

*This Document of Equivalence has been made for the purpose of admitting the shares planned to be issued on the 30th day of the month June in the year 2019 (or if the competent Companies Court fails to record the Merger by that date, then on the day of company registration, being the day when the competent Companies Court records the Merger in the Register of Companies) on account of the transformation (merger) of the legal entities specified in the document, in the framework of the securities swap required for the practical implementation of the merger, to trading on the regulated market and for the purpose of their public offer for sale (**Document of Equivalence**). The Document of Equivalence was prepared with due consideration to Article 22 (2) and (5) of Act CXX of 2001 on Capital Markets ("Capital Market Act" and Commission Regulation No. 809/2004/EC implementing Directive 2003/71/EC of the European Parliament and of the Council as regards information contained in prospectuses as well as the format, incorporation by reference and publication of such prospectuses and dissemination of advertisements. In its decision No. H-KE-III-384/2019 passed on the 12 day of the month June 2019, the National Bank of Hungary approved the publication of this Document of Equivalence and of the related notice.*

DOCUMENT OF EQUIVALENCE



made

by **OPUS GLOBAL Nyilvánosan Működő Részvénytársaság** as issuer (based on the content of the Document of Equivalence, as the acquirer company - **Legal Successor Company**)

, with due consideration to the fusion (merger) decided on 08 April 2019 by the **Legal Successor Company** and by **KONZUM Befektetési és Vagyonkezelő Nyilvánosan Működő Részvénytársaság**, as issuer (based on the content of the Document of Equivalence, as **Merged Company**), and for the purposes of admitting **165,261,574** i.e. on hundred and sixty five million, two hundred and sixty one thousand five hundred and seventy four **registered, dematerialised ordinary shares** of series "A", at a nominal value of HUF 25 each, to be issued in the interest of the securities swap and vesting exactly the same rights as the previously issued shares, **to trade on the Budapest Stock Exchange in the "Premium" category.**

Legal counsel:



The Legal Successor Company is accountable for the information included in the Document of Equivalence.



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10th day of the month May in the year 2019
PRELIMINARIES

CORPORATE EVENTS: With Resolution NO. 3/2018 (XII.03.) adopted at the general assembly held on 03 December 2018, the shareholders of **OPUS GLOBAL Nyilvánosan Működő Részvénytársaság** (registered office: 1062 Budapest, Andrásy út 59.; company registry number: 01-10-042533; tax no.: 10931246-2-42; statistical code: 10931246-6420-114-01, as “**Legal Successor Company**”), and with resolution No. 2/2018 (XII.03.) adopted at the general assembly held on 03 December 2018, the shareholders of **KONZUM Befektetési és Vagyonkezelő Nyilvánosan Működő Részvénytársaság** (registered office: H-1062 Budapest, Andrásy út 59, place of the Register of Companies and company registration number: Companies Court of the Court of Budapest, 01-10-049323; tax number: 10210901-2-42; statistical code: 10210901-6820-114-01, “**Merged Company**”) declared that they agreed with the intention of the Legal Successor Company and of the Merged Company (hereinafter collectively referred to as: “**Companies**”) to fuse by merging KONZUM Befektetési és Vagyonkezelő Nyilvánosan Működő Részvénytársaság into the Legal Successor Company (“**Merger**”).

In order to implement the Merger, the Legal Successor Company elaborated a joint, uniform and shared time schedule (“**Time Schedule**”), including the resolutions adopted by the Companies on the 03 day of the month December in the year 2018 at their separately held special general assemblies (“**First General Assembly**”). The Time Schedule includes all the tasks to be performed by the Merged Company and the Legal Successor Company, including the complete chain of tasks to be performed, corporate events to be organised, meeting deadlines, and other activities to be performed the entities attending to official and other regulatory tasks required for the adoption of the decision on transformation, from the beginning of the preparatory work through the obligation to hold the individual corporate events up to registration by the merger by the competent Companies Court and to the publication of the final statements of assets and liabilities, which result in the actual implementation of the Merger, in compliance with the relevant statutory and other regulations and meeting the relevant deadlines, cascaded and conditional on one another. The Time Schedule and the documents based on it and fitting into the procedure do not include dates or deadlines specified as calendar dates assigned to a step or event with mandatory content and specified in any law or other policy, or only include them in a draft format, with a view to the fact that the adoption of the relevant statutory provisions and certain official and other regulatory decisions cannot be planned with full temporal accuracy, specifying exact calendar dates. Thus, in the chain of the relevant tasks and events, the Time Schedule and the Joint Transformation Plan built on it take into consideration the tasks to be performed by third parties, the deadlines of procedures necessary to be conducted and the official or other acts, which can reasonably be planned, and these deadlines may inevitably change in the chain of events.

The Joint Transformation Plan is an important part of the Time Schedule, and consequently also of the transformation implemented through merger. In full compliance with the relevant corporate legal and capital market regulation, consolidated with its annexes it includes the draft statements of the assets and liabilities of the Companies and the underlying draft inventory of assets and liabilities, the Legal Successor Company’s (opening) draft statement of assets and liabilities and draft inventory of assets and liabilities, the draft Statutes of the Legal Successor Company, the method of settling accounts with persons who do not wish to participate (as shareholders) in the Legal Successor Company, and all the other relevant conditions and requirements discussed in Article 6 of Act CLXXVI of 2013 on the “Special Rules of Merger by Companies Limited by Shares” (“Merger Act”).

The decision-making bodies decided about the approval of the Joint Transformation Plan and its annexes and the transformation of the legal persons, or Companies, at a final decision-making meeting (“**Second General Assembly**”), within the statutory time frame, after approval of the audited annual reports for 2018, with a view to the fact that the Directorates of the Companies submitted a proposal to the Second General Assembly for the approval of the balance-sheet data of the report compiled according to the Accounting Act as a draft statement of assets and liabilities used in the transformation procedure. For these reasons, the draft statements of assets and liabilities included in Annex No. 1 and Annex No. 2 of the Joint Transformation Plan match the balance-sheet

data of the report compiled in accordance with the Accounting Act, and are based on the Companies' separate IFRS data and financial statements for 2018.

At the special, Second General Assembly held on 08 April 2019, after approval of the separate, non-consolidated 2018 annual report of the Merged Company and the Legal Successor Company, the **Companies definitively decided in favour of the merger of KONZUM Befektetési és Vagyonkezelő Nyilvánosan Működő Részvénytársaság into the Legal Successor Company**. As a result of the Merger, the total assets of the Merged Company were transferred to the Legal Successor Company acting as a general legal successor, which will continue operation in an unchanged legal status, as a public company limited by shares, after the Merger.

The Second General Assemblies of the Companies, held separately on the same day, also **approved the Joint Transformation Plan** and its annexes, *which had been submitted in a format consolidated with the required clarifications and amendments*.

In addition, the Second General Assemblies also pointed out that the numerical data of the statements of assets and liabilities preceding the Merger are completely identical to the balance-sheet data of the separate, non-consolidated 2018 annual report of the Merged Company and the Legal Successor Company (thus also to 2018 separate IFRS report, including the financial statements, the comprehensive income statement, the separate cash-flow statement data), and with a view to the facts that no revaluation had been done and that as a precondition to the Merger, the Second General Assemblies had decided to collectively approve the 2018 separate and non-consolidated annual reports of KONZUM Nyrt. and of the Applicant, including all their annexes, the provisions of Article 4 (3) of the Merger Act apply, i.e. the Merger can be performed in accordance with the relevant statutory regulations.

The Second General Assemblies approved the Merger Agreement constituting an annex to the Joint Transformation Plan submitted in a format consolidated with the clarifications and amendments required due to the time that has passed since the publication and the Statutes of the Legal Successor Company, and set 30 June 2019, in line with the provisions of the Joint Transformation Plan as the Date of the Merger, with the proviso that if the competent Companies Court fails to record the Merger in the Register of Companies by that date, then the Date of the Merger will be the day of registration in the Register of Companies (in other words, the day when the competent Companies Court records the Merger in the Register of Companies).

In Resolution No. 10/2019 (IV.08) of the Legal Successor Company and Resolution No. 11/2019 (IV.08.) of the Merged Company, the General Assemblies established the key data of the business organisation acting as the legal successor company during the merger as follows:

Company name:	OPUS GLOBAL Nyilvánosan Működő Részvénytársaság
Abbreviated company name:	OPUS GLOBAL Nyrt.
Registered office:	H-1062 Budapest, Andrassy út 59.
Core activity (NACE 08):	6420 '08 Management activities of holding companies
Amount of the share capital (subscribed capital):	HUF 17,541,151,250 i.e. seventeen billion five hundred and forty million one hundred and fifty one thousand two hundred and fifty Hungarian forints.

The planned date of the Merger is 30 June 2019, or if the competent Companies Court fails to record the Merger by that date, then the day of company registration is the day when the competent Companies Court records the Merger in the Register of Companies ("**Date of the Merger**"). The day of the Merger is the start date of considering the legal transactions of the Merged Company as the Acquiring Company's legal transactions for accounting purposes. The provisions of the Joint Transformation Plan apply to the specification of the Date of the Merger and to the determination of the preceding procedures.

FACTUAL AND STATUTORY BACKGROUND TO MAKING THE DOCUMENT OF EQUIVALENCE: Already in the Joint Transformation Plan approved by their respective General Assemblies the Companies provided that in accordance with the format required by the National Bank of Hungary ("**Supervisory Authority**") and by making any official supplements,

- (i) in the course of the regulatory proceeding set out in Article 22 (7) of the Capital Market Act, they wished to use the information included in the Prospectus ("**OPUS Prospectus**") compiled for the admission to trading in the "Premium" category of shares on the Budapest Stock Exchange for the 211,086,638 dematerialised, registered, series "A" ordinary shares of a nominal value of HUF 25 each, which had previously been issued in the framework of the private increases of the Legal Successor Company's capital approved by the Supervisory Authority's Resolution No. H-KE-III-163/2019 on 26 March 2019 and published on 28 March 2019 and decided by the Legal Successor Company on 31 July 2018, 14 September 2018 and 15 November 2018; and which shares grant rights identical in every respect to those of the previously issued shares and include 9,314,820 shares representing issue price of HUF 469 and 201,771,818 shares representing an issue price of HUF 611,
- (ii) the contents determined in the Joint Transformation Plan and its annexes,

collectively, considered as a single whole.

In the Joint Transformation Plan approved by their supreme bodies on 8 April 2019, the Legal Successor Company and the Merged Company declared that they were convinced that the documentation of the Joint Transformation Plan, being the document necessary and expected for the money market aspect of the merger as determined in numerous statutory regulations and in its interacting procedure, and as a content specified in the Prospectus of OPUS applicable to the Legal Successor Company, should be construed in the procedure of transformation in conjunction, with mutual reference to one another and viewing the documents as a whole, and thus they collectively represent the investor's substantiated document that contains the Acquiring Company's current market, business, financial and legal position and its future developments.

With a view to all these the information included in the Prospectus of OPUS, for the purposes of completeness, naturally, in conjunction with the information specified in the Consolidated Prospectus of the Merged Company, issued on 24 September 2018 ("**Prospectus of KONZUM**"), and the content determined in the Joint Transformation Plan and its annexes collectively provide the basis for the document equivalent to the prospectus required by the Capital Market Act for the public offering of the securities, their offer for public sale and admission to trading in the regulated market.

In the complete transformation procedure. the Legal Successor Company paid special attention to the requirement of equivalence and was of the opinion that the above-specified documents collectively contain the information constituting equivalent to the information required by the Capital Market Act and included in the prospectus, which information are accessible for the investors on a continuous basis and have an organised content included in this Document of Equivalence.

In relation to the equivalence, the Legal Successor Company wishes to emphasise that it has compiled the Document of Equivalence in order to meet the conditions specified in Article 22 (2) and (5). Due to the fusion of the Companies by Merger and the derogation provided in the Capital Market Act, the publication of a prospectus and a notice is not required in the case of an offer for public sale or for the public admission of securities to trade on the regulated market if the investors have access to a document accepted by the Supervisory Authority as equivalent to the information on the offered securities and their issuer included in the prospectus.

In relation to equivalence, the Legal Successor Company also wishes to emphasise that the equivalence of the information included in this Document of Equivalence with the content of the prospectus should exclusively be assessed in the framework of the transformation procedure, as its part.

As a priority objective and an important guarantee in the transformation procedure, the Legal Successor Company must provide the investors with access to the documents used in the procedure, and containing all the information uniformly accessible for the investors free of charge in this Document of Equivalence on the website <https://kozzetetelek.mnb.hu>, operated by the Supervisory Authority and other disclosure surfaces, including the Companies' official websites and the website of the Budapest Stock Exchange at <https://www.bet.hu>, in a single document in the standard format specified for the prospectus.

As part of the above-specified transformation procedure, this Document of Equivalence is systematically based on the following main documents:

- 1) the consolidated Prospectus of the Legal Successor Company, disclosed on 27 March 2019 and approved for content and disclosure by the National Bank of Hungary in its decision No. H-KE-III-163/2019 dated 26 March 2019.
- 2) the consolidated Prospectus of the Merged Company, disclosed on 24 September 2018 and approved for content and disclosure by the National Bank of Hungary in its decision No. H-KE-III-408/2018 dated 21 September 2018.
- 3) the Joint Transformation Plan and its annexes, finally adopted on 08 April 2019 in relation to the merger of OPUS GLOBAL Nyrt. and KONZUM Nyrt.

The following constitute annexes to this Document of Equivalence:

OPUS GLOBAL NYRT. (JOINTLY WITH KONZUM NYRT.) PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS COMPILED ACCORDING TO THE INTERNATIONAL FINANCIAL REPORTING STANDARDS, 31 DECEMBER 2018

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ANNEX I

Minimum requirements for the disclosure of the share registration document

	TEMPLATE	REFERENCES
1.	RESPONSIBLE PERSONS	
1.1.	All persons responsible for the information given in the certificate of registration and, as the case may be, for certain parts of it, with, in the latter case, an indication of such parts. In the case of natural persons including members of the issuer's administrative, management or supervisory bodies indicate the name and function of the person; in case of legal persons indicate the name and registered office.	Prospectus of OPUS GLOBAL Nyrt.: Section 3 DECLARATION OF RESPONSIBILITY; page 50 ¹ Prospectus of KONZUM Section 3 DECLARATION OF RESPONSIBILITY; page 42 ² Joint Transformation Plan: DECLARATION OF RESPONSIBILITY ³
1.2.	A declaration by those responsible for the certificate of registration that, having taken all reasonable care to ensure that such is the case, the information contained in the certificate of registration is, to the best of their knowledge, in accordance with the facts and contains no omission likely to affect its import. As the case may be, a declaration by those responsible for certain parts of the certificate of registration that, having taken all reasonable care to ensure that such is the case, the information contained in the part of the certificate of registration for which they are responsible is, to the best of their knowledge, in accordance with the facts and contains no omission likely to affect important conclusions drawn from it.	Prospectus of OPUS GLOBAL Nyrt.: Section 3 DECLARATION OF RESPONSIBILITY; page 50 Prospectus of KONZUM Section 3 DECLARATION OF RESPONSIBILITY; page 42 Joint Transformation Plan: DECLARATION OF RESPONSIBILITY BY OPUS
2	STATUTORY AUDITORS	
2.1.	Names and addresses of the issuer's auditors for the period covered by the historical financial information (together with their membership in a professional body).	Prospectus of OPUS GLOBAL Nyrt.: Section 4.2 The issuer's auditor; page 52 Prospectus of KONZUM Section 4.2 The issuer's auditor; page 44 "Special Notice on the Change of the Auditor's Person", published by KONZUM Nyrt. on 04 March 2019 on the website of the Budapest Stock Exchange. ⁴

¹ https://www.bet.hu/newkibdata/128185612/20190327_OPUS_Tajekoztato_alairt_mellekletekkel_tomoritett.pdf

² https://www.bet.hu/newkibdata/128070712/Kibocs_t_s_i_j_koztat_20180924.pdf

³ https://www.bet.hu/newkibdata/128171683/OPUS_KONZUM_Kozos_Atalakulasi_Terv_20190306_HU.pdf

⁴ https://www.bet.hu/newkibdata/128168597/KONZUM_Nyrt_rend_taj_HU_20190304.pdf

Joint Transformation Plan:

OPUS GLOBAL Section III.1. Acquiring Company pages 10-11

KONZUM Section III.2. Merging Company page 11

I. INTRODUCTION AND PRELIMINARIES Section (Ad9), pages 4-5

Annex No. 10 Draft Merger Agreement Section VI, pages 79-81⁵

- 2.2. If auditors have resigned, been removed or not been re-appointed during the period covered by the historical financial information, indicate details if material.

