



**Report of the Audit Committee
of OPUS GLOBAL Public Limited Company**

(registered office: H-1062 Budapest, Andrásy út 59.; company registration number: 01-10-042533;
court of registration: Companies Court of the High Court of Budapest; "Company")

**to the Annual General Meeting of the Company,
convened for the 30th day of the month of April in the year 2025**

With regard to the proposals and resolutions to be submitted to the Annual General Meeting of the Company convened for 30th day of the month April in the year 2025, the Audit Committee of the Company has considered the following:

- proposal for (and draft resolution on) the adoption of the Company's annual financial statements and annual report for 2024, prepared in accordance with IFRS, and for the appropriation of the Company's profit after tax for 2024,
- a proposal (and draft resolution on) the adoption of the consolidated annual financial statements of the Company for the year 2024 prepared in accordance with IFRS,
- proposal for (and draft resolution on) the appointment and the remuneration of the Company's auditor.

According to Section 11.3 of the Company's Articles of Association, the Audit Committee giving an opinion on the financial statements required by the Accounting Act and making a proposal for the appointment and remuneration of the auditor fall within the competence of the Audit Committee. As the discussion and commenting on the proposal for the appropriation of the profit after tax is beyond the competence of the Audit Committee, no decision was made on this issue.

The Audit Committee reviewed the above-mentioned materials and, on this basis, unanimously adopted the following resolutions, among others, on 2nd April 2025, without dissenting votes and abstentions.

Resolution No 3/2025. (04.02.) of the Audit Committee

In light of the auditor's report, the Audit Committee has approved the Company's separate (non-consolidated) annual accounts and annual report for 2024, prepared in accordance with IFRS, with a balance-sheet total of HUF 303,421,311,000 a profit after tax of HUF 23,308,027,000 and a total comprehensive income of HUF 23,308,027,000, and recommends their submission to the General Meeting.

The Audit Committee recommends to the General Meeting of Shareholders to approve the Company's separate (non-consolidated) financial statements for the year 2024, prepared in accordance with IFRS.

Resolution No 4/2025. (04.02.) of the Audit Committee

In light of the auditor's report, the Audit Committee has approved the Company's consolidated annual accounts and annual report for 2024, prepared in accordance with IFRS, including all of its annexes, with a balance-sheet total of HUF 1.064.679.151,000, a profit after tax of HUF 48.103.288,000 and a total comprehensive income of HUF 50.875.026,000, and recommends their submission to the General Meeting.

The Audit Committee recommends to the General Meeting of Shareholders to approve the Company's consolidated financial statements for the year 2024, prepared in accordance with IFRS.

Resolution No 5/2025. (04.02.) of the Audit Committee

By this resolution the Audit Committee has adopted the Audit Committee's recommendation on the appointment of the auditor and declares it suitable for submission to the Board of Directors.

In the context of the recommendation, it proposes (supports) the (re)appointment of Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (registered office: H-8200 Veszprém, Radnóti tér 2, C ép.; company registration number: 19-09-512226; court of registration: Companies Court of the High Court of Veszprém; ID No in the Register of Statutory Auditors: 002651; "Quercus Audit Kft.") as the Company's permanent auditor for the fixed term starting from the date of this resolution up to the date of approval by the General Meeting of the annual financial statements (annual accounts) for the financial year ended the 31st day of the month December in the year 2025, but in any case no later than the 30th day of the month April in the year 2026, with an annual remuneration of maximum HUF 52,000,000 + VAT per annum, i.e. fifty-two million Hungarian forints per annum plus VAT. The assignment includes for the grating of certainty opinion regarding on the sustainability report for the business year 2025.

The Audit Committee also acknowledges that – if Quercus Audit Kft. is appointed – Quercus Audit Kft. will appoint András József Tölgyes (mother's maiden name: Dr Katalin Zsilgó; address: H-8200 Veszprém, Szajkó utca 14/B; ID No in the Register of Statutory Auditors: 005572) as the statutory auditor of Quercus Audit Kft. to act as the personally responsible auditor.

The Audit Committee also proposes the election of Quercus Audit Kft. (ID No in the Register of Statutory Auditors: 002651) for the grating of certainty opinion regarding on the sustainability report for the business year 2025 up to the date of approval by the General Meeting of the annual financial statements (annual accounts) for the financial year 2025 but in any case no later than the 30th day of the month April in the year 2026. The personally responsible auditor shall be Tölgyes András József (ID No in the Register of Statutory Auditors: 005572).

Resolution No 6/2025. (04.02.) of the Audit Committee

By this resolution the Audit Committee has adopted the Audit Committee's report on the proposals and draft resolutions adopted by the Board of Directors in relation to agenda items No 1, 2 and 6 of the Annual General Meeting of Shareholders to be held on the 30th day of the month April in the year 2025 and declares it suitable for submission to the General Meeting.

Budapest, 2nd April, 2025

OPUS GLOBAL Nyrt.
Audit Committee