



PROPOSALS AND DRAFT RESOLUTIONS

for the **ANNUAL GENERAL MEETING OF THE SHAREHOLDERS** of
OPUS GLOBAL Nyilvánosan Működő Részvénytársaság,
convened for the 30th day of the month April
in the year 2026, starting at 09:00 AM

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**") shall hereby inform the Shareholders of the Company of the proposals and draft resolutions to the matters on the agenda of the Annual General Meeting of Shareholders ("**General Meeting**") to be held on 30 April 2026.

Agenda item 1

Decision on the approval of the annual report on the Company's business activities and the annual financial report of the Company for 2025 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 2025.

Draft resolution related to agenda item 1:

The Board of Directors shall inform the Shareholders that the Company's finance department has prepared the Company's separate (non-consolidated) annual financial statements and annual report for the year 2025, and together with all the annexes, the relevant auditor's report, the relevant written report (opinion) of the Supervisory Board and the Audit Committee, will be submitted to the General Meeting.

The Company prepares its annual accounts in accordance with the International Financial Reporting Standards (IFRS). For areas not covered by the IFRS, the Company follows the provisions of the Hungarian Accounting Act (Act C of 2000), mainly in the areas of disclosure and administration, rather than accounting. The reporting currency is the Hungarian forint.



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The Company is required to have its accounts audited. The owner has appointed Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (registered office: H-8200 Veszprém, Radnóti tér 2. building C.), as an auditor registered by the Hungarian Chamber of Auditors, to review the consolidated annual financial statements and the annual report prepared in accordance with IFRS for the financial year 2025. The identification number of personally responsible auditor András József Tölgyes in the Register of Statutory Auditors is: 005572).

The auditor has issued a written draft report on the Company's 2025 IFRS separate financial statements and annual report dated 31 March 2026, which it has concluded give a true and fair view of the Company's financial position and financial performance as at 31 December 2025.

The Company's financial figures:

Balance Sheet Total	HUF 313,811,200,000
Equity Capital	HUF 233,926,155,000
Profit After Tax	HUF 16,582,245,000
Total Comprehensive Income	HUF 16,582,245,000

The Board of Directors shall further inform the Shareholders that the Annual Report also includes the fourth quarterly report on the Company's assets and business policy for the year 2025.

The Board of Directors, the Supervisory Board and the Audit Committee discussed at their joint meeting on 31.03.2026 the separate (non-consolidated) annual accounts and the annual report of the Company prepared in accordance with IFRS for the year 2025 and approved the same by means of Resolution No. 10/2026. (03.31.) of the Board of Directors, Resolution No. 3/2026. (03.31.) of the Supervisory Board and Resolution No. 3/2024. (03.27.) of the Audit Committee and proposed to the General Meeting of Shareholders to approve the same with a balance sheet total of **HUF 313,811,200,000**, a profit after tax of **HUF 16,582,245,000**, a total comprehensive income of **HUF 16,582,245,000**, with all its annexes, subject to the relevant written auditors' report, in consideration of the written report of the Supervisory Board and the Audit Committee, with the provision that a dividend of **HUF 10,550,000,000** be paid from the profit after tax and the remaining amount be transferred to the profit reserve. Proposed dividend payment date: 17 June 2026.

Proposal for a resolution under agenda item 1:

Resolution No. [•]/2026 (IV.30.) of the General Meeting:

In light of the auditor's report, the General Meeting of Shareholders has approved the Company's separate (non-consolidated) annual financial statements and annual report for 2025, prepared in accordance with IFRS, with a balance-sheet total of HUF 313,811,200,000, a profit after tax of HUF 16,582,245,000 and a total comprehensive income of HUF

16,582,245,000, including all of their annexes and with a view to the written report of the Supervisory Board and the Audit Committee.

The General Meeting shall hereby decide that a dividend of HUF 10,550,000,000 shall be paid out of the Company's profit after tax of HUF 16,582,245,000 for the year 2025 and the remaining amount shall be transferred to the profit reserve. The starting date of dividend payment is 17 June 2026.

Agenda item 2

Decision on the approval of the annual report on the Company's business activities, the annual consolidated financial report and the sustainability report of the Company for 2025 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.