Prospectus of OPUS GLOBAL Nyrt.:

N/A

Prospectus of KONZUM

Section 4.2 The issuer's auditor; page 44

"Special Notice on the Change of the Auditor's Person", published by KONZUM Nyrt. on 04 March 2019 on the website of the Budapest Stock Exchange.⁶

Joint Transformation Plan: N/A

3 KEY FINANCIAL INFORMATION

- 3.1. Selected historical financial information regarding the issuer, presented for each financial year for the period covered by the historical financial information, and any subsequent interim financial period, in the same currency as the financial information. The selected historical financial information must provide the key figures that summarise the financial condition of the issuer.

Prospectus of OPUS GLOBAL Nyrt.:

Section 13 FINANCIAL INFORMATION, pp. 168-206

Reports enclosed to Annexes No. 1-3

OPUS GLOBAL Nyrt.'s Consolidated Annual Report for the Year 2018, published on the website of the Budapest Stock Exchange on 30 April, 2019.⁷

Prospectus of KONZUM

Section 13 FINANCIAL INFORMATION,

⁵ https://www.bet.hu/newkibdata/128171740/10.sz_m_mell_klet_Egyes_l_si_Szerz_d_s_Tervezete_HU.pdf

⁶ https://www.bet.hu/newkibdata/128168597/KONZUM_Nyrt_rend_taj_HU_20190304.pdf

⁷ https://www.bet.hu/newkibdata/128214382/OPUS_2018_eves_konszi_jelentes_20190430.pdf

pp. 164-201
Reports enclosed to Annexes No. 1-2

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.⁸

“Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.⁹

“Special Notice”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.¹⁰

“Notice of the Rules of the Corporate Event of Splitting KONZUM Nyrt.’s shares”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.¹¹

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 03 October 2018 on the website of the Budapest Stock Exchange.¹²

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 11 October 2018 on the website of the Budapest Stock Exchange.¹³

“Special Notice”, published by KONZUM Nyrt. on 18 October 2018 on the website of the Budapest Stock Exchange.¹⁴

“Special Notice”, published by KONZUM Nyrt. on 25 October 2018 on the website of the Budapest Stock Exchange.¹⁵

⁸ <https://www.bet.hu/newkibdata/128075606/KON180930OR01H.pdf>

⁹ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

¹⁰ https://www.bet.hu/newkibdata/128078792/RKOFIN_MKB_befolyasszerzes_HU.pdf

¹¹ https://www.bet.hu/newkibdata/128079295/split_utmterv_hu.pdf

¹² https://www.bet.hu/newkibdata/128080422/KONZUMPE_4iG_resznov_HU.pdf

¹³ https://www.bet.hu/newkibdata/128084442/KONZUMPE_4iG_resznov_20181011_hu.pdf

¹⁴ https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

¹⁵ https://www.bet.hu/newkibdata/128090415/KONZUMPE_4iG_HU.pdf

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 31 October 2018 on the website of the Budapest Stock Exchange.¹⁶

“Notice of the Interim Profit and Loss of HUNGUEST Hotels Szállodaipari Zrt. ”, published by KONZUM Nyrt. on 09 November 2018 on the website of the Budapest Stock Exchange.¹⁷

“Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.¹⁸

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange.¹⁹

“Investor Presentation”, published by KONZUM Nyrt. on 28 November 2018 on the website of the Budapest Stock Exchange.²⁰

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 November 2018 on the website of the Budapest Stock Exchange.²¹

“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.²²

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 13 December 2018 on the website of the Budapest Stock Exchange.²³

¹⁶ <https://www.bet.hu/newkibdata/128094934/KON181031OR01H.pdf>

¹⁷ https://www.bet.hu/newkibdata/128101608/renkivuli_tajekoztatas_HH.pdf

¹⁸ https://www.bet.hu/newkibdata/128106293/renkivuli_tajekoztatas_20181115.pdf

¹⁹ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

²⁰ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

²¹ <https://www.bet.hu/newkibdata/128117861/KON181130OR01H.pdf>

²² https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

²³ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 20 December 2018 on the website of the Budapest Stock Exchange.²⁴

“Special Notice”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.²⁵

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.²⁶

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 31 January 2019 on the website of the Budapest Stock Exchange.²⁷

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 14 February 2019 on the website of the Budapest Stock Exchange.²⁸

“Notice of the admission of KONZUM shares to the FTSE indices”, published by KONZUM Nyrt. on 21 February 2019 on the website of the Budapest Stock Exchange.²⁹

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 28 February 2019 on the website of the Budapest Stock Exchange.³⁰

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount

²⁴ https://www.bet.hu/newkibdata/128132447/app_eladas_HU_20181220.pdf

²⁵ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

²⁶ https://www.bet.hu/newkibdata/128136590/alapt_ke_szavazati_jog_20181231.pdf

²⁷ <https://www.bet.hu/newkibdata/128152930/KON190131OR01H.pdf>

²⁸ https://www.bet.hu/newkibdata/128159083/KZF_4iG_hu.pdf

²⁹ https://www.bet.hu/newkibdata/128162072/konzumnyrt_rendk_taj_FTSE_index_HU_20190221.pdf

³⁰ <https://www.bet.hu/newkibdata/128166379/KON190228OR01H.pdf>

of the Share Capital”, published by KONZUM Nyrt. on 01 April 2019 on the website of the Budapest Stock Exchange.³¹

“Business Report for KONZUM Befektetési és Vagyonkezelő Nyrt.’s 2018 consolidated IFRS report”, published by KONZUM Nyrt. on 26 April 2019 on the website of the Budapest Stock Exchange.³²

Joint Transformation Plan:

I. INTRODUCTION AND PRELIMINARIES
Section (Ad. 6); page 3

VIII. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, Section 2, pages 15-18

X. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS NOT WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, pages 20-31

XI. REASONS FOR THE CAPITAL RESTRUCTURING AND THE METHOD OF ITS IMPLEMENTATION, page 31

Annex No. 1 Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Merged Company, and the auditor’s report and report by the Supervisory Committee (Audit Committee) on these drafts. Page 34³³

Annex No. 2: Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Acquiring Company (prior to transformation), the (opening) draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Legal Successor Company established by the Merger, and the auditor’s report and report by the Supervisory Committee (Audit

³¹ <https://www.bet.hu/newkibdata/128188578/KON190331OR01H.pdf>

³² https://www.bet.hu/newkibdata/128209269/konszolidalt_eves_jelentes_2018.pdf

³³ https://www.bet.hu/newkibdata/128171683/1_szamu_melleklet_A_beolvado_tarsasag_vagyonmerleg_vagyonlertar_tervezete_KV_jelentes_FB_AB_jelentes.pdf

Committee) on these drafts. Page 34³⁴
Annex No. 3 Statutes of the Legal Successor Company, Section 4., pages 37-38; Section 6.1., page 42³⁵
Annex No. 6 OPUS Global Nyrt.'s executive summary on the necessity of transformation, pages 64-65³⁶
Annex No. 7 KONZUM Nyrt.'s executive summary on the necessity of transformation, pages 66-67³⁷
Annex No. 8 OPUS GLOBAL Nyrt.'s annual report for 2016-2017; page 69³⁸
Annex No. 9 KONZUM Nyrt.'s annual report for 2016-2017³⁹
Annex No. 10, Draft Merger Agreement, Section IV, pages 67-68; Section V.1.2., pages 68-70; Section V.2.3. page 72; Section V.2.4., pages 72-79⁴⁰

"Annex No. 8. OPUS GLOBAL Nyrt.'s annual report for 2016-2017", published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.⁴¹

"Annex No. 9. KONZUM Nyrt.'s annual report for 2016-2017", published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.⁴²

3.2. If selected financial information is provided for interim periods, comparative data from the same period in the prior financial year shall also be provided, except that the requirement for comparative balance sheet information is

Prospectus of OPUS GLOBAL Nyrt.:

Section 13 FINANCIAL INFORMATION, pp. 168-206

The reports enclosed to Annexes No. 1-3

³⁴https://www.bet.hu/newkibdata/128171683/2_szamu_melleklet_Az_atvevo_tarsasag_es_a_beolvadassal_letrejovo_tarsasag_vmerleg_vleltar_terv_KV_jelentes_FB_AB_jelentes.pdf

³⁵https://www.bet.hu/newkibdata/128171683/3.sz_m_mell_klet_A_Jogut_d_T_rsas_g_alapszab_lya.pdf

³⁶https://www.bet.hu/newkibdata/128171683/6.sz_m_mell_klet_OPUS_GLOBAL_Nyrt._vezet_i_sszeffoglal_az_talakul_s_sz_ks_gess_g_r_l.pdf

³⁷https://www.bet.hu/newkibdata/128171683/7.sz_m_mell_klet_KONZUM_Nyrt._vezet_i_sszeffoglal_az_talakul_s_sz_ks_gess_g_r_l.pdf

³⁸https://www.bet.hu/newkibdata/128171729/8_szamu_2_melleklet_OPUS_GLOBAL_Nyrt_2017_evi_beszamoloja_HU.pdf

³⁹https://www.bet.hu/newkibdata/128171740/9.sz_m_mell_klet_KONZUM_Nyrt._2016_2017._vi_beszamolaja_HU.pdf

⁴⁰https://www.bet.hu/newkibdata/128171740/10.sz_m_mell_klet_Egyes_l_s_i_Szerz_d_s_Tervezete_HU.pdf

⁴¹https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

⁴²https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamolaja_HU_20190408.pdf

satisfied by presenting the year-end balance sheet information.

Prospectus of KONZUM
N/A

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.⁴³

“Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.⁴⁴

“Special Notice”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.⁴⁵

“Notice of the Rules of the Corporate Event of Splitting KONZUM Nyrt.’s shares”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.⁴⁶

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 03 October 2018 on the website of the Budapest Stock Exchange.⁴⁷

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 11 October 2018 on the website of the Budapest Stock Exchange.⁴⁸

“Special Notice”, published by KONZUM Nyrt. on 18 October 2018 on the website of the Budapest Stock Exchange.⁴⁹

“Special Notice”, published by KONZUM Nyrt. on 25 October 2018 on the website of the Budapest Stock Exchange.⁵⁰

⁴³ <https://www.bet.hu/newkibdata/128075606/KON180930OR01H.pdf>

⁴⁴ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

⁴⁵ https://www.bet.hu/newkibdata/128078792/RKOFIN_MKB_befolyasszerzes_HU.pdf

⁴⁶ https://www.bet.hu/newkibdata/128079295/split_utmterv_hu.pdf

⁴⁷ https://www.bet.hu/newkibdata/128080422/KONZUMPE_4iG_resznov_HU.pdf

⁴⁸ https://www.bet.hu/newkibdata/128084442/KONZUMPE_4iG_resznov_20181011_hu.pdf

⁴⁹ https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

⁵⁰ https://www.bet.hu/newkibdata/128090415/KONZUMPE_4iG_HU.pdf

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 31 October 2018 on the website of the Budapest Stock Exchange.⁵¹

“Notice of the Interim Profit and Loss of HUNGUEST Hotels Szállodaipari Zrt. ”, published by KONZUM Nyrt. on 09 November 2018 on the website of the Budapest Stock Exchange.⁵²

“Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.⁵³

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange.⁵⁴

“Investor Presentation”, published by KONZUM Nyrt. on 28 November 2018 on the website of the Budapest Stock Exchange.⁵⁵

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 November 2018 on the website of the Budapest Stock Exchange.⁵⁶

“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.⁵⁷

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 13 December 2018 on the website of the Budapest Stock Exchange.⁵⁸

⁵¹ <https://www.bet.hu/newkibdata/128094934/KON181031OR01H.pdf>

⁵² https://www.bet.hu/newkibdata/128101608/renkivuli_tajekoztatas_HH.pdf

⁵³ https://www.bet.hu/newkibdata/128106293/renkivuli_tajekoztatas_20181115.pdf

⁵⁴ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

⁵⁵ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

⁵⁶ <https://www.bet.hu/newkibdata/128117861/KON181130OR01H.pdf>

⁵⁷ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

⁵⁸ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 20 December 2018 on the website of the Budapest Stock Exchange.⁵⁹

“Special Notice”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.⁶⁰

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“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 31 January 2019 on the website of the Budapest Stock Exchange.⁶²

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 14 February 2019 on the website of the Budapest Stock Exchange.⁶³

“Notice of the admission of KONZUM shares to the FTSE indices”, published by KONZUM Nyrt. on 21 February 2019 on the website of the Budapest Stock Exchange.⁶⁴

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 28 February 2019 on the website of the Budapest Stock Exchange.⁶⁵

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by

⁵⁹ https://www.bet.hu/newkibdata/128132447/app_eladas_HU_20181220.pdf

⁶⁰ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

⁶¹ https://www.bet.hu/newkibdata/128136590/alapt_ke_szavazati_jog_20181231.pdf

⁶² <https://www.bet.hu/newkibdata/128152930/KON190131OR01H.pdf>

⁶³ https://www.bet.hu/newkibdata/128159083/KZF_4iG_hu.pdf

⁶⁴ https://www.bet.hu/newkibdata/128162072/konzumnyrt_rendk_taj_FTSE_index_HU_20190221.pdf

⁶⁵ <https://www.bet.hu/newkibdata/128166379/KON190228OR01H.pdf>

KONZUM Nyrt. on 01 April 2019 on the website of the Budapest Stock Exchange.⁶⁶

Joint Transformation Plan:

I. INTRODUCTION AND PRELIMINARIES
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VIII. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, Section 2, pages 15-18

X. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS NOT WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, pages 20-31

XI. REASONS FOR THE CAPITAL RESTRUCTURING AND THE METHOD OF ITS IMPLEMENTATION, page 31

Annex No. 1 Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Merged Company, and the auditor's report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

Annex No. 2: Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Acquiring Company (prior to transformation), the (opening) draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Legal Successor Company established by the Merger, and the auditor's report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

Annex No. 3 Statutes of the Legal Successor Company, Section 4., pages 37-38; Section 6.1., page 42

Annex No. 6 OPUS Global Nyrt.'s executive summary on the necessity of transformation, pages 64-65

Annex No. 7 KONZUM Nyrt.'s executive summary on the necessity of transformation, pages 66-67

Annex No. 8 OPUS GLOBAL Nyrt.'s

⁶⁶ <https://www.bet.hu/newkibdata/128188578/KON190331OR01H.pdf>

annual report for 2016-2017; page 69
Annex No. 9 KONZUM Nyrt.'s annual report for 2016-2017
Annex No. 10, Draft Merger Agreement, Section IV, pages 67-68; Section V.1.2., pages 68-70; Section V.2.3. page 72; Section V.2.4., pages 72-79

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"Annex No. 9. KONZUM Nyrt.'s annual report for 2016-2017", published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.⁶⁸

4. **RISK FACTORS**

Prominent disclosure of risk factors that are specific to the issuer or its industry in a section headed 'Risk Factors'.

