

OPUS GLOBAL NYRT.

Remuneration Report Year 2024

PREPARED BY	OPUS GLOBAL NYRT.
DATE	2 APRIL 2025

OPUS GLOBAL Nyrt.

Remuneration Report

Pursuant to the Remuneration Policy adopted by the Board of Directors of **OPUS GLOBAL Nyilvánosan Működő Részvénytársaság** (1062 Budapest, Andrásy út 59., Company Registration Number: 01- 10- 042533) (the "**Company**") by Resolution No. 32/2024. (07.15.) of the Board of Directors, and adopted by the General Meeting by advisory vote by Resolution 3/2024. (IX.03.) of the General Meeting in accordance with the provisions of Article 19 (1) of Act LXVII of 2019 on Encouraging Long-Term Shareholder Engagement and amendments of further regulations for harmonization (the "**HRSZTV**"), on behalf of the Company, the Board of Directors hereby publishes its Remuneration Report for the financial year 2024 (the "**Remuneration Report**" or the "**Report**").

Introduction

The Company shall comply with the applicable legal provisions, including the provisions of the HRSZTV. Chapter IV.7, in particular § 17, the Company has adopted a remuneration policy with effect from 9 April 2020, which was last amended with effect from July 15, 2024 (hereinafter referred to as the amended Remuneration Policy): "**Remuneration Policy**". The Remuneration Policy is published on the Company's website.

In accordance with Article 19 (1) of the HRSZTV and the Remuneration Policy, an annual Remuneration Report is prepared by the Company. The report shall be clear and understandable and shall be capable of providing a comprehensive overview of all remuneration granted to or based on the results of the most recent financial year, in whatever form, to each director, including newly appointed directors, in accordance with the Remuneration Policy.

The Remuneration Report is prepared by the Board of Directors annually on the basis of a proposal by the Remuneration and Appointment Committee approved by a simple majority vote and, after the audit by the Company's permanent auditor, submitted to the Annual General Meeting of Shareholders for an opinion and vote, together with the opinion of the Supervisory Board. Prior to submitting the Remuneration Report to the General Meeting, the Auditor verifies that the Remuneration Report is in compliance with the Remuneration Policy, taking into account the provisions thereof, with the statutory requirements, and that it contains the information required by law. If the Auditor concludes that the Remuneration Report does not comply with the requirements, the Auditor will call on the Board of Directors to take the necessary action. If the errors or deficiencies are not corrected, the Auditor is entitled to inform the shareholders at the General Meeting of the errors or deficiencies detected and the action taken.

The Remuneration Report shall include a description of all remuneration granted to the Board members, Executive Board members and strategic employees in the previous financial year or based on the results of the previous financial year, in whatever form, in accordance with the Remuneration Policy, and taking in compliance with the applicable data protection rules specified in HRSZTV Article 19 (2) and (3). The Remuneration Report will be made publicly available by the Company on its website, free of charge, for a period of at least ten (10) years following the decision of the General Meeting.

Interpretative provisions

The *institutional scope* of the Remuneration Policy covers OPUS GLOBAL Nyrt.

The Remuneration Policy lays down the rules related to the remuneration granted to Directors, i.e. the Executive Board and Senior Management, and regulates the Company's obligations to comply with the remuneration rules.

The *scope* of the Remuneration Policy covers Remuneration in its entirety, i.e. any payment or benefit granted by the Company to the relevant personnel where it is in consideration of services rendered by any member of the Board of Directors. The scope of the remuneration policy also covers all remuneration received from the Company as the parent company and from companies belonging to the group comprising all its subsidiaries within the meaning of [Act C of 2000 on Accounting](#). The amounts of remuneration disclosed are gross amounts and exclude taxes, social security contributions and other deductions.

