

## **Extraordinary announcement**

### **Change in the accounting recognition of the special tax on financial institutions**

OTP Bank Plc. announces that the IFRS Interpretation Committee ('IFRIC') published a draft on the accounting method of the special tax on financial institutions. Accordingly, in Hungary the full year banking tax should be booked on 1 January. Thus in case of the Hungarian members of OTP Group the previous accounting method, which booked the yearly burden on a quarterly base, will change. As a result the whole amount of the banking tax for 2012 is going to be booked in 1Q 2012. Accordingly, no further amount will be recognised for the rest of the year. Under Hungarian Accounting Standards there will be no change in the accounting method.

OTP Bank Plc.

OTP Bank Plc.  
Postal address: P.O.B.: 501  
Budapest H-1876 Hungary  
E-mail: [investor.relations@otpbank.hu](mailto:investor.relations@otpbank.hu)  
Internet: [www.otpbank.hu](http://www.otpbank.hu)

Address:  
Nádor street 16. Budapest H-1051 Hungary  
Metropolitan Court as Court of Registration:  
01-10-041585