



**Report of the Supervisory Board and Audit Committee  
(„Report”)**

**of OPUS GLOBAL Public Limited Company**

(seat of business: 1062 Budapest, Andrásy út 59.; company registration number: 01-10-042533; court of registration: Fővárosi Törvényszék Cégbírósága (in English: Company Registry Court of Budapest-Capital Regional Court); **“Company”**)

**for the Ordinary General Meeting held on the 29<sup>th</sup> April 2022**

The Audit Committee and Supervisory Board of the Company has examined the reports, the submissions and the proposals for resolution prepared for the Ordinary General Meeting to be held on the 29<sup>th</sup> April 2022, in view of which the Supervisory Board and the Audit Committee recommend to the General Meeting for adoption

- the proposal of Board of Directors on annual individual account and annual report – in accordance with the IFRS standards for the Company’s 2021 business year
- the proposal of Board of Directors on consolidated annual report – in accordance with the IFRS standards for the Company’s 2021 business year
- the proposal of Board of Directors on the adoption of the Annual Report on the business activities of the Company in 2021 (which also includes the report on the management, financial position and business policy of the Company for the fourth quarter of 2021)
- the proposal of the Board of Directors on the proposal for the use of the after-tax profit for 2021,
- the proposal of the Board of Directors on the adoption of the Company's 2021 Corporate Governance Report (FTJ),
- the proposal of the Board of Directors on the evaluation of the work of the Board of Directors and on issuing the discharges for its members.
- the proposal of the Board of Directors on the election and remuneration of the members of the Board of Directors,
- the proposal of the Board of Directors on the election and remuneration of the member of the Supervisory Board and Audit Committee
- The report of the Company’s Auditor, i.e. Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (seat of business: C. building 2 Tadmóti square, Veszprém 8200; company registration number: 19-09-512226; the person bearing responsibility for the audit: András József Tölgyes (mother’s maiden name: Katalin Dr. Zsilkkó; address: 14/B Szajkó street, Veszprém 8200; **„Auditor”**).



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The Supervisory Board and the Audit Committee also recommend to the General Meeting to adopt the report of the Supervisory Board and the Audit Committee on the examination of the 2021 annual accounts (annual reports).

The Audit Committee also examined the Board of the Director's decision adopted on the 7<sup>th</sup> April 2022.

The Supervisory Board and Audit Committee of the Company reviewed the above reports and based on this, unanimously, without votes against or abstention has adopted among others the following resolution:

**Supervisory Board and Audit Committee Resolution No. 3/2022. (04.07.)**

Upon this resolution the Supervisory Board and Audit Committee shall hereby adopt, consider it well-founded and correct, and thus declare it to be submitted to the General Meeting the Company's individual non-consolidated annual report for 2021 compiled in line with IFRS with its annexes upon the Balance sheet total in the amount of 275,144,069,-HUF in thousands, and upon the profit after tax in the amount of 7,313,345,-HUF in thousands total comprehensive income of 7,313,345,-HUF in thousands and with the following main data:

Invested assets:	227,932,691 HUF in thousands
Current assets:	47,211,378 HUF in thousands
Assets in total:	275,144,069 HUF in thousands
Own Equity:	205,160,318 HUF in thousands
out of which issued share capital:	17,541,151 HUF in thousands
Liabilities:	69,983,751 HUF in thousands
Resources in total:	275,144,069 HUF in thousands

The Supervisory Board and the Audit Committee also decide that fully agree with the proposals for resolution adopted by the Board of Directors to the 1. agenda item of General Meeting, supports them and proposes them to the General Meeting for adoption. The said proposals for resolution of the General Meeting are attached to this resolution.

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**Supervisory Board and Audit Committee Resolution No. 4/2022. (04.07.)**

Upon this resolution the Supervisory Board and Audit Committee shall hereby adopt, consider it well-founded and correct, and thus declare it to be submitted to the General Meeting the Company's consolidated annual report for 2021 compiled in line with IFRS with its annexes upon the Balance sheet total in the amount of 889,515,666,- HUF in thousands, and upon the profit after tax in the amount of – 41,664,779,- HUF in thousands total comprehensive income of – 31,749,547 HUF in thousands and with the following main data:

Over-the-year assets:	627,777,710 HUF in thousands
Current assets:	261,737,956 HUF in thousands
Assets in total:	889,515,666 HUF in thousands
Own Equity:	314,464,019 HUF in thousands
Liabilities:	575,051,647 HUF in thousands
Total resources:	889,515,666 HUF in thousands

The Supervisory Board and the Audit Committee also decide that fully agree with the proposals for resolution adopted by the Board of Directors to the 2. agenda item of General Meeting, supports them and proposes them to the General Meeting for adoption. The said proposals for resolution of the General Meeting are attached to this resolution.

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Supervisory Board and Audit Committee Resolution No. 5/2022. (04.07.)

Upon this resolution the Supervisory Board and Audit Committee shall hereby adopt, consider it well-founded and correct, and thus declare it to be submitted to the General Meeting the Company's individual annual report for 2021, and the consolidated annual report for 2021 together with all its elements and annexes, in particular on the presentation of the Company's business performance, improvement and the consolidated management report.

The Supervisory Board and the Audit Committee also decide that fully agree with the proposals for resolution adopted by the Board of Directors to the 3. agenda item of General Meeting, supports them and proposes them to the General Meeting for adoption. The said proposals for resolution of the General Meeting are attached to this resolution.

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Supervisory Board and Audit Committee Resolution No. 6/2022. (04.07.)

Upon this resolution the Supervisory Board and Audit Committee shall hereby approve, and thus declare it to be submitted to the General Meeting the proposal for resolution that the Company's after-tax profit for 2021 total in the amount of 7,313,345 HUF in thousands will be accounted for the accumulated profit reserve and no dividends will be paid.

The Supervisory Board and the Audit Committee also decide that fully agree with the proposals for resolution adopted by the Board of Directors to the 4. agenda item of General Meeting, supports them and proposes them to the General Meeting for adoption. The said proposals for resolution of the General Meeting are attached to this resolution.

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Supervisory Board and Audit Committee Resolution No. 7/2022. (04.07.)

Upon this resolution the Supervisory Board and Audit Committee shall hereby approve, and thus declare it to be submitted to the General Meeting the Corporate Governance Report for 2021 of the Company presenting the practice of the corporate governance.

The Supervisory Board and the Audit Committee also decide that fully agree with the proposals for resolution adopted by the Board of Directors to the 5. agenda item of General Meeting, supports them and proposes them to the General Meeting for adoption. The said proposals for resolution of the General Meeting are attached to this resolution.

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Supervisory Board and Audit Committee Resolution No. 13/2022. (04.07.)

The Supervisory Board and the Audit Committee hereby approve and declare available for submission to the General Meeting the Report of the Audit Committee and Supervisory Board on all proposals and resolutions of the Annual General Meeting approved by the Board of Directors related to the items on the agenda of the Annual General Meeting announced by 29<sup>th</sup> April 2022, including in particular on the Company's individual non-consolidated annual report for 2021 compiled in line with IFRS and the Company's consolidated annual report for 2021 compiled in line with IFRS.

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07<sup>th</sup> April 2022, Budapest

**OPUS GLOBAL**  
**Public Limited Company**  
Supervisory Board and Audit Committee