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This is the translation of the original Hungarian statutory report. In case of any discrepancies, the original Hungarian version prevails

INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT

On the consolidated sustainability report of OPUS Global Nyrt.

For the shareholders of OPUS GLOBAL Nyrt.

(H-1062 Budapest, Andrássy út 59.)

Conclusion with limited assurance

We have performed a limited assurance engagement with regard to the consolidated sustainability report (“Consolidated Sustainability Report”) of **OPUS Global Nyrt.** (the “Company”) and its subsidiaries (collectively, the “Group”) as at 31 December 2025 contained in the digital file **529900RANIAMTYFPCG62-2025-12-31-1-hu.zip**¹, included in the consolidated management (business report).

Based on the procedures performed and the evidence obtained by us, nothing has come to our attention that would lead us to believe that the Consolidated Sustainability Report for the financial year ended 31 December 2025 has not been prepared, in all material respects, in accordance with the applicable Criteria.

The basis of our conclusion

We performed the limited assurance engagement in accordance with the revised Hungarian National Standard on Assurance Engagements, Topic 3000 “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” (“the applicable standard”).

In the case of a limited assurance engagement, both the scope of the procedures for assessing risks, including an understanding of internal controls, and the scope of the procedures performed in response to the assessed risks are more limited than in the case of a reasonable assurance engagement. In the case of a limited assurance engagement, the procedures carried out differ in nature, timing and scope from a reasonable assurance engagement. As a result, the level of certainty obtained is significantly lower than it would have been had a reasonable assurance engagement been carried out. Our procedures are designed to ensure that the evidence we obtain is sufficient to obtain a limited level of assurance and to support our conclusions.

We declare that we are independent of the Group, and we comply with the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour, as set forth in the relevant legislation in force in Hungary and the Hungarian Chamber of Auditors’ “Code of Conduct (Ethics) and Disciplinary Procedure for the Audit Profession”, and, for matters not covered by these rules, in the International Ethical Standards Board for Accountants’ Handbook “International Code of Ethics for Professional Accountants (Including International Independence Standards)” (the “IESBA Code”), and we also comply with the additional ethical requirements contained in the same standards.

¹ Digital identification of the above referenced digital file using SHA 256 HASH algorithm:
c986e2d11e2b9d2c2a03d4da88fcdc6d7376737a87b6854700b87441fc7e3f8a

We apply the requirements of the Hungarian National Standard on Quality Management topic number 1 (ISQM 1) – “Quality Management for Companies Performing Audits or Reviews of Financial Statements or Other Assurance Services or Related Service Engagements” and maintain a comprehensive quality management system, including documented policies and procedures for compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to support our conclusions providing limited assurance.

Identification of the relevant criteria

The Group’s management prepared the Consolidated Sustainability Report to comply with the requirements of Chapter VI/C of Act C of 2000 on Accounting (the “Accounting Act”), which implements Article 29(a) of Directive 2013/34/EU of the European Parliament and of the Council, including:

- compliance with the European Sustainability Reporting Standards (“ESRS”), including whether the double materiality assessment process (the “Process”) used by the Group to identify the information to be reported in the Consolidated Sustainability Report is consistent with the description in ESRS 2 IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities to be reported on (“ESRS 2 IRO-1”); and
- Compliance of the EU Taxonomy section of the Consolidated Sustainability Report with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852 (the “Taxonomy Regulation”);

hereinafter referred to collectively as “Criteria”.

Inherent limitations in the preparation of the Consolidated Sustainability Report

Information regarding non-financial performance is subject to more inherent limitations than financial information, given the nature of its subject matter and the methods used to determine, calculate, sample, and estimate such information.

The Criteria, the nature of sustainability reporting, and the lack of long-established guidelines, standard applications, and reporting practices allow for the use of various but acceptable measurement methods, which may result in differences among organisations. The qualitative interpretation of relevance, materiality, and data accuracy depends on specific assumptions and judgements. Therefore, it is important to interpret this information in conjunction with the methodology applied by management and described in the Consolidated Sustainability Report, for which management is responsible.

