



PROPOSALS AND DRAFT RESOLUTIONS

for the **ANNUAL GENERAL MEETING OF THE SHAREHOLDERS** of
OPUS GLOBAL Nyilvánosan Működő Részvénytársaság,
convened for the 4th day of the month April
in the year 2024, starting at 09:00 AM

The Board of Directors of **OPUS GLOBAL Nyilvánosan Működő Részvénytársaság** (registered office: H-1062 Budapest, Andrassy út 59.; company registration number: 01-10-042533; court of registration: Companies Court of the High Court of Budapest; "**Company**") shall hereby inform the Shareholders of the Company of the proposals and draft resolutions to the matters on the agenda of the Annual General Meeting of Shareholders ("**General Meeting**") to be held on 24 April 2024.

Agenda item 1

Decision on the approval of the annual report on the Company's business activities and the annual financial report of the Company for 2023 compiled in line with IFRS on the basis of the submissions of the Board of Directors, and on the opinion of the Audit Committee and Supervisory Board and on the statement of the Auditor and decision on the approval of the use of the after-tax profit of the Company as parent company for 2023.

Draft resolution related to agenda item 1:

The Board of Directors shall inform 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 2023, 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 prepares its international accounts in accordance with the International Financial Reporting Standards (IFRS). For areas not covered by the IFRS, the Company follows the provisions of the Hungarian Accounting Act (Act C of 2000), mainly in the areas of disclosure and administration, rather than accounting. The reporting currency is the Hungarian forint.



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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 2023. The identification number of personally responsible auditor András József Tölgyes in the Register of Statutory Auditors is: 005572).

The auditor has issued a written draft report on the Company's 2023 IFRS separate financial statements and annual report dated 27 March 2024, which it has concluded give a true and fair view of the Company's financial position and financial performance as at 31 December 2023.

The Company's financial figures:

Invested assets	HUF 291,842,674,000
Rotating equipment	HUF 13,158,688,000
Balance sheet total	HUF 305,001,362,000
Equity capital	HUF 225,105,534,000
Commitments	HUF 79,895,828,000
Profit after tax	HUF 11,715,184,000
Total comprehensive income	HUF 11,715,184,000

The Board of Directors shall further inform the Shareholders that the Annual Report also includes the fourth quarterly report on the Company's assets and business policy for the year 2023.

The Board of Directors, the Supervisory Board and the Audit Committee discussed at their joint meeting on 27.03.2024 the separate (non-consolidated) annual accounts and the annual report of the Company prepared in accordance with IFRS for the year 2023 and approved the same by means of Resolution No. 10/2024. (03.27.) of the Board of Directors, Resolution No. 3/2024. (03.27.) of the Supervisory Board and Resolution No. 3/2024. (03.27.) of the Audit Committee and proposed to the General Meeting of Shareholders to approve the same with a balance sheet total of HUF 305,001,362,000, a profit after tax of HUF 11,715,184,000, a total comprehensive income of HUF 11,715,184,000, with all its annexes, subject to the relevant written auditors' report, in consideration of the written report of the Supervisory Board and the Audit Committee, with the provision that a dividend of HUF 6,733,439,250 be paid from the profit after tax and the remaining amount be transferred to the profit reserve. Proposed dividend payment date: 17 June 2024.

Proposal for a resolution under agenda item 1:

Resolution No. [•]/2024 (IV.24.) 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

2023, prepared in accordance with IFRS, with a balance-sheet total of HUF 305,001,362,000, a profit after tax of HUF 11,715,184,000 and a total comprehensive income of HUF 11,715,184,000, including all of their annexes and with a view to the written report of the Supervisory Board and the Audit Committee.

The General Meeting shall hereby decide that a dividend of HUF 6,733,439,250 shall be paid out of the Company's profit after tax of HUF 11,715,184,000 for the year 2023 and the remaining amount shall be transferred to the profit reserve. The starting date of dividend payment is 17 June 2024.

