



PROPOSALS AND DRAFT RESOLUTIONS

for the **ANNUAL GENERAL MEETING OF THE SHAREHOLDERS** of
OPUS GLOBAL Nyilvánosan Működő Részvénytársaság,
convened for the 27th day of the month April in the year 2023, starting at 09:00 a.m.

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**") informs the Shareholders of the Company of the proposals and draft resolutions related to the matters on the agenda of the Annual General Meeting of Shareholders ("**General Meeting**") to be held on the 27th day of the month April, in the year 2023.

Agenda item No 1

Decision on the approval of the Company's IFRS separate annual financial statements and annual report for the year 2022, based on the proposal of the Board of Directors, the opinion of the Audit Committee, the Supervisory Board and the auditor, and decision on using of the Company's profit after tax for the year 2022.

Proposal for agenda item No. 1:

The Board of Directors informs 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 2022, 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 compiles all of its international financial statements on the basis of the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB). The annual report is in agreement with Section 9/A of the Accounting Act of Hungary. Based on the decision of the European Union and of the European Commission, every IFRS standard issued by IASB and in force on the date of preparing the relevant annual report is applied by the Company.



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The financial statements have been compiled on the basis of the direct cost principle, with the exception of the cases where IFRS requires the application of a different method of measurement.

The Company applies the provisions of the Hungarian Accounting Act (Act C of 2000) in the areas not covered by IFRS, mainly in the areas of disclosure and administration, rather than accounting. The reporting currency is the Hungarian forint.

The financial year of the Company is the same as the calendar year. The balance-sheet date is the last day of the calendar year and the balance sheet is compiled on 31 January, 2023. Simultaneously with the annual financial statements, the Company also prepares an annual report as required by the Accounting Act.

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 2022. The identification number of personally responsible auditor András József Tölgyes in the Register of Statutory Auditors is: 005572).

The auditor issued its written report on the Company's 2022 IFRS separate financial statements and annual report on 4 April 2023, concluding that it gave a true and fair view of the Company's financial position and financial performance as at 31 December 2022.

At their joint meeting held on 4 April, 2023, the Board of Directors, the Supervisory Board and the Audit Committee discussed the separate (non-consolidated) annual financial statements and the annual report of the Company prepared in accordance with IFRS for the year 2022, and adopted Resolution No 9/2023. (04.04.2023) of the Board of Directors, Resolution No 3/2023. (04.04.2023) of the Supervisory Board and Resolution No 3/2023. (04.04.2023) of the e Audit Committee, and proposed to the General Meeting of Shareholders to approve them, with the full amount of the profit after tax to be transferred to the profit and loss reserve without any dividend to be paid, which will help to ensure that the financing of the OPUS Group is adequately secured in the face of adverse events in the real economy and to provide for the fulfilment of the obligations undertaken in relation to the Company's bond issue.

The Company's profit and loss in figures:

Fixed (non-current) assets	HUF 255,330,875,000
Current assets	HUF 38,288,534,000
Balance-sheet total	HUF 293,619,409,000
Equity	HUF 213,740,366,000
Liabilities	HUF 79,879,043,000
P/L after taxes	HUF 8,580,048,000
Total comprehensive income	HUF 8,580,048,000

The Board of Directors recommends that the General Meeting approve the Company's separate (non-consolidated) annual financial statements and annual report for the year 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, a total comprehensive income of HUF 8,580,048,000, including all the annexes, and taking into account the auditor's report, the written report of the Supervisory Board and of the Audit Committee.

The Board of Directors also informs the Shareholders that the annual report includes, among others, the 2022 Q4 report on the Company's assets and business policy.

Based on the above, the Board of Directors proposes the adoption of the following resolution of the General Meeting.

Proposal for a resolution on agenda item No. 1:

Resolution No [•]/2023. (IV.27.) 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 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, including all of their annexes and with a view to the written report of the Supervisory Board and the Audit Committee.

