 711	145 711		100%
<b>Non-current liabilities</b>	<b>1 359</b>	<b>1 359</b>		<b>100%</b>
Provisions	1 359	1 359		100%
<b>Current liabilities</b>	<b>17 021</b>	<b>17 021</b>		<b>100%</b>
Other current financial liabilities	1	1		100%
Provisions	1 327	1 327		100%
Trade payables	9 041	9 041		100%
Salaries payable	938	938		100%
Taxes and duties payable	954	954		100%
Other short term liabilities	4 760	4 760		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>174 138</b>	<b>174 138</b>		<b>100%</b>

## Income Statement of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	12 months ended 30 Sept 2011 As reported	12 months ended 30 Sept 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
Domestic sales	33 333	33 333		100%
Export sales	88 986	88 986		100%
<b>Sales</b>	<b>122 319</b>	<b>122 319</b>		<b>100%</b>
<b>Cost of sales</b>	<b>53 925</b>	<b>53 925</b>		<b>100%</b>
<b>Gross profit</b>	<b>68 394</b>	<b>68 394</b>		<b>100%</b>
General selling costs	29 396	30 293	897	103%
Research and development expenses	11 614	11 614		100%
Administrative costs	8 795	8 795		100%
<b>Administrative and distribution expenses</b>	<b>49 805</b>	<b>50 702</b>	<b>897</b>	<b>102%</b>
<b>Other operating expenses</b>	<b>4 817</b>	<b>3 920</b>	<b>(897)</b>	<b>81%</b>
<b>Other operating income</b>	<b>1 073</b>	<b>1 073</b>		<b>100%</b>
<b>Operating profit</b>	<b>14 845</b>	<b>14 845</b>		<b>100%</b>
<b>Finance income</b>	<b>2 743</b>	<b>2 743</b>		<b>100%</b>
<b>Finance costs</b>	<b>906</b>	<b>906</b>		<b>100%</b>
<b>Dividend received</b>	<b>661</b>	<b>661</b>		<b>100%</b>
<b>Profit from financial activities</b>	<b>2 498</b>	<b>2 498</b>		<b>100%</b>
<b>Profit before taxation</b>	<b>17 343</b>	<b>17 343</b>		<b>100%</b>
<b>Taxation</b>	<b>1 783</b>	<b>1 783</b>		<b>100%</b>
<b>Net profit</b>	<b>15 560</b>	<b>15 560</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 999</b>	<b>1 999</b>		<b>100%</b>



## Statement of Financial Position of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	30 Sept 2011 As reported	30 Sept 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>4 003</b>	<b>4 003</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>63 572</b>	<b>63 572</b>		<b>100%</b>
Land and buildings	30 085	30 085		100%
Plant, machinery and equipment	25 235	25 235		100%
Vehicles	2 430	2 430		100%
Construction in progress	5 822	5 822		100%
<b>Equity investments</b>	<b>7 612</b>	<b>7 612</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>1 763</b>	<b>1 763</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>73</b>	<b>73</b>		<b>100%</b>
<b>Inventories</b>	<b>33 949</b>	<b>33 949</b>		<b>100%</b>
Work-in-progress and semi-finished products	16 348	16 348		100%
Finished goods	6 794	6 794		100%
Raw materials	7 523	7 523		100%
Goods for resale	3 284	3 284		100%
<b>Net trade receivables and other current assets</b>	<b>40 209</b>	<b>40 209</b>		<b>100%</b>
Trade receivables	30 141	30 141		100%
Taxes receivable	2 122	2 122		100%
Advance payments to suppliers	5 680	5 680		100%
Other receivables	2 266	2 266		100%
<b>Other current financial assets</b>	<b>10 597</b>	<b>300</b>	<b>(10 297)</b>	<b>3%</b>
<b>Cash and cash equivalents</b>	<b>21 361</b>	<b>31 658</b>	<b>10 297</b>	<b>148%</b>
Cash in bank	21 350	21 350		100%
Cash on hand	11	11		100%
Other cash equivalents	0	10 297	10 297	
<b>TOTAL ASSETS</b>	<b>183 139</b>	<b>183 139</b>		<b>100%</b>

## Statement of Financial Position of Egis Pharmaceuticals PLC (continued)

<i>HUF million</i>	30 Sept 2011 As reported	30 Sept 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>158 368</b>	<b>158 368</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	15	15		100%
Retained earnings	148 328	148 328		100%
<b>Non-current liabilities</b>	<b>1 207</b>	<b>1 207</b>		<b>100%</b>
Provisions	1 207	1 207		100%
<b>Current liabilities</b>	<b>23 564</b>	<b>23 564</b>		<b>100%</b>
Other current financial liabilities	1	1		100%
Provisions	2 053	2 053		100%
Trade payables	14 580	14 580		100%
Salaries payable	912	912		100%
Taxes and duties payable	1 045	1 045		100%
Other short term liabilities	4 973	4 973		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>183 139</b>	<b>183 139</b>		<b>100%</b>

