



**Report of the Supervisory Board and the Audit Committee (hereinafter referred to as 'Report')
for the Extraordinary General Meeting
to be held on 8 April 2019**

by

OPUS GLOBAL Nyilvánosan Működő Részvénytársaság

(in English: **OPUS GLOBAL Public Limited Company**)

(company seat: 1062 Budapest, Andrásy út 59; company registration number: 01-10-042533;
court of registration: Fővárosi Törvényszék Cégbírósága (in English: Company Registry Court of Budapest-
Capital Regional Court);

hereinafter referred to as '**OPUS GLOBAL Nyrt.**' or '**Legal Successor Company**')

with regards

**the decision on the individual, non-consolidated annual financial statements of OPUS GLOBAL Nyrt. for the
year of 2018.**

**in relation with the general meeting submissions and proposals for resolution
concerning
the planned merger of**

– KONZUM Befektetési és Vagyonkezelő Nyilvánosan Működő Részvénytársaság

(in English: **KONZUM Investment and Asset Management Public Limited Company**) (company seat: 1062

Budapest, Andrásy út 59; company registration number: 01-10-049323;

hereinafter referred to as „**KONZUM Nyrt.**”, or „**Merging Company**”) **into OPUS GLOBAL Nyrt.**

In relation with the planned merger of KONZUM Nyrt as the merging company into OPUS GLOBAL Nyrt. as the legal successor company (hereinafter referred to as '**Merger**'), the Supervisory Board and Audit Committee investigated the **audited, non-consolidated annual financial report** and its annexes of OPUS GLOBAL Nyrt. for the year 2018 and prepared by the Board of Directors, and the notifications prepared for the Extraordinary General Meeting held by the Board of Directors on 08 April 2019, and the proposals for resolution and its annexes, and those documents which are intended to be disclosed to the Shareholders on 18 March 2019 via the website of OPUS GLOBAL Nyrt. (www.opusglobal.hu), the website of Budapest Stock Exchange (www.bet.hu), and the official platforms operated by the Hungarian Central Bank dedicated for public disclosures (www.kozzetetelek.mnb.hu).

The Supervisory Board and the Audit Committee of OPUS GLOBAL Nyrt. have adopted the following decisions unanimously, without votes against or abstention:

Decision No. 3/2019 (III.18.) of the Supervisory Board and the Audit Committee

In relation with the merger of KONZUM Befektetési és Vagyonkezelő Nyilvánosan Működő Részvénytársaság (hereinafter referred to as 'KONZUM Nyrt.') as the merging company into OPUS GLOBAL Nyilvánosan Működő Részvénytársaság as the legal successor company, the Supervisory Board and the Audit Committee shall hereby resolve on the acceptance of the prepared audited, individual and non-consolidated annual financial

report of OPUS GLOBAL Nyrt. for the year of 2018 (which data are in accordance with the provisions included in Subsection 3 of Section 4 of the Act CLXXVI of 2013 on the Transformation, Combination and Separation of Legal persons (hereinafter referred to as 'Transformation Act') and equivalent to the balance sheet data included in the annual financial statements prepared in accordance with the Act on Accounting), and hereby they confirm the substantiated and accurate nature thereof.

On the basis of the hereinabove, the Supervisory Board and the Audit Committee approves the disclosure of the individual, non-consolidated annual financial report for 2018 of OPUS GLOBAL Nyrt. to the Shareholders on 18 March 2019 in a downloadable format via the website OPUS GLOBAL Nyrt. (www.opusglobal.hu), on the website of Budapest Stock Exchange (www.bet.hu), and the official platforms operated by the Hungarian Central Bank dedicated for public disclosures (www.kozzetetelek.mnb.hu).

Decision No. 4/2019 (III.18.) of the Supervisory Board and the Audit Committee

In relation with the merger of KONZUM Nyrt. as the merging company into OPUS GLOBAL Nyrt. as the legal successor company, the Supervisory Board and the Audit Committee shall hereby resolve on the agreement and approval of the general meeting submissions and proposals for resolution and its annexes prepared by the Board of Directors for the Extraordinary General Meeting held on 08 April 2019.

Besides, and with full knowledge of agreement and support, the Supervisory Board and the Audit Committee shall pay the attention that updating particular data included in the proposals and submissions may be necessary upon transformation as a result of the applied share swap rate and possibly other changes arisen in the period until the General Meeting, or notification coming from the public authorities or other parties – from persons being involved in the procedure of the transformation.

On the basis of the aforementioned facts the Supervisory Board and the Audit Committee shall support the merger and suggest for the General Meeting of OPUS GLOBAL Nyrt. to accept the hereof.

Furthermore, the Supervisory Board and the Audit Committee shall decide hereby that the prepared submissions and proposals for resolution and its annexes for the Extraordinary General Meeting held on 08 April 2019 shall be disclosed to the Shareholders on 18 March 2019 in a downloadable format via the website of OPUS GLOBAL Nyrt. (www.opusglobal.hu), and on the website of Budapest Stock Exchange (www.bet.hu), and on the official platforms operated by the Hungarian National Bank (in Hungarian: Magyar Nemzeti Bank) dedicated for public disclosure (www.kozzetetelek.mnb.hu).

Dated as of 18 March 2019 in Budapest

OPUS GLOBAL

Nyilvánosan Működő Részvénytársaság

Supervisory Board and Audit Committee