Prospectus of OPUS GLOBAL Nyrt.:
Section 2 RISK FACTORS; pp. 33-49

Prospectus of KONZUM
Section 2 RISK FACTORS; pp. 27-41

Joint Transformation Plan:
N/A

5. **DESCRIPTION OF THE ISSUER**

5.1. History and Development of the issuer

Prospectus of OPUS GLOBAL Nyrt.:
Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;
Pages 69-134

Prospectus of KONZUM
Section 6.1 The issuer's history; pages 59-60

"Special Notice", published by KONZUM Nyrt. on 18 October 2018 on the website of the Budapest Stock Exchange.⁶⁹

"Investor Presentation", published by KONZUM Nyrt. on 28 November 2018 on the website of the Budapest Stock

⁶⁷https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

⁶⁸https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

⁶⁹https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

Exchange.⁷⁰

- Joint Transformation Plan:**
I. INTRODUCTION AND PRELIMINARIES,
pages 1-6
Annex No. 3. Statutes of the Legal
Successor Company, pages 35
Prospectus of OPUS GLOBAL Nyrt.:
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issuer; page 51
- Prospectus of KONZUM**
Section 4.1 General information on the
issuer; page 43
- Joint Transformation Plan:**
OPUS GLOBAL Section III.1. Acquiring
Company. pages 10-11
KONZUM Section III.2. Merging
Company page 11
Prospectus of OPUS GLOBAL Nyrt.:
Section 4.1 General information on the
issuer; page 51
- Prospectus of KONZUM**
Section 4.1 General information on the
issuer; page 43
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KONZUM Section III.2. Merging
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Section 4.1 General information on the
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Section 4.1 General information on the
issuer; page 43
- Joint Transformation Plan:** N/A
Prospectus of OPUS GLOBAL Nyrt.:
Section 4.1 General information on the
issuer; page 51
- Prospectus of KONZUM**
Section 4.1 General information on the
issuer; page 43
- 5.1.1. The legal and commercial name of the issuer.
- 5.1.2. The place of registration of the issuer and its registration number;
- 5.1.3. The date of incorporation and the length of life of the issuer, except where indefinite;
- 5.1.4. The registered office and legal form of the issuer, the legislation under which the issuer operates, its country of incorporation, and the address and telephone number of its registered office (or principal place of business if different from its registered office);

⁷⁰ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

- 5.1.5. The important events in the development of the issuer's business.

Joint Transformation Plan:

OPUS GLOBAL Section III.1. Acquiring Company. Pages 10-11

KONZUM Section III.2. Merging Company page 11

Annex No. 3 Statutes of the Legal Successor Company, Section 1, page 35

Prospectus of OPUS GLOBAL Nyrt.:

Section 4.4 Transactions requiring the compilation of the Prospectus; pages 56-59

Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;

Pages 69-134

Section 12. RELATED PARTY TRANSACTIONS; pages 164-167

Section 13 FINANCIAL INFORMATION, pp. 168-206

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4.4. Capital increases implemented in 2018 and announced for 2018 but not yet implemented; pages 48-54

Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;

pages 59-135

Section 12 RELATED PARTY TRANSACTIONS; pages 162-163

Section 13.16 Major changes after 31 December 2017; pages 198-201

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.⁷¹

“Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.⁷²

“Notice of the Rules of the Corporate Event of Splitting KONZUM Nyrt.’s shares”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.⁷³

⁷¹ <https://www.bet.hu/newkibdata/128075606/KON180930OR01H.pdf>

⁷² https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

⁷³ https://www.bet.hu/newkibdata/128079295/split_utemterv_hu.pdf

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“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 31 October 2018 on the website of the Budapest Stock Exchange.⁷⁵

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⁷⁴ https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

⁷⁵ <https://www.bet.hu/newkibdata/128094934/KON181031OR01H.pdf>

⁷⁶ https://www.bet.hu/site/newkib/hu/2018.11./Tajekoztatas_alaptoke-emelesrol_128105619

⁷⁷ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

⁷⁸ <https://www.bet.hu/newkibdata/128117861/KON181130OR01H.pdf>

⁷⁹ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

⁸⁰ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

Exchange.⁸¹

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 31 January 2019 on the website of the Budapest Stock Exchange.⁸²

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“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 01 April 2019 on the website of the Budapest Stock Exchange.⁸⁵

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X. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS NOT WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, pages 20-31

XI. REASONS FOR THE CAPITAL RESTRUCTURING AND THE METHOD OF ITS IMPLEMENTATION, page 31

Annex No. 1 Draft statement of the

⁸¹ https://www.bet.hu/newkibdata/128136590/alapt_ke_szavazati_jog_20181231.pdf

⁸² <https://www.bet.hu/newkibdata/128152930/KON190131OR01H.pdf>

⁸³ https://www.bet.hu/newkibdata/128162072/konzumnyrt_rendk_taj_FTSE_index_HU_20190221.pdf

⁸⁴ <https://www.bet.hu/newkibdata/128166379/KON190228OR01H.pdf>

⁸⁵ <https://www.bet.hu/newkibdata/128188578/KON190331OR01H.pdf>

assets and liabilities and draft inventory of the assets and liabilities of the Merged Company, and the auditor's report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

Annex No. 2: Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Acquiring Company (prior to transformation), the (opening) draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Legal Successor Company established by the Merger, and the auditor's report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

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Annex No. 6 OPUS Global Nyrt.'s executive summary on the necessity of transformation, pages 64-65

Annex No. 7 KONZUM Nyrt.'s executive summary on the necessity of transformation, pages 66-67

Annex No. 8 OPUS GLOBAL Nyrt.'s annual report for 2016-2017; page 69

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Annex No. 10, Draft Merger Agreement, Section IV, pages 67-68; Section V.1.2., pages 68-70; Section V.2.3. page 72; Section V.2.4., pages 72-79

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⁸⁶https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

⁸⁷https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

5.2. *Investments*

5.2.1. A description (including the amount) of the issuer's principal investments for each financial year for the period covered by the historical financial information up to the date of the registration document.

Prospectus of OPUS GLOBAL Nyrt.:

Section 4.3. The issuer's participations and investments in subsidiaries, and the issuer's position within the Company Group; pages 53-55

Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;

Pages 69-134

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Section 4.3. The issuer's participations and investments in subsidiaries, and the issuer's position within the Company Group; pages 45-47

Section 6.1. The issuer's history; pages 59-60

Section 6.3 Tourism business line; pages 63-108

Section 6.4 Property investment business line; pages 109-126

Section 6.5 Money and capital market and insurance business line; pages 127-134

Section 6.6 Asset management business line; page 135

Section 13.15 Investments and capital expenditures; page 197

"Report for H1 2018", published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.⁸⁸

"Special Notice", published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.⁸⁹

"Notice of the Acquisition of Interest", published by KONZUM Nyrt. on 03 October 2018 on the website of the Budapest Stock Exchange.⁹⁰

"Notice of the Acquisition of Interest", published by KONZUM Nyrt. on 11 October 2018 on the website of the Budapest Stock Exchange.⁹¹

⁸⁸ https://www.bet.hu/newkibdata/128075682/F_1_ves_jelent_s.pdf

⁸⁹ https://www.bet.hu/newkibdata/128078792/RKOFIN_MKB_befolyasszerzes_HU.pdf

⁹⁰ https://www.bet.hu/newkibdata/128080422/KONZUMPE_4iG_resznov_HU.pdf

⁹¹ https://www.bet.hu/newkibdata/128084442/KONZUMPE_4iG_resznov_20181011_hu.pdf

“Special Notice”, published by KONZUM Nyrt. on 18 October 2018 on the website of the Budapest Stock Exchange.⁹²

“Special Notice”, published by KONZUM Nyrt. on 25 October 2018 on the website of the Budapest Stock Exchange.⁹³

“Notice of the Interim Profit and Loss of HUNGUEST Hotels Szállodaipari Zrt. ”, published by KONZUM Nyrt. on 09 November 2018 on the website of the Budapest Stock Exchange.⁹⁴

“Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.⁹⁵

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange.⁹⁶

“Investor Presentation”, published by KONZUM Nyrt. on 28 November 2018 on the website of the Budapest Stock Exchange.⁹⁷

“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.⁹⁸

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 13 December 2018 on the website of the Budapest Stock Exchange.⁹⁹

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 20 December 2018 on the website of the

⁹² https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

⁹³ https://www.bet.hu/newkibdata/128090415/KONZUMPE_4iG_HU.pdf

⁹⁴ https://www.bet.hu/newkibdata/128101608/renkivuli_tajekoztatas_HH.pdf

⁹⁵ https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

⁹⁶ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

⁹⁷ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

⁹⁸ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

⁹⁹ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

Budapest Stock Exchange.¹⁰⁰

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 14 February 2019 on the website of the Budapest Stock Exchange.¹⁰¹

Joint Transformation Plan:

N/A

- 5.2.2. A description of the issuer’s principal investments that are currently in progress, including the distribution of these investments geographically (home and abroad) and the method of financing (internal or external);

Prospectus of OPUS GLOBAL Nyrt.:

Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;

Pages 69-134

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Section 4.3. The issuer’s participations and investments in subsidiaries, and the issuer’s position within the Company Group; pages 45-47

Section 6.1. The issuer’s history; pages 59-60

Section 6.3 Tourism business line; pages 63-108

Section 6.4 Property investment business line; pages 109-126

Section 6.5 Money and capital market and insurance business line; pages 127-134

Section 6.6 Asset management business line; page 135

Section 13.15 Investments and capital expenditures; page 197

“Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.¹⁰²

“Special Notice”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.¹⁰³

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 03 October 2018 on the website of the Budapest Stock Exchange.¹⁰⁴

¹⁰⁰ https://www.bet.hu/newkibdata/128132447/app_eladas_HU_20181220.pdf

¹⁰¹ https://www.bet.hu/newkibdata/128159083/KZF_4iG_hu.pdf

¹⁰² https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

¹⁰³ https://www.bet.hu/newkibdata/128078792/RKOFIN_MKB_befolyasszerzes_HU.pdf

¹⁰⁴ https://www.bet.hu/newkibdata/128080422/KONZUMPE_4iG_resznov_HU.pdf

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 11 October 2018 on the website of the Budapest Stock Exchange.¹⁰⁵

“Special Notice”, published by KONZUM Nyrt. on 25 October 2018 on the website of the Budapest Stock Exchange.¹⁰⁶

“Notice of the Interim Profit and Loss of HUNGUEST Hotels Szállodaipari Zrt. ”, published by KONZUM Nyrt. on 09 November 2018 on the website of the Budapest Stock Exchange.¹⁰⁷

“Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.¹⁰⁸

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange.¹⁰⁹

“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.¹¹⁰

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 13 December 2018 on the website of the Budapest Stock Exchange.¹¹¹

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 20 December 2018 on the website of the Budapest Stock Exchange.¹¹²

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 14 February 2019 on the website of the

¹⁰⁵ https://www.bet.hu/newkibdata/128084442/KONZUMPE_4iG_resznov_20181011_hu.pdf

¹⁰⁶ https://www.bet.hu/newkibdata/128090415/KONZUMPE_4iG_HU.pdf

¹⁰⁷ https://www.bet.hu/newkibdata/128101608/rendkivuli_tajekoztatas_HH.pdf

¹⁰⁸ https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

¹⁰⁹ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

¹¹⁰ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

¹¹¹ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

¹¹² https://www.bet.hu/newkibdata/128132447/app_eladas_HU_20181220.pdf

		Budapest Stock Exchange. ¹¹³
		Joint Transformation Plan: N/A
5.2.3.	Information concerning the issuer’s principal future investments on which its board of directors have already made firm commitments.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM 4.4. Capital increases implemented in 2018 and announced for 2018 but not yet implemented; pages 48-54 “Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange. ¹¹⁴ “Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange. ¹¹⁵
		Joint Transformation Plan: N/A
6.	OVERVIEW OF THE BUSINESS ACTIVITY	
6.1.	<i>Core business activities</i>	Prospectus of OPUS GLOBAL: Section 4.1 General information on the issuer; page 51 Section 4.3. The issuer’s participations and investments in subsidiaries, and the issuer’s position within the Company Group; pages 53-55
		Prospectus of KONZUM N/A
		Joint Transformation Plan: OPUS GLOBAL Section III.1. Acquiring Company pages 10-11 KONZUM Section III.2. Merging Company page 11 Annex No. 3 Statutes of the Legal Successor Company, Section 3, pages 36-37
6.1.1.	Presentation of the issuer’s core activities and the related key factors, and the main types of products sold and/or services provided, in each financial year covered by the historical financial	Prospectus of OPUS GLOBAL Nyrt.: Section 6 OVERVIEW OF THE BUSINESS ACTIVITY; Pages 69-134

¹¹³ https://www.bet.hu/newkibdata/128159083/KZF_4iG_hu.pdf

¹¹⁴ https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

¹¹⁵ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

information; and

Prospectus of KONZUM

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ACTIVITY;

pages 59-135

“Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.¹¹⁶

“Special Notice”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.¹¹⁷

“Notice of the Rules of the Corporate Event of Splitting KONZUM Nyrt.’s shares”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.¹¹⁸

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 03 October 2018 on the website of the Budapest Stock Exchange.¹¹⁹

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 11 October 2018 on the website of the Budapest Stock Exchange.¹²⁰

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¹¹⁶ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

¹¹⁷ https://www.bet.hu/newkibdata/128078792/RKOFIN_MKB_befolyasszerzes_HU.pdf

¹¹⁸ https://www.bet.hu/newkibdata/128079295/split_utemterv_hu.pdf

¹¹⁹ https://www.bet.hu/newkibdata/128080422/KONZUMPE_4iG_resznov_HU.pdf

¹²⁰ https://www.bet.hu/newkibdata/128084442/KONZUMPE_4iG_resznov_20181011_hu.pdf

¹²¹ https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

¹²² https://www.bet.hu/newkibdata/128090415/KONZUMPE_4iG_HU.pdf

Budapest Stock Exchange.¹²³

“Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.¹²⁴

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“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 20 December 2018 on the website of the Budapest Stock Exchange.¹²⁹

“Special Notice”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.¹³⁰

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 14 February 2019 on the website of the Budapest Stock Exchange.¹³¹

“Notice of the admission of KONZUM shares to the FTSE indices”, published by

¹²³ https://www.bet.hu/newkibdata/128101608/renkivuli_tajekoztatas_HH.pdf

¹²⁴ https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

¹²⁵ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

¹²⁶ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

¹²⁷ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

¹²⁸ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

¹²⁹ https://www.bet.hu/newkibdata/128132447/app_eladas_HU_20181220.pdf

¹³⁰ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

¹³¹ https://www.bet.hu/newkibdata/128159083/KZF_4iG_hu.pdf

KONZUM Nyrt. on 21 February 2019 on the website of the Budapest Stock Exchange.¹³²

Joint Transformation Plan:

I. INTRODUCTION AND PRELIMINARIES
Section (Ad. 6), page 3

VIII. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, Section 2, pages 15-18

X. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS NOT WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, pages 20-31

XI. REASONS FOR THE CAPITAL RESTRUCTURING AND THE METHOD OF ITS IMPLEMENTATION, page 31

Annex No. 1 Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Merged Company, and the auditor's report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

Annex No. 2: Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Acquiring Company (prior to transformation), the (opening) draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Legal Successor Company established by the Merger, and the auditor's report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

Annex No. 3 Statutes of the Legal Successor Company, Section 4., pages 37-38; Section 6.1., page 42

Annex No. 6 OPUS Global Nyrt.'s executive summary on the necessity of transformation, pages 64-65

Annex No. 7 KONZUM Nyrt.'s executive summary on the necessity of transformation, pages 66-67

Annex No. 8 OPUS GLOBAL Nyrt.'s

¹³² https://www.bet.hu/newkibdata/128162072/konzumnyrt_rendk_taj_FTSE_index_HU_20190221.pdf

annual report for 2016-2017; page 69
Annex No. 9 KONZUM Nyrt.'s annual report for 2016-2017
Annex No. 10, Draft Merger Agreement, Section IV, pages 67-68; Section V.1.2., pages 68-70; Section V.2.3. page 72; Section V.2.4., pages 72-79
OPUS GLOBAL Section III.1. Acquiring Company pages 10-11
KONZUM Section III.2. Merging Company page 11
Annex No. 3 Statutes of the Legal Successor Company, Section 3, pages 36-37

"Annex No. 8. OPUS GLOBAL Nyrt.'s annual report for 2016-2017", published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.¹³³

"Annex No. 9. KONZUM Nyrt.'s annual report for 2016-2017", published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.¹³⁴

6.1.2. indication of any significant new products and/or services that have been introduced and, to the extent the development of new products or services has been publicly disclosed, give the status of development.