## Income Statement of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	3 months ended 31 Dec 2011 As reported	3 months ended 31 Dec 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
Domestic sales	8 567	8 567		100%
Export sales	22 022	22 022		100%
<b>Sales</b>	<b>30 589</b>	<b>30 589</b>		<b>100%</b>
<b>Cost of sales</b>	<b>12 050</b>	<b>12 050</b>		<b>100%</b>
<b>Gross profit</b>	<b>18 539</b>	<b>18 539</b>		<b>100%</b>
General selling costs	6 755	6 859	104	102%
Research and development expenses	2 470	2 470		100%
Administrative costs	2 196	2 196		100%
<b>Administrative and distribution expenses</b>	<b>11 421</b>	<b>11 525</b>	<b>104</b>	<b>101%</b>
<b>Other operating expenses</b>	<b>758</b>	<b>654</b>	<b>(104)</b>	<b>86%</b>
<b>Other operating income</b>	<b>275</b>	<b>275</b>		<b>100%</b>
<b>Operating profit</b>	<b>6 635</b>	<b>6 635</b>		<b>100%</b>
<b>Finance income</b>	<b>2 527</b>	<b>2 527</b>		<b>100%</b>
<b>Finance costs</b>	<b>838</b>	<b>838</b>		<b>100%</b>
<b>Dividend received</b>	<b>0</b>	<b>0</b>		
<b>Profit from financial activities</b>	<b>1 689</b>	<b>1 689</b>		<b>100%</b>
<b>Profit before taxation</b>	<b>8 324</b>	<b>8 324</b>		<b>100%</b>
<b>Taxation</b>	<b>418</b>	<b>418</b>		<b>100%</b>
<b>Net profit</b>	<b>7 906</b>	<b>7 906</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 015</b>	<b>1 015</b>		<b>100%</b>

## Statement of Financial Position of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	31 Dec 2011 As reported	31 Dec 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 851</b>	<b>3 851</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>63 089</b>	<b>63 089</b>		<b>100%</b>
Land and buildings	30 222	30 222		100%
Plant, machinery and equipment	25 151	25 151		100%
Vehicles	2 408	2 408		100%
Construction in progress	5 308	5 308		100%
<b>Equity investments</b>	<b>7 866</b>	<b>7 866</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>1 842</b>	<b>1 842</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>88</b>	<b>88</b>		<b>100%</b>
<b>Inventories</b>	<b>35 727</b>	<b>35 727</b>		<b>100%</b>
Work-in-progress and semi-finished products	17 321	17 321		100%
Finished goods	8 148	8 148		100%
Raw materials	6 770	6 770		100%
Goods for resale	3 488	3 488		100%
<b>Net trade receivables and other current assets</b>	<b>43 904</b>	<b>43 904</b>		<b>100%</b>
Trade receivables	32 755	32 755		100%
Taxes receivable	959	959		100%
Advance payments to suppliers	6 760	6 760		100%
Other receivables	3 430	3 430		100%
<b>Other current financial assets</b>	<b>11 895</b>	<b>189</b>	<b>(11 706)</b>	<b>2%</b>
<b>Cash and cash equivalents</b>	<b>17 236</b>	<b>28 942</b>	<b>11 706</b>	<b>168%</b>
Cash in bank	17 227	17 227		100%
Cash on hand	9	9		100%
Other cash equivalents	0	11 706	11 706	
<b>TOTAL ASSETS</b>	<b>185 498</b>	<b>185 498</b>		<b>100%</b>

## Statement of Financial Position of Egis Pharmaceuticals PLC (continued)

<i>HUF million</i>	31 Dec 2011 As reported	31 Dec 2011 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>165 386</b>	<b>165 386</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	61	61		100%
Retained earnings	155 300	155 300		100%
<b>Non-current liabilities</b>	<b>1 235</b>	<b>1 235</b>		<b>100%</b>
Provisions	1 235	1 235		100%
<b>Current liabilities</b>	<b>18 877</b>	<b>18 877</b>		<b>100%</b>
Other current financial liabilities	396	396		100%
Provisions	1 905	1 905		100%
Trade payables	10 030	10 030		100%
Salaries payable	901	901		100%
Taxes and duties payable	927	927		100%
Other short term liabilities	4 718	4 718		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>185 498</b>	<b>185 498</b>		<b>100%</b>