Agenda item 2

Decision on the approval of the annual report on the Company's business activities and the annual consolidated financial report of the Company for 2023 compiled in line with IFRS on the basis of the submissions of the Board of Directors, and on the opinion of the Audit Committee and Supervisory Board, and on the statement of the Auditor.

Draft resolution related to agenda item 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 2000 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 financial statements include the financial statements of the Parent Company and companies (subsidiaries) directly or indirectly controlled by the Parent Company.

OPUS Nyrt. has fully consolidated the subsidiaries that are classified as controlled companies. Associates include all companies where the Group has the power to govern the financial and operating policies but which are neither subsidiaries nor jointly controlled entities.

Thus, at the end of the financial year 2023, 30 companies were included as subsidiaries, 7 as associates and 1 as a jointly controlled entity.

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 2023. ID No of personally responsible auditor József Tölgyes András in the Register of Statutory Auditors: 005572).

On 27 March 2024, the auditor issued its written opinion on the Company's 2023 IFRS draft 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 2023.

The main balance sheet data of the Group:

Long-term assets	HUF 633,192,703,000
Current assets	HUF 439,456,373,000
Balance sheet total	HUF 1,072,649,076,000
Equity	HUF 355,778,711,000
Long-term liabilities	HUF 416,091,213,000
Current liabilities	HUF 300,779,152,000
Profit after tax	HUF 44,889,595,000
Total comprehensive income	HUF 44,125,647,000

The Board of Directors, the Supervisory Board and the Audit Committee discussed at their joint meeting on 27.03.2024 the consolidated annual financial statements and the annual report of the Company for the year 2023 prepared in accordance with IFRS and adopted the same by Resolution No. 11/2024. (03.27.) of the Board of Directors, Resolution No. 4/2024. (03.27.) of the Supervisory Board and Resolution No. 4/2024. (03.27.) of the Audit Committee and recommended the same to the General Meeting for approval.

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 2023, prepared in accordance with IFRS, and all annexes thereto, with a balance-sheet total of HUF 1,072,649,076,000 a profit after tax of HUF 44,889,595,000 and a total comprehensive income of HUF 44,125,647,000, with all annexes thereto, subject to the relevant written report of the auditors, the Supervisory Board and the Audit Committee.

The Board of Directors shall also inform the Shareholders that the annual financial statements include, among others, the Q4 2023 report on the Company's assets and business policy.

Proposal for a resolution under agenda item 2:

Resolution No [•]/2024. (IV.24.) 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 2023, prepared in accordance with IFRS, including all of their annexes, with a balance-sheet total of HUF 1,072,649,076,000, a profit after tax of HUF 44,889,595,000 and a total comprehensive income of HUF 44,125,647,000, 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 3

Decision on the approval of the Corporate Governance Report (hereinafter referred to as CGR) of the Company for 2023.

Draft resolution related to agenda item 3:

The Board of Directors informs the Shareholders that the Company's management has prepared the 2023 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 2023 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 under agenda item 3:

Resolution No [•]/2024. (IV.24.) of the General Meeting:

The General Meeting has adopted the 2023 Corporate Governance Report presenting the corporate governance practices of the Company.

Agenda item 4

Advisory vote on the remuneration report of the Company based on the Act LXVII of 2019

Draft resolution related to agenda item 4:

The Board of Directors informs the Shareholders that, for the third 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 2023. The draft Remuneration Disclosure has been reviewed in advance by the Company's auditor, who has issued an opinion on its correctness.

The Board of Directors shall submit the Company's Remuneration Report for 2023 to the General Meeting, and propose the approval of the same by the General Meeting.

Proposal for a resolution under agenda item 4:

Resolution No [•]/2024. (IV.24.) of the General Meeting:

The General Meeting shall hereby approve the Company's Remuneration Report for the year 2023.

Agenda item 5

Advisory vote on the amendment of the Remuneration Policy of the Company

Draft resolution related to agenda item 5:

The Board of Directors shall hereby inform the Shareholders that pursuant to Article 3:268 (2) of Act V of 2013 on the Civil Code, the General Meeting has the exclusive competence to vote on the Remuneration Policy. The Remuneration Policy shall be placed on the agenda of the General Meeting of Shareholders in the event of a significant change to the remuneration policy.

