



**Report of the Supervisory Board 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")

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

The Supervisory Board of the Company has examined the reports, proposals and resolutions to be submitted to the Annual General Meeting of the Company to be held on 30th of the month of April in the year 2025, in view of which the Supervisory Board proposes to the General Meeting

- to approve the proposal (draft resolution) of the Board of Directors for the adoption of the annual accounts and annual report of the Company for the year 2024, prepared in accordance with IFRS and for the appropriation of the profit after tax of the Company for the year 2024,
- to approve the proposal (draft resolution) of the Board of Directors for the adoption of the Company's consolidated financial statements and annual report for the year 2024, prepared in accordance with IFRS,
- to approve the proposal (draft resolution) of the Board of Directors for the adoption of the Company's Corporate Governance Report 2024 (CGR),
- to approve the proposal (draft resolution) of the Board of Directors on the Remuneration Disclosure of the Company, prepared in accordance with the provisions of Act LXVII of 2019
- to approve the proposal (draft resolution) of the Board of Directors on the evaluation of the work of the Board of Directors and on the proposal for the dismissal of its members,
- to approve the proposal (draft resolution) of the Board of Directors on the election and remuneration of the Company's permanent auditor,
- to approve the proposal (draft resolution) of the Board of Directors to authorise the Board of Directors to acquire the Company's equity,
- to approve the proposal (draft resolution) of a shareholder representing 1 % of the votes which can be cast on the amendment of the Articles of Association of the Company.

The Supervisory Board has examined the resolutions of the Board of Directors of the Company adopted on the 2<sup>nd</sup> day of the month of April in the year 2025.

The Supervisory Board has reviewed the above-mentioned materials and, on this basis, unanimously adopted the following resolutions, among others, without dissenting votes or abstentions.

**Resolution No 3/2025. (04.02.) of the Supervisory Board**

In light of the auditor's report, the Supervisory Board 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 Supervisory Board agrees with the draft resolution made by the Board of Directors on the separate (non-consolidated) annual accounts of the Company for the year 2024, prepared in accordance with IFRS, and recommends its adoption by the General Meeting.

The Supervisory Board shall agree with the proposal of the Board of Directors for the appropriation of the profit after tax, that from the profit after tax of HUF 23,308,027,000, HUF 8,048,303,925 shall be paid as dividend and the remaining amount shall be transferred to the profit reserve. The proposed starting date for the payment of the dividend is 17 June 2025.

Resolution No 4/2025. (04.02.) of the Supervisory Board

In light of the auditor's report, the Supervisory Board 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 Supervisory Board agrees with the draft resolution of the Board of Directors on the consolidated financial statements of the Company for the year 2024 prepared in accordance with IFRS and recommends its adoption by the General Meeting.

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Resolution No 5/2025. (04.02.) of the Supervisory Board

The Supervisory Board has approved the 2024 Responsible Corporate Governance Report of the Company on its corporate governance practices and declares it suitable for submission to the General Meeting of Shareholders.

The Supervisory Board further resolves that it fully agrees with the proposals and resolutions adopted by the Board of Directors under agenda item No 3 of the General Meeting of Shareholders, supports them and recommends that the General Meeting of Shareholders adopt them.

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Resolution No 6/2025. (04.02.) of the Supervisory Board

The Supervisory Board has approved and, if approved by the Board of Directors, declares the Company's Remuneration Disclosure for 2024 suitable for submission to the General Meeting of Shareholders.

The Supervisory Board shall further resolve that, if adopted by the Board of Directors, it fully agrees with, supports and recommends to the General Meeting of Shareholders for adoption the proposal and the resolution adopted by the Board of Directors under item 4 of the agenda of the General Meeting of Shareholders.

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Resolution No 7/2025. (04.02.) of the Supervisory Board

The Supervisory Board has approved the proposal for the General Meeting of Shareholders to resolve on the appropriateness of the 2024 management activities of the following members of the Board of Directors and to grant them a discharge for compliance, given that in 2024 the following members of the Board of Directors have performed their activities with the best interests of the Company as a priority:

Name	Period
József Vida	1 January, 2024 – 31 December, 2024
dr. Koppány Tibor Lélfai	1 January, 2024 – 31 December, 2024
dr. Szabolcs Makai	1 January, 2024 – 31 December, 2024
László Görbedi	1 January, 2024 – 31 July, 2024
Zoltán Péter Németh	1 January, 2024 – 31 December, 2024
Ádám Détári Szabó	1 January, 2024 – 31 December, 2024
Balázs Torda	1 January, 2024 – 31 December, 2024
Zoltán Susán	4 September, 2024 – 31 December, 2024

The Supervisory Board has further resolved that it fully agrees with the proposals and resolutions adopted by the Board of Directors under agenda item No 5 of the General Meeting of Shareholders, supports them and recommends their adoption by the General Meeting of Shareholders.

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Resolution No 8/2025. (04.02.) of the Supervisory Board

By this resolution the Supervisory Board supports and recommends that the General Meeting appoint 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 the resolution of the General Meeting up to the date of approval by the General Meeting of the Annual Report (annual accounts) for the financial year ended on 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. The personally responsible auditor appointed by Quercus Audit Kft. shall be András József Tölgyes (mother's maiden name: Dr Katalin Zsilko; address: H-8200 Veszprém, Szajkó utca 14/B; ID No in the Register of Statutory Auditors: 005572). The assignment includes for the grating of certainty opinion regarding on the sustainability report for the business year of 2025.

The Supervisory Board supports and recommends to the General Meeting with the price of HUF 52,000,000 + VAT as the annual price of the statutory auditor for the undertaking the audition tasks, which includes the audition of the separate and consolidated accounts made with the IFRS accounting standards for the business year of 2025.

The Supervisory Boards also supports and recommends 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).

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Resolution No 9/2025. (04.02.) of the Supervisory Board

The Supervisory Board has approved the proposal for the purchase of the Company's equity shares and declares that it may be submitted to the General Meeting of Shareholders.

The Supervisory Board has further resolved that it fully agrees with the proposals and resolutions adopted by the Board of Directors under agenda item No 7 of the General Meeting of Shareholders, and supports and recommends their adoption by the General Meeting of Shareholders.

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Resolution No 10/2025. (04.02.) of the Supervisory Board

By this resolution the Supervisory Board has adopted the Supervisory Board's report on the proposals and draft resolutions in relation to the agenda items of the Annual General Meeting of Shareholders to be held on the 30th day of the month April in the year 2025 and declares them suitable for submission to the General Meeting.

Budapest, 2<sup>nd</sup> day of April, 2025

OPUS GLOBAL Nyrt.  
Supervisory Board