



**Report of the Supervisory Board 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")  
**to the Annual General Meeting of the Company,  
convened for the 27th day of the 4th month of the year 2023**

The Supervisory Board of the Company has examined the reports, proposals and resolutions to be submitted to the Annual General Meeting of the Company to be held on 27th of the month of April in the year 2023, in view of which the Supervisory Board proposes to the General Meeting to approve

- the proposal (draft resolution) of the Board of Directors for the adoption of the annual accounts and annual report of the Company for the year 2022, prepared in accordance with IFRS and for the appropriation of the profit after tax of the Company for the year 2022,
- the proposal (draft resolution) of the Board of Directors for the adoption of the Company's consolidated financial statements and annual report for the year 2022, prepared in accordance with IFRS,
- the proposal (draft resolution) of the Board of Directors for the adoption of the Company's Corporate Governance Report 2022 (CGR),
- the proposal (draft resolution) of the Board of Directors on the Remuneration Disclosure of the Company, prepared in accordance with the provisions of Act LXVII of 2019
- the proposal (draft resolution) of the Board of Directors on the evaluation of the work of the Board of Directors and on the proposal for the dismissal of its members,
- the proposal (draft decision) of the Board of Directors on the election of the Company's permanent auditor and the determination of its remuneration
- the proposal (draft resolution) of the Board of Directors to authorise the Board of Directors to acquire the Company's equity.

The Supervisory Board has examined the resolutions of the Board of Directors of the Company adopted on the 4th day of the month April in the year 2022.

The Supervisory Board has reviewed the above-mentioned materials and, on this basis, unanimously adopted the following resolutions, among others, without dissenting votes or abstentions.

**Resolution No 3/2023. (04.04.) of the Supervisory Board**

In light of the auditor's report, the Supervisory Board has approved the Company's separate (non-consolidated) annual accounts and annual report for 2022, prepared in accordance with IFRS, with a

balance-sheet total of HUF 293,619,409,000, a profit after tax of HUF 8,580,048,000 and a total comprehensive income of HUF 8,580,048,000, and recommends their submission to the General Meeting.

The Supervisory Board agrees with the draft resolution made by the Board of Directors on the separate (non-consolidated) annual accounts of the Company for the year 2022, prepared in accordance with IFRS, and recommends its adoption by the General Meeting.

The Supervisory Board agrees with the proposal made by the Board of Directors for the appropriation of the profit after tax to be placed in the retained earnings, without the payment of dividends, in order to help ensure that the financing of the OPUS Group is adequately secured in the face of adverse events in the real economy, and recommends it for adoption by the General Meeting.

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#### Resolution No 4/2023. (04.04.) of the Supervisory Board

In light of the auditor's report, the Supervisory Board has approved the Company's separate (non-consolidated) annual accounts and annual report for 2022, prepared in accordance with IFRS, including all of its annexes, with a balance-sheet total of HUF 1,042,580,144,000, a profit after tax of HUF 22,228,641,000 and a total comprehensive income of HUF 22,544,940,000, and recommends their submission to the General Meeting.

The Supervisory Board agrees with the draft resolution of the Board of Directors on the consolidated financial statements of the Company for the year 2022 prepared in accordance with IFRS and recommends its adoption by the General Meeting.

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#### Resolution No 5/2023. (04.04.) of the Supervisory Board

The Supervisory Board has approved the 2022 Responsible Corporate Governance Report of the Company on its corporate governance practices and declares it suitable for submission to the General Meeting of Shareholders.

The Supervisory Board further resolves that it fully agrees with the proposals and resolutions adopted by the Board of Directors under agenda item No 3 of the General Meeting of Shareholders, supports them and recommends that the General Meeting of Shareholders adopt them.

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#### Resolution No 6/2023. (04.04.) of the Supervisory Board

The Supervisory Board has approved and, if approved by the Board of Directors, declares the Company's Remuneration Disclosure for 2022 suitable for submission to the General Meeting of Shareholders.

The Supervisory Board has further resolved that, if approved by the Board of Directors, it completely agrees with the proposal and resolution adopted by the Board of Directors under agenda item 4 of the General Meeting of Shareholders, supports it and recommends its adoption by the General Meeting of Shareholders.

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Resolution No 7/2023. (04.04.) of the Supervisory Board

The Supervisory Board has approved the proposal for the General Meeting of Shareholders to resolve on the appropriateness of the 2022 management activities of the following members of the Board of Directors and to grant them a discharge for compliance, given that in 2022 the following members of the Board of Directors have performed their activities with the best interests of the Company as a priority:

Name	Period
József Vida	1 January, 2022 – 31 December, 2022
Dr Ádám Balog	1 January, 2022 – 2 May, 2022
Attila Zsolt Dzsubák	11 March, 2022 – 2 May, 2022
Szabolcs Makai	11 March, 2022 – 31 December, 2022
Dr Koppány Tibor Lélfa	3 May, 2022 – 31 December, 2022
László Görbedi	3 May, 2022 – 31 December, 2022
Zoltán Péter Németh	3 May, 2022 – 31 December, 2022
Ádám Détári Szabó	3 May, 2022 – 31 December, 2022
Balázs Torda	3 May, 2022 – 31 December, 2022

The Supervisory Board has further resolved that it fully agrees with the proposals and resolutions adopted by the Board of Directors under agenda item No 5 of the General Meeting of Shareholders, supports them and recommends their adoption by the General Meeting of Shareholders.

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Resolution No 8/2023. (04.04.) of the Supervisory Board

By this resolution the Supervisory Board supports and recommends that the General Meeting appoint Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (registered office: H-8200 Veszprém, Radnóti tér 2, C ép.; company registration number: 19-09-512226; court of registration: Companies Court of the High Court of Veszprém; ID No in the Register of Statutory Auditors: 002651; "Quercus Audit Kft.") as the Company's permanent auditor for the fixed term starting from the date of this resolution up to the date of approval by the General Meeting of the Annual Report (annual accounts) for the financial year ended on the 31st day of the month December in the year 2024, but in any case no later than the 30th day of the month April in the year 2025, with an annual remuneration of maximum HUF 27,000,000 + VAT per annum, i.e. twenty-seven million Hungarian forints per annum, plus VAT.

The Supervisory Board also acknowledges that Quercus Audit Kft. will appoint András József Tölgyes (mother's maiden name: Dr Katalin Zsilko; address: H-8200 Veszprém, Szajkó utca 14/B; ID No in the

Register of Statutory Auditors: 005572) as the statutory auditor of Quercus Audit Kft. to act as the personally responsible auditor.

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Resolution No 9/2023. (04.04.) of the Supervisory Board

The Supervisory Board has approved the proposal for the purchase of the Company's equity shares and declares that it may be submitted to the General Meeting of Shareholders.

The Supervisory Board has further resolved that it fully agrees with the proposals and resolutions adopted by the Board of Directors under agenda item No 7 of the General Meeting of Shareholders, and supports and recommends their adoption by the General Meeting of Shareholders.

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Resolution No 10/2023. (04.04.) of the Supervisory Board

By this resolution the Supervisory Board has adopted the Supervisory Board's report on the proposals and draft resolutions adopted by the Board of Directors in relation to the agenda items of the Annual General Meeting of Shareholders to be held on the 27th day of the month April in the year 2023 and declares them suitable for submission to the General Meeting.

Budapest, 4th day of April, 2023

OPUS GLOBAL Nyrt.  
Supervisory Board