As part of the annual review of the Company's Remuneration Policy, the Company's Remuneration and Appointment Committee assessed and reviewed, among other things, whether the Remuneration Policy and the incentives for the individuals covered by it are in line with the Company's business strategy and appropriately reflect the Company's long-term objectives, and how they compare with the remuneration practices of companies with a capitalisation comparable to the Company and of companies in the BSE category, and to what extent the Remuneration Policy complies with the provisions of the clarity and comprehensibility criterion of Article 16(3) of Act LXVII of 2019 on the Promotion of Long-term Shareholder Involvement and the Amendment of Certain Acts for the Purpose of Legislative Harmonisation, and the changes in the Company's organisational structure that occurred in the meantime. As a result of this assessment, the Remuneration Committee considered the amendment of the Remuneration Policy appropriate and proposed amendments to the relevant parts of the Remuneration Policy.

Subsequently, the Board of Directors considered the proposal of the Remuneration and Appointment Committee and decided to amend the Remuneration Policy accordingly and to submit it to the General Meeting for an advisory vote, and thus the Board of Directors arranged for the amended Remuneration Policy¹ to be communicated to Shareholders by way of publication on the Company's website, the website of the Budapest Stock Exchange and the official publication venue operated by the Magyar Nemzeti Bank, and thus available for unrestricted access and download.

On the basis of the above, the Board of Directors shall propose the adoption of the following Resolution of the General Meeting.

Proposal for a resolution under agenda item 5:

Resolution No [•]/2024. (IV.24.) of the General Meeting:

¹ The exact wording of the changes to the Remuneration Policy is indicated with a change tracking.

The General Meeting shall hereby adopt, for the purpose of expressing its opinion, the amended Remuneration Policy of the Company pursuant to Act LXVII of 2019 on the Promotion of Long-term Shareholder Involvement and the Amendment of Certain Acts for the Purposes of Legal Harmonisation, as presented, and shall fully agree with all its elements and the matters contained therein.

Agenda item 6

Decision on decreasing the Company's share capital and related amendment of the Articles of Association of the Company

Draft resolution related to agenda item 6:

The purpose of the proposal is to decide on the reduction of the share capital of the Company as follows (information on the provisions of the Civil Code. § 3:309 (2)):

- *the amount of the share capital decrease: HUF 81,669,550, -, whereby the share capital will be reduced to HUF 17,459,481,700, -;*
- *reason (purpose) of the capital increase: the capital increase is made in order to increase other elements of the Company's equity and to fulfil the purpose of the share repurchase program announced by the Company on the 21st day of the 7th month of the year 2023 and closed on the 16th day of the 10th month of the year 2023;*
- *the way of implementation of the capital increase: the capital increase will be implemented exclusively by the withdrawal of 3,266,782 treasury shares (ordinary shares of the Company's dematerialised series "A" with a nominal value of HUF 25, - issued by the Company), without affecting the shareholdings of the Company's shareholders.*

The Board of Directors shall hereby inform the Shareholders that, as announced in the Extraordinary Notices² published on the 21st day of the 07th month of 2023 and the 17th day of the 10th month of 2023, the Company announced and executed a share repurchase program pursuant to Article 5 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, in the framework of which, on the basis of the authorisation provided for in Resolution No. 8/2023. (IV.27.) of the General Meeting, the Company purchased 3,266,782 own shares for HUF 999,999,817. The objective of the program was to reduce the Company's share capital as reported in the consolidated IFRS financial statements as a result of the purchases of own shares, and therefore, primarily in order to achieve this objective, the Company's General Meeting of Shareholders is required to decide on the reduction of the Company's share capital by cancelling 3,266,782 own shares. The share capital will be reduced by HUF 81,669,550, - to HUF 17,459,481,700, - and will also increase the other elements of the Company's equity. The implementation of the share capital reduction will not affect the shareholdings of the

² bet.hu/newkibdata/128927515/OPUS_r%C3%A9szvény_visszav%C3%A1r%C3%A1si_program_20230721_EN.pdf

https://bet.hu/newkibdata/128967510/OPUS_r%C3%A9szvény_visszav%C3%A1r%C3%A1si_program_20231017_EN.pdf

shareholders of the Company, will not result in any capital withdrawal and will not result in any payment to the shareholders.