Prospectus of OPUS GLOBAL Nyrt.:
Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;
Pages 69-134
Section 7 RESEARCH, DEVELOPMENT, PATENTS AND LICENCES; page 135

Prospectus of KONZUM
Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;
pages 59-135
Section 13 FINANCIAL INFORMATION, pp. 164-201

Joint Transformation Plan:
N/A

6.2. *The most important markets*
Presentation of the issuer's most important competitive markets, including the total turnover broken down to scope of activity and

Prospectus of OPUS GLOBAL:
Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;
Pages 69-134

¹³³https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

¹³⁴https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

their distribution by geographical markets, in each fiscal year covered by the previous financial information.

6.3. Where the information given pursuant to Sections 6.1. and 6.2. has been influenced by exceptional factors,

6.4. If material to the issuer's business or profitability, disclose summary information regarding the extent to which the issuer is dependent, on patents or licences, industrial, commercial or financial contracts or new manufacturing procedures.

6.5. The basis for any statements made by the issuer regarding its competitive position.

Prospectus of KONZUM

Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;
pages 59-135

Joint Transformation Plan:

N/A

Prospectus of OPUS GLOBAL Nyrt.:

N/A

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N/A

Joint Transformation Plan:

N/A

Prospectus of OPUS GLOBAL Nyrt.:

Section 7 RESEARCH, DEVELOPMENT, PATENTS AND LICENCES; page 135

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Section 7 RESEARCH, DEVELOPMENT, PATENTS AND LICENCES; page 136

Joint Transformation Plan:

N/A

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Section 13 FINANCIAL INFORMATION,
pp. 168-206

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Section 13 FINANCIAL INFORMATION,
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¹³⁵ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

¹³⁶ https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

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“Notice of the admission of KONZUM shares to the FTSE indices”, published by KONZUM Nyrt. on 21 February 2019 on the website of the Budapest Stock Exchange.¹³⁸

Joint Transformation Plan:

Annex No. 6 OPUS Global Nyrt.’s executive summary on the necessity of transformation, pages 64-65

Annex No. 7: KONZUM Nyrt.’s executive summary on the necessity of transformation, pages 66-67

Annex No. 10 Draft Merger Agreement, pages 64-83

7. ORGANISATIONAL STRUCTURE

7.1. If the issuer is the member of a company group, a brief presentation of the group and the issuer’s position within the group.

Prospectus of OPUS GLOBAL Nyrt.:

Section 4.3. The issuer’s participations and investments in subsidiaries, and the issuer’s position within the Company Group; pages 53-55

Prospectus of KONZUM

Section 4.3. The issuer’s participations and investments in subsidiaries, and the issuer’s position within the Company Group; pages 45-47

“Special Notice”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.¹³⁹

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 03 October 2018 on the website of the Budapest Stock Exchange.¹⁴⁰

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 11 October 2018 on the website of the

¹³⁷ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

¹³⁸ https://www.bet.hu/newkibdata/128162072/konzumnyrt_rendk_taj_FTSE_index_HU_20190221.pdf

¹³⁹ https://www.bet.hu/newkibdata/128078792/RKOFIN_MKB_befolyasszerzes_HU.pdf

¹⁴⁰ https://www.bet.hu/newkibdata/128080422/KONZUMPE_4iG_resznov_HU.pdf

Budapest Stock Exchange.¹⁴¹

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“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 20 December 2018 on the website of the Budapest Stock Exchange.¹⁴⁶

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 14 February 2019 on the website of the Budapest Stock Exchange.¹⁴⁷

Joint Transformation Plan:

Annex No. 10 Draft Merger Agreement, pages 64-83

Prospectus of OPUS GLOBAL Nyrt.:

Section 4.3. The issuer’s participations and investments in subsidiaries, and the issuer’s position within the Company Group; pages 53-55

Prospectus of KONZUM

Section 4.3. The issuer’s participations and investments in subsidiaries, and the issuer’s position within the Company

- 7.2. List of the issuer’s major subsidiaries, including the subsidiaries’ names, the country of registration or registered office, participation in the ownership rights and voting right, unless it is identical with the former.

¹⁴¹ https://www.bet.hu/newkibdata/128084442/KONZUMPE_4iG_resznov_20181011_hu.pdf

¹⁴² https://www.bet.hu/newkibdata/128090415/KONZUMPE_4iG_HU.pdf

¹⁴³ https://www.bet.hu/newkibdata/128101608/renkivuli_tajekoztatas_HH.pdf

¹⁴⁴ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

¹⁴⁵ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

¹⁴⁶ https://www.bet.hu/newkibdata/128132447/app_eladas_HU_20181220.pdf

¹⁴⁷ https://www.bet.hu/newkibdata/128159083/KZF_4iG_hu.pdf

Group; pages 45-47

Section 6.2. Presentation of the issuer and its organisational structure; pages 61-62

“Special Notice”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.¹⁴⁸

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“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 13 December 2018 on the website of the Budapest Stock Exchange.¹⁵⁴

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 20 December 2018 on the website of the Budapest Stock Exchange.¹⁵⁵

¹⁴⁸ https://www.bet.hu/newkibdata/128078792/RKOFIN_MKB_befolyasszerzes_HU.pdf

¹⁴⁹ https://www.bet.hu/newkibdata/128080422/KONZUMPE_4iG_resznov_HU.pdf

¹⁵⁰ https://www.bet.hu/newkibdata/128084442/KONZUMPE_4iG_resznov_20181011_hu.pdf

¹⁵¹ https://www.bet.hu/newkibdata/128090415/KONZUMPE_4iG_HU.pdf

¹⁵² https://www.bet.hu/newkibdata/128101608/renkivuli_tajekoztatas_HH.pdf

¹⁵³ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

¹⁵⁴ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

¹⁵⁵ https://www.bet.hu/newkibdata/128132447/app_eladas_HU_20181220.pdf

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 14 February 2019 on the website of the Budapest Stock Exchange.¹⁵⁶

Joint Transformation Plan:

N/A

8. TANGIBLE ASSETS

8.1. Information regarding any existing or planned material tangible fixed assets, including leased properties, and any major encumbrances on them.

Prospectus of OPUS GLOBAL Nyrt.:

Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;
Pages 69-134

OPUS GLOBAL Nyrt.’s Consolidated Annual Report for the Year 2018, published on the website of the Budapest Stock Exchange on 30 April, 2019.¹⁵⁷

Prospectus of KONZUM

Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;
pages 59-135

“Business Report for KONZUM Befektetési és Vagyonkezelő Nyrt.’s 2018 consolidated IFRS report”, published by KONZUM Nyrt. on 26 April 2019 on the website of the Budapest Stock Exchange.¹⁵⁸

Joint Transformation Plan:

Annex No. 1: Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Merged Company, and the auditor’s report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

Annex No. 2: Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Acquiring Company (prior to transformation), the (opening) draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Legal Successor

¹⁵⁶ https://www.bet.hu/newkibdata/128159083/KZF_4iG_hu.pdf

¹⁵⁷ https://www.bet.hu/newkibdata/128214382/OPUS_2018_eves_konszi_jelentes_20190430.pdf

¹⁵⁸ https://www.bet.hu/newkibdata/128209269/konszolidalt_eves_jelentes_2018.pdf

Company established by the Merger, and the auditor's report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34
Annex No. 8: OPUS GLOBAL Nyrt.'s annual report for 2016-2017; page 69
Annex No. 9: KONZUM Nyrt.'s annual report for 2016-2017; page 70

"Annex No. 8. OPUS GLOBAL Nyrt.'s annual report for 2016-2017", published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.¹⁵⁹

"Annex No. 9. KONZUM Nyrt.'s annual report for 2016-2017", published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.¹⁶⁰

8.2. A description of any environmental issues that may affect the issuer's utilisation of the tangible fixed assets.

Prospectus of OPUS GLOBAL Nyrt.:

Section 7.2 Trademarks and patents; page 135

Prospectus of KONZUM

Section 6.2. Presentation of the issuer and its organisational structure; pages 61-62

Joint Transformation Plan:

N/A

9. OVERVIEW OF THE BUSINESS ACTIVITY AND THE FINANCIAL POSITION

9.1. Financial position

To the extent not covered elsewhere in the registration document, provide a description of the issuer's financial condition, changes in the financial position and in the profit or loss on operations for each year and interim period, for which historical financial information is required, including the causes of material changes year by year in the financial information to the extent necessary for an understanding of the issuer's business as a whole.

Prospectus of OPUS GLOBAL Nyrt.:

Section 13 FINANCIAL INFORMATION, pp. 168-206

OPUS GLOBAL Nyrt.'s Consolidated Annual Report for the Year 2018, published on the website of the Budapest Stock Exchange on 30 April, 2019.¹⁶¹

Prospectus of KONZUM

Section 13 FINANCIAL INFORMATION,

¹⁵⁹https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

¹⁶⁰https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

¹⁶¹https://www.bet.hu/newkibdata/128214382/OPUS_2018_eves_konszi_jelentes_20190430.pdf

pp. 164-201

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.¹⁶²

“Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.¹⁶³

“Special Notice”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.¹⁶⁴

“Notice of the Rules of the Corporate Event of Splitting KONZUM Nyrt.’s shares”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.¹⁶⁵

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“Special Notice”, published by KONZUM Nyrt. on 25 October 2018 on the website of the Budapest Stock Exchange.¹⁶⁹

¹⁶² <https://www.bet.hu/newkibdata/128075606/KON180930OR01H.pdf>

¹⁶³ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

¹⁶⁴ https://www.bet.hu/newkibdata/128078792/RKOFIN_MKB_befolyasszerzes_HU.pdf

¹⁶⁵ https://www.bet.hu/newkibdata/128079295/split_utemterv_hu.pdf

¹⁶⁶ https://www.bet.hu/newkibdata/128080422/KONZUMPE_4iG_resznov_HU.pdf

¹⁶⁷ https://www.bet.hu/newkibdata/128084442/KONZUMPE_4iG_resznov_20181011_hu.pdf

¹⁶⁸ https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

¹⁶⁹ https://www.bet.hu/newkibdata/128090415/KONZUMPE_4iG_HU.pdf

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¹⁷⁰ <https://www.bet.hu/newkibdata/128094934/KON181031OR01H.pdf>

¹⁷¹ https://www.bet.hu/newkibdata/128101608/renkivuli_tajekoztatas_HH.pdf

¹⁷² https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

¹⁷³ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

¹⁷⁴ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

¹⁷⁵ <https://www.bet.hu/newkibdata/128117861/KON181130OR01H.pdf>

¹⁷⁶ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

¹⁷⁷ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

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¹⁸⁰ https://www.bet.hu/newkibdata/128136590/alapt_ke_szavazati_jog_20181231.pdf

¹⁸¹ <https://www.bet.hu/newkibdata/128152930/KON190131OR01H.pdf>

¹⁸² https://www.bet.hu/newkibdata/128159083/KZF_4iG_hu.pdf

¹⁸³ https://www.bet.hu/newkibdata/128162072/konzumnyrt_rendk_taj_FTSE_index_HU_20190221.pdf

¹⁸⁴ <https://www.bet.hu/newkibdata/128166379/KON190228OR01H.pdf>

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“Business Report for KONZUM Befektetési és Vagyonkezelő Nyrt.’s 2018 consolidated IFRS report”, published by KONZUM Nyrt. on 26 October 2019 on the website of the Budapest Stock Exchange.¹⁸⁶

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¹⁸⁵ <https://www.bet.hu/newkibdata/128188578/KON190331OR01H.pdf>

¹⁸⁶ https://www.bet.hu/newkibdata/128209269/konszolidalt_eves_jelentes_2018.pdf

Successor Company, Section 4., pages 37-38; Section 6.1., page 42
Annex No. 6 OPUS Global Nyrt.'s executive summary on the necessity of transformation, pages 64-65
Annex No. 7 KONZUM Nyrt.'s executive summary on the necessity of transformation, pages 66-67
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Annex No. 10, Draft Merger Agreement, Section IV, pages 67-68; Section V.1.2., pages 68-70; Section V.2.3. page 72; Section V.2.4., pages 72-79

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9.2. *Business profit/loss*

9.2.1. Information regarding significant factors, including unusual or infrequent events or new developments, materially affecting the issuer's income from operations, indicating the extent to which income was so affected.

Prospectus of OPUS GLOBAL Nyrt.:

Section 4.4 Transactions requiring the compilation of the Prospectus; pages 56-59
Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;
Pages 69-134
Section 13 FINANCIAL INFORMATION, pp. 168-206

Prospectus of KONZUM

Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;
pages 59-135
Section 13.4. Overview of the Company Group's profitability; page 168
Section 13.5. Profitability of the Company Group's business lines; page

¹⁸⁷https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

¹⁸⁸https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

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Section 13.6 Tourism business line; page 170

13.7. Property investment business line; pages 171-173

13.8. Money and capital market and insurance business line; page 174

Section 13.9 Asset management business line; pages 175-180

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.¹⁸⁹

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¹⁸⁹ <https://www.bet.hu/newkibdata/128075606/KON180930OR01H.pdf>

¹⁹⁰ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

¹⁹¹ https://www.bet.hu/newkibdata/128078792/RKOFIN_MKB_befolyasszerzes_HU.pdf

¹⁹² https://www.bet.hu/newkibdata/128079295/split_utmterv_hu.pdf

¹⁹³ https://www.bet.hu/newkibdata/128080422/KONZUMPE_4iG_resznov_HU.pdf

¹⁹⁴ https://www.bet.hu/newkibdata/128084442/KONZUMPE_4iG_resznov_20181011_hu.pdf

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¹⁹⁷ <https://www.bet.hu/newkibdata/128094934/KON181031OR01H.pdf>

¹⁹⁸ https://www.bet.hu/newkibdata/128101608/renkivuli_tajekoztatas_HH.pdf

¹⁹⁹ https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

²⁰⁰ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

²⁰¹ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

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²⁰⁵ https://www.bet.hu/newkibdata/128132447/app_eladas_HU_20181220.pdf

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²⁰⁷ https://www.bet.hu/newkibdata/128136590/alapt_ke_szavazati_jog_20181231.pdf

²⁰⁸ <https://www.bet.hu/newkibdata/128152930/KON190131OR01H.pdf>

²⁰⁹ https://www.bet.hu/newkibdata/128159083/KZF_4iG_hu.pdf

²¹⁰ https://www.bet.hu/newkibdata/128162072/konzumnyrt_rendk_taj_FTSE_index_HU_20190221.pdf

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Annex No. 3 Statutes of the Legal Successor Company, Section 4., pages

²¹¹ <https://www.bet.hu/newkibdata/128166379/KON190228OR01H.pdf>

²¹² <https://www.bet.hu/newkibdata/128188578/KON190331OR01H.pdf>

37-38; Section 6.1., page 42
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9.2.2. Where the financial statements disclose material changes in net sales or revenues, a narrative discussion of the reasons for such changes should be provided.

Prospectus of OPUS GLOBAL Nyrt.:

Section 13.10 Income statement of the Company Group; pages 179-185
Section 13.13. Cash-flow statement; page 200

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Section 13.12. Cash-flow statement; page 194
13.15. Investments and capital expenditure; page 197

"Report for H1 2018", published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.²¹⁵

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²¹³https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

²¹⁴https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

²¹⁵https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

liabilities and draft inventory of the assets and liabilities of the Merged Company, and the auditor's report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

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9.2.3. Information regarding any governmental, economic, fiscal, monetary or political actions or factors that have materially affected, or could materially affect, directly or indirectly, the issuer's operations.

