



## PROPOSALS AND DRAFT RESOLUTIONS

for the **ANNUAL GENERAL MEETING OF THE SHAREHOLDERS OF  
OPUS GLOBAL Nyilvánosan Működő Részvénytársaság**  
convened for 30 April 2025, starting at 09:00 a.m.

The Board of Directors of **OPUS GLOBAL Nyilvánosan Működő Részvénytársaság** (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**") informs the shareholders of the Company of the proposals and draft resolutions related to the matters on the agenda of the Annual General Meeting of Shareholders ("**General Meeting**") scheduled for 30 April 2025.

### Agenda item No. 1

**Decision on the approval of the annual report on the Company's business activities and the annual financial report of the Company for 2024 compiled in line with IFRS on the basis of the submissions of the Board of Directors, and on the opinion of the Audit Committee and Supervisory Board and on the opinion of the Auditor and decision on the approval of the use of the after-tax profit of the Company as parent company for 2024.**

#### 1. Proposal for agenda item No. 1:

The Board of Directors informs the shareholders that the Company's finance department has prepared the Company's separate (unconsolidated) annual financial statements and business report for the year 2024, and along with all the annexes, the relevant audit report, the relevant written reports (opinions) from the Supervisory Board and the Audit Committee, will be submitted to the General Meeting.

The Company's annual financial statements are prepared in accordance with International Financial Reporting Standards (IFRS). In areas not governed by IFRS, the Company refers to the provisions of the Hungarian Accounting Act (Act C of 2000), fundamentally regarding disclosure and administrative matters rather than accounting. The reporting currency is the Hungarian forint.



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An audit is compulsory for the Company. The owner has appointed Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (registered office: H-8200 Veszprém, Radnóti tér 2. building C.), as a registered statutory auditor, to review the annual financial statements and the business report prepared in accordance with IFRS for the financial year 2024. The membership ID of András József Tölgyes, the personally acting auditor, in the Register of Statutory Auditors is: 005572).

On 28 March, 2025, the auditor issued a draft written report on the Company's separate IFRS financial statements and business report for the year 2024, concluding that the financial statements provide a true and fair view of the Company's asset and financial position as of 31 December 2024.

**The Company's profit and loss in figures:**

<b>Balance-sheet total</b>	<b>HUF 303,421,311,000</b>
<b>Equity</b>	<b>HUF 227,224,682,000</b>
<b>P/L after taxes</b>	<b>HUF 23,308,027,000</b>
<b>Total comprehensive income</b>	<b>HUF 23,308,027,000</b>

The Board of Directors also informs the shareholders that the annual report also includes the Q4 2024 report for the Company's financial position and business policy.

During the joint meeting held on 2 April 2025, the Board of Directors, the Supervisory Board, and the Audit Committee discussed the Company's separate (unconsolidated) annual financial statements and business report for the year 2024 prepared in accordance with IFRS. With a balance-sheet total of **HUF 303,421,311**, a net profit of **HUF 23,308,027**, and total comprehensive income of **HUF 23,308,027**, the financial statements were approved by Resolutions No. 13/2025. (02.04.) and 3/2025. (02.04.) from the Supervisory Board and 3/2025. (02.04) from the Audit Committee, and were recommended to the General Meeting for approval, along with all annexes and the audit report. The recommendation took into account the written reports from the Supervisory Board and the Audit Committee, with a proposal to pay a dividend of **HUF 8,048,303,925** from the net profit, and to allocate the remaining amount to retained earnings. The proposed starting date for the dividend payment is: 17 June, 2025.

**Draft resolution related to Agenda Item No. 1:**

**Resolution No. [•]/2025. (IV.30.) of the General Meeting:**

The General Meeting, having considered the auditor's report, hereby approves the Company's separate (unconsolidated) annual financial statements and business report for 2024, prepared in accordance with IFRS, with a balance-sheet total of HUF 303,421,311,000, a net profit of HUF 23,308,027,000, and total comprehensive income of HUF 23,308,027,000 as well as all its

annexes, and having also taken into account the relevant written reports from the Supervisory Board and the Audit Committee.

The General Meeting resolves that from the Company's 2024 net profit of HUF 23,308,027, a dividend of HUF 8,048,303,925 shall be paid, with the remaining amount to be allocated to retained earnings. The start date for the dividend payment shall be: 17 June, 2025.

