

Summary of the Procedure for Investigating ESG Complaints at OPUS GLOBAL Plc.

OPUS GLOBAL Public Limited Company (hereinafter referred to as the "**Company**") operates an ESG complaint management system (hereinafter: **ESG complaint management system**) in accordance with the obligations set forth by Act CVIII of 2023 (hereinafter: **ESG Act**) on the rules of corporate social responsibility, which aims to promote sustainable financing and ensure consistent corporate accountability, taking into account environmental, social, and societal aspects.

1. Subject of the Complaint

The ESG complaint management system enables the reporting of information related to activities that are considered or perceived to be risky from an ESG perspective and that violate ESG-related obligations (referred to as: **ESG complaints**).

The reporting system does not cover the Company's obligations to provide information on its capital market activities.

In the case of a malicious report (containing false data or information), both the content of the report and the personal details of the notifier may be forwarded to the competent authorities if:

- circumstances indicating the commission of a crime or administrative offense arise in connection with the report, or
- the notifier has caused illegal harm or other legal damage to another party with the complaint.

Such cases may result in civil, criminal, and labor law consequences.

In contract, reports made in good faith that are later found to be unsubstantiated during the investigation will be closed without notifying any third parties.

2. Persons Entitled to Submit a Complaint

Any individual who possesses information that serves as the basis for an ESG complaint is entitled to submit a report through the ESG reporting system.

3. Method and Submission of Complaints

Complaints can be submitted through the following channels:

- in writing, via postal service to the Company's registered seat (59 Andrásy Road, Budapest 1062) or
- in writing, by electronic means, via email to panaszbejelentes@opusglobal.hu

Content of the complaint:

- Name of the notifier

- The contact information of the notifier, to which the confirmation of receipt and the results of the investigation can be addressed
- The name of the Company or the subsidiary belonging to the Company's consolidation group, to which the ESG risk or ESG obligation violation relates
- A detailed description of the issue forming the basis of the complaint, which supports and justifies the relevance and likelihood of the occurrence of the ESG risk or ESG obligation violation
- The official or electronic signature of the notifier, which authenticates their intention to submit the report.

Notifiers are encouraged to describe the event to be reported as thoroughly and accurately as possible to ensure that all essential information is available to the Company, thereby enabling a more efficient investigation.

4. Legality of the Complaint and Exclusion of Investigation

4.1 Legality of the Complaint

4.1.1 The submission of the complaint is considered legal if:

- 1) The notifier submits the complaint through the Company's ESG complaint management system, and
- 2) The complaint includes all the required information.

If the notification is incomplete or if additional data, information, or documents are necessary for a comprehensive investigation, the Company will request the notifier to provide the missing information. The Company allows a deadline of 30 days for the submission of the additional information.

In cases where the notification concerns the operation of a subsidiary of the Company that has its own independent ESG complaint management system, the Company will inform the notifier that, for the sake of a more direct, efficient, and in-depth investigation, as well as for the quicker implementation of potential measures, it is recommended to submit the notification through the relevant subsidiary's ESG complaint management system.

4.2 Exclusion of the Investigation

The investigation of the complaint can be excluded, if:

- 1) the complaint was submitted by an unidentifiable notifier
- 2) the notifier did not submit the complaint through one of the notification methods specified in Section 3.
- 3) the notifier fails to provide the requested supplementary information within the deadline.
- 4) the notification is a repeated complaint submitted by the same notifier, containing the same content as a previous notification.

5. Process and Deadline of the Investigation

The investigation of the complaint is conducted by the current Deputy CEO of the Company responsible for corporate governance (Complaints Manager), who cannot be instructed by others in this capacity.

The Complaints Manager will investigate the complaint within 30 days from the complete submission of the complaint and will inform the notifier of the results of the investigation. The time elapsed while waiting for the submission of any missing documents is not included in the 30-day investigation and response period.

If the notification:

- is deemed irrelevant, the Complaints Manager will inform the notifier at the provided contact details about the rejection of the ESG complaint, including the reasons for it, and will close the notification;
- is deemed relevant, the Complaints Manager will inform the notifier at the provided contact details that the ESG complaint has been upheld, provide information to the notifier of the investigation results and close the notification.

OPUS GLOBAL Plc.