In view of the above, the Board of Directors proposes the adoption of the following resolutions.

Proposal for a resolution under agenda item 6:

Resolution No [•]/2024. (IV.24.) of the General Meeting:

The General Meeting hereby specifies that, for the purpose of increasing the other elements of the Company's equity capital, the Company's share capital of HUF 17,541,151,250, i.e. seventeen billion five hundred and forty-one million one hundred and fifty-one thousand two hundred and fifty Hungarian forints, shall be increased by HUF 81,669,550, -, i.e. eighty-one million six hundred and sixty-nine thousand five hundred and fifty Hungarian forints (the "Share Capital Reduction Amount"), in total HUF 17,459,481,700, -, i.e. seventeen billion four hundred and fifty-nine million four hundred and eighty-one thousand seven hundred Hungarian forints (the "Share Capital Reduction").

The General Meeting specifies that the Share Capital Reduction shall be effected only by means of the issue of the dematerialized ordinary shares of Series "A" with a nominal value of HUF 25, -, i.e. twenty-five Hungarian forints (the "Ordinary Shares"), and that the Share Capital Reduction shall be effected only by means of the cancellation of 3,266,782 Ordinary Shares held by the Company as treasury shares, and shall not affect the shareholdings of the Company's shareholders.

The General Meeting shall also specify the following:

- Following the registration of the share capital decrease by the competent commercial court, the Company's share capital of HUF 17,459,481,700, i.e. HUF seventeen billion four hundred and fifty-nine million four hundred and eighty-one thousand seven hundred Hungarian forints, will consist of a total of 698,379,268 Ordinary Shares;
- with regard to the purpose and the manner of implementation of the Share Capital Reduction, no capital withdrawal will take place during the implementation of the Share Capital Reduction and therefore no payment will be made to shareholders as a result of the Share Capital Reduction;
- considering that the Company has issued only ordinary shares of dematerialised Series "A" with a nominal value of HUF 25, -, i.e. twenty-five Hungarian forints, in the absence of shares of any other share type, share class or share series, the share capital reduction

may only affect these Ordinary Shares, only shareholders holding these Ordinary Shares are entitled to vote on the share capital reduction, therefore (or in the absence of a relevant provision in the Articles of Association) the approval specified in 3:309 (5) of the Act on the Civil Code of 2013 shall be deemed to have been given.

Finally, the General Meeting shall authorise the Board of Directors and the Chief Executive Officer of the Company with regard to the following

- perform the tasks related to the implementation of this Resolution (the Share Capital Reduction and the withdrawal of equity shares), in particular the tasks specified in Act V of 2013 on the Civil Code and other relevant legislation, to make legal declarations, to sign documents; and
- for the case, when a deficiency procedure should take place in the course of the company proceedings for the registration of the capital injection, to comply with the deficiency procedure by making the necessary amendments to the relevant documents, without affecting the amount, purpose and manner of implementation of the capital injection as set out in this Decision.

Resolution No [•]/2024. (IV.24.) of the General Meeting:

The General Meeting - considering the provisions of Resolution a [•]/2024. (IV.24.) of the General Meeting – shall amend the text of the Articles of Association of the Company, as in force today, with effect from the date of the fulfilment of the conditions for the share capital reduction (i.e. the date of the registration of the share capital reduction by the competent commercial court) as follows, with the text marked with ~~striketrough~~ being deleted and the ***bold, italic and underlined*** text being inserted in the Articles of Association.