The following positions in OPUS GLOBAL Nyrt are covered by the Remuneration Policy:

- a) the Chief Executive Officer
- b) the Deputy CEO,
- c) members of the Board of Directors; and
- d) members of the Supervisory Board or the Audit Committee

(Hereinafter jointly referred to as: "Directors")

The group includes the subsidiaries listed in Appendix 1 to this Remuneration Report.

Main elements of the Remuneration Policy

In the financial year 2024, the Company reported remuneration in accordance with the Remuneration Policy, did not deviate from the procedure for the implementation of the Remuneration Policy, paid all remuneration to the executives in accordance with the provisions of the Remuneration Policy and in compliance with its rules, did apply the possibility of reclaim of variable remuneration.

Based on Section 7.1. of the Remuneration Policy , remuneration consists exclusively of fixed and variable remuneration elements as set out in this Remuneration Policy.

According to Point 7.2. of the Remuneration Policy, the amount of fixed remuneration shall be sufficiently high to allow for the reduction of performance-related variable remuneration elements even to zero. The Directors should not be dependent on the variable remuneration elements as the Company considers that it may encourage excessive short-term risk-taking, contrary to the Company's consolidation objectives.

In view of the above, the Company declares that currently, and thus for the year 2024, in accordance with the provisions of the Remuneration Policy, it applied a remuneration system for the Board of Directors *consisting of fixed and performance-based remuneration elements*.

The rules on the remuneration of the members of the Board of Directors, the Supervisory Board (and the Audit Committee) were determined by the General Meeting of Shareholders at the time of their election. The resolutions of the General Meeting are available on the Company's website (www.opusglobal.hu). As a result of the amendment of the Company's Articles of Association on 17 August 2022, the rules on the remuneration of the CEO within the members of the Management are set by the Board of Directors on the basis of a preliminary opinion and proposal of the Remuneration and Appointment Committee. The management of the Company consists of the CEO and the Deputy CEO.

The members of the Board of Directors may receive, in addition to their Honorarium, a fixed amount of remuneration (Bonus), which may be different for the Chairman of the Board of Directors than for the other members of the Board of Directors, depending on the Company's annual financial figures and/or the achievement of specific objectives/tasks. The amount of this bonus and the relevant conditions shall be subject to a decision of the General Meeting. The bonus under this clause may also be provided through an Employee Share Ownership Plan (ESPP) organization to be established by the Company in the form of shares in the Company and/or the right to purchase shares in the Company, provided that the ESPP organization may not transfer the shares issued by the Company and/or the right to purchase shares in the Company directly to the participants, but shall settle the financial account with the participants

after a holding period of at least two years from the date of acquisition of such assets by the ESPP organization, subject to the fulfilment of the relevant conditions.

Where share-based remuneration schemes are used, the actual level of remuneration of the members of the Board of Directors shall be approved by the General Meeting.

In the case of employees of the Company who are Directors, the remuneration policy and the setting of salaries are based on the duties and responsibilities of each senior employee (CEO, Deputy CEO's) as defined in the Bylaws and the internal rules of responsibility. Wages (basic wages) are set on a market basis and at a level that is appropriate to attract and retain a competitive workforce, taking into account the need to ensure competitiveness.

The Company's executive employees are employed by the Company and their legal relationship is governed by the provisions of the Labour Code. Their salaries are set in accordance with the Remuneration Policy, and they are also entitled to the benefits laid down in the Staff Regulations for employees and to use a vehicle of a value and with features commensurate with their post and duties. The use of motor vehicles for personal purposes is permitted.

The Company also provides the Executive Employees with the use of laptops and mobile phones in accordance with the relevant internal regulations and to the extent permitted.

The Company does not apply any pension benefits or other termination-related benefits to the Executive Employees, excluding amounts paid under an agreement related to the loss of employment whereby the employee may not be employed for a specified period of time in organisations performing the same type of activity as the Company, and the application of benefits other than those provided for in the Labour Code, or deviating therefrom, provided that with respect to those benefits the period of notice for termination of employment and the severance pay shall not exceed the length provided for by the Labour Code by maximum 3 and 6 months, respectively.