#### **Agenda item No. 2**

**Decision on the approval of the annual report on the Company's business activities and the annual consolidated financial report of the Company for 2024 compiled in line with IFRS on the basis of the submissions of the Board of Directors, and on the opinion of the Audit Committee and Supervisory Board, and on the opinion of the Auditor.**

#### Proposal for agenda item No. 2:

The Company is also required to prepare consolidated annual financial statements and a consolidated business report, given that it qualifies as the parent company in relation to several entities. The consolidated financial statements are prepared in accordance with International Financial Reporting Standards (IFRS). In areas not governed by IFRS, the Company refers to the provisions of the Hungarian Accounting Act (Act C of 2000), fundamentally regarding disclosure and administrative matters rather than accounting.

From the financial year 2024 onwards, the Company is also required to prepare a Sustainability Report, which forms part of the business report and for which the Company's permanent appointed auditor has issued an assurance opinion.

The consolidated annual financial statements incorporate the financial reports of the Parent Company and the companies directly or indirectly controlled by it (subsidiaries).

OPUS GLOBAL Nyrt has fully consolidated those subsidiaries that qualify as controlled companies. All entities over which the Group can influence financial and operational policies, but that do not meet the criteria for inclusion as subsidiaries or joint ventures, are classified as associates.

Thus, at the end of the 2024 financial year, 30 companies were included as subsidiaries, 4 companies as associates, and 1 company as a joint venture.

An audit is compulsory for the Company Group. The owner has also appointed Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (registered office: H-8200 Veszprém, Radnóti tér 2. C. ép.) to review the consolidated annual financial statements and business report for the year 2024. The membership ID of András József Tölgyes, the personally acting auditor, in the Register of Statutory Auditors is: 005572).

On 28 March 2025, the auditor issued a draft written report on the Company's consolidated financial statements and business report for 2024, prepared in accordance with IFRS, which indicates that the report presents a reliable and fair view of the financial and asset position of the Opus Global Group as of 31 December 2024.

**Key balance-sheet data of the Group:**

Balance-sheet total	HUF 1,064,679,151,000
Equity	HUF 380,971,429,000
P/L after taxes	HUF 48,103,288,000
Total comprehensive income	HUF 50,875,026,000

On 2 April 2025, the Board of Directors, the Supervisory Board, and the Audit Committee held a joint meeting to discuss the Company's consolidated annual financial statements and business report for the year 2024, prepared in accordance with IFRS. They were approved by Resolutions 14/2025. (02.04.) from the Board of Directors, 4/2025. (02.04.) from the Supervisory Board, and 4/2025. (02.04.) from the Audit Committee, and recommended to the General Meeting for approval.

The Board of Directors proposes the approval by the General Meeting of the Company's consolidated annual financial statements and business report for the year 2024, prepared in accordance with IFRS, along with all its annexes, with a balance sheet total of **HUF 1,064,679,151,000**, a net profit of **HUF 48,103,288,000**, and total comprehensive income of **HUF 50,875,026,000**, and having also taken into account all the annexes, the audit report, and the relevant written reports from the Supervisory Board and the Audit Committee.

The Board of Directors further informs the shareholders that the annual financial statements also include the Q4 2024 report regarding the management, financial position, and business policy of the Company.

Draft resolution related to agenda item No. 2:

**Resolution No. [•]/2025. (IV.30.) of the General Meeting:**

Having considered the audit report, the General Meeting hereby approves the Company's consolidated annual financial statements and business report for 2024 prepared in accordance with IFRS, along with all its annexes, with a balance-sheet total of HUF 1,064,679,151,000, a net profit of HUF 48,103,288,000, and total comprehensive income of HUF 50,875,026,000, taking into account the relevant written reports from the Supervisory Board and the Audit Committee.

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**Agenda item No. 3**

**Decision on the approval of the Corporate Governance Report (hereinafter referred to as CGR) of the Company for 2024.**

Proposal for agenda item No. 3:

The Board of Directors informs the shareholders that the Company's management has prepared the Responsible Corporate Governance Report for 2024, which presents the Company's

corporate governance practices, and a full draft of the Report will be submitted to the General Meeting.

Next, the Board of Directors proposes that the General Meeting approve the Company's Responsible Corporate Governance Report for 2024, which showcases the Company's corporate governance practices.

Based on the above, the Board of Directors proposes the adoption of the following resolution of the General Meeting.

Draft resolution related to agenda item No. 3:

**Resolution No. [•]/2025. (IV.30.) of the General Meeting:**

The General Meeting has approved the Corporate Governance Report for 2024, which presents the corporate governance practices of the Company.

