

EXCERPT

of the Resolutions of the Board of Directors No. 30/2018 (VII.31.) – 33/2018 (VII.31.) of
OPUS GLOBAL Public Limited Company
(registered seat: 59 Andrásy Road, HU-1062 Budapest, company registration number: 01-10-042533)
adopted on 31st July 2018

Resolution of the Board of Directors No. 30/2018 (VII.31.)

The Board of Directors determines that based on the prior commitment regarding provision of in-kind contribution, **KONZUM PE Magántőkealap** (registration number: 6122-44; managed by: Konzum Befektetési Alapkezelő Zártkörűen Működő Részvénytársaság (registered seat: 59 Andrásy Road, HU-1062 Budapest; company registration number: 01-10-045654) “**KONZUM PE**”) intends to provide its partnership interest (“**Partnership1**”) regarding **KALL Ingredients Kereskedelmi Korlátolt Felelősségű Társaság** (registered seat: 1 Fehértó part, HU-5211 Tiszapüspöki; company registration number: 16-09-016853; tax ID: 24937984-2-16; “**KALL Ingredients**”) – representing 70 percentage of the equity capital of the KALL Ingredients with face value of 226,427.6 € – for the Company as in-kind contribution.

The Board of Directors records, that the expert’s report concerning the value of Partnership1 (**Expert’s Report1**) made by PricewaterhouseCoopers Magyarország Kft., and in accordance with the subsection (5) of section 3:296 of Hungarian Civil Code hereby orders the publication of the Expert’s Report.

The Board of Directors accepts the value of the Partnership1 as in-kind contribution – based on the Expert’s Report1 – in total amount of HUF 25,787,405,316. -, namely Twenty-five Billion Seven Hundred Eighty-seven Million Four Hundred Five Thousand Three Hundred Sixteen Hungarian Forints.

The Board of Directors recognizes that, based on subsection (1) of section 3:294 of Hungarian Civil Code, on point 9.2 of the Articles of Association of the Company, and on Resolution No. 19/2016 (IV.29.) of the General Meeting held on 29th April 2016 (“**Resolution of the General Meeting**”), the Board of Directors has the competence to decide on increase of the Share Capital of the Company, and to take all of the actions regarding the increase of the Share Capital, in accordance with subsection (2) of section 3:294 of Hungarian Civil Code, of which generally the General Meeting would be entitled to take.

The Board of Directors hereby orders to increase the Share Capital of the Company with HUF 1,055,131,150. -, through issue of new shares. The Board of Directors accepts the Partnership1 as in-kind contribution (“**In-Kind Contribution1**”) and as consideration of the new shares, on the total value of HUF 25,787,405,316. -, namely Twenty-five Billion Seven Hundred Eighty-seven Million Four Hundred Five Thousand Three Hundred Sixteen Hungarian Forints – based on the Expert’s Report1 –, provided for the Company by KONZUM PE.

The Board of Directors records that the precondition for the increase of the Share Capital according to Section 3:295 of Hungarian Civil Code has been completely fulfilled.

Based on the In-Kind Contribution1, the Board of Directors hereby decides on the in-private issue of 42,205,246 (namely Forty-two Million Two Hundred Five Thousand Two Hundred Forty-six) pieces of “A” series ordinary shares with the face value of HUF 25. -, namely Twenty-five Hungarian Forints,

and issue value of HUF 611. - (namely Six Hundred Eleven Hungarian Forints) per each with the same and equal rights attached to them ("**Shares1**").

The total face value of the Shares1 is HUF 1,055,131,150. - (namely One Billion Fifty-five Million One Hundred Thirty-one Thousand One Hundred Fifty Hungarian Forints).

The total issue value of the Shares1 is HUF 25,787,405,306. – (namely Twenty-five Billion Seven Hundred Eighty-seven Million Four Hundred Five Thousand Three Hundred Six Hungarian Forints).

The rights attached to the Shares1 are equal to the rights set out by the Articles of Association, attached to the "A" series ordinary shares with the face value of HUF 25,-, namely Twenty-five Hungarian Forints previously issued by the Company.

Resolution of the Board of Directors No. 31/2018 (VII.31.)

The Board of Directors determines that based on the prior commitment regarding provision of in-kind contribution, **Unitreasury Korlátolt Felelősségű Társaság** (registered seat: 16 Zsámbéki Road, HU-2053 Herceghalom; company registration number: 13-09-188791; "**Unitreasury Kft.**") intends to provide its partnership interest ("**Partnership2**") regarding **KALL Ingredients Kereskedelmi Korlátolt Felelősségű Társaság** (registered seat: 1 Fehértó part, HU-5211 Tiszapüspöki; company registration number: 16-09-016853; tax ID: 24937984-2-16; "**KALL Ingredients**") – representing 30 percentage of the equity capital of the KALL Ingredients with face value of 97,040.4 € – for the Company as in-kind contribution.