Draft resolution related to agenda item 2:

The Company is required to prepare both consolidated financial statements and consolidated annual reports, given that it qualifies a parent company in its relations with several entrepreneurs. The OPUS Group prepares its Consolidated Financial Statements in accordance with the International Financial Reporting Standards (IFRS). With regard to areas not regulated by the IFRSs, the Company takes into consideration the provisions of the Hungarian Accounting Act (Act C of 2000), primarily in disclosure and administrative areas, rather than in accounting treatments.

Commencing from the 2024 financial year, the Company is also required to prepare a Sustainability report for each financial year, which report forms part of the business report, and the permanent elected auditor of the Company has issued an assurance opinion in possession of the report.

The Consolidated Financial Statements include the financial statements of the Parent Company and companies (subsidiaries) directly or indirectly controlled by the Parent Company.

OPUS GLOBAL Nyrt. has fully consolidated the subsidiaries that are classified as controlled companies. Associates include all companies where the Group has the power to govern the financial and operating policies but which are neither subsidiaries nor jointly controlled entities.

Thus, at the end of the financial year 2025, 20 companies were included as subsidiaries, 1 as associates and 1 as a jointly controlled entity.

The Company Group is required to have its accounts audited. The owner has appointed Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (registered office: H-8200 Veszprém, Radnóti tér 2. building C.), as an auditor registered by the Hungarian Chamber of Auditors, to review the annual consolidated accounts and the annual report (also including the Sustainability Report) prepared in accordance with the IFRS for the financial year 2025. ID No of personally responsible auditor József Tölgyes András in the Register of Statutory Auditors: 005572).

On 31 March 2022, the auditor issued its written opinion on the Company's 2025 IFRS draft consolidated financial statements and annual report, concluding that they gave a true and fair view of the Company's financial position and financial performance as at 31 December 2025.

The main balance sheet data of the Group:

Balance Sheet Total	HUF 1,018,086,746,000
Equity Capital	HUF 392,868,580,000
Profit After Tax	HUF 51,545,724,000
Total Comprehensive Income	HUF 49,131,309,000

The Board of Directors, the Supervisory Board and the Audit Committee discussed at their joint meeting on 31.03.2026 the consolidated annual financial statements and the annual report of the Company for the year 2025 prepared in accordance with IFRS and adopted the same by Resolution No. 11/2026. (03.31.) of the Board of Directors, Resolution No. 4/2026. (03.31.) of the Supervisory Board and Resolution No. 4/2024. (03.27.) of the Audit Committee and recommended the same to the General Meeting for approval. The Board of Directors proposes the adoption by the General Meeting of the Company's consolidated annual financial statements and annual report for the year 2025, prepared in accordance with IFRS, and all annexes thereto, with a balance-sheet total of **HUF 1,018,086,746,000** a profit after tax of **HUF 51,545,724,000** and a total comprehensive income of **HUF 49,131,309,000**, with all annexes thereto, subject to the relevant written report of the auditors, the Supervisory Board and the Audit Committee.

The Board of Directors shall further inform the Honourable Shareholders that the annual report furthermore incorporates the report on the management, the financial position and the business policy of the Company with regard to the fourth quarter of the 2025 financial year.

Proposal for a resolution under agenda item 2:

Resolution No [●]/2026. (IV.30.) of the General Meeting:

In light of the auditor's report, by this resolution the General Meeting of Shareholders has approved the Company's consolidated annual financial statements and annual report for 2025, prepared in accordance with IFRS, including all of their annexes, with a balance-sheet total of HUF 1,018,086,746,000, a profit after tax of HUF 51,545,724,000 and a total comprehensive income of HUF 49,131,309,000, and also the sustainability report and recommends their submission to the General Meeting, subject to the relevant written report of the auditors, the Supervisory Board and the Audit Committee.

Agenda item 3

Decision on the approval of the Corporate Governance Report (hereinafter referred to as CGR) of the Company for 2025.

Draft resolution related to agenda item 3:

The Board of Directors informs the Shareholders that the Company's management has prepared the 2025 Corporate Governance Report, which presents the Company's corporate governance practices, and a full draft of the Report will be submitted to the General Meeting.

Subsequently, the Board of Directors proposed the 2025 Corporate Governance Report of the Company for adoption by the General Meeting, which presents 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.