The Company shall grant to the Executive Employees a bonus (Premium) based on the Company's annual financial performance and/or the achievement/fulfilment of specific objectives/tasks. The amount of this allowance and the relevant conditions shall be decided by the Board of Directors as for the CEO and by the CEO as for the Deputy CEO(s). The remuneration for Executive Employees, which is contingent upon the Company's annual financial performance and/or the achievement/completion of specific goals/tasks, may also be provided through an ESPP organization to be established by the Company. This may take the form of shares issued by the Company acquired by the ESPP organization and/or stock options related to the Company's shares. However, the ESPP organization may not transfer the shares issued by the Company and/or the stock options directly to the participants. Instead, it will settle financially with the participants after a minimum holding period of two years from the acquisition of these instruments by the ESPP organization, subject to the fulfilment of the applicable conditions.

Remuneration of the Company's Executive Board Members in 2024

The remuneration of the Company's Executive Board members is determined in part by the following resolutions of the General Meeting:

BOARD OF DIRECTORS:

- Resolution No. 9/2022 (IV.29.) of the General Meeting, Resolution No. 10/2022 (IV.29.) of the General Meeting, Resolution No. 11/2022 (IV.29.) of the General Meeting, Resolution No. 12/2022 (IV.29.) of the General Meeting, Resolution No. 13/2022 (IV.29.), Resolution No. 14/2022 (IV.29.) of the General Meeting, Resolution No. 15/2022 (IV.29.) of the General Meeting, and Resolution No. 2/2024 (IX.03.) of the General Meeting set the remuneration of the current and former members of the Board of Directors (József Vida, Koppány Tibor dr. Lélfai, Balázs Torda, Ádám Détári-Szabó, Zoltán Péter Németh, Szabolcs Makai, László Görbedi, Zoltán Susán) at HUF 200,000 (i.e. two hundred thousand) per month per person.
- The Resolution No. 4/2024 (IX.03.) of the General Meeting stipulates that, provided a legal relationship of at least six months exists in the given year, the Chairman of the Board of Directors shall receive a fixed remuneration (premium) of HUF 50,000,000 per year, while the members of the Board of Directors shall receive HUF 20,000,000 per year. When of a legal relationship that begins or terminates during the year, the entitled person may receive a premium proportionate to the duration of the legal relationship (expressed on an annual basis). The General Meeting has established the following conditions for the premium:

The Company operates profitably, cooperation between the Board of Directors and management is close and constructive in achieving strategic objectives, and the Board of Directors ensures that the Company's organizational structure effectively meets its goals.

The fulfilment of the conditions and the eligibility for payment shall be established based on the proposal of the Remuneration and Appointment Committee, in the context of a self-assessment following the adoption of the annual report of the year concerned by the General Meeting.

From financial year 2025 onwards, bonuses may only be paid in accordance with the OPUS Global Employee Share Ownership Plan (ESPP) Performance Compensation Policy, through the ESPP Organization established to implement it.

SUPERVISORY BOARD:

- Resolution No. 16/2022 (IV.29.) of the General Meeting, Resolution No. 17/2022 (IV.29.) of the General Meeting, Resolution No. 18/2022 (IV.29.) of the General Meeting, Resolution No. 3/2022 (XI.10.) of the General Meeting set the remuneration of the current members of the Supervisory Board (Tünde Konczné Kondás, dr. Éva Szilvia Gödör, János Tima, Katalin Keresztyénné Deák) at HUF 100,000 (i.e. one hundred thousand) per month per person.

AUDIT COMMITTEE:

- Resolution No. 20/2022 (IV.29.) of the General Meeting, Resolution No. 21/2022 (IV.29.) of the General Meeting, Resolution No. 4/2022 (XI.10.) of the General Meeting set the remuneration of the current members of the Audit Committee (János Tima, Katalin Keresztyénné Deák and dr. Éva Szilvia Gödör) at HUF 100,000 (i.e. one hundred thousand) per month per person.

