



OPUS
GLOBAL



**OPUS GLOBAL
Nyrt.**

**2017.
Preliminary numbers**

(non-audited)

2018. 03.28.





OPUS GLOBAL Nyrt. – Preliminary report on the management of 2017

Statement data (period) datas in thousand forints	2016 Q1-Q4	2017 Q1-Q4	difference
Operating income	15 818 218	46 445 546	30 627 328
Earnings before Interest and Taxes (EBIT)	-771 616	6 230 758	7 002 374
EBITDA	-24 995	7 903 140	7 928 135
Profit or loss after taxes	-931 954	5 977 761	6 909 715
Total comprehensive income	-192 899	5 986 638	6 179 537

Balance sheet data (closing stand) datas in thousand forint	2016.12.31.	2017.12.31.	difference	change year/year
Total assets	37 915 827	48 153 845	10 238 018	27%
Equity capital	7 212 978	15 059 600	7 846 622	109%

In the life of OPUS GLOBAL Nyrt., 2017 brought significant changes. Compared to the previous years, the company is on a path of growth, and the profitability also improved significantly. The OPUS group has investments in the economy's industry, agricultural, media, energetics, asset and fund management sector.

The company closed 2017 on consolidated level, with **total balance sheet** of 48,153,845 thousand HUF, and with the **equity capital** 15,059,600 thousand HUF

The **total operating income** of the OPUS GLOBAL Nyrt. was 46,446,546 thousand HUF in 2017, which means nearly a three-fold increase compared to 2016

The company in 2017 reached a 7,903,140 thousand HUF **EBITDA**, 6,230,758 thousand HUF **Earnings before Interest and Taxes**, and a 5,977,761 thousand HUF **profit after taxes**, which reflects the company's successful financial management.

As the management of Opus group sees, the investor's confidence experienced over the past year, faithfully reflects the company's current fundamentals and the growth potential ahead of us. Last year, the company was added to the CECE index of Vienna Stock Exchange and became a Premium member of BÉT also.

The company starts the financial year of 2018, with stable balance sheet and excellent organic, acquisition and growth prospects. As a result of the ongoing capital increases, which announced in February 2018, the Opus group will grow with other significant fundamentals, thus the equity capital of the company will increase expectedly with a further 110-120 billion HUF.

OPUS GLOBAL Nyrt.
Bord of Directors



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Consolidated financial statement based on IFRS standards (data in thousand HUF)

	2017.12.31	2016.12.31
ASSETS		
Fixed assets		
Property, plant and equipment	11 772 098	10 089 123
Non-tangible assets	5 844 969	5 807 421
Goodwill	126 390	173 070
Investment property	2 111 389	5 925 607
Fixed financial assets	3 245 881	1 440 776
Provided loans	266 970	279 352
Deferred tax assets	271 681	238 113
Shares	4 013 327	148 160
Asset usage rights	-	-
Fixed assets in total	27 652 705	24 101 622
Current assets		
Inventories	3 762 327	3 673 165
Biological assets	250 440	-
Corporate tax assets for the given year	14 943	143 370
Purchasers	8 889 662	4 639 821
Trade receivables arising from investment contracts	237 949	69 534
Other receivables	2 206 396	2 902 730
Cash and cash equivalents	5 139 423	2 385 585
Current assets in total	20 501 140	13 814 205
ASSETS IN TOTAL	48 153 845	37 915 827
Liabilities		
Equity capital		
Subscribed capital	8 080 753	7 897 759
Repurchased own share	- 405 879	- 135 108
Capital reserves	9 098 281	7 012 149
Provisions	-	748 767
Retained earnings	- 8 585 285	- 7 653 332
Current year results	5 830 810	- 931 953
Revaluation difference	21 884	69 773
Equity capital per shareholders of the parent company in total	14 040 564	7 008 055
Share of third party owners	1 019 036	204 923
Total equity capital:	15 059 600	7 212 978
Long term liabilities		
Credits and loans	9 770 771	12 731 263
State aid	-	-
Debts arising from issuing bonds	6 202 800	6 220 400
Other long-term liabilities	38 879	5 133
Provisions	2 440 686	2 322 083
Finance Leasing debts	33 452	-
Deferred tax liabilities	382 240	299 570
Long term liabilities in total	18 868 828	21 578 449
Short term liabilities		
Credits and loans	1 972 784	1 793 671
Accounts payables and other liabilities	12 079 261	7 282 983
Finance Leasing debts	26 082	-
Corporate tax liability for the given year	147 290	47 746
Short term liabilities in total	14 225 417	9 124 400
LIABILITIES IN TOTAL	48 153 845	37 915 827

Consolidated comprehensive income based on IFRS standards (data in thousand HUF)

	2017.12.31	2016.12.31
Revenue	42 593 638	15 314 717
Value of capitalised own performance	290 600	- 115 143
Other operating income	3 561 308	618 644
Operating income in total	46 445 546	15 818 218
Material expenses	22 621 954	8 748 218
Personnel expenses	12 297 316	4 628 531
Depreciation	1 672 382	746 621
Impairment	199 803	532 334
Other expenses	3 423 333	1 934 130
Total operating costs	40 214 788	16 589 834
Earnings before Interest and Taxes (EBIT)	6 230 758	- 771 616
Profit or loss on financial transactions	1 013 691	104 590
Expenses of financial transactions	672 393	493 312
Share from equity method-accounted investments	63 229	-
Financial transactions in total	404 527	- 388 722
Profit or loss before taxes	6 635 285	- 1 160 338
Deferred tax	220 384	- 238 258
Capital gains tax expense	437 140	9 873
Net result	5 977 761	- 931 953
Profit or loss after taxes	5 977 761	- 931 953
Valuation	-	748 767
Exchange rate fluctuations	16 191	- 9 713
Deferred tax	- 7 314	-
Other comprehensive income	8 877	739 054
Comprehensive income in total	5 986 638	- 192 899
Profit or loss after taxes		
Parent company	5 830 810	- 963 711
Non-controlling involvements	146 950	31 758
Comprehensive income		
Parent company	5 839 704	- 224 623
Non-controlling involvements	146 933	31 724