Proposal for a resolution under agenda item 3:

Resolution No [•]/2026. (IV.230.) of the General Meeting:

The General Meeting has adopted the 2025 Corporate Governance Report presenting the corporate governance practices of the Company.

Agenda item 4

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

Draft resolution related to agenda item 4:

The Board of Directors informs the Shareholders that, for the fifth time this year, in compliance with the provisions of Act LXVII of 2019 on the promotion of long-term shareholder involvement and the amendment of certain acts for the purpose of legal harmonisation and the provisions of the Company's current remuneration policy, the Remuneration Committee has prepared the Company's Remuneration Disclosure for the year 2025. The draft Remuneration Disclosure has been reviewed in advance by the Company's auditor, who has issued an opinion on its correctness.

The Board of Directors shall submit the Remuneration Report of the Company for the year 2025 to the General Meeting and proposes the approval of the Remuneration Report of the Company for the year 2025 by the General Meeting.

Proposal for a resolution under agenda item 4:

Resolution No [•]/2026. (IV.30.) of the General Meeting:

The General Meeting shall hereby approve the Company's Remuneration Report for the year 2025.

Agenda item 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 a resolution under agenda item 5:

In this proposal, the Board of Directors proposes that the General Meeting of Shareholders grants to all members of the Board of Directors who are members in 2025, for the period from 1 January 2025 to 31 December 2025, the right to receive the compensation provided for in 3:117 (1) of the Civil Code.

During the period under review, the following persons were members of the Board of Directors of the Company:

	First day of membership	Last day of membership
József Vida	03.05.2022	03.05.2027
Dr. Tibor Lélfaí Koppány	03.05.2022	03.05.2027
Dr. Szabolcs Makai	03.05.2022	03.05.2027
Dr. 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 shall propose the adoption of the proposal by the General Meeting, whereby the General Meeting shall resolve on the adequacy of the management activities performed by the members of the Board of Directors in the 2025 financial year and on the granting of the discharge establishing such adequacy, with regard to the fact that the members of the Board of Directors performed their activities exercised in the 2025 financial year keeping the primacy of the interests of the Company in view.

In accordance with the abovementioned, the Board of Directors proposes the adoption of the following Resolution of the General Meeting.

Proposal for a resolution under agenda item 5:

Resolution No [•]/2026. (IV.30.) of the General Meeting:

The General Meeting, by means of the present resolution, shall resolve on the adequacy of the management activities performed by the following members of the Board of Directors in the 2025 financial year and on the granting of the discharge establishing such adequacy, with regard to the fact that the members of the Board of Directors performed their activities exercised in the 2025 financial year keeping the primacy of the interests of the Company in view:

	First day of membership	Last day of membership
József Vida	03.05.2022	03.05.2027
Dr. Koppány Tibor Lélfa	03.05.2022	03.05.2027
Dr. Szabolcs Makai	03.05.2022	03.05.2027
Dr. 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

Agenda item 6

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

Draft resolution related to agenda item 6:

The Board of Directors hereby informs the Honourable Shareholders that, with regard to the election of the permanent auditor of the Company, the Audit Committee has conducted a preliminary selection procedure—by way of a tender—in accordance with the provisions of Regulation (EU) No 537/2014 of the European Parliament and of the Council (the “Regulation”), during which the Audit Committee made a proposal for the performance of the permanent auditing activities. In accordance with Section 95/E of the Accounting Act, the Group is required to prepare a (consolidated) Sustainability report as part of the Business report every year commencing from the year 2024, on which an assurance report (opinion) shall be issued by the elected auditor of the Company. Within the framework of its recommendation submitted in accordance with the provisions of the Regulation, the Audit Committee proposes (supports) Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (registered office: 8200 Veszprém, Radnóti tér 2. Bldg. C; company registration number: 19-09-512226; “Quercus Audit Kft.”), whereby the General Meeting shall elect Quercus Audit Kft. as the permanent auditor of the Company for the 2026 and 2027 financial years for a fixed term commencing from the date of the adoption of the resolution of the General Meeting until the date of the approval by the General Meeting of the annual report (financial statements) prepared for the financial year ending on 31 December 2027, but no later than 30 April 2028, with a remuneration of a maximum amount of HUF 57,500,000 + VAT, that is fifty-seven million five hundred thousand Hungarian Forints plus value added tax for the year 2026, and a maximum amount of HUF 64,000,000 + VAT, that is sixty-four million Hungarian Forints plus value added tax for the year 2027. For the auditing tasks, Quercus Audit Kft. intends to designate András József Tölgyes (chamber of auditors registration number: 005572) as the registered auditor to perform the audit in person.