The General Meeting has decided that the total amount of the Company's profit after tax for the year 2022, amounting to HUF 8,580,048,000, shall be transferred to the profit and loss reserve and no dividend shall be paid.

Agenda item No 2

Decision on the approval of the Company's consolidated annual financial statements and annual report for the year 2022, prepared in accordance with IFRS, on the basis of the proposal made by the Board of Directors, the opinions of the Audit Committee, the Supervisory Board and the auditor, and decision on the appropriation of the Company's profit after tax for the year 2022.

Proposal for agenda item No 2:

Opus Global Nyrt. is required to prepare both consolidated financial statements and a consolidated annual reports pursuant to Article 10(1) of Act C of 200 on Accounting, given that it qualifies a parent company in its relations with several entrepreneurs. An entrepreneur subject to Article 4(1) of Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards complies with its obligation under paragraph (2) of the said Act by compiling its consolidated accounts in accordance with IFRS. The consolidated annual report is prepared on the basis of the International Financial Reporting Standards as adopted by European Union (hereinafter "IFRS").

The consolidated financial statements include the financial statements of the Parent Company and companies directly or indirectly controlled by the Parent Company (subsidiaries). Subsidiaries are classified as entities controlled by the Group in accordance with IFRS 10.

IFRS 10 applies to consolidated financial statements. This regulation requires the management of a company to consider which investment qualifies as a controlled company and which qualifies as an investment company. The subsidiaries that qualify as controlled companies should be fully consolidated. The subsidiaries that qualify as investment companies should be carried at fair value.

All companies over with financial and operating policies subject to the Group's significant influence but not qualifying subsidiaries or joint ventures have been included as associates.

The Group's subsidiaries maintain their accounting records and prepare their financial statements primarily in accordance with the provisions of the Hungarian Accounting Act (Act C of 2000), except for foreign subsidiaries, which apply local laws and accounting standards. Subsidiaries prepare consolidation packages following IFRS rules, through which the Parent Company adjusts the accounts sent by its members, prepared in accordance with local reporting standards to comply with IFRS, and consolidates them into the Group's figures.

The financial year of the Group is identical to the calendar year. The balance-sheet date is the last day of the calendar year and the balance sheet is compiled on 31 January, 2023.

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 prepared in accordance with IFRS for the financial year 2022. ID No of personally responsible auditor József Tölgyes András in the Register of Statutory Auditors: 005572).

On 4 April 2023, the auditor issued its written opinion on the Company's 2022 IFRS 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 2022.

Key balance-sheet data of the Group:

Long-term assets	HUF 645,363,311,000
Current assets	HUF 397,216,833,000
Balance-sheet total	HUF 1,042,580,144,000
Equity	HUF 343,261,886,000
Long-term liabilities	HUF 373,712,340,000
Short-term liabilities	HUF 325,605,918,000
P/L after taxes	HUF 22,228,641,000
Total comprehensive income	HUF 22,544,940,000

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 2022, prepared in accordance with IFRS, and all annexes thereto, with a balance-sheet total of **HUF 1,042,580,144**, a profit after tax of **HUF 22,228,641,000** and a total comprehensive income of **HUF 22,544,940,000**, with all annexes thereto, subject to the relevant written report of the auditors, the Supervisory Board and the Audit Committee.

The Board of Directors also informs the Shareholders that the annual financial statements include, among others, the Q4 2022 report on the Company's assets and business policy.

Proposal for a resolution on agenda item No. 2:

Resolution No [•]/2023. (IV.27.) 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 2022, prepared in accordance with IFRS, including all of their 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, subject to the relevant written report of the auditors, the Supervisory Board and the Audit Committee.

Agenda item No 3

Decision on the adoption of the Company's Corporate Governance Report 2022 (CGR 2022).

Proposal for agenda item No. 3:

The Board of Directors informs the Shareholders that the Company's management has prepared the 2022 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 2022 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 on agenda item No. 3:

Resolution No [•]/2023. (IV.27.) of the General Meeting:

The General Meeting has adopted the 2022 Corporate Governance Report presenting the corporate governance practices of the Company.