Point 4.1 of the Articles of Association shall be amended as follows:

"The share capital (subscribed capital) of the Company is HUF ~~17,541,151,250, -~~, i.e. ~~seventeen billion five hundred and forty-one million one hundred and fifty-one thousand two hundred and fifty~~ ***17,459,481,700, -, i.e. seventeen billion four hundred and fifty-nine million four hundred and eighty-one thousand seven hundred*** Hungarian forints.

Of the share capital (subscribed capital) of the Company, HUF 182,994,025, i.e. one hundred and eighty-two million nine hundred and ninety-four thousand twenty-five Hungarian forints, was made available as a non-cash contribution in accordance with the Resolution No. 21/2017 (10.24.) of the Board of Directors.

Of the share capital (subscribed capital) of the Company, an amount of HUF 51,692,900, i.e. HUF fifty-one million six hundred and ninety-two thousand nine hundred Hungarian forints

was made available as a non-cash contribution in accordance with Resolution No. 29/2017 (12.12.) of the Board of Directors.

The amount of HUF 1,507,330,200, i.e. one billion five hundred and seven million three hundred and thirty thousand two hundred Hungarian forints, out of the share capital (subscribed capital) of the Company was made available as a non-cash contribution in accordance with the provisions of Resolution No. 32/2018. (07.31.) of the Board of Directors.

The amount of HUF 1,091,819,700, i.e. one billion ninety-one million eight hundred nineteen thousand seven hundred Hungarian forints, out of the share capital (subscribed capital) of the Company was made available as a non-cash contribution in accordance with the provisions of Resolution No. 2/2018 (IX.14.) of the Board of Directors.

The amount of HUF 2,678,016,050, i.e. two billion six hundred and seventy-eight million sixteen thousand and fifty Hungarian forints, out of the share capital (subscribed capital) of the Company was made available as a non-cash contribution in accordance with the provisions of Resolution No. 60/2018. (XI.15.) of the Board of Directors.

Of the share capital (subscribed capital) of the Company, the amount of HUF 826,307,850, i.e. eight hundred twenty-six million three hundred and seven thousand eight hundred and fifty Hungarian forints was made available simultaneously with the merger of KONZUM Befektetési és Vagyonkezelő Nyilvánosan Működő Részvénytársaság.

HUF 3,305,231,480, i.e. three billion three hundred and five million two hundred and thirty-one thousand four hundred and eighty Hungarian forints, was made available from the Company's capital reserve, with regard to the calculation of the exchange ratio determined in the course of the merger of KONZUM Befektetési és Vagyonkezelő Nyilvánosan Működő Részvénytársaság and the fulfilment of its obligations arising therefrom.

The Company's share capital (subscribed capital) was reduced by HUF 81,669,550, i.e. eighty-one million six hundred and sixty-nine thousand five hundred and fifty Hungarian forints, based on Resolution No. [•]/2024. (IV.26.) of the General Meeting.

Section 4.2 of the Articles of Association, quoted below, shall be amended as follows:

"The share capital of the Company shall consist of ~~701,646,050 shares, i.e. seven hundred and sixty-six million six hundred and forty-six thousand and fifty-eight~~ ordinary shares of **698,379,268 shares, i.e. six hundred and ninety-eight million three hundred and seventy-nine thousand two hundred and sixty-eight** shares of common stock (Series 'A'), each with a par value of 25,-Ft, i.e. twenty-five forints, each, carrying the same rights."

Article 19.5 of the Articles of Association, quoted below, shall be amended as follows:

"The content of these consolidated Articles of Association is the consolidated text of the Articles of Association adopted by the General Meeting of the Company held on the 23rd day of the

12th month of the year 1996, as amended

(...)

by the Resolution of the General Meeting of the Company held on the 10th day of the 11th month of the year 2022

the Resolution of the General Meeting of the Company held on the 24th day of the 4th month of the year 2024."