## Income Statement of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	6 months ended 31 March 2012 As reported	6 months ended 31 March 2012 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
Domestic sales	15 543	15 543		100%
Export sales	46 699	46 699		100%
<b>Sales</b>	<b>62 242</b>	<b>62 242</b>		<b>100%</b>
<b>Cost of sales</b>	<b>25 373</b>	<b>25 373</b>		<b>100%</b>
<b>Gross profit</b>	<b>36 869</b>	<b>36 869</b>		<b>100%</b>
General selling costs	13 892	14 128	236	102%
Research and development expenses	5 112	5 112		100%
Administrative costs	4 036	4 036		100%
<b>Administrative and distribution expenses</b>	<b>23 040</b>	<b>23 276</b>	<b>236</b>	<b>101%</b>
<b>Other operating expenses</b>	<b>1 226</b>	<b>990</b>	<b>(236)</b>	<b>81%</b>
<b>Other operating income</b>	<b>459</b>	<b>459</b>		<b>100%</b>
<b>Operating profit</b>	<b>13 062</b>	<b>13 062</b>		<b>100%</b>
<b>Finance income</b>	<b>2 451</b>	<b>2 451</b>		<b>100%</b>
<b>Finance costs</b>	<b>889</b>	<b>889</b>		<b>100%</b>
<b>Dividend received</b>	<b>902</b>	<b>902</b>		<b>100%</b>
<b>Profit from financial activities</b>	<b>2 464</b>	<b>2 464</b>		<b>100%</b>
<b>Profit before taxation</b>	<b>15 526</b>	<b>15 526</b>		<b>100%</b>
<b>Taxation</b>	<b>903</b>	<b>903</b>		<b>100%</b>
<b>Net profit</b>	<b>14 623</b>	<b>14 623</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>1 878</b>	<b>1 878</b>		<b>100%</b>

## Statement of Financial Position of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	31 March 2012 As reported	31 March 2012 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 891</b>	<b>3 891</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>63 531</b>	<b>63 531</b>		<b>100%</b>
Land and buildings	30 764	30 764		100%
Plant, machinery and equipment	25 032	25 032		100%
Vehicles	2 616	2 616		100%
Construction in progress	5 119	5 119		100%
<b>Equity investments</b>	<b>7 818</b>	<b>7 818</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>1 823</b>	<b>1 823</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>51</b>	<b>51</b>		<b>100%</b>
<b>Inventories</b>	<b>36 939</b>	<b>36 939</b>		<b>100%</b>
Work-in-progress and semi-finished products	17 545	17 545		100%
Finished goods	8 536	8 536		100%
Raw materials	7 039	7 039		100%
Goods for resale	3 819	3 819		100%
<b>Net trade receivables and other current assets</b>	<b>47 263</b>	<b>47 263</b>		<b>100%</b>
Trade receivables	36 057	36 057		100%
Taxes receivable	1 211	1 211		100%
Advance payments to suppliers	6 414	6 414		100%
Other receivables	3 581	3 581		100%
<b>Other current financial assets</b>	<b>8 685</b>	<b>159</b>	<b>(8 526)</b>	<b>2%</b>
<b>Cash and cash equivalents</b>	<b>21 030</b>	<b>29 556</b>	<b>8 526</b>	<b>141%</b>
Cash in bank	21 022	21 022		100%
Cash on hand	8	8		100%
Other cash equivalents	0	8 526	8 526	
<b>TOTAL ASSETS</b>	<b>191 031</b>	<b>191 031</b>		<b>100%</b>

## Statement of Financial Position of Egis Pharmaceuticals PLC (continued)

<i>HUF million</i>	31 March 2012 As reported	31 March 2012 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>172 107</b>	<b>172 107</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	65	65		100%
Retained earnings	162 017	162 017		100%
<b>Non-current liabilities</b>	<b>1 326</b>	<b>1 326</b>		<b>100%</b>
Provisions	1 326	1 326		100%
<b>Current liabilities</b>	<b>17 598</b>	<b>17 598</b>		<b>100%</b>
Other current financial liabilities	105	105		100%
Provisions	1 574	1 574		100%
Trade payables	10 158	10 158		100%
Salaries payable	1 018	1 018		100%
Taxes and duties payable	409	409		100%
Other short term liabilities	4 334	4 334		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>191 031</b>	<b>191 031</b>		<b>100%</b>