Prospectus of OPUS GLOBAL Nyrt.:

Section 2 RISK FACTORS; pp. 33-49

Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;

Pages 69-134

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Section 2 RISK FACTORS; pp. 27-41

Section 6.3 Tourism business line; pages 63-108

Section 6.4 Property investment business line; pages 109-126

²¹⁶https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

²¹⁷https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

Section 6.5 Money and capital market and insurance business line; pages 127-134

Section 6.6 Asset management business line; page 135

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N/A

10. CAPITAL FINANCING

10.1. Information concerning the issuer's sources of financing its equity capital (both short- and long-term).

Prospectus of OPUS GLOBAL Nyrt.:

Section 13.12 Liabilities; pages 193-199

Section 13.14 Working capital; page 201

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Section 13.11 Liabilities; pages 186-193

Section 13.14 Capital and financing structure; page 196

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²²¹ https://www.bet.hu/newkibdata/128079295/split_utemterv_hu.pdf

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²²⁵ https://www.bet.hu/newkibdata/128090415/KONZUMPE_4iG_HU.pdf

²²⁶ <https://www.bet.hu/newkibdata/128094934/KON181031OR01H.pdf>

²²⁷ https://www.bet.hu/newkibdata/128101608/renkivuli_tajekoztatas_HH.pdf

²²⁸ https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

²²⁹ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

²³⁰ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

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²³² https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

²³³ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

²³⁴ https://www.bet.hu/newkibdata/128132447/app_eladas_HU_20181220.pdf

²³⁵ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

²³⁶ https://www.bet.hu/newkibdata/128136590/alapt_ke_szavazati_jog_20181231.pdf

²³⁷ <https://www.bet.hu/newkibdata/128152930/KON190131OR01H.pdf>

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Annex No. 2: Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Acquiring Company (prior to transformation), the (opening) draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Legal Successor Company established by the Merger, and the auditor’s report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

Annex No. 3 Statutes of the Legal

²³⁹ <https://www.bet.hu/newkibdata/128166379/KON190228OR01H.pdf>

²⁴⁰ <https://www.bet.hu/newkibdata/128188578/KON190331OR01H.pdf>

Successor Company, Section 4., pages 37-38; Section 6.1., page 42
Annex No. 6 OPUS Global Nyrt.'s executive summary on the necessity of transformation, pages 64-65
Annex No. 7 KONZUM Nyrt.'s executive summary on the necessity of transformation, pages 66-67
Annex No. 8 OPUS GLOBAL Nyrt.'s annual report for 2016-2017; page 69
Annex No. 9 KONZUM Nyrt.'s annual report for 2016-2017; page 70
Annex No. 10, Draft Merger Agreement, Section IV, pages 67-68; Section V.1.2., pages 68-70; Section V.2.3. page 72; Section V.2.4., pages 72-79

“Annex No. 8. OPUS GLOBAL Nyrt.'s annual report for 2016-2017”, published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.²⁴¹

“Annex No. 9. KONZUM Nyrt.'s annual report for 2016-2017”, published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.²⁴²

10.2. An explanation of the sources and amounts of and a narrative description of the issuer's cash flows;

Prospectus of OPUS GLOBAL Nyrt.:

Section 13.13. Cash-flow statement; page 200

Prospectus of KONZUM

Section 13.12. Cash-flow statement; up to page 194

“Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.²⁴³

“Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.²⁴⁴

²⁴¹https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

²⁴²https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

²⁴³https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

²⁴⁴https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.²⁴⁵

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Annex No. 3 Statutes of the Legal Successor Company, Section 4., pages 37-38; Section 6.1., page 42

Annex No. 8 OPUS GLOBAL Nyrt.’s annual report for 2016-2017; page 69

Annex No. 9 KONZUM Nyrt.’s annual report for 2016-2017; page 70

Annex No. 10, Draft Merger Agreement, Section IV, pages 67-68; Section V.1.2., pages 68-70; Section V.2.3. page 72; Section V.2.4., pages 72-79

“Annex No. 8. OPUS GLOBAL Nyrt.’s annual report for 2016-2017”, published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.²⁴⁶

“Annex No. 9. KONZUM Nyrt.’s annual report for 2016-2017”, published by OPUS GLOBAL Nyrt. on 08 April 2019 on

²⁴⁵ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

²⁴⁶ https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

the website of the Budapest Stock Exchange.²⁴⁷

- 10.3. Information on the borrowing requirements and funding structure of the issuer.

Prospectus of OPUS GLOBAL Nyrt.:

Section 13.12 Liabilities; pages 193-199

Prospectus of KONZUM

Section 13.14. Capital and financing structure; page 196

“Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.²⁴⁸

Joint Transformation Plan:

I. INTRODUCTION AND PRELIMINARIES
Section (Ad. 6), page 3

VIII. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, Section 2, pages 15-18

X. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS NOT WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, pages 20-31

XI. REASONS FOR THE CAPITAL RESTRUCTURING AND THE METHOD OF ITS IMPLEMENTATION, page 31

Annex No. 1 Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Merged Company, and the auditor’s report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

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²⁴⁷https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloi_a_HU_20190408.pdf

²⁴⁸https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

and the auditor's report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34
 Annex No. 3 Statutes of the Legal Successor Company, Section 4., pages 37-38; Section 6.1., page 42
 Annex No. 6 OPUS Global Nyrt.'s executive summary on the necessity of transformation, pages 64-65
 Annex No. 7 KONZUM Nyrt.'s executive summary on the necessity of transformation, pages 66-67
 Annex No. 8 OPUS GLOBAL Nyrt.'s annual report for 2016-2017; page 69
 Annex No. 9 KONZUM Nyrt.'s annual report for 2016-2017; page 70
 Annex No. 10, Draft Merger Agreement, Section IV, pages 67-68; Section V.1.2., pages 68-70; Section V.2.3. page 72; Section V.2.4., pages 72-79

"Annex No. 8. OPUS GLOBAL Nyrt.'s annual report for 2016-2017", published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.²⁴⁹

"Annex No. 9. KONZUM Nyrt.'s annual report for 2016-2017", published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.²⁵⁰

10.4. Information on any limitation of the use of the capital resources which directly or indirectly significantly influences or may influence the issuer's business activity.

Prospectus of OPUS GLOBAL Nyrt.:

N/A

Prospectus of KONZUM

N/A

Joint Transformation Plan:

N/A

10.5. Information regarding the anticipated sources of funds required for the fulfilment of the commitments referred to in Sections 5.2.3. and 8.1.

Prospectus of OPUS GLOBAL Nyrt.:

N/A

Prospectus of KONZUM

4.4. Capital increases implemented in 2018 and announced for 2018 but not

²⁴⁹https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

²⁵⁰https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

yet implemented; pages 48-54

“Notice of the Rules of the Corporate Event of Splitting KONZUM Nyrt.’s shares”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.²⁵¹

“Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.²⁵²

“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.²⁵³

Joint Transformation Plan:

I. INTRODUCTION AND PRELIMINARIES
Section (Ad. 6), page 3; Section (Ad. 7.)
page 4
Annex No. 10 Draft Merger Agreement,
pages 64-83

11. RESEARCH AND DEVELOPMENT, PATENTS AND LICENCES

Where justified, a description should be provided of the issuer’s research and development policies for each financial year for the period covered by the historical financial information, including the amount spent on issuer-sponsored research and development activities.

Prospectus of OPUS GLOBAL Nyrt.:

Section 7 RESEARCH, DEVELOPMENT, PATENTS AND LICENCES; page 135

Prospectus of KONZUM

Section 7 RESEARCH, DEVELOPMENT, PATENTS AND LICENCES; page 136

Joint Transformation Plan:

N/A

12. TRENDS

12.1. The most significant recent trends in production, sales and inventory, and costs and selling prices since the end of the last financial year to the date of the registration document.

Prospectus of OPUS GLOBAL Nyrt.:

Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;
Pages 69-134

Prospectus of KONZUM

Section 6.3 Tourism business line; pages 63-108
Section 6.4 Property investment business line; pages 109-126
Section 6.5 Money and capital market

²⁵¹ https://www.bet.hu/newkibdata/128079295/split_utemterv_hu.pdf

²⁵² https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

²⁵³ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

and insurance business line; pages 127-134

Section 6.6 Asset management business line; page 135

Section 13.16. Major changes after 31 December 2017; pages 198-201

“Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.²⁵⁴

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Annex No. 2 Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Acquiring Company (before transformation) and the assets and liabilities and draft inventory of the assets and liabilities of the Legal Successor Company, and the auditor’s report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

12.2. Information on any known trends, uncertainties, demands, commitments or events that are reasonably likely to have a material effect on the issuer’s prospects for at least the current financial year.

Prospectus of OPUS GLOBAL Nyrt.:

Section 2 RISK FACTORS; pp. 33-49
Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;
Pages 69-134

Prospectus of KONZUM

Section 2 RISK FACTORS; pp. 27-41
Section 6 OVERVIEW OF THE BUSINESS ACTIVITY;
pages 59-135
Section 13 FINANCIAL INFORMATION, pp. 164-201

“Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock

²⁵⁴ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

Exchange.²⁵⁵

“Special Notice”, published by KONZUM Nyrt. on 07 March 2019 on the website of the Budapest Stock Exchange.²⁵⁶

Joint Transformation Plan:

X. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS NOT WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, pages 20-31
Annex No. 10 Draft Merger Agreement, pages 64-83

13. PROFIT FORECAST OR ESTIMATE

If an issuer chooses to provide a profit forecast or a profit estimate, the information specified in Sections 13.1 and 13.2. must be included in the registration document.

Prospectus of OPUS GLOBAL Nyrt.:
N/A

Prospectus of KONZUM
N/A

Joint Transformation Plan:
N/A

13.1. A statement setting out the principal assumptions upon which the issuer has based its forecast, or estimate. There must be a clear distinction between assumptions about factors which the members of the administrative, management or supervisory bodies can influence and assumptions about factors which are exclusively outside the influence of the members of the administrative, management or supervisory bodies; the assumptions must be readily understandable by investors, be specific and precise and not relate to the general accuracy of the estimates underlying the forecast.

Prospectus of OPUS GLOBAL Nyrt.:
N/A

Prospectus of KONZUM
N/A

Joint Transformation Plan:
N/A

13.2. A report compiled by an independent auditor and establishing that in the opinion of the independent auditor, the forecast or estimate has been correctly compiled on the basis of the referenced criteria, and that the basis of accounting principles applied for the profit forecast or estimate are consistent with the accounting policy of the issuer.

Prospectus of OPUS GLOBAL Nyrt.:
N/A

Prospectus of KONZUM
N/A

Joint Transformation Plan:
N/A

13.3. The profit forecast or estimate must be prepared on a basis comparable with the historical financial information

Prospectus of OPUS GLOBAL Nyrt.:
N/A

Prospectus of KONZUM

²⁵⁵ [https://www.bet.hu/newkibdata/128075682/F I ves_jelent_s.pdf](https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf)

²⁵⁶ https://www.bet.hu/newkibdata/128171763/rendkivuli_taj_kilepo_reszvenyesek_20190307.pdf

N/A

Joint Transformation Plan:

N/A

- 13.4. If a profit forecast in a prospectus has been published which is still outstanding, then provide a statement setting out whether or not that forecast is still correct as at the time of the registration document, and an explanation of why such forecast is no longer valid if that is the case.

Prospectus of OPUS GLOBAL Nyrt.:

N/A

Prospectus of KONZUM

N/A

Joint Transformation Plan:

N/A

14. ADMINISTRATIVE, MANAGING AND SUPERVISORY BODIES AND EMPLOYEES IN EXECUTIVE POSITIONS

- 14.1. Names, business addresses and functions in the issuer of the following persons and an indication of the principal activities performed by them outside that issuer where these are significant with respect to that issuer:

Prospectus of OPUS GLOBAL Nyrt.:

Section 8 ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES, EMPLOYEES IN EXECUTIVE POSITIONS; pages 136-158

- a) members of the administrative, managing and supervisory bodies;
- b) partners with unlimited liability, in the case of a limited partnership with a share capital;
- c) founders, if the issuer has been established for fewer than five years;
- d) any senior manager who is relevant to establishing that the issuer has the appropriate expertise and experience for the management of the issuer's business.

Prospectus of KONZUM

Section 8 ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES; pages 137-157

The nature of any family relationship between any of those persons.

"Notice of a Personnel Change", published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.²⁵⁷

Joint Transformation Plan:

Annex No. 10 Draft Merger Agreement Section VI, pages 79-81

In the case of each member of the administrative, management or supervisory bodies of the issuer and of each person mentioned in points b) and d) of the first subparagraph, details of that person's relevant management expertise and experience and the following information:

- a) the names of all companies and partnerships in which such person has been a member of the administrative, management or supervisory bodies or partner at any time in the previous five years, indicating whether or not the individual is still a member of the administrative, management or supervisory bodies or partner. It is not necessary to list all the subsidiaries of an issuer of which the person is also a member of the administrative,

²⁵⁷ https://www.bet.hu/newkibdata/128195276/rendkivuli_tajekoztatas_szemelyi_valtozas_20190408.pdf

management or supervisory bodies;
b) any convictions in relation to fraudulent offences for at least the previous five years;
c) details of any bankruptcies, receiverships or liquidations with which a person described in a) and d) of the first subparagraph who was acting in the capacity of any of the positions set out in a) and d) of the first subparagraph was associated for at least the previous five years;
d) details of any official public incrimination and/or sanctions of such person by statutory or regulatory authorities (including designated professional bodies) and whether such person has ever been disqualified by a court from acting as a member of the administrative, management or supervisory bodies of an issuer or from acting in the management or conduct of the affairs of any issuer for at least the previous five years.

If there is no such information to be disclosed, a statement to that effect is to be made.

14.2. *Conflict-of-interest in the management, the controlling and supervisory bodies and the employees in executive positions*

Any potential conflicts of interests between the tasks performed for the issuer, the private interests of the persons referred to in Section 14.1 and/or their other duties must be clearly stated. In the event that there are no such conflicts, a statement to that effect must be made.

Any arrangement or understanding with major shareholders, customers, suppliers or other parties which provides a basis for the election of any person specified in Section 14.1. as a member of an administrative, management or supervisory body or as a member of the senior management.

Details of any agreements concluded with the persons referred to in Section 14.1 and providing a basis for setting specific time limits to the alienation of their participation in the issuer company's securities.