The Board of Directors proposes the adoption of the following Resolution of the General Meeting of Shareholders in accordance with the above proposal of the Audit Committee.

Proposal for a resolution under agenda item 6:

Resolution No [●]/2026. (IV.30.) of the General Meeting:

By means of the present resolution, the General Meeting elects Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (registered office: 8200 Veszprém, Radnóti tér 2. Bldg. C; company registration number: 19-09-512226; court of registration: Company Research Court of the Veszprém Regional Court; chamber of auditors registration number: 002651; “Quercus Audit Kft.”) as the permanent auditor of the Company for the 2026 and 2027 financial years for a fixed term commencing from the date of the adoption of the present resolution until the day of the General Meeting closing the financial year ending on 31 December 2027, but no later than 30 April 2028. The registered auditor responsible in person designated by Quercus Audit Kft. is András József Tölgyes (chamber of auditors registration number: 005572). The General Meeting accepts the annual fee of the permanent auditor for the performance of the auditing tasks relating to the 2026-2027 financial years in a maximum amount of HUF 57,500,000 + VAT, that is fifty-seven million five hundred thousand Hungarian Forints plus value added tax for the year 2026, and in a maximum amount of HUF 64,000,000 + VAT, that is sixty-four million Hungarian Forints plus value added tax for the year 2027, which amount includes the audit of the separate annual and consolidated annual financial statements of the Company prepared in accordance with IFRS accounting standards. The engagement also extends to the provision of assurance regarding the sustainability reports of the Company with regard to the 2026-2027 financial years.

By means of the present resolution, the General Meeting elects Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (chamber registration number: 002651) for the provision of assurance regarding the Sustainability report of the Company with regard to the 2026-2027 financial year, for a fixed term until the date of the General Meeting approving the annual financial statements for the 2027 financial year, but no later than 30 April 2028. The auditor responsible in person designated by the auditor is: András József Tölgyes (chamber of auditors registration number: 005572).

Agenda item 7

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

Draft resolution related to agenda item 7:

By means of Resolution of the General Meeting No. 8/2025 (IV.30.), the General Meeting authorized the Board of Directors for a period of eighteen (18) months to acquire ordinary

shares issued by the Company as treasury shares, in a quantity corresponding to a maximum of twenty-five per cent (25%) of the current share capital of the Company, with a nominal value of HUF 25, that is twenty-five Hungarian Forints each (the treasury share portfolio may not exceed twenty-five per cent of the shares issued by the Company during the transactions). The acquisition of treasury shares may take place for consideration or without consideration, in stock exchange trading, by means of a public offer, or in over-the-counter trading, including acquisition through the exercise of a right ensured by a financial instrument entitling to the acquisition of treasury shares (e.g., call option, conversion right, etc.). In the event of acquisition for consideration, the maximum amount of the consideration may be the amount according to the closing price recorded by the Budapest Stock Exchange Co. with regard to the day preceding the date of the conclusion of the agreement, increased by twenty (20) per cent. The authorization also extends to the passing of resolutions in all related matters and decisions otherwise falling within the competence of the general meeting.

In accordance with 3:223 (4) the Civil Code, the Board of Directors shall be obliged to provide information at the next General Meeting on the reason for and the nature of the acquisition of treasury shares, the number of shares acquired, the total nominal value of the shares acquired, the proportion of these shares in relation to the share capital of the company and the consideration paid.

At the date of the authorization, 30 April 2025, the number of OPUS GLOBAL Nyrt's own shares was 42,943,133 OPUS GLOBAL ordinary shares.

In accordance with the authorisation, until 1 April 2026 (the publication of the present submission), the OPUS Group purchased a total of 11,378,582 OPUS GLOBAL ordinary shares in a total nominal value of HUF 284,464,550, the proportion of which to the share capital is 1.63%, and the total consideration paid amounted to HUF 6,427,567,375. The purchase took place within the framework of a treasury share buyback for the purpose of shareholder value creation.