The measurement methods used may also affect the comparability of sustainability issues reported by different companies, as well as year-over-year comparisons for the Group, since the methodologies employed may vary.

The Group’s management interprets legal and other terms that have not been formally defined and that may be interpreted in different ways, including their legal compliance, and as such may involve uncertainty.

When reporting forward-looking information in accordance with ESRS, the Group’s management is required to prepare forward-looking information based on publicly disclosed assumptions regarding future events and the Group’s possible future actions. Actual results may differ, as future events often do not occur as expected.

Responsibility of management and those charged with governance

The Group's management is responsible for establishing, implementing, and maintaining processes that enable the preparation of the Consolidated Sustainability Report in accordance with the relevant Criteria, including compliance with the Accounting Act, the ESRS, and the Taxonomy Regulation, including the application of the dual materiality principle and the relevant mandatory disclosures (ESRS IRO-1).

This responsibility shall include:

- understanding the circumstances that shape the Group's activities and business relationships, and identifying stakeholders and stakeholder needs as intended users of sustainability information;
- the identification of actual and potential impacts (whether negative or positive), risks and opportunities related to sustainability issues that could affect or reasonably be expected to affect the Group's financial position, financial performance, cash flows, access to finance or cost of capital in the short, medium or long term;
- the assessment of the materiality of identified impacts, risks and opportunities related to sustainability issues by determining and applying appropriate materiality thresholds; and
- developing assumptions that are reasonable in the given circumstances.

The Group's management is also responsible for the preparation of the Consolidated Sustainability Report in accordance with the provisions of Chapter VI/C of the Accounting Act, which provides for the implementation of Article 29(a) of Directive 2013/34/EU of the European Parliament and of the Council, including:

- compliance with ESRS;
- preparation of the disclosures in the EU Taxonomy section of the Consolidated Sustainability Report in compliance with Article 8 of the Taxonomy Regulation;
- maintaining records and designing, implementing and applying internal controls relevant to the preparation of the Consolidated Sustainability Report to ensure the preparation of a Consolidated Sustainability Report that it is free from material misstatements, whether due to fraud or error; and
- selecting and applying appropriate sustainability reporting methods and developing and making assumptions and estimates that are reasonable in the circumstances with respect to each sustainability disclosure.

Those charged with governance are responsible for overseeing the Group's sustainability reporting process.

The auditor's responsibilities for the limited assurance engagement

Our responsibility is to design and perform the limited assurance engagement to obtain limited assurance about whether the Consolidated Sustainability Report is free from material misstatements, whether due to fraud or error, and to draw a limited assurance conclusion. Misstatements may arise from fraud or error and are material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the Consolidated Sustainability Report as a whole.

We performed the engagement in accordance with the revised Hungarian National Standard on Assurance Engagements, Topic 3000 "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information", and throughout the entire duration of the engagement, we exercised professional judgement and maintained our professional scepticism.

Our responsibilities for the Consolidated Sustainability Report with regard to the Process include:

- an understanding of the Group's process for identifying the information to be included in the Consolidated Sustainability Report, but not for the purpose of drawing any conclusions about the effectiveness of the

Process, including the outcome of the Process;

- an assessment of whether the information identified meets the applicable disclosure requirements of the ESRS; and
- designing and implementing procedures to assess the consistency of the Process with the description published in the Consolidated Sustainability Reporting, Dual Materiality Assessment, ESRS 2 IRO-1.

Other tasks related to the Consolidated Sustainability Report include:

- Understanding the Group's control environment, processes and information systems that are relevant to the preparation of the Consolidated Sustainability Report, but not for the purpose of drawing conclusions about the design, implementation or effectiveness of specific controls;
- identification of disclosures that are likely to contain material misstatements, whether due to fraud or error;
- designing and implementing procedures that adequately identify disclosures that are likely to contain material misstatements. The risk of non-detection of a material misstatement resulting from fraud is greater than that resulting from error, as fraud may involve collusion, falsification, intentional defaults, false statements, or the overriding of controls.