15. **REMUNERATION AND BENEFITS**

15.1. In relation to the last full financial year, for the persons referred to in Section 14.1. a) and d):The amount of remuneration paid (including any contingent or deferred compensation), and benefits in kind granted to such persons by the issuer and its subsidiaries for services in all capacities to the issuer and its subsidiaries by

Prospectus of OPUS GLOBAL Nyrt.:

Section 8.8. Conflict of interest between employees in executive positions in administrative, control and supervisory bodies; page 157

Prospectus of KONZUM

Section 8.7 Conflict of interest between the employees in executive positions in the administrative, control and supervisory bodies; page 157

Joint Transformation Plan:

N/A

Prospectus of OPUS GLOBAL Nyrt.:

Section 8.4. Managers; page 154
Section 8.9. Remuneration and Benefits; page 157

Prospectus of KONZUM

Section 8.3. Managers; page 154

- any person.
This information must be provided on an individual basis unless individual disclosure is not required in the issuer's home country or when the issuer has already publicly disclosed that information.
- 15.2. The total amounts set aside or accrued by the issuer or its subsidiaries to provide pension, retirement or similar benefits.
16. **BOARD PRACTICES**
- 16.1. Unless otherwise specified, in relation to the issuer's last completed financial year, and with respect to the persons referred to in Section 14.1. a): Date of expiration of the current term of office, if applicable, and the period during which the person has served in that office.
- 16.2. Presentation of the employment contracts concluded between the members of the administrative, management or supervisory bodies and the issuer or any of its subsidiaries providing for benefits upon termination of the employment, or a statement about their absence.
- 16.3. Information about the issuer's audit committee
- Section 8.8. Remuneration and Benefits; page 157
- Joint Transformation Plan:**
N/A
- Prospectus of OPUS GLOBAL Nyrt.:**
N/A
- Prospectus of KONZUM**
N/A
- Joint Transformation Plan:**
N/A
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 8 ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES, EMPLOYEES IN EXECUTIVE POSITIONS; pages 136-158
- Prospectus of KONZUM**
Section 8 ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES; pages 137-157
- "Notice of a Personnel Change", published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.²⁵⁸
- Joint Transformation Plan:**
XIII. OTHER CIRCUMSTANCES RELATED TO THE MERGER, page 32
Annex No. 10 Draft Merger Agreement
Section VI, pages 79-81
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 8 ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES, EMPLOYEES IN EXECUTIVE POSITIONS; pages 136-158
- Prospectus of KONZUM**
Section 8 ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES; pages 137-157
- Joint Transformation Plan:**
N/A
- Prospectus of OPUS GLOBAL Nyrt.:**

²⁵⁸ https://www.bet.hu/newkibdata/128195276/rendkivuli_tajekoztatas_szemelyi_valtozas_20190408.pdf

	and remuneration committee, including the names of committee members and a summary of the terms of reference under which the committee operates.	Section 8.5. The Audit Committee; pages 155-156
		Prospectus of KONZUM Section 8.4. The Audit Committee; pages 154-155
		Joint Transformation Plan: Annex No. 3. Statutes of the Legal Successor Company, Section 11, pages 53-54 Annex No. 10 Draft Merger Agreement Section VI, pages 79-81
16.4.	A statement as to whether or not the issuer complies with the effective company management requirements of its country of incorporation. In the event that the issuer does not comply with these requirements, a statement to that effect must be included and an explanation must be provided for non-compliance by the issuer.	Prospectus of OPUS GLOBAL Nyrt.: 8.10 Declaration on the practice of corporate governance; page 158
		Prospectus of KONZUM Section 8.9 Declaration on the practice of corporate governance; page 157
		Joint Transformation Plan: N/A
17.	EMPLOYEES	
17.1.	Either the number of employees at the end of the period or the average headcount for each financial year for the period covered by the historical financial information up to the date of the certificate of registration (and any changes in such numbers, if material) and, if possible and material, a breakdown of persons employed by main category of activity and geographic location. If the issuer employs a significant number of temporary employees, include disclosure of the number of temporary employees on average during the most recent financial year.	Prospectus of OPUS GLOBAL Nyrt.: Section 9 EMPLOYEES; page 159
		Prospectus of KONZUM Section 9 EMPLOYEES; page 158
		Joint Transformation Plan: N/A
17.2.	Share ownership and share options The most recent information should be provided about the shares held by the person referred to in Section 14.1. a) and d) in the issuer company and any options related to such shares.	Prospectus of OPUS GLOBAL Nyrt.: Section 8 ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES, EMPLOYEES IN EXECUTIVE POSITIONS; pages 136-158
		Prospectus of KONZUM Section 8 ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES; pages 137-157
		“Special Notice”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock

- Exchange.²⁵⁹
- Joint Transformation Plan:**
N/A
- 17.3. Description of any arrangements for involving the employees in the capital of the issuer. **Prospectus of OPUS GLOBAL Nyrt.:**
Section 9.2 Share ownership and share options; page 159
- Prospectus of KONZUM**
Section 9.2 Share ownership and share options; page 158
- “Special Notice”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.²⁶⁰
- Joint Transformation Plan:**
N/A
- 18. KEY SHAREHOLDERS**
- 18.1. In so far as is known to the issuer, the name of any person other than a member of the administrative, management or supervisory bodies who, directly or indirectly, has an interest in the issuer’s capital or voting rights which is notifiable under the issuer's national law, together with the amount of each such person’s interest or, if there are no such persons, an appropriate negative statement. **Prospectus of OPUS GLOBAL Nyrt.:**
Section 10 SHAREHOLDERS; page 160
- Prospectus of KONZUM**
Section 10 SHAREHOLDERS; page 159
- “Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.²⁶¹
- “Special Notice”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.²⁶²
- Joint Transformation Plan:**
N/A
- 18.2. Whether the issuer's major shareholders have different voting rights, or an appropriate negative statement. **Prospectus of OPUS GLOBAL Nyrt.:**
Section 10 SHAREHOLDERS; page 160
- Prospectus of KONZUM**
Section 10 SHAREHOLDERS; page 159
- Joint Transformation Plan:**
N/A
- 18.3. To the extent known to the issuer, state whether the issuer is directly or indirectly **Prospectus of OPUS GLOBAL Nyrt.:**
Section 10 SHAREHOLDERS; page 160

²⁵⁹ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

²⁶⁰ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

²⁶¹ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

²⁶² https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

owned or controlled and by whom and describe the nature of such control and describe the measures in place to ensure that such control is not abused.

Prospectus of KONZUM

Section 10 SHAREHOLDERS; page 159

“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.²⁶³

“Special Notice”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.²⁶⁴

Joint Transformation Plan:

N/A

Prospectus of OPUS GLOBAL Nyrt.:

Section 10 SHAREHOLDERS; page 160

Prospectus of KONZUM

Section 10 SHAREHOLDERS; page 159

Joint Transformation Plan:

Annex No. 10 Draft Merger Agreement, pages 64-83

- 18.4. A description of any arrangements, known to the issuer, the operation of which may at a subsequent date result in a change in control of the issuer.

19. TRANSACTIONS WITH RELATED COMPANIES

Details of related party transactions (which for these purposes are those set out in the Standards adopted according to the Regulation (EC) No 1606/2002), that the issuer has entered into during the period covered by the historical financial information and up to the date of the registration document, must be disclosed in accordance with the respective standard adopted according to Regulation (EC) No 1606/2002 if applicable. If such standards do not apply to the issuer the following information must be disclosed:

a) the nature and extent of any transactions which are - as a single transaction or in their entirety - material to the issuer. Where such related party transactions are not concluded at arm's length provide an explanation of why these transactions were not concluded at arm's length.

In the case of outstanding loans including guarantees of any kind indicate the amount outstanding.

b) The amount or the percentage to which

²⁶³ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

²⁶⁴ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

related party transactions form part of the turnover of the issuer.

Prospectus of OPUS GLOBAL Nyrt.:

Section 12. RELATED PARTY TRANSACTIONS; pages 164-167

The reports enclosed to Annexes No. 1-3

Prospectus of KONZUM

Section 12. RELATED PARTY TRANSACTIONS; pages 162-163

Reports enclosed to Annexes No. 1-2

“Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.²⁶⁵

“Special Notice”, published by KONZUM Nyrt. on 18 October 2018 on the website of the Budapest Stock Exchange.²⁶⁶

“Investor Presentation”, published by KONZUM Nyrt. on 28 November 2018 on the website of the Budapest Stock Exchange.²⁶⁷

Joint Transformation Plan:

Annex No. 10 Draft Merger Agreement, pages 64-83

20. FINANCIAL INFORMATION CONCERNING THE ISSUER'S ASSETS AND LIABILITIES, FINANCIAL POSITION AND PROFIT AND LOSSES

20.1. Previous financial information

Audited historical financial information covering the last financial year (or such shorter period that the issuer has been in operation), and the audit report for each year. If the issuer has changed its balance-sheet cut-off date during the period for which historical financial information is required, the audited historical information must cover at least 36 months, or the entire period for which the issuer has been in operation, whichever is the shorter. Such financial information must be prepared according to Regulation (EC) No 1606/2002, or if not applicable to a Member States national accounting standards for Community issuers.

Prospectus of OPUS GLOBAL Nyrt.:

Section 13 FINANCIAL INFORMATION, pp. 168-206

The reports enclosed to Annexes No. 1-3

OPUS GLOBAL Nyrt.'s Consolidated Annual Report for the Year 2018, published on the website of the Budapest Stock Exchange on 30 April, 2019.²⁶⁸

Prospectus of KONZUM

Section 13 FINANCIAL INFORMATION, pp. 164-201

Reports enclosed to Annexes No. 1-2

²⁶⁵ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

²⁶⁶ https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

²⁶⁷ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

²⁶⁸ https://www.bet.hu/newkibdata/128214382/OPUS_2018_eves_konszi_jelentes_20190430.pdf

Annex No. 3.

For third country issuers, the historical financial information must be prepared according to the international accounting standards adopted pursuant to the procedure of Article 3 of Regulation (EC) No 1606/2002 or to a third country's national accounting standards equivalent to these standards.

If such financial information is not equivalent to these standards, it must be presented in the form of restated financial statements.

The last two years audited historical financial information must be presented and prepared in a form consistent with that which will be adopted in the issuer's next published annual financial statements having regard to accounting standards and policies and legislation applicable to such annual financial statements.

If the issuer has been operating in its current sphere of economic activity for less than one year, the audited historical financial information covering that period must be prepared in accordance with the standards applicable to annual financial statements under Regulation (EC) No 1606/2002, or if not applicable to a Member State national accounting standards where the issuer is an issuer from the Community. For third country issuers, the historical financial information must be prepared according to the international accounting standards adopted pursuant to the procedure of Article 3 of Regulation (EC) No 1606/2002 or to a third country's national accounting standards equivalent to these standards.

This historical financial information must be audited.

If the audited financial information is prepared according to national accounting standards, the financial information required under this heading must include at least:

- a) balance sheet;
- b) income statement;
- c) a statement showing either all changes in

"The Number of Voting Rights Related to KONZUM Nyrt.'s Shares and the Amount of the Share Capital", published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.²⁶⁹

"Report for H1 2018", published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.²⁷⁰

"Special Notice", published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.²⁷¹

"Notice of the Rules of the Corporate Event of Splitting KONZUM Nyrt.'s shares", published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.²⁷²

"Notice of the Acquisition of Interest", published by KONZUM Nyrt. on 03 October 2018 on the website of the Budapest Stock Exchange.²⁷³

"Notice of the Acquisition of Interest", published by KONZUM Nyrt. on 11 October 2018 on the website of the Budapest Stock Exchange.²⁷⁴

"Special Notice", published by KONZUM Nyrt. on 18 October 2018 on the website of the Budapest Stock Exchange.²⁷⁵

"Special Notice", published by KONZUM Nyrt. on 25 October 2018 on the website of the Budapest Stock Exchange.²⁷⁶

²⁶⁹ <https://www.bet.hu/newkibdata/128075606/KON180930OR01H.pdf>

²⁷⁰ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

²⁷¹ https://www.bet.hu/newkibdata/128078792/RKOFIN_MKB_befolyasszerzes_HU.pdf

²⁷² https://www.bet.hu/newkibdata/128079295/split_utemterv_hu.pdf

²⁷³ https://www.bet.hu/newkibdata/128080422/KONZUMPE_4iG_resznov_HU.pdf

²⁷⁴ https://www.bet.hu/newkibdata/128084442/KONZUMPE_4iG_resznov_20181011_hu.pdf

²⁷⁵ https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

²⁷⁶ https://www.bet.hu/newkibdata/128090415/KONZUMPE_4iG_HU.pdf

equity or changes in equity other than those arising from capital transactions with owners and distributions to owners;
d) cash-flow statement;
e) accounting policies and explanatory notes
The historical annual financial information must be independently audited or reported on as to whether or not, for the purposes of the registration document, it gives a true and fair view, in accordance with auditing standards applicable in a Member State or an equivalent standard.

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 31 October 2018 on the website of the Budapest Stock Exchange.²⁷⁷

“Notice of the Interim Profit and Loss of HUNGUEST Hotels Szállodaipari Zrt. ”, published by KONZUM Nyrt. on 09 November 2018 on the website of the Budapest Stock Exchange.²⁷⁸

“Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.²⁷⁹

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange.²⁸⁰

“Investor Presentation”, published by KONZUM Nyrt. on 28 November 2018 on the website of the Budapest Stock Exchange.²⁸¹

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 November 2018 on the website of the Budapest Stock Exchange.²⁸²

“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.²⁸³

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 13 December 2018 on the website of the Budapest Stock Exchange.²⁸⁴

²⁷⁷ <https://www.bet.hu/newkibdata/128094934/KON181031OR01H.pdf>

²⁷⁸ https://www.bet.hu/newkibdata/128101608/renkivuli_tajekoztatas_HH.pdf

²⁷⁹ https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

²⁸⁰ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

²⁸¹ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

²⁸² <https://www.bet.hu/newkibdata/128117861/KON181130OR01H.pdf>

²⁸³ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

²⁸⁴ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 20 December 2018 on the website of the Budapest Stock Exchange.²⁸⁵

“Special Notice”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.²⁸⁶

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.²⁸⁷

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 31 January 2019 on the website of the Budapest Stock Exchange.²⁸⁸

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 14 February 2019 on the website of the Budapest Stock Exchange.²⁸⁹

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 28 February 2019 on the website of the Budapest Stock Exchange.²⁹⁰

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 01 April 2019 on the website of the Budapest Stock Exchange.²⁹¹

“Business Report for KONZUM Befektetési és Vagyonkezelő Nyrt.’s

²⁸⁵ https://www.bet.hu/newkibdata/128132447/app_eladas_HU_20181220.pdf

²⁸⁶ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

²⁸⁷ https://www.bet.hu/newkibdata/128136590/alapt_ke_szavazati_jog_20181231.pdf

²⁸⁸ <https://www.bet.hu/newkibdata/128152930/KON190131OR01H.pdf>

²⁸⁹ https://www.bet.hu/newkibdata/128159083/KZF_4iG_hu.pdf

²⁹⁰ <https://www.bet.hu/newkibdata/128166379/KON190228OR01H.pdf>

²⁹¹ <https://www.bet.hu/newkibdata/128188578/KON190331OR01H.pdf>

2018 consolidated IFRS report”, published by KONZUM Nyrt. on 26 October 2019 on the website of the Budapest Stock Exchange.²⁹²

Joint Transformation Plan:

I. INTRODUCTION AND PRELIMINARIES
Section (Ad. 6), page 3

VIII. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, Section 2, pages 15-18

X. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS NOT WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, pages 20-31

XI. REASONS FOR THE CAPITAL RESTRUCTURING AND THE METHOD OF ITS IMPLEMENTATION, page 31

Annex No. 1 Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Merged Company, and the auditor’s report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

Annex No. 2: Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Acquiring Company (prior to transformation), the (opening) draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Legal Successor Company established by the Merger, and the auditor’s report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

Annex No. 3 Statutes of the Legal Successor Company, Section 4., pages 37-38; Section 6.1., page 42

Annex No. 6 OPUS Global Nyrt.’s executive summary on the necessity of transformation, pages 64-65

Annex No. 7 KONZUM Nyrt.’s executive summary on the necessity of

²⁹² https://www.bet.hu/newkibdata/128209269/konszolidalt_eves_jelentes_2018.pdf

transformation, pages 66-67
Annex No. 8 OPUS GLOBAL Nyrt.'s annual report for 2016-2017; page 69
Annex No. 9 KONZUM Nyrt.'s annual report for 2016-2017; page 70
Annex No. 10, Draft Merger Agreement, Section IV, pages 67-68; Section V.1.2., pages 68-70; Section V.2.3. page 72; Section V.2.4., pages 72-79

"Annex No. 8. OPUS GLOBAL Nyrt.'s annual report for 2016-2017", published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.²⁹³

"Annex No. 9. KONZUM Nyrt.'s annual report for 2016-2017", published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.²⁹⁴

20.2. *Pro forma financial information*

In the case of a significant gross change, a description of how the transaction might have affected the assets and liabilities and earnings of the issuer, had the transaction been undertaken at the commencement of the period being reported on or at the date reported.

This requirement will normally be satisfied by the inclusion of pro forma financial information. This pro forma financial information is to be presented as set out in Annex No. II and must include the information indicated therein.

Pro forma financial information must be accompanied by a report prepared by independent accountants or auditors.

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Prospectus of KONZUM

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Joint Transformation Plan:

N/A

OPUS GLOBAL Nyrt (Jointly with KONZUM Nyrt.) pro forma consolidated financial statements compiled according to the international financial reporting standards (31 December 2018)

20.3. *Financial statements*

If the issuer prepares both own and consolidated annual financial statements, include at least the consolidated annual

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The reports enclosed to Annexes No. 1-3

²⁹³https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

²⁹⁴https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

financial statements in the registration document.