Following the ordinary General Meeting of the OPUS Group held on 30 April 2025, on 19 June 2025, within the framework of an over-the-counter transaction, the Company transferred 2,675,986 OPUS ordinary shares to the OPUS ESOP Organization for a consideration in the value of HUF 1,464,865,778. On 8 July 2025, Opus Management Korlátolt Felelősségű Társaság, being under its direct majority (exclusive) ownership, transferred the ownership right of 469,719 OPUS GLOBAL Nyrt. ordinary shares to the Company within the framework of an over-the-counter transaction. On 14 November 2025, within the framework of an over-the-counter transaction, the Company transferred 15,370 OPUS ordinary shares to the OPUS ESOP Organization for a consideration in the value of HUF 8,137,701. On 15 December 2025, the Company transferred 1,101,834 OPUS GLOBAL Nyrt. ordinary shares to Mészáros és Mészáros Ipari, Kereskedelmi és Szolgáltató Zártkörűen Működő Részvénytársaság, being under its direct ownership, within the framework of an over-the-counter transaction. On 26 February 2026, within the framework of an over-the-counter transaction, the Company transferred 73,323 OPUS ordinary shares to the OPUS ESOP Organization for a consideration in the value of HUF 39,971,942.

In accordance with the authorisation, the OPUS Group shall provide written information regarding any potential acquisitions of treasury shares occurring subsequent to the publication of the present submission by means of extraordinary disclosures for each transaction in accordance with the capital market regulations, on the websites of the OPUS Group and the Budapest Stock Exchange, furthermore on the official disclosure site operated by the Central Bank of Hungary (koznetelekt.mnb.hu).

The Board of Directors shall propose to the Honourable Shareholders that the General Meeting authorizes the Board of Directors simultaneously with the repeal of the previously adopted Resolution of the General Meeting No. 8/2025 (IV.30.), for a period of eighteen (18) months to acquire as treasury shares by the Company a maximum number of ordinary shares of HUF 25, -, i.e. twenty-five Hungarian forints each, issued by the Company, corresponding to twenty-five percent (25%) of the Company's share capital at any time (the treasury shares may not exceed twenty-five percent of the Company's issued shares in the course of the transactions). The acquisition of treasury shares may be effected for consideration or free of consideration, in stock exchange trading, by means of a public offer or over-the-counter trading, including through the exercise of a right secured by a financial instrument entitling the holder to acquire treasury shares (e.g. a purchase right, an exchange right, etc.). In the case of acquisition in return for payment, the maximum amount of the consideration may be the amount of the closing price of the share on the day preceding the day of the conclusion of the agreement as recorded by the Budapest Stock Exchange, plus twenty (20) percent.

The authorisation would also include the power to take decisions on all related matters and decisions otherwise within the competence of the General Assembly.

On the basis of the above, the Board of Directors proposes the adoption of the following General Meeting Resolution.

Proposal for a resolution under agenda item 7:

Resolution No [•]/2026. (IV.30.) of the General Meeting:

The General Meeting shall hereby authorize the Board of Directors to acquire as treasury shares, for a period of eighteen (18) months, a maximum number of ordinary shares issued by the Company, with a nominal value of HUF 25, -, i.e. twenty-five Hungarian forints (HUF 25.00) each, corresponding to twenty-five percent (25%) of the Company's share capital at any time (the treasury shares may not exceed twenty-five percent of the Company's issued shares in the course of the transactions). The acquisition of treasury shares may be effected for consideration or free of consideration, in stock exchange trading, by means of a public offer or over-the-counter trading, including through the exercise of a right secured by a financial instrument entitling to the acquisition of treasury shares (e.g. a purchase right, an exchange right, etc.). In the case of acquisition in return for payment, the maximum amount of the consideration may be the amount of the closing price of the share on the day preceding the day of the conclusion of the agreement as recorded by the Budapest Stock Exchange Nyrt., plus twenty (20) percent.

The authorisation shall also include the power to take decisions on all related matters and resolutions otherwise within the competence of the General Meeting.

The General shall hereby repeals the previously adopted authorisation to the Board of Directors in the Resolution of the General Meeting No. 8/2025 (IV.30.)

Budapest, day 1 of month 4 of 2026

OPUS GLOBAL

Nyilvánosan Működő Részvénytársaság

Board of Directors