The Board of Directors records, that the expert's report concerning the value of Partnership2 (**Expert's Report2**) made by PricewaterhouseCoopers Magyarország Kft., and in accordance with the subsection (5) of section 3:296 of Hungarian Civil Code hereby orders the publication of the Expert's Report.

The Board of Directors accepts the value of the Partnership2 as in-kind contribution – based on the Expert's Report2 – in total amount of HUF 11,051,744,953. -, namely Eleven Billion Fifty-one Million Seven Hundred Forty-four Thousand Nine Hundred Fifty-three Hungarian Forints.

The Board of Directors recognizes that, based on subsection (1) of section 3:294 of Hungarian Civil Code, on point 9.2 of the Articles of Association of the Company, and on Resolution No. 19/2016 (IV.29.) of the General Meeting held on 29th April 2016 ("**Resolution of the General Meeting**"), the Board of Directors has the competence to decide on increase of the Share Capital of the Company, and to take all of the actions regarding the increase of the Share Capital, in accordance with subsection (2) of section 3:294 of Hungarian Civil Code, of which generally the General Meeting would be entitled to take.

The Board of Directors hereby orders to increase the Share Capital of the Company with HUF 452,199,050. -, through issue of new shares. The Board of Directors accepts the Partnership2 as in-kind contribution ("**In-Kind Contribution2**") and as consideration of the new shares, on the total value of HUF 11,051,744,953. -, namely Eleven Billion Fifty-one Million Seven Hundred Forty-four Thousand Nine Hundred Fifty-three Hungarian Forints – based on the Expert's Report2 –, provided for the Company by Unitreasury Kft.

The Board of Directors records that the precondition for the increase of the Share Capital according to Section 3:295 of Hungarian Civil Code has been completely fulfilled.

Based on the In-Kind Contribution², the Board of Directors hereby decides on the in-private issue of 18,087,962 (namely Eighteen Million Eighty-seven Thousand Nine Hundred Sixty-two) pieces of “A” series ordinary shares with the face value of HUF 25. -, namely Twenty-five Hungarian Forints, and issue value of HUF 611. - (namely Six Hundred Eleven Hungarian Forints) per each with the same and equal rights attached to them (“*Shares2*”).

The total face value of the Shares² is HUF 452,199,050. - (namely Four Hundred Fifty-two Million One Hundred Ninety-nine Thousand Fifty Hungarian Forints).

The total issue value of the Shares² is HUF 11,051,744,782. – (namely Eleven Billion Fifty-one Million Seven Hundred Forty-four Thousand Seven Hundred Eighty-two Hungarian Forints).

The rights attached to the Shares² are equal to the rights set out by the Articles of Association, attached to the “A” series ordinary shares with the face value of HUF 25,-, namely Twenty-five Hungarian Forints previously issued by the Company.

Resolution of the Board of Directors No. 32/2018 (VII.31.)

Based on the Resolutions of the Board of Directors No. 30/2018 (VII.31.) and 31/2018 (VII.31.), the Board of Directors orders to increase the Share Capital of the Company with the total amount of HUF 1,507,330,200. -, (namely One Billion Five Hundred Seven Million Three Hundred Thirty Thousand Two Hundred Hungarian Forints) through in-private issue of new shares (“*Amount of the Increase of Share Capital*”).

The issue value of the new shares: HUF 611. -/share (namely Six Hundred Eleven Hungarian Forints per share)

The following in-kind contributions will be provided as consideration of the new shares:

- the partnership interest regarding KALL Ingredients Kereskedelmi Korlátolt Felelősségű Társaság (registered seat: 1 Fehértó part, HU-5211 Tiszapüspöki; company registration number: 16-09-016853; tax ID: 24937984-2-16; “*KALL Ingredients*”) – representing 70 percentage of the equity capital of the KALL Ingredients – owned by KONZUM PE Magántőkealap (registration number: 6122-44; managed by: Konzum Befektetési Alapkezelő Zártkörűen Működő Részvénytársaság (registered seat: 59 Andrassy Road, HU-1062 Budapest; company registration number: 01-10-045654) “*KONZUM PE*”) (“*Partnership1*”)
- the partnership interest regarding KALL Ingredients Kereskedelmi Korlátolt Felelősségű Társaság (registered seat: 1 Fehértó part, HU-5211 Tiszapüspöki; company registration number: 16-09-016853; tax ID: 24937984-2-16; “*KALL Ingredients*”) – representing 30 percentage of the equity capital of the KALL Ingredients – owned by Unitreasury Korlátolt Felelősségű Társaság (registered seat: 16 Zsámbéki Road, HU-2053 Herceghalom; company registration number: 13-09-188791; “*Unitreasury Kft.*”) (“*Partnership2*”)

Due date for the provision of the in-kind contributions and undertaking commitment to subscribe the new shares: 31th August 2018.