Summary of the work performed

A limited assurance engagement involves carrying out procedures to obtain evidence related to sustainability information. The nature, timing and scope of the procedures carried out depend on our professional judgement, including the identification of disclosures that are likely to contain material misstatements, whether due to fraud or error. The procedures performed include interviews, observation of the processes carried out, verification of documents, assessment of the adequacy of the quantification methods and reporting policies established, analytical procedures and reconciliation with underlying records.

In performing our limited assurance engagement, we performed the following procedures regarding the Process:

- We have learned about the Process in the following ways:
 - we conducted interviews with management, key employees of the Group, and experts engaged by management;
 - we also reviewed the internal documentation related to the Process in order to understand the sources of information used by management;
- we assessed whether the evidence obtained during our individual procedures regarding the Process applied by the Group was consistent with the disclosures in the Consolidated Sustainability Report relating to double materiality, as required by ESRS 2 IRO-1.

As part of our limited assurance engagement regarding the Consolidated Sustainability Report:

- Through interviews, we understood the reporting processes, including consolidation processes, relevant to the preparation of the Consolidated Sustainability Report by understanding the Group's control environment, processes and information systems relevant to the preparation of the Consolidated Sustainability Report, but we did not evaluate the design of the individual control activities, obtain evidence of their implementation or test their operating effectiveness;
- We assessed whether the Consolidated Sustainability Report contains the material information identified during the Process, including its compliance with those requirements;
- We assessed whether the structure and presentation of the Consolidated Sustainability Report comply with the requirements of the ESRS;
- We conducted interviews with stakeholders and performed analytical procedures on selected information included in the sustainability report;
- We performed substantive audit procedures on selected information in the Consolidated Sustainability

Report.

- We verified the consistency with the Group’s consolidated financial statements as at 31 December 2025;
- We obtained evidence regarding the methods used to prepare relevant estimates and forward-looking information, as well as how these methods were applied and what data and assumptions were used;
- We understood the process used by the Group to identify economic activities that can be aligned with and are aligned to the taxonomy, and to ensure appropriate disclosures in the Consolidated Sustainability Report, and we assessed whether the disclosures comply with the requirements of the Taxonomy Regulation;

Emphasis of Matter

Emphasis of Matter regarding the dual materiality analysis process

Please refer to the “ESRS BP-1” section on page 8 of the Consolidated Sustainability Report, which disclosure states that, during the first three years of the Company’s sustainability reporting in accordance with the ESRS, if not all necessary information regarding the upstream and downstream value chains is available, the undertaking shall describe the efforts made to obtain information regarding its upstream and downstream value chains, the reasons why it was not possible to obtain all the information, and the undertaking’s plans for obtaining such information in the future. Our opinion is not qualified with regard to this issue.

Emphasis of Matter on the limited comparability of GHG emissions data

Please refer to the “ESRS E1-6” section on page 44 of the Consolidated Sustainability Report, which disclosure states that the OPUS Group established its group-level GHG emission reduction targets in 2025, using 2024 as the base year. The OPUS Group is continuously refining its methodology and practices in the areas of greenhouse gas (GHG) emissions inventory and calculation, and the setting of related targets. Last year’s data for 2024 cannot be considered complete, as Scope 2 market-based emissions and Scope 3 emissions have not been fully determined for several member companies. Consequently, the direct comparability of the 2024 data and the data for the current year is limited.

Other issues

Section 134/L of the Accounting Act requires that a conclusion of limited assurance be given on the fulfilment of the requirement to indicate disclosures in the Consolidated Sustainability Report prepared in the electronic reporting format (XHTML) as defined in Commission Delegated Regulation (EU) 2019/815 (ESEF Regulation) according to the relevant ESEF taxonomy, including the disclosures required by Article 8 of Regulation (EU) 2020/852. Given that the ESEF taxonomy for sustainability reporting has not yet been adopted, the Group has not been able to complete the disclosure designation as described in Chapter *IV.1 Basis of preparation of the Consolidated Sustainability Report*, and we are unable to draw any conclusions in this respect.

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