In accordance with the above resolutions, the Company has summarised the remuneration of the members of the Board of Directors for the year 2024 in the table below (gross HUF/year):

Name	Position	Basic wage based on the Labour Code	Honoraria fixed remuneration	Remuneration according to the Employee Remuneration Regulation (Cafeteria)	Variable Performance-related pay and bonuses	Allowance for holding an office/legal relationship in a subsidiary under Act C of 2000	Total remuneration
József Vida	Chairperson of the Board of Directors	-	HUF 2,400,000	-	-	HUF 7,150,000	HUF 9,550,000
Dr. Koppány Tibor Lélfai	CEO, member of the Board of Directors	HUF 72,600,000	HUF 2,400,000	HUF 13,612,000	HUF 33,000,000*	HUF 19,100,000	HUF 140,712,151 Ft*
Ádám Détári-Szabó	Member of the Board of Directors	-	HUF 2,400,000	-	-	HUF 66,523,446	HUF 68,923,446
Balázs Torda	Member of the Board of Directors	-	HUF 2,400,000	-	-	HUF 133,740,322	HUF 136,140,322
Dr. Szabolcs Makai	Member of the Board of Directors	-	HUF 2,400,000	-	-	HUF 49,452,000	HUF 51,852,000
László Görbedi	Member of the Board of Directors (until 31.07.2024)	-	HUF 1,400,000	-	-	HUF 183,425,461	HUF 184,825,461
Zoltán Péter Németh	Member of the Board of Directors (until 31.12.2024)	-	HUF 2,400,000	-	-	HUF 59,109,604	HUF 61,509,604 Ft
Zoltán Susán	Member of the Directorate (until 04.09.2024)	-	HUF 780,000	-	-	HUF 30,567,796	HUF 31,347,796

*of this, HUF 33,000,000 was not claimed by the CEO in 2024.

Remuneration of the members of the Supervisory Board and Audit Committee of the Company in 2024

The Company has summarized the remuneration of the members of the Supervisory Board and Audit Committee for the year 2024 in the table below (gross HUF/year):

Name	Position	Basic wage based on the Labour Code	Honoraria fixed remuneration	Variable remuneration and bonuses	Allowance for holding an office/legal relationship in a subsidiary under Act C of 2000	Total remuneration
Tünde Konczné Kondás	SB Chair	-	HUF 1,200,000	-	HUF 8,400,000	HUF 9,600,000
János Tima	SB AC member	-	HUF 2,400,000	-	-	HUF 2,400,000
Dr. Éva Szilvia Gödör	SB AC member	-	HUF 2,400,000	-	-	HUF 2,400,000
Katalin Keresztyénné Deák	SB member AC Chair	-	HUF 2,400,000	-	-	HUF 2,400,000

Remuneration of other Executive Officers of the Company in 2024

The Company has summarised the remuneration of the Executive Officers for the year 2024 in the table below (gross HUF/year) (the table excludes the item of the car and mobile phone provided for work and private use):

Name	Position	Basic wage based on the Labour Code	Honoraria fixed remuneration	Variable remuneration and bonuses	Allowance for holding an office/legal relationship in a subsidiary under Act C of 2000	Remuneration according to the Employee Remuneration Regulation (Cafeteria)	Total remuneration
Attila Medgyesi	Deputy CEO	HUF 40,656,000	-	HUF 6,686,315	HUF 4,970,455	HUF 7,589,120	HUF 59,901,890

Other statements based on the HRSZTV

In accordance with the provisions of HRSZTV 19. § (2), the Company makes the following declarations:

- this Remuneration Report contains the total amount of all remuneration received by the Executives from the companies belonging to the group comprising the parent company and all its subsidiaries within the meaning of Act C of 2000 on Accounting, broken down into its components. The Company has applied only the remuneration specified in its Remuneration Policy for the years 2022, 2023, and 2024.
- The Company shall comply with its obligation under Article 19 (2) (b) of the HRSZTV - the annual change in remuneration for the last five financial years, the development of the company's performance and the average remuneration of the company's non-executive employees over that period, expressed in full-time equivalents, and presented in a way that allows comparison - based on Article 29 (4) of the HRSZTV, in the first five financial years of application of the Remuneration Policy, i.e. from the financial year 2021, by applying the provision only to the already adopted Remuneration Policy, on the basis of which comparative data will be available from the financial year 2022 onwards, starting with the remuneration report for the financial year 2022. The average remuneration of the Company's employees for the examined year 2024 was gross HUF 1,760,000, representing an 11.1% increase. The increase was primarily due to higher wage demands arising from the inflationary environment.

The remuneration of the Company's directors:

- There were no changes in the remuneration of the members of the Board of Directors, Supervisory Board, and Audit Committee during the period since the first remuneration report, members of the Board of Directors received a monthly gross honorarium of HUF 200,000, while members of the Supervisory Board and Audit Committee received a monthly gross honorarium of HUF 100,000.
- The average gross salary paid to the CEO and Deputy CEOs in 2024 was HUF 4,641,000, representing an 8.2% increase compared to the 2023 base year. This change is primarily justified by wage adjustments driven by the inflationary environment.

- The Company declares that, in consideration of the provisions of the Remuneration Policy, it did not apply a share-based incentive plan and is therefore not in a position to disclose the number of shares and share options granted or offered, the main terms of legal practice, including the withdrawal rate and date, and changes thereto.
- The Company hereby declares that there has been no deviation from the procedure for implementing the Remuneration Policy, nor any deviation applied in accordance with Section 17 (5) of the HRSZTV.
- The Company published its remuneration report for the first time in 2021. In accordance with Section 19 (3) of the HRSZTV, which requires the remuneration report to include how the Company has taken into account the advisory vote of the General Meeting on the previous financial year's remuneration report, the Company presents this information for the third time in the current remuneration report. The Company acts in accordance with the publicly adopted advisory remuneration policy approved by the General Meeting, prepares the remuneration report for the previous financial year, and submits it to the General Meeting for an advisory vote. The Remuneration Report for the year 2023 was accepted by the General Meeting without any requests for modifications.

The Company's Remuneration Committee has reviewed the remuneration policy and does not propose any amendments to it.

Appendix No. 1

Mészáros és Mészáros Ipari, Kereskedelmi és Szolgáltató Zrt.
Mészáros Hrvatska d.o.o
R-KORD Építőipari Kft.
RM International Zrt.
Wamsler SE Háztartástechnikai Európai Rt. (until 23 December 2024)
Wamsler Haus- und Küchentechnik GmbH (until 23 December 2024)
Wamsler Bioenergy GmbH (until 23 December 2024)
Csabatáj Mezőgazdasági Zrt. (until 05 December 2024)
KALL Ingredients Kereskedelmi Kft.
KALL Ingredients Trading Kereskedelmi Kft "u.l."
TTKP Energiaszolgáltató Kft. "u.l."
VIRE SOL Kft.
MS Energy Holding AG
MS Energy Holding Zrt
OPUS TIGÁZ Zrt
TURULGÁZ Zrt.
Gerecsegáz Zrt.
OPUS TITÁSZ Zrt.
OPUS E-LINE Kft.
OBRA Ingatlankezelő Kft. (until 15 February 2024)
HUNGUEST Hotels Szállodaipari Zrt.
Balatontourist Idegenforgalmi és Kereskedelmi Kft
BALATONTOURIST CAMPING Szolgáltató Kft.
Relax Gastro & Hotel GmbH
Hunguest Hotels Montenegro d.o.o
Heiligenblut Hotel GmbH
OPUS-SAT Tanácsadó Zrt. (from 9 October 2024)
Opus Management Kft. (from 1 November 2024)