Article 19.6 of the Articles of Association shall be amended as follows:

"The deviation of the Articles of Association, consolidated by the present amendments, from the latest content in force was provided for in the resolution No. ~~2/2022 (10.XI.)~~ **[•]/2024 (24.IV.)** of the General Meeting of the Company. The changes affect the provisions of Articles 10.4, 10.12, 11.1, 11.3, 19.5 and 19.6, **4.1, 4.2, 19.5 and 19.6** of the Articles of Association."

Agenda item 7

Directors in the past financial year and the granting of discharge to its members.

Draft resolution related to agenda item 7:

In this proposal, the Board of Directors proposes that the General Meeting of Shareholders grants to all members of the Board of Directors who are members in 2023, for the period from 1 January 2023 to 31 December 2023, the right to receive the compensation provided for in 3:117 (1) of the Civil Code

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

	First day of membership	Last day of membership
József Vida	03.05.2022	03.05.2027
Dr. Tibor Lélfaí Koppány	03.05.2022	03.05.2027
Szabolcs Makai	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

The Board of Directors shall propose the adoption by the General Meeting of Shareholders of the proposal to decide on the adequacy of the management activities of the members of the Board of Directors in 2023 and to grant them a discharge for such adequacy, given that the activities of the members of the Board of Directors in 2023 were carried out with the best interests of the Company as a priority.

On the basis of the above, the Board of Directors proposes the adoption of the following General Meeting Resolution.

Proposal for a resolution under agenda item 7:

Resolution No [•]/2024. (IV.24.) of the General Meeting:

The General Meeting shall hereby decide on the adequacy of the management activities performed by the following members of the Board of Directors in 2023 and on the granting of a discharge of adequacy, given that the members of the Board of Directors performed their activities in 2023 with the best interests of the Company as their primary consideration:

Name	Period
József Vida	1 January 2023 - 31 December 2023
Dr. Tibor Lélfai Koppány	1 January 2023 - 31 December 2023
Szabolcs Makai	1 January 2023 - 31 December 2023
László Görbedi	1 January 2023 - 31 December 2023
Zoltán Péter Németh	1 January 2023 - 31 December 2023
Ádám Détári-Szabó	1 January 2023 - 31 December 2023
Balázs Torda	1 January 2023 - 31 December 2023

Agenda item 8

Decision on the remuneration of the Company's permanent auditor for the audit of financial year 2024

Draft resolution related to agenda item 8:

Quercus Audit Kft., currently performing the auditing duties, was appointed by the General Meeting of Shareholders for the audit of the financial years 2023-2024 by its resolution 7/2023 (IV.27.), with a remuneration of HUF 27,000,000 + VAT/year. Previously, Quercus Audit Kft. was also responsible for the audit of the financial years 2021-2022 at a fee of HUF 20,000,000 + VAT per year.

In order to compensate for the increased costs, Quercus Audit Kft. has proposed to increase the audit fee for the financial year 2024 from the previously agreed amount of HUF 27,000,000 + VAT to HUF 32,000,000 + VAT.

According to the HCSO, consumer prices increased by 17.6% on average. In general, service providers affiliated with OPUS Global Nyrt have increased their tariffs by 10-18% in 2024 compared to the previous year, with Quercus Audit Kft's proposal for a tariff increase corresponding to a price increase of 18.5%.

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 under agenda item 8:

Resolution No [•]/2024. (IV.24.) of the General Meeting:

The General Meeting, based on the proposal of the Board of Directors and the Audit Committee, shall hereby decide to appoint the Company's permanent auditor, Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (registered office: 8200 Veszprém, Radnóti tér 2. building C.; company registration number: 19-09-512226; court of registration: Court of Registration of the Veszprém General Court; Chamber of Auditors registration number: 002651; "Quercus Audit Kft." Tölgyes András József (mother's name: dr. Katalin Zsilkó; residential address: 8200 Veszprém, Szajkó utca 14/B; Chamber of Auditors registration number: 005572) is entitled to a maximum fee of HUF 32,000,000 + VAT, i.e. thirty-two million Hungarian forints plus VAT for the audit of the Company's individual and consolidated financial statements prepared in accordance with IFRS for the financial year 2024.