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**Agenda item No 4**

**Advisory vote on the remuneration report of the Company based on the Act LXVII of 2019**

Proposal for agenda item No. 4:

The Board of Directors informs the shareholders that, for the third time, in accordance with the provisions of Act LXVII of 2019 concerning the encouragement of long-term shareholder engagement and the harmonisation of certain laws, as well as the Company's applicable Remuneration Policy, the Remuneration Committee has prepared the Company's Remuneration Report for the year 2024. The draft Remuneration Report has been reviewed in advance by the Company's auditor, who has certified its accuracy.

The Board of Directors presents the Company's Remuneration Report for the year 2024 to the General Meeting and recommends the approval of the 2024 Remuneration Report by the General Meeting.

Draft resolution related to agenda item 4:

**Resolution No. [•]/2025. (IV.30.) of the General Meeting:**

The General Meeting has approved the Remuneration Report of the Company for the year 2024.

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**Agenda item No 5**

**Decision on the evaluation of the work of the Board of Directors in the past financial year and the granting of discharge to its members.**

Proposal for agenda item No. 5:

In this proposal, the Board of Directors proposes that the General Meeting grant to all members of the Board of Directors who were members in 2024 the right to receive the compensation provided for in Article 3:117 of the Hungarian Civil Code for the period between 1 January 2024 and 31 December 2024.

During the relevant period, the following individuals served as members of the Company's Board of Directors:

	Start of membership	Termination of membership
József Vida	03/05/2022	03/05/2027
Dr Koppány Tibor Lélfai	03/05/2022	03/05/2027
Dr Szabolcs Makai	03/05/2022	03/05/2027
László Görbedi	03/05/2022	31/07/2024
Zoltán Péter Németh	03/05/2022	31/12/2024
Ádám Détári Szabó	03/05/2022	03/05/2027
Balázs Torda	03/05/2022	03/05/2027
Zoltán Susán	04/09/2024	03/05/2027

The Board of Directors recommends the approval by the General Meeting of the proposal that the General Meeting decides on the adequacy of the management activities performed by the members of the Board of Directors in 2024 and grants discharge on the basis that the Board members conducted their activities in 2024 with regard to the primacy of the interests of the Company.

Based on the above, the Board of Directors proposes the adoption of the following resolution of the General Meeting.

Draft resolution related to agenda item No. 5:

**Resolution No. [●]/2025. (IV.30.) of the General Meeting:**

By this resolution, the General Meeting has resolved on the adequacy of the management activities performed by the following members of the Board of Directors in 2024 and grants discharge on the basis that the Board members conducted their activities in 2024 with attention to the primacy of the interests of the Company and on granting a discharge, given that in 2024 the members of the Board of Directors performed their activities in the best interests of the Company as their primary concern:

	Start of membership	Termination of membership
József Vida	03/05/2022	03/05/2027
Dr Koppány Tibor Lélfai	03/05/2022	03/05/2027

Dr Szabolcs Makai	03/05/2022	03/05/2027
László Görbedi	03/05/2022	31/07/2024
Zoltán Péter Németh	03/05/2022	31/12/2024
Ádám Détári Szabó	03/05/2022	03/05/2027
Balázs Torda	03/05/2022	03/05/2027
Zoltán Susán	04/09/2024	03/05/2027

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#### Agenda item No. 6

#### Decision on the election and remuneration of the Company's permanent auditor

##### Proposal for agenda item No. 6:

The Board of Directors informs the shareholders that, regarding the election of the Company's permanent auditor, the Audit Committee has conducted an initial selection procedure in accordance with the provisions of Regulation (EU) No. 537/2014 of the European Parliament and of the Council ("Regulation"), through a tender process, during which the Audit Committee proposed an auditor for the permanent auditor's activities. In accordance with Article 95/E of the Accounting Act, starting from 2024, the Group is required to prepare a Sustainability (consolidated) Report as part of its business report, and the auditor appointed by the Company will issue an assurance report for it. In the framework of its recommendation submitted in accordance with the provisions of the Regulation, the Audit Committee supports the proposal for the General Meeting to elect Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (registered office: H-8200 Veszprém, Radnóti tér 2. C ép.; company registration number: 19-09-512226; "Quercus Audit Kft.") as the Company's permanent auditor for a fixed term starting from the date of the General Meeting's resolution to the date of the General Meeting's approval of the annual report (financial statements) for the financial year ended 31 December 2025, but in any case no later than 30 April 2026, with a maximum remuneration of HUF 52,000,000.00 + VAT per year, i.e. fifty-two million Hungarian forints per annum plus VAT. Quercus Audit Kft. plans to appoint András József Tölgyes (auditor's ID No. in the Register of Statutory Auditors: 005572) as the responsible registered auditor for the audit tasks, who will personally carry out the audit.