Agenda item No 4

Public vote of an opinion on the Remuneration Disclosure prepared under Act LXVII of 2019

Proposal for agenda item No. 4:

The Board of Directors informs the Shareholders that, for the second 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 2022. The draft Remuneration Disclosure has been reviewed by the Company's auditor, who has issued an opinion on its correctness.

The Board of Directors submits the Company's Remuneration Disclosure for 2022 to the General Meeting.

Subsequently, the Board of Directors proposes that the General Meeting adopt the Company's 2022 Remuneration Disclosure.

Based on the above, the Board of Directors proposes the adoption of the following resolution of the General Meeting.

Draft resolution relating to agenda item 4:

Resolution No [●]/2023. (IV.27.) of the General Meeting:

The General Meeting has approved the Remuneration Disclosure of the Company for the year 2022.

Agenda item No 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 agenda item No 5:

In this proposal, the Board of Directors proposes that the General Meeting of Shareholders grant to all members of the Board of Directors who are members in 2022, for the period between 1 January, 2022 and 31 December, 2022, the right to receive the compensation provided for in Article 3:117 of the Hungarian Civil Code.

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

	Beginning of membership	Termination of membership
Dr Beatrix Mészáros	02/05/2017	11/03/2022
József Vida	19/06/2018	02.05.2022
	03/05/2022	03/05/2027
Dr Ádám Balog	04/10/2019	02/05/2022
Attila Zsolt Dzubák	11/03/2022	02/05/2022
Szabolcs Makai	11/03/2022	02/05/2022
	03/05/2022	03/05/2027
Dr Koppány Tibor Lélfa	03/05/2022	03/05/2027
László Görbedi	03/05/2022	03/05/2027
Zoltán Péter Németh	03/05/2022	03/05/2027
Ádám Détári Szabó	03/05/2022	03/05/2027
Balázs Torda	03/05/2022	03/05/2027

Dr. Beatrix Mészáros resigned from her position on the Board of Directors with effect from 11 March 2022. By Resolution No. 2/2022. (III.11.) of the Special General Meeting of the Company held on 11 March 2022, the supreme body acknowledged the resignation of Dr Beatrix Mészáros and stated that Dr Beatrix Mészáros had performed her activities in the best interests of the Company as her primary consideration until the end of her term of office, and therefore granted her a discharge for compliance of her management activities until the end of her term of office. For this reason, for the period between 1 January, 2022 and 31 December, 2022, from among persons who are members of the Board of Directors, no discharge needs to be issued for Dr Beatrix Mészáros.

The Board of Directors proposes that the General Meeting of Shareholders approve the proposal for the General Meeting of Shareholders to resolve on the appropriateness of the management activities of the members of the Board of Directors in 2022, with the exception of Dr Beatrix Mészáros, and on the granting of a discharge for the appropriateness of the management activities of the members of the Board of Directors, given that the activities of the members of the Board of Directors in 2022 were performed in the best interests of the Company as their primary consideration.

Based on the above, the Board of Directors proposes the adoption of the following resolution of the General Meeting.

Proposal for a resolution on agenda item No. 5:

Resolution No [•]/2023. (IV.27.) of the General Meeting:

By this resolution, the General Meeting of shareholders has resolved on the appropriateness of the management activities performed by the following members of the Board of Directors in 2022 and on granting a discharge of compliance, given that in 2022 the members of the Board of Directors performed their activities in the best interests of the Company as their primary consideration:

Name	Period
József Vida	1 January, 2022 – 31 December, 2022
Dr Ádám Balog	1 January, 2022 – 2 May, 2022
Attila Zsolt Dzubák	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

Agenda item No 6

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

Proposal for agenda item No. 6:

The Board of Directors informs the Shareholders that the Audit Committee has performed a pre-selection procedure for the appointment of the Company's permanent auditor in accordance with Regulation (EU) No 537/2014 of the European Parliament and of the Council ("Regulation"), and the Audit Committee has proposed the appointment of the permanent auditor. In the framework of its recommendation submitted in accordance with the provisions of the Regulation, the Audit Committee recommends (supports) Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (registered office: H-8200 Veszprém, Radnóti tér 2. C ép.; company registration number: 19-09-512226; "Quercus Audit Kft.") to be re-elected by the General Meeting as the Company's permanent auditor for a fixed term starting from the date of adopting the General Meeting's resolution to the date of the General Meeting's approval of the annual report (financial statements) for the financial year ended the 31st day of the month December in the year 2024, but no later than the 30th day of the month April in the year 2025, with a maximum remuneration of HUF 27,000,000.00 + VAT per year, i.e. twenty-seven million Hungarian forints per annum plus VAT. Quercus Audit Kft. has appointed András József Tölgyes (mother's maiden name: Dr Katalin Zsilkó; address: H-8200 Veszprém, Szajkó utca 14/B; ID No in the Register of Statutory Auditors: 005572) as statutory auditor personally responsible for the audit.

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 on agenda item No. 6:

Resolution No [•]/2023. (IV.27.) of the General Meeting:

By this resolution the General Meeting of Shareholders has appointed 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 financial statements (annual accounts) for the financial year ended 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 General Meeting of Shareholders 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.

Agenda item No 7

Authorisation of the Board of Directors to acquire treasury shares

Proposal for agenda item No. 7:

The Board of Directors proposes to the Shareholders that the General Meeting authorises the Board of Directors to acquire as treasury shares, for a period of twelve (12) months, a maximum number of ordinary shares issued by the Company, with a nominal value of HUF 25, i.e. twenty-five Hungarian forints each, corresponding to ten percent (10%) of the Company's share capital. Treasury shares may be acquired for consideration or free of consideration, on a stock exchange, by means of a public offer or over-the-counter, including by exercising a right secured by a financial instrument entitling the holder to acquire treasury shares (e.g. a right to purchase, exchange, etc.). In the case of an onerous acquisition, the value of the consideration may not be less than the closing price quoted by the Budapest Stock Exchange (Budapesti Értéktőzsde Zrt.) on the day immediately preceding the date of contract conclusion, less thirty (30) per cent, and may not exceed the closing price quoted by the Budapesti Értéktőzsde Zrt. on the day immediately preceding the date of contract conclusion, increased by thirty (30) per cent.

This authorisation would include decision on all related issues and resolutions otherwise falling within the competence of the General Meeting.

Based on the above, the Board of Directors proposes the adoption of the following resolution of the General Meeting.

Proposal for a resolution on agenda item No. 7:

Resolution No [•]/2023. (IV.27.) of the General Meeting:

By this resolution the General Meeting of Shareholders has authorised the Board of Directors to acquire as treasury shares, for a period of twelve (12) months, a maximum number of ordinary shares issued by the Company, with a nominal value of HUF 25, i.e. twenty-five Hungarian forints each, corresponding to ten percent (10%) of the Company's share capital. Treasury shares may be acquired for consideration or free of consideration, on a stock exchange, by means of a public offer or over-the-counter, including by exercising a right secured by a financial instrument entitling the holder to acquire treasury shares (e.g. a right to purchase, exchange, etc.). In the case of an onerous acquisition, the value of the consideration may not be less than the closing price quoted by the Budapest Stock Exchange (Budapesti Értéktőzsde Zrt.) on the day immediately preceding the date of contract conclusion, less thirty (30) per cent, and may not exceed the closing price quoted by the Budapesti Értéktőzsde Zrt. on the day immediately preceding the date of contract conclusion, increased by thirty (30) per cent. This authorisation includes decision in all related issues and resolutions otherwise falling within the competence of the General Meeting.

Agenda item No 8
Other issues

No proposal has been made.

Budapest, 4th day of the month April in the year 2023

OPUS GLOBAL
Nyilvánosan Működő Részvénytársaság
Board of Directors