## Income Statement of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	9 months ended 30 June 2012 As reported	9 months ended 30 June 2012 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
Domestic sales	22 906	22 906		100%
Export sales	72 440	72 440		100%
<b>Sales</b>	<b>95 346</b>	<b>95 346</b>		<b>100%</b>
<b>Cost of sales</b>	<b>39 055</b>	<b>39 055</b>		<b>100%</b>
<b>Gross profit</b>	<b>56 291</b>	<b>56 291</b>		<b>100%</b>
General selling costs	21 970	22 211	241	101%
Research and development expenses	8 177	8 177		100%
Administrative costs	6 960	6 960		100%
<b>Administrative and distribution expenses</b>	<b>37 107</b>	<b>37 348</b>	<b>241</b>	<b>101%</b>
<b>Other operating expenses</b>	<b>1 280</b>	<b>1 039</b>	<b>(241)</b>	<b>81%</b>
<b>Other operating income</b>	<b>773</b>	<b>773</b>		<b>100%</b>
<b>Operating profit</b>	<b>18 677</b>	<b>18 677</b>		<b>100%</b>
<b>Finance income</b>	<b>1 443</b>	<b>1 443</b>		<b>100%</b>
<b>Finance costs</b>	<b>502</b>	<b>502</b>		<b>100%</b>
<b>Dividend received</b>	<b>975</b>	<b>975</b>		<b>100%</b>
<b>Profit from financial activities</b>	<b>1 916</b>	<b>1 916</b>		<b>100%</b>
<b>Profit before taxation</b>	<b>20 593</b>	<b>20 593</b>		<b>100%</b>
<b>Taxation</b>	<b>1 368</b>	<b>1 368</b>		<b>100%</b>
<b>Net profit</b>	<b>19 225</b>	<b>19 225</b>		<b>100%</b>
<b>Basic and diluted earnings per share (HUF)</b>	<b>2 469</b>	<b>2 469</b>		<b>100%</b>

## Statement of Financial Position of Egis Pharmaceuticals PLC

in accordance with IFRS

<i>HUF million</i>	30 June 2012 As reported	30 June 2012 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b>ASSETS</b>				
<b>Intangible assets</b>	<b>3 736</b>	<b>3 736</b>		<b>100%</b>
<b>Property, plant and equipment</b>	<b>64 694</b>	<b>64 694</b>		<b>100%</b>
Land and buildings	30 728	30 728		100%
Plant, machinery and equipment	24 922	24 922		100%
Vehicles	2 614	2 614		100%
Construction in progress	6 430	6 430		100%
<b>Equity investments</b>	<b>7 690</b>	<b>7 690</b>		<b>100%</b>
<b>Other non-current financial assets</b>	<b>1 783</b>	<b>1 783</b>		<b>100%</b>
<b>Deferred tax asset</b>	<b>47</b>	<b>47</b>		<b>100%</b>
<b>Inventories</b>	<b>37 102</b>	<b>37 102</b>		<b>100%</b>
Work-in-progress and semi-finished products	17 702	17 702		100%
Finished goods	8 583	8 583		100%
Raw materials	6 894	6 894		100%
Goods for resale	3 923	3 923		100%
<b>Net trade receivables and other current assets</b>	<b>45 860</b>	<b>45 860</b>		<b>100%</b>
Trade receivables	33 412	33 412		100%
Taxes receivable	1 140	1 140		100%
Advance payments to suppliers	6 692	6 692		100%
Other receivables	4 616	4 616		100%
<b>Other current financial assets</b>	<b>9 114</b>	<b>564</b>	<b>(8 550)</b>	<b>6%</b>
<b>Cash and cash equivalents</b>	<b>26 445</b>	<b>34 995</b>	<b>8 550</b>	<b>132%</b>
Cash in bank	26 434	26 434		100%
Cash on hand	11	11		100%
Other cash equivalents	0	8 550	8 550	
<b>TOTAL ASSETS</b>	<b>196 471</b>	<b>196 471</b>		<b>100%</b>

## Statement of Financial Position of Egis Pharmaceuticals PLC (continued)

<i>HUF million</i>	30 June 2012 As reported	30 June 2012 Reclassified	Reclassification (2-1)	Index ( 2/1 )
	1	2	3	4
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>Equity</b>	<b>176 674</b>	<b>176 674</b>		<b>100%</b>
Share capital	7 786	7 786		100%
Share premium	2 239	2 239		100%
Fair valuation reserve	30	30		100%
Retained earnings	166 619	166 619		100%
<b>Non-current liabilities</b>	<b>1 410</b>	<b>1 410</b>		<b>100%</b>
Provisions	1 410	1 410		100%
<b>Current liabilities</b>	<b>18 387</b>	<b>18 387</b>		<b>100%</b>
Other current financial liabilities	1	1		100%
Provisions	1 675	1 675		100%
Trade payables	11 133	11 133		100%
Salaries payable	1 051	1 051		100%
Taxes and duties payable	252	252		100%
Other short term liabilities	4 275	4 275		100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>196 471</b>	<b>196 471</b>		<b>100%</b>