



**Report of the Audit Committee  
of OPUS GLOBAL Public Limited Company**

(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 month of April in the year 2023**

With regard to the proposals and resolutions to be submitted to the Annual General Meeting of the Company convened for 27th day of the month April in the year 2023, the Audit Committee of the Company has considered the following:

- proposal for (and draft resolution on) the adoption of the Company's annual financial statements and annual report for 2022, prepared in accordance with IFRS, and for the appropriation of the Company's profit after tax for 2022,
- a proposal (and draft resolution on) the adoption of the consolidated annual financial statements of the Company for the year 2022 prepared in accordance with IFRS,
- proposal for (and draft resolution on) the election and remuneration of the Company's permanent auditor

According to Section 11.3 of the Company's Articles of Association, the Audit Committee giving an opinion on the financial statements required by the Accounting Act and making a proposal for the appointment and remuneration of the auditor fall within the competence of the Audit Committee. As the discussion and commenting on the proposal for the appropriation of the profit after tax is beyond the competence of the Audit Committee, no decision was made on this issue.

The Audit Committee reviewed the above-mentioned materials and, on this basis, unanimously adopted the following resolutions, among others, on 4 April 2023, without dissenting votes and abstentions.

**Resolution No 3/2023. (04.04.) of the Audit Committee**

In light of the auditor's report, the Audit Committee 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 Audit Committee recommends to the General Meeting of Shareholders to approve the Company's separate (non-consolidated) financial statements for the year 2022, prepared in accordance with IFRS.

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Resolution No 4/2023. (04.04.) of the Audit Committee

In light of the auditor's report, the Audit Committee 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 Audit Committee recommends to the General Meeting of Shareholders to approve the Company's consolidated financial statements for the year 2022, prepared in accordance with IFRS.

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Resolution No 5/2023. (04.04.) of the Audit Committee

By this resolution the Audit Committee has adopted the Audit Committee's recommendation on the appointment of the auditor and declares it suitable for submission to the Board of Directors.

In the context of the recommendation, it proposes (supports) the (re)appointment of 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 Audit Committee also acknowledges that – if Quercus Audit Kft. is appointed – Quercus Audit Kft. will appoint András József Tölgyes (mother's maiden name: Dr Katalin Zsilikó; 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 6/2023. (04.04.) of the Audit Committee

By this resolution the Audit Committee has adopted the Audit Committee's report on the proposals and draft resolutions adopted by the Board of Directors in relation to agenda items No 1, 2 and 6 of the Annual General Meeting of Shareholders to be held on the 27th day of the month April in the year 2023 and declares it suitable for submission to the General Meeting.

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Budapest, 4th day of April, 2023

**OPUS GLOBAL Nyrt.**

Audit Committee