Agenda item 9

Decision on the authorisation of the Board of Directors to acquire the own shares of the company.

Draft resolution related to agenda item 9:

The General Meeting of Shareholders of OPUS GLOBAL Nyrt. on April 27, 2023, by its Resolution 8/2023 (IV.27.) authorized the Board of Directors to purchase OPUS GLOBAL ordinary shares for a period of twelve (12) months from the date of the resolution.

In accordance with 3:223 (4) the Civil Code, the Board of Directors shall be obliged to provide information at the next General Meeting on the reason for and the nature of the acquisition of treasury shares, the number of shares acquired, the total nominal value of the shares acquired, the proportion of these shares in relation to the share capital of the company and the consideration paid.

At the date of the authorization, 27 April 2023, the number of OPUS GLOBAL Nyrt's own shares was 45,780,359 OPUS GLOBAL ordinary shares.

On the basis of the authorisation, OPUS GLOBAL Nyrt. has purchased a total of 7,827,766 OPUS GLOBAL ordinary shares with a total nominal value of HUF 195,694,150, the proportion of which to the share capital is 1.12%, for a total consideration paid of HUF 2,999,991,185 until 2 April 2024. The purchase was made in the context of a share repurchase program and auction for the purpose of capital repatriation and shareholder remuneration.

OPUS GLOBAL Nyrt. will provide written information on any purchases of treasury shares pursuant to the authorisation after the publication of this submission by means of extraordinary

publications on a transaction-by-transaction basis in accordance with the capital market regulations on the website of OPUS GLOBAL Nyrt. and the Budapest Stock Exchange, as well as on the official publication site operated by the Magyar Nemzeti Bank (kozzetetelek.mnb.hu).

The Board of Directors shall propose to the Honourable Shareholders that the General Meeting authorizes the Board of Directors for a period of twelve (12) months to acquire as treasury shares by the Company a maximum number of ordinary shares of HUF 25, -, i.e. twenty-five Hungarian forints each, issued by the Company, corresponding to twenty percent (20%) of the Company's share capital at any time (the treasury shares may not exceed twenty percent of the Company's issued shares in the course of the transactions). The acquisition of treasury shares may be effected for consideration or free of consideration, in stock exchange trading, by means of a public offer or over-the-counter trading, including through the exercise of a right secured by a financial instrument entitling the holder to acquire treasury shares (e.g. a purchase right, an exchange right, etc.). In the case of acquisition in return for payment, the maximum amount of the consideration may be the amount of the closing price of the share on the day preceding the day of the conclusion of the agreement as recorded by the Budapest Stock Exchange, plus twenty (20) percent.

The authorisation would also include the power to take decisions on all related matters and decisions otherwise within the competence of the General Assembly.

On the basis of the above, the Board of Directors proposes the adoption of the following General Meeting Resolution.

Proposal for a resolution under agenda item 9:

Resolution No [●]/2024. (IV.24.) of the General Meeting:

The General Meeting shall hereby authorize 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 (HUF 25.00) each, corresponding to twenty percent (20%) of the Company's share capital at any time (the treasury shares may not exceed twenty percent of the Company's issued shares in the course of the transactions). The acquisition of treasury shares may be effected for consideration or free of consideration, in stock exchange trading, by means of a public offer or over-the-counter trading, including through the exercise of a right secured by a financial instrument entitling to the acquisition of treasury shares (e.g. a purchase right, an exchange right, etc.). In the case of acquisition in return for payment, the maximum amount of the consideration may be the amount of the closing price of the share on the day preceding the day of the conclusion of the agreement as recorded by the Budapest Stock Exchange, plus twenty (20) percent. The authorisation shall also include the power to take decisions on all related matters and resolutions otherwise within the competence of the General Meeting.

Agenda item 10

Miscellaneous

Presentation of the Company's Long-Term Business Strategy.

Budapest, day 2 of month 4 of 2024

OPUS GLOBAL
Public limited company
Board of Directors