The Board of Directors decides that the difference between the face value and the issue value of Shares1 and Shares2 (“*New Shares*”) shall constitute the part of the capital reserve of the Company.

The New Shares shall be issued in dematerialized form according to subsection (2) of section 3:214 of the Hungarian Civil Code.

The exclusive right to receive and subscribe to the Shares1 entitles KONZUM PE providing the In-Kind Contribution1. KONZUM PE has been previously committed itself in written to receive the Shares1.

The exclusive right to receive and subscribe to the Shares2 entitles Unitreasury Kft providing the In-Kind Contribution2. Unitreasury Kft has been previously committed itself in written to receive the Shares2.

According to subsection (2) of section 3:297 of Hungarian Civil Code the preferential subscription rights entitling other Shareholders of the Company cannot be practiced in the event of the present increase of Share Capital.

The Board of Directors records that the in-private issue of the New Shares is considered to be lawfully performed in accordance with point b-c.) of subsection (1) of section 14 of Act CXX of 2001 on the Capital Market (“*Tpt.*”).

According to the subsection (1) of section 17 of Tpt., the fact of the in-private issue of new shares based on the present resolution, shall be announced to the Hungarian National Bank acting as supervisory authority within 15 namely fifteen days after the closing of the issue procedure. Such announcement will be made by the Board of Directors.

Within 15, namely fifteen days from the registration of the performed increase of the Share Capital in the Company Register, Board of Directors – in accordance with the section 3:307 of the Hungarian Civil Code – shall notify the central securities depository and the securities intermediary of the concerning shareholder about the change occurred to the structure of shareholding as a result of the increase of the Share Capital.

The Board of Directors records that regarding the Partnership1 and Partnership2, it will take the necessary action in order to the registration of the ownership of the Company into the register of companies, in front of the competent Company Registry Court within the statutory deadline after the present resolution is made.

Resolution of the Board of Directors No. 33/2018 (VII.31.)

The Board of Directors decides to amend the text of the Articles of Association of the Company with the content below. The Articles of Association of the Company in unified text with amendments is included by the annex of the present Resolution of the Board of Directors. The amendments concerning the exact points and text of the Articles of Association is edited as follows, the newly pasted text is edited in ***bold and italic*** form:

First section of point 4.1. of the Articles of Association of the Company will be amended as follows:

“The Share Capital of the Company amounts to HUF 9,639,776,150. -, namely Nine Billion Six Hundred Thirty-nine Million Seven Hundred Seventy-six Thousand One Hundred Fifty Hungarian Forints.”

Point 4.1. of the Articles of Association of the Company will be supplemented with the following section:

“According to the Resolution of the Board of Directors No. 32/2018. (VII.31.) HUF 1,507,330,200. -, namely One Billion Five Hundred Seven Million Three Hundred Thirty Thousand Two Hundred Hungarian Forints have been provided to the Company as in-kind contribution serving as parts of the Share Capital.”

Point 4.2. of the Articles of Association of the Company will be amended as follows:

“The Share Capital of the Company consists of 385,591,046 namely Three Hundred Eighty-five Million, Five Hundred Ninety-one Thousand Forty-six (‘A’ series) dematerialized ordinary Shares with the same and equal rights attached to them and with the face value of HUF 25,- that is, Twenty Five Hungarian Forints.”

Point 19.5. of the Articles of Association of the Company will be supplemented as follows:

“as well as the amendments determined by the resolutions of the Board of Directors adopted on 31st July 2018.”

The New Shares will be introduced into the regulated market in accordance with Section 5.4.1. of Book Two - Regulations on Listing and Continued Trading (hereinafter: ‘**Book Two**’) of Budapest Stock Exchange Private Limited Company (hereinafter: ‘**BÉT**’). Regarding the introduction into the regulated market information and announcement regulated by Subsection (1) of Section 21 of Tpt. will be published.