In line with the Audit Committee's election proposal, the Board of Directors proposes the adoption of the following General Meeting Resolution.

##### Draft resolution related to agenda item 6:

#### Resolution No. [•]/2025. (IV.30.) of the General Meeting:

The General Meeting has elected 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: Company Registry 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 a fixed term starting from the date of this resolution until the date of the General Meeting that closes the financial year ending on 31 December 2025, but no later than 30 April 2026. The designated responsible auditor from Quercus Audit Kft. is András József Tölgyes (auditor's ID No. in the Register of Statutory Auditors: 005572). The General Meeting has accepted the annual fee of HUF 52,000,000 plus VAT for the 2025 financial year for the audit tasks, which includes the audit of the Company's separate and consolidated annual financial statements prepared in accordance with IFRS. The mandate also extends to providing assurance on the Company's sustainability reports for the 2025 financial year.

The General Meeting has elected Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (ID No. in the Register of Statutory Auditors: 002651) to provide assurance for the Company's Sustainability Report for the 2025 financial year, from the date of the General Meeting approving the annual report for the 2025 financial year until no later than 30 April, 2026. The designated responsible auditor from Quercus Audit Kft. is András József Tölgyes (auditor's ID No. in the Register of Statutory Auditors: 005572).

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#### **Agenda item No 7**

**Decision on the authorisation of the Board of Directors to acquire the own shares of the company.**

##### Proposal for agenda item No. 7:

By Resolution No. 11/2024. (IV.24.), the General Meeting authorised the Board of Directors for a twelve-month (12-month) period to acquire up to twenty percent (20%) of the Company's issued share capital in the form of ordinary shares with a nominal value of HUF 25 each, as its treasury shares (the treasury shares acquired through transactions may not exceed twenty percent of the shares issued by the Company). The acquisition of treasury shares may occur for consideration or free of charge, through stock exchange transactions, public offers, or over-the-counter transactions, including the exercise of rights granted by financial instruments entitling the acquisition of treasury shares (e.g., options, conversion rights, etc.). In the case of acquisitions for consideration, the highest amount payable may be the amount determined by increasing the closing price registered by the Budapest Stock Exchange for the day prior to the conclusion of the contract by twenty percent (20%). This authorisation includes decision-making in all related issues and resolutions otherwise falling within the competence of the general meeting.

With Resolution No. 7/2024. (IX. 03.), the General Meeting amended the maximum quantity of treasury shares that could be acquired, while leaving the other conditions of the authorisation unchanged, to twenty-five percent (25%) of the current share capital.

According to Article 3:223 (4) of the Civil Code, the Board of Directors is required to provide information at the next general meeting regarding the justification and nature of the acquisition of treasury shares, the number of shares acquired, their total nominal value, as well as the ratio of these shares to the share capital of the company and the consideration paid.



At the time of granting the authorisation on 24 April 2024, the number of OPUS GLOBAL Nyrt's treasury shares was 53,295,397 OPUS GLOBAL ordinary shares.

Under the authorisation, OPUS GLOBAL Nyrt has acquired a total of 6,815,273 OPUS GLOBAL ordinary shares by 8 April, 2025 (by the time of publishing this proposal), with a total nominal value of HUF 170,381,825, which represents 0.975% of the share capital, with a total consideration of HUF 3,312,460,963. The purchase was conducted as part of a share buyback programme aimed at creating value for shareholders.

Following the ordinary General Meeting of OPUS GLOBAL Nyrt held on 24 April 2024, on 2 July 2024, the Company acquired 3,066,204 ordinary shares of OPUS GLOBAL Nyrt through an over-the-counter transaction conducted by its wholly-owned subsidiary, Mészáros és Mészáros Zrt. On 19 December 2024, the Company transferred 3,417,572 ordinary shares of OPUS GLOBAL Nyrt to its wholly-owned subsidiary, R-KORD Kft., also through an over-the-counter transaction. On 20 December 2024, the Company transferred 858,043 ordinary shares of OPUS GLOBAL Nyrt. to R-KORD Kft. through another over-the-counter transaction. On 4 February 2025, the OPUS GLOBAL Employee Ownership Programme Organisation transferred ownership of 94,984 shares to the Company.

Based on the authorisation, for any potential share buybacks occurring after the publication of this proposal, OPUS GLOBAL Nyrt. will provide written information through special announcements for transactions conducted in accordance with capital market regulations, which will be available on the websites of OPUS GLOBAL Nyrt. and the Budapest Stock Exchange, as well as in the official publication site operated by the Hungarian National Bank ([kozvetetelek.mnb.hu](http://kozvetetelek.mnb.hu)).

The Board of Directors recommends that the shareholders empower the Board for a period of eighteen (18) months to acquire, as its treasury shares, a number of ordinary shares with a nominal value of HUF 25 each, corresponding to up to twenty-five percent (25%) of the Company's current share capital (the treasury shares acquired may not exceed twenty-five percent of the shares issued by the Company during transactions). The acquisition of treasury shares may occur for consideration or free of charge, through stock exchange transactions, public offers, or over-the-counter transactions, including the exercise of rights granted by financial instruments entitling the acquisition of treasury shares (e.g., options, conversion rights, etc.). In the case of acquisitions for consideration, the highest amount payable may be the amount determined by increasing the closing price registered by the Budapest Stock Exchange for the day prior to the conclusion of the contract by twenty percent (20%).

This authorisation would include decision on all related issues and resolutions otherwise falling within the competence of the General Meeting.

Based on the above, the Board of Directors proposes the adoption of the following resolution of the General Meeting.

Proposal for a resolution on agenda item No. 7:

**Resolution No. [•]/2025. (IV.30.) of the General Meeting:**

The General Meeting hereby empowers the Board of Directors for a period of eighteen (18) months to acquire, as its treasury shares, a number of ordinary shares with a nominal value of HUF 25 each, corresponding to up to twenty-five percent (25%) of the Company's current share capital (the treasury shares acquired may not exceed twenty-five percent of the shares issued by the Company during transactions). Treasury shares may be acquired for consideration or free of consideration, on a stock exchange, by means of a public offer or over-the-counter, including by exercising a right secured by a financial instrument entitling the holder to acquire treasury shares (e.g. a right to purchase, exchange, etc.). In the case of acquisitions for consideration, the highest amount payable may be the amount determined by increasing the closing price registered by the Budapest Stock Exchange for the day prior to the conclusion of the contract by twenty percent (20%). This authorisation includes making decisions in all related issues and resolutions otherwise falling within the competence of the General Meeting.

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**Agenda item No 8**

**Decision on the amendment of Articles of Association of the Company.**

Proposal for agenda item No. 8:

A shareholder holding more than 1% of the Company's votes has approached the Company's Board of Directors with a request (proposal) for an agenda item in exercise of the rights stipulated in Section 5.4 of the Company's Articles of Association.

The shareholder proposed an amendment to the Company's Articles of Association as an additional agenda item alongside those listed in the invitation to the annual general meeting of the Company, scheduled for 30 April 2025, which was published electronically on 28 March 2025.

Simultaneously with the supplementation of the agenda items for the annual general meeting, he requested the inclusion of the following proposed resolution as an accompanying submission to the amended agenda item (which he has initiated). This resolution would allow for the shareholder representation authorisation to be extended not only to a single meeting but, depending on the shareholder's intention, to multiple meetings. This would facilitate a more flexible realisation of shareholders' intentions.

Draft resolution related to agenda item No. 8:

**Resolution No. [•]/2025. (IV.30.) of the General Meeting:**

By this resolution, the General Meeting amends the Company's Articles of Association as follows: the text designated for deletion shall be removed by crossing it out from the Articles of Association.

Section 9.8 of the Articles of Association shall be amended to read:

~~"9.8 The authorisation granted to the representative of the shareholder shall be valid for only one occasion, which extends to~~ covers any General Meeting that is repeated due to a lack of quorum, as well as to the continuation of a suspended General Meeting.

The revocation of the authorisation shall only be effective against the Company if it is submitted to the chairman of the General Meeting prior to the opening of the meeting or, if the authorisation pertains to voting on a specific agenda item, before the discussion of that agenda item commences. The provisions applicable to granting the authorisation shall apply to the revocation of the authorisation.

The shareholder may not be represented by an executive officer, a member of the Supervisory Board, or the auditor."

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Budapest, 8 April, 2025

**OPUS GLOBAL**  
**Nyilvánosan Működő Részvénytársaság**  
Board of Directors