“Consolidated annual report for 2018”, published by OPUS GLOBAL Nyrt. on 09 April 2019 on the website of the Budapest Stock Exchange and approved by the annual general assembly on 30 April 2019.²⁹⁵

“Business Report for the 2018 individual IFRS report”, published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.²⁹⁶

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Section 13 FINANCIAL INFORMATION, pp. 164-201

Reports enclosed to Annexes No. 1-2

“Consolidated Annual Report for 2018”, published by KONZUM Nyrt. on 05 April 2019 on the website of the Budapest Stock Exchange and approved by the annual general assembly on 26 April 2019.²⁹⁷

“Business Report for the 2018 individual IFRS report”, published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.²⁹⁸

Joint Transformation Plan:

Annex No. 8 OPUS GLOBAL Nyrt.’s annual report for 2016-2017; page 69

Annex No. 9 KONZUM Nyrt.’s annual report for 2016-2017; page 70

“Annex No. 8. OPUS GLOBAL Nyrt.’s annual report for 2016-2017”, published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.²⁹⁹

“Annex No. 9. KONZUM Nyrt.’s annual report for 2016-2017”, published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock

²⁹⁵ https://www.bet.hu/newkibdata/128196687/OPUS_2018_eves_konszi_jelentes_HU_20190409.pdf

²⁹⁶ https://www.bet.hu/newkibdata/128195368/Teljes_OPUS_2018_ves_ANYA_jelentes_HU_2019_04_08.pdf

²⁹⁷ https://www.bet.hu/newkibdata/128194089/konszolidalt_eves_jelentes_2018.pdf

²⁹⁸ https://www.bet.hu/newkibdata/128195390/egyedi_uzleti_jelentes_2018.pdf

²⁹⁹ https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

Exchange.³⁰⁰

20.4. *Audit of financial statements from previous years*

20.4.1. Declaration of the audit of financial statements from the previous years A statement that the historical financial information has been audited. If audit reports on the historical financial information have been refused by the statutory auditors or if they contain qualifications or disclaimers, such refusal or such qualifications or disclaimers must be reproduced in full and the reasons given.

Prospectus of OPUS GLOBAL Nyrt.:

Section 16.3. Auditor's reports; pages 221-222

The reports enclosed to Annexes No. 1-3

"Consolidated annual report for 2018", published by OPUS GLOBAL Nyrt. on 09 April 2019 on the website of the Budapest Stock Exchange and approved by the annual general assembly on 30 April 2019.³⁰¹

"Business Report for the 2018 individual IFRS report", published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³⁰²

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Section 16.3. Auditor's reports; page 215

Reports enclosed to Annexes No. 1-2

"Report for H1 2018", published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.³⁰³

"Independent Expert's Report", published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.³⁰⁴

"Independent Expert's Report on the value of the in-kind contribution of BLT Group Zrt.", published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.³⁰⁵

"Consolidated Annual Report for 2018", published by KONZUM Nyrt. on 05 April

³⁰⁰ https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloi_a_HU_20190408.pdf

³⁰¹ https://www.bet.hu/newkibdata/128196687/OPUS_2018_eves_konszi_jelentes_HU_20190409.pdf

³⁰² https://www.bet.hu/newkibdata/128195368/Teljes_OPUS_2018_ves_ANYA_jelentes_HU_2019_04_08.pdf

³⁰³ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelentes.pdf

³⁰⁴ https://www.bet.hu/newkibdata/128106293/Fuggetlen_szakertoi_jelentes_KONZUMPE_apport_20181115.pdf

³⁰⁵ https://www.bet.hu/newkibdata/128106293/PwC_szakertoi_jelentes_BLTGroup_20181115.pdf

2019 on the website of the Budapest Stock Exchange and approved by the annual general assembly on 26 April 2019.³⁰⁶

“Business Report for the 2018 individual IFRS report”, published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³⁰⁷

Joint Transformation Plan:

Annex No. 1 Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Merged Company, and the auditor’s report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

Annex No. 2: Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Acquiring Company (prior to transformation), the (opening) draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Legal Successor Company established by the Merger, and the auditor’s report and report by the Supervisory Committee (Audit Committee) on these drafts. page 34

Annex No. 8: OPUS GLOBAL Nyrt.’s annual report for 2016-2017

Annex No. 9: KONZUM Nyrt.’s annual report for 2016-2017

“Annex No. 8. OPUS GLOBAL Nyrt.’s annual report for 2016-2017”, published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³⁰⁸

“Annex No. 9. KONZUM Nyrt.’s annual report for 2016-2017”, published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³⁰⁹

³⁰⁶ https://www.bet.hu/newkibdata/128194089/konszolidalt_eves_jelentes_2018.pdf

³⁰⁷ https://www.bet.hu/newkibdata/128195390/egyedi_uzleti_jelentes_2018.pdf

³⁰⁸ https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

³⁰⁹ https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamolaja_HU_20190408.pdf

- 20.4.2. An indication of other information in the certificate of registration which has been audited by the auditors.
- Prospectus of OPUS GLOBAL Nyrt.:**
N/A
- Prospectus of KONZUM**
N/A
- Joint Transformation Plan:**
N/A
- 20.4.3. Where financial data in the certificate of registration is not extracted from the issuer's audited financial statements state the source of the data and state that the data is unaudited.
- Prospectus of OPUS GLOBAL Nyrt.:**
N/A
- Prospectus of KONZUM**
Section 13 FINANCIAL INFORMATION, pp. 164-201
- “Special Notice”, published by KONZUM Nyrt. on 18 October 2018 on the website of the Budapest Stock Exchange.³¹⁰
- “Investor Presentation”, published by KONZUM Nyrt. on 28 November 2018 on the website of the Budapest Stock Exchange.³¹¹
- Joint Transformation Plan:**
VIII. Section 2.2. Settlement of accounts with KONZUM Nyrt’s shareholders who wish to participate in the Legal Successor Company; pages 15-16
- 20.5. *Date of the most recent financial statements*
- 20.5.1. The last year of audited financial information may not be older than:
- a) 18 months from the date of the certificate of registration if the issuer includes audited interim financial statements in the registration document;
- b) 15 months from the date of the certificate of registration if the issuer includes unaudited interim financial statements in the registration document.
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 13 FINANCIAL INFORMATION, pp. 168-206
The reports enclosed to Annexes No. 1-3
- “Consolidated annual report for 2018”, published by OPUS GLOBAL Nyrt. on 09 April 2019 on the website of the Budapest Stock Exchange and approved by the annual general assembly on 30 April 2019.³¹²
- “Business Report for the 2018 individual IFRS report”, published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³¹³

³¹⁰ https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

³¹¹ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

³¹² https://www.bet.hu/newkibdata/128196687/OPUS_2018_eves_konszi_jelentes_HU_20190409.pdf

³¹³ https://www.bet.hu/newkibdata/128195368/Teljes_OPUS_2018_ves_ANYA_jelentes_HU_2019_04_08.pdf

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“Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.³¹⁴

“Independent Expert’s Report”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.³¹⁵

“Independent Expert’s Report on the value of the in-kind contribution of BLT Group Zrt.”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.³¹⁶

“Consolidated Annual Report for 2018”, published by KONZUM Nyrt. on 05 April 2019 on the website of the Budapest Stock Exchange and approved by the annual general assembly on 26 April 2019.³¹⁷

“Business Report for the 2018 individual IFRS report”, published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³¹⁸

Joint Transformation Plan:

Annex No. 1 Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Merged Company, and the auditor’s report and report by the Supervisory Committee (Audit Committee) on these drafts.

Annex No. 2. Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Acquiring Company (prior to

³¹⁴ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

³¹⁵ https://www.bet.hu/newkibdata/128106293/Fuggetlen_szakertoi_jelentes_KONZUMPE_apport_20181115.pdf

³¹⁶ https://www.bet.hu/newkibdata/128106293/PwC_szakertoi_jelentes_BLTGroup_20181115.pdf

³¹⁷ https://www.bet.hu/newkibdata/128194089/konszolidalt_eves_jelentes_2018.pdf

³¹⁸ https://www.bet.hu/newkibdata/128195390/egyedi_uzleti_jelentes_2018.pdf

transformation), the (opening) draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Legal Successor Company established by the Merger, and the auditor's report and report by the Supervisory Committee (Audit Committee) on these drafts.

Annex No. 8: OPUS GLOBAL Nyrt.'s annual report for 2016-2017

Annex No. 9: KONZUM Nyrt.'s annual report for 2016-2017

"Annex No. 8. OPUS GLOBAL Nyrt.'s annual report for 2016-2017", published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³¹⁹

"Annex No. 9. KONZUM Nyrt.'s annual report for 2016-2017", published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³²⁰

20.6. *Interim and other financial information*

20.6.1. If the issuer has published quarterly or half yearly financial information since the date of its last audited financial statements, these must be included in the registration document. If the quarterly or half yearly financial information has been reviewed or audited the audit or review report must also be included. If the quarterly or half yearly financial information is unaudited or has not been reviewed state that fact.

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"Consolidated annual report for 2018", published by OPUS GLOBAL Nyrt. on 09 April 2019 on the website of the Budapest Stock Exchange and approved by the annual general assembly on 30 April 2019.³²¹

"Business Report for the 2018 individual IFRS report", published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³²²

Prospectus of KONZUM

N/A

"Report for H1 2018", published by

³¹⁹https://www.bet.hu/newkibdata/128195490/8_szamu_melleklet_OPUS_GLOBAL_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

³²⁰https://www.bet.hu/newkibdata/128195490/9_szamu_melleklet_KONZUM_Nyrt_2016_2017_evi_beszamoloja_HU_20190408.pdf

³²¹https://www.bet.hu/newkibdata/128196687/OPUS_2018_eves_konszi_jelentes_HU_20190409.pdf

³²²https://www.bet.hu/newkibdata/128195368/Teljes_OPUS_2018_ves_ANYA_jelentes_HU_2019_04_08.pdf

KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.³²³

“Independent Expert’s Report”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.³²⁴

“Independent Expert’s Report on the value of the in-kind contribution of BLT Group Zrt.”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.³²⁵

“Consolidated Annual Report for 2018”, published by KONZUM Nyrt. on 05 April 2019 on the website of the Budapest Stock Exchange and approved by the annual general assembly on 26 April 2019.³²⁶

“Business Report for the 2018 individual IFRS report”, published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³²⁷

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Annex No. 1 Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Merged Company, and the auditor’s report and report by the Supervisory Committee (Audit Committee) on these drafts.

Annex No. 2. Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Acquiring Company (prior to transformation), the (opening) draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Legal Successor Company established by the Merger, and the auditor’s report and report by the Supervisory Committee (Audit Committee) on these drafts.

³²³ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

³²⁴ https://www.bet.hu/newkibdata/128106293/Fuggetlen_szakertoi_jelentes_KONZUMPE_apport_20181115.pdf

³²⁵ https://www.bet.hu/newkibdata/128106293/PwC_szakertoi_jelentes_BLTGroup_20181115.pdf

³²⁶ https://www.bet.hu/newkibdata/128194089/konszolidalt_eves_jelentes_2018.pdf

³²⁷ https://www.bet.hu/newkibdata/128195390/egyedi_uzleti_jelentes_2018.pdf

- 20.6.2. If the certificate of registration is dated more than nine months after the end of the last audited financial year, it must contain interim financial information, which may be unaudited (in which case that fact must be stated) covering at least the first six months of the financial year.
The interim financial information must include comparative statements for the same period in the prior financial year, except that the requirement for comparative balance sheet information may be satisfied by presenting the years end balance sheet.
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 13 FINANCIAL INFORMATION, pp. 168-206
Annex No. 3
- Prospectus of KONZUM**
N/A
- “Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.³²⁸
- Joint Transformation Plan:**
N/A
- 20.7. *Dividend policy*
A description of the issuer’s policy on dividend distributions and any restrictions thereon.
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 13.13. Cash-flow statement; page 200
- Prospectus of KONZUM**
Section 13.3. Dividend policy; page 167
- Joint Transformation Plan:**
XII. SPECIAL RULES ON THE MERGER OF COMPANIES LIMITED BY SHARES, page 31
Annex No. 3. Statutes of the Legal Successor Company, Section 5.5, page 40; Section 17; page 57
- 20.7.1. The amount of the dividend per share for each financial year for the period covered by the historical financial information adjusted, where the number of shares in the issuer has changed, to make it comparable.
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 13.2. Dividend Paid; page 170
- Prospectus of KONZUM**
Section 13.2. Dividend Paid; page 167
- “Report for H1 2018”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.³²⁹
- Joint Transformation Plan:**
N/A
- 20.8. *Judicial and arbitration tribunal procedures*
Information on any governmental, legal or arbitration proceedings (including any such proceedings which are pending or threatened of which the issuer is aware), during a period covering at least the previous 12 months which may have, or have had in the recent past,
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 14. ADMINISTRATIVE, COURT AND ARBITRATION TRIBUNAL PROCEDURES; page 207
- Prospectus of KONZUM**
Section 14. ADMINISTRATIVE, COURT

³²⁸ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

³²⁹ https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

significant effects on the issuer and/or group's financial position or profitability, or provide an appropriate negative statement. AND ARBITRATION TRIBUNAL PROCEDURES; page 202

20.9. *Significant changes in the issuer's financial or commercial position*

A description of any significant change in the financial or trading position of the group which has occurred since the end of the last financial period for which either audited financial information or interim financial information have been published, or provide an appropriate negative statement.

Joint Transformation Plan:

N/A

Prospectus of OPUS GLOBAL Nyrt.:

Section 4.4 Transactions requiring the compilation of the Prospectus; pages 56-59

Section 13 FINANCIAL INFORMATION, pp. 168-206

"Consolidated annual report for 2018", published by OPUS GLOBAL Nyrt. on 09 April 2019 on the website of the Budapest Stock Exchange and approved by the annual general assembly on 30 April 2019.³³⁰

"Business Report for the 2018 individual IFRS report", published by OPUS GLOBAL Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³³¹

Prospectus of KONZUM

Section 4.4 Transactions requiring the compilation of the Prospectus; pages 48-54

Section 13.16. Major changes after 31 December 2017; pages 198-201

"Report for H1 2018", published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.³³²

"Special Notice", published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.³³³

"Notice of the Rules of the Corporate Event of Splitting KONZUM Nyrt.'s shares", published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.³³⁴

³³⁰ https://www.bet.hu/newkibdata/128196687/OPUS_2018_eves_konszi_jelentes_HU_20190409.pdf

³³¹ https://www.bet.hu/newkibdata/128195368/Teljes_OPUS_2018_ves_ANYA_jelent_s_HU_2019_04_08.pdf

³³² https://www.bet.hu/newkibdata/128075682/F_I_ves_jelent_s.pdf

³³³ https://www.bet.hu/newkibdata/128078792/RKOFIN_MKB_befolyasszerzes_HU.pdf

³³⁴ https://www.bet.hu/newkibdata/128079295/split_utemterv_hu.pdf

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 03 October 2018 on the website of the Budapest Stock Exchange.³³⁵

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 11 October 2018 on the website of the Budapest Stock Exchange.³³⁶

“Special Notice”, published by KONZUM Nyrt. on 18 October 2018 on the website of the Budapest Stock Exchange.³³⁷

“Special Notice”, published by KONZUM Nyrt. on 25 October 2018 on the website of the Budapest Stock Exchange.³³⁸

“Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.³³⁹

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange.³⁴⁰

“Investor Presentation”, published by KONZUM Nyrt. on 28 November 2018 on the website of the Budapest Stock Exchange.³⁴¹

“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.³⁴²

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 13 December 2018 on the website of the Budapest Stock Exchange.³⁴³

³³⁵ https://www.bet.hu/newkibdata/128080422/KONZUMPE_4iG_resznov_HU.pdf

³³⁶ https://www.bet.hu/newkibdata/128084442/KONZUMPE_4iG_resznov_20181011_hu.pdf

³³⁷ https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

³³⁸ https://www.bet.hu/newkibdata/128090415/KONZUMPE_4iG_HU.pdf

³³⁹ https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

³⁴⁰ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

³⁴¹ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

³⁴² https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

³⁴³ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 20 December 2018 on the website of the Budapest Stock Exchange.³⁴⁴

“Special Notice”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.³⁴⁵

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 14 February 2019 on the website of the Budapest Stock Exchange.³⁴⁶

“Consolidated Annual Report for 2018”, published by KONZUM Nyrt. on 05 April 2019 on the website of the Budapest Stock Exchange and approved by the annual general assembly on 26 April 2019.³⁴⁷

“Business Report for the 2018 individual IFRS report”, published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³⁴⁸

Joint Transformation Plan:

All the provisions of the Joint Transformation Plan

Prospectus of OPUS GLOBAL Nyrt.:

Section 5.1. Information relating to the shares; pages 63-66

Prospectus of KONZUM

Section 5.1. Information relating to the shares; pages 55-57

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.³⁴⁹

21. ADDITIONAL INFORMATION

21.1. Share capital

The following information as of the date of the most recent balance sheet included in the historical financial information:

³⁴⁴ https://www.bet.hu/newkibdata/128132447/app_eladas_HU_20181220.pdf

³⁴⁵ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

³⁴⁶ https://www.bet.hu/newkibdata/128159083/KZF_4iG_hu.pdf

³⁴⁷ https://www.bet.hu/newkibdata/128194089/konszolidalt_eves_jelentes_2018.pdf

³⁴⁸ https://www.bet.hu/newkibdata/128195390/egyedi_uzleti_jelentes_2018.pdf

³⁴⁹ <https://www.bet.hu/newkibdata/128075606/KON180930OR01H.pdf>

“Notice of the Rules of the Corporate Event of Splitting KONZUM Nyrt.’s shares”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.³⁵⁰

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 31 October 2018 on the website of the Budapest Stock Exchange.³⁵¹

“Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.³⁵²

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 November 2018 on the website of the Budapest Stock Exchange.³⁵³

“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.³⁵⁴

“Special Notice”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.³⁵⁵

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.³⁵⁶

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by

³⁵⁰ https://www.bet.hu/newkibdata/128079295/split_utmterv_hu.pdf

³⁵¹ <https://www.bet.hu/newkibdata/128094934/KON181031OR01H.pdf>

³⁵² https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

³⁵³ <https://www.bet.hu/newkibdata/128117861/KON181130OR01H.pdf>

³⁵⁴ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

³⁵⁵ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

³⁵⁶ https://www.bet.hu/newkibdata/128136590/alapt_ke_szavazati_jog_20181231.pdf

KONZUM Nyrt. on 31 January 2019 on the website of the Budapest Stock Exchange.³⁵⁷

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 28 February 2019 on the website of the Budapest Stock Exchange.³⁵⁸

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 01 April 2019 on the website of the Budapest Stock Exchange.³⁵⁹

Joint Transformation Plan:

1. INTRODUCTION AND PRELIMINARIES
Section (Ad. 6), page 3

VIII. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, Section 2, pages 15-18

X. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS NOT WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, Section 3, pages 21-22

XI. REASONS FOR THE CAPITAL RESTRUCTURING AND THE METHOD OF ITS IMPLEMENTATION, page 31

Annex No. 3 Statutes of the Legal Successor Company, Section 4., pages 37-38; Section 6.1., page 42

Annex No. 10, Draft Merger Agreement, Section IV, pages 67-68; Section V.1.2.; pages 68-70; Section V.2.3.; page 72

Prospectus of OPUS GLOBAL Nyrt.:

Section 5.1. Information relating to the shares; pages 63-66

Prospectus of KONZUM

Section 5.1. Information relating to the shares; pages 55-57

- 21.1.1. The amount of issued capital, and for each class of share capital:
- a) the number of shares authorised;
 - b) the number of shares issued and fully paid and/or issued but not fully paid;

 - c) the par value per share, or that the shares

³⁵⁷ <https://www.bet.hu/newkibdata/128152930/KON190131OR01H.pdf>

³⁵⁸ <https://www.bet.hu/newkibdata/128166379/KON190228OR01H.pdf>

³⁵⁹ <https://www.bet.hu/newkibdata/128188578/KON190331OR01H.pdf>

have no par value; and

d) a reconciliation of the number of shares outstanding at the beginning and end of the year.

If more than 10 per cent of the capital has been paid for with assets other than cash within the period covered by the historical financial information, state that fact.

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.³⁶⁰

“Notice of the Rules of the Corporate Event of Splitting KONZUM Nyrt.’s shares”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.³⁶¹

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 31 October 2018 on the website of the Budapest Stock Exchange.³⁶²

“Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.³⁶³

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 November 2018 on the website of the Budapest Stock Exchange.³⁶⁴

“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.³⁶⁵

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.³⁶⁶

“The Number of Voting Rights Related to

³⁶⁰ <https://www.bet.hu/newkibdata/128075606/KON180930OR01H.pdf>

³⁶¹ https://www.bet.hu/newkibdata/128079295/split_utemterv_hu.pdf

³⁶² <https://www.bet.hu/newkibdata/128094934/KON181031OR01H.pdf>

³⁶³ https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

³⁶⁴ <https://www.bet.hu/newkibdata/128117861/KON181130OR01H.pdf>

³⁶⁵ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

³⁶⁶ https://www.bet.hu/newkibdata/128136590/alapt_ke_szavazati_jog_20181231.pdf

KONZUM Nyrt.'s Shares and the Amount of the Share Capital", published by KONZUM Nyrt. on 31 January 2019 on the website of the Budapest Stock Exchange.³⁶⁷

"The Number of Voting Rights Related to KONZUM Nyrt.'s Shares and the Amount of the Share Capital", published by KONZUM Nyrt. on 28 February 2019 on the website of the Budapest Stock Exchange.³⁶⁸

"The Number of Voting Rights Related to KONZUM Nyrt.'s Shares and the Amount of the Share Capital", published by KONZUM Nyrt. on 01 April 2019 on the website of the Budapest Stock Exchange.³⁶⁹

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VIII. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, Section 2, pages 15-18

X. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS NOT WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, Section 3, pages 21-22

XI. REASONS FOR THE CAPITAL RESTRUCTURING AND THE METHOD OF ITS IMPLEMENTATION, page 31

Annex No. 3 Statutes of the Legal Successor Company, Section 4., pages 36-37; Section 6.1., page 42

Annex No. 10, Draft Merger Agreement, Section IV, pages 67-68; Section V.1.2.; pages 68-70; Section V.2.3.; page 72

Prospectus of OPUS GLOBAL Nyrt.:

N/A

Prospectus of KONZUM

N/A

21.1.2. If there are shares not representing capital, state the number and main characteristics of such shares.

³⁶⁷ <https://www.bet.hu/newkibdata/128152930/KON190131OR01H.pdf>

³⁶⁸ <https://www.bet.hu/newkibdata/128166379/KON190228OR01H.pdf>

³⁶⁹ <https://www.bet.hu/newkibdata/128188578/KON190331OR01H.pdf>

21.1.3. The number, book value and face value of shares in the issuer held by or on behalf of the issuer itself or by subsidiaries of the issuer.	<p>Joint Transformation Plan: N/A</p> <p>Prospectus of OPUS GLOBAL Nyrt.: Section 5.2. Information related to the Shares in the possession of the issuer or its subsidiaries; page 67</p>
	<p>Prospectus of KONZUM N/A</p> <p>“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.³⁷⁰</p> <p>“Special Notice”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.³⁷¹</p>
21.1.4. The amount of any convertible securities, exchangeable securities or securities with warrants, with an indication of the conditions governing and the procedures for conversion, exchange or subscription.	<p>Joint Transformation Plan: N/A</p> <p>Prospectus of OPUS GLOBAL Nyrt.: Section 5.1. Information relating to the shares; pages 63-66</p> <p>Prospectus of KONZUM Section 5.1. Information relating to the shares; pages 55-57</p>
21.1.5. Information about and terms of any acquisition rights and or obligations over authorised but unissued capital or an undertaking to increase the capital.	<p>Joint Transformation Plan: N/A</p> <p>Prospectus of OPUS GLOBAL Nyrt.: N/A</p> <p>Prospectus of KONZUM N/A</p>
21.1.6. Information about any capital of any member of the group which is under option or agreed conditionally or unconditionally to be put under option and details of such options including those persons to whom such options relate.	<p>Joint Transformation Plan: N/A</p> <p>Prospectus of OPUS GLOBAL Nyrt.: Section 5.3. Option rights; page 67 Section 5.4. History of the share capital; pages 67-68</p> <p>Prospectus of KONZUM N/A</p>

³⁷⁰ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

³⁷¹ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

21.1.7. A history of share capital, highlighting information about any changes, for the period covered by the historical financial information.

Joint Transformation Plan:

N/A

Prospectus of OPUS GLOBAL Nyrt.:

Section 5.4. History of the share capital; pages 67-68

Prospectus of KONZUM

Section 5.2. History of the share capital; page 58

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 September 2018 on the website of the Budapest Stock Exchange.³⁷²

“Notice of the Rules of the Corporate Event of Splitting KONZUM Nyrt.’s shares”, published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.³⁷³

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 31 October 2018 on the website of the Budapest Stock Exchange.³⁷⁴

“Notice of Share Capital Increase”, published by KONZUM Nyrt. on 16 November 2018 on the website of the Budapest Stock Exchange.³⁷⁵

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 30 November 2018 on the website of the Budapest Stock Exchange.³⁷⁶

“Special Notice”, published by KONZUM Nyrt. on 07 December 2018 on the website of the Budapest Stock Exchange.³⁷⁷

³⁷² <https://www.bet.hu/newkibdata/128075606/KON180930OR01H.pdf>

³⁷³ https://www.bet.hu/newkibdata/128079295/split_utemterv_hu.pdf

³⁷⁴ <https://www.bet.hu/newkibdata/128094934/KON181031OR01H.pdf>

³⁷⁵ https://www.bet.hu/newkibdata/128106293/rendkivuli_tajekoztatas_20181115.pdf

³⁷⁶ <https://www.bet.hu/newkibdata/128117861/KON181130OR01H.pdf>

³⁷⁷ https://www.bet.hu/newkibdata/128123173/konzumnyrt_rabocs_20181207.pdf

“Special Notice”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.³⁷⁸

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 28 December 2018 on the website of the Budapest Stock Exchange.³⁷⁹

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 31 January 2019 on the website of the Budapest Stock Exchange.³⁸⁰

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 28 February 2019 on the website of the Budapest Stock Exchange.³⁸¹

“The Number of Voting Rights Related to KONZUM Nyrt.’s Shares and the Amount of the Share Capital”, published by KONZUM Nyrt. on 01 April 2019 on the website of the Budapest Stock Exchange.³⁸²

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VIII. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, Section 2, pages 15-18

X. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS NOT WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL

³⁷⁸ https://www.bet.hu/newkibdata/128136520/rendkivuli_tajekoztatas_20181228.pdf

³⁷⁹ https://www.bet.hu/newkibdata/128136590/alapt_ke_szavazati_jog_20181231.pdf

³⁸⁰ <https://www.bet.hu/newkibdata/128152930/KON190131OR01H.pdf>

³⁸¹ <https://www.bet.hu/newkibdata/128166379/KON190228OR01H.pdf>

³⁸² <https://www.bet.hu/newkibdata/128188578/KON190331OR01H.pdf>

- SUCCESSOR COMPANY, Section 3, pages 21-22
- XI. REASONS FOR THE CAPITAL RESTRUCTURING AND THE METHOD OF ITS IMPLEMENTATION, page 31
- Annex No. 3 Statutes of the Legal Successor Company, Section 4., pages 37-38; Section 6.1., page 42
- Annex No. 10, Draft Merger Agreement, Section IV, pages 67-68; Section V.1.2.; pages 68-70; Section V.2.3.; page 72
- 21.2. *The Company's Memorandum and Articles of Association*
- 21.2.1. A description of the issuer's objects and purposes and where they can be found in the memorandum and articles of association.
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 16.1. Basic corporate legal information; pages 216-220
- Prospectus of KONZUM**
Section 16.1. Basic corporate legal information; pages 210-214
- Joint Transformation Plan:**
N/A
- 21.2.2. A summary of any provisions of the issuer's statutes, articles of association or internal regulation with respect to the members of the administrative, management and supervisory bodies.
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 16.1. Basic corporate legal information; pages 216-220
- Prospectus of KONZUM**
Section 16.1. Basic corporate legal information; pages 210-214
- "Notice of the Amended Statutes Registered by the Companies Court", published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange; the amendments do not affect the provisions specified in this section.³⁸³
- "Notice of a Personnel Change", published by KONZUM Nyrt. on 08 April 2019 on the website of the Budapest Stock Exchange.³⁸⁴
- Joint Transformation Plan:**
Annex No. 3. Statutes of the Legal Successor Company, Sections 9-12, pages 45-54
- 21.2.3. A description of the rights, preferences and restrictions attaching to each class of the
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 5.1 Information relating to the

³⁸³ https://www.bet.hu/newkibdata/128112518/KONZUM_alapszab_HU_20181115.pdf

³⁸⁴ https://www.bet.hu/newkibdata/128195276/rendkivuli_tajekoztatas_szemelyi_valtozas_20190408.pdf

existing shares.

shares; pages 63-66

Prospectus of KONZUM

Section 5.1 Information relating to the shares; pages 55-57

Joint Transformation Plan:

N/A

- 21.2.4. A description of what action is necessary to change the rights of holders of the shares, indicating where the conditions are more significant than is required by law.

Prospectus of OPUS GLOBAL Nyrt.:

Section 16.1.7. A description of the action required for a change in shareholder rights, marking conditions that are stricter than the statutory requirements; page 221

Prospectus of KONZUM

Section 16.1.7. A description of the action required for a change in shareholder rights, marking conditions that are stricter than the statutory requirements; page 214

“Notice of the Amended Statutes Registered by the Companies Court”, published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange; the amendments do not affect the provisions specified in this section.³⁸⁵

Joint Transformation Plan:

N/A

- 21.2.5. A description of the criteria determining the rules of convening the annual general assembly and the special general assembly of the shareholders, including the preconditions of participation.

Prospectus of OPUS GLOBAL Nyrt.:

Section 16.1.2 The general assembly; pages 216-218

Prospectus of KONZUM

Section 16.1.2. The general assembly; pages 210-212

“Notice of the Amended Statutes Registered by the Companies Court”, published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange; the amendments do not affect the provisions specified in this section.³⁸⁶

Joint Transformation Plan:

³⁸⁵ https://www.bet.hu/newkibdata/128112518/KONZUM_alapszab_HU_20181115.pdf

³⁸⁶ https://www.bet.hu/newkibdata/128112518/KONZUM_alapszab_HU_20181115.pdf

21.2.6. A brief description of any provision of the issuer's statutes, articles of association or internal regulation that would have an effect of delaying, deferring or preventing a change in control of the issuer.

Annex No. 3. Statutes of the Legal Successor Company, Section 9, pages 45-50

Prospectus of OPUS GLOBAL Nyrt.:

Section 16.1.8. A brief description of any provision of the issuer's Articles of Association or bylaws that would have an effect of delaying, deferring or preventing a change in control of the issuer; page 221

Prospectus of KONZUM

Section 16.1.8. A brief description of any provision of the issuer's Articles of Association or bylaws that would have an effect of delaying, deferring or preventing a change in control of the issuer; pages 214-215

"Notice of the Amended Statutes Registered by the Companies Court", published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange; the amendments do not affect the provisions specified in this section.³⁸⁷

21.2.7. Presentation of the provisions of statutes, articles of association or internal regulation, if any, setting a threshold to disclosing shareholder ownership.

Joint Transformation Plan:

N/A

Prospectus of OPUS GLOBAL Nyrt.:

Section 16.1.9. Presentation of the provisions of the Statutes or of the internal regulation, if any, setting a threshold to disclosing shareholder ownership; page 221

Prospectus of KONZUM

Section 16.1.9. Presentation of the provisions of the Statutes or of the internal regulation, if any, setting a threshold to disclosing shareholder ownership; page 215

"Notice of the Amended Statutes Registered by the Companies Court", published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange; the amendments do not affect the

³⁸⁷ https://www.bet.hu/newkibdata/128112518/KONZUM_alapszab_HU_20181115.pdf

provisions specified in this section.³⁸⁸

Joint Transformation Plan:

N/A

- 21.2.8. A description of the conditions imposed by the statutes, articles of association or internal regulation governing changes in the capital, where such conditions are more stringent than is required by law.

Prospectus of OPUS GLOBAL Nyrt.:

Section 16.1.10. A description of the conditions of capital change, set out in the Statutes or in the internal regulation, where such conditions are more stringent than is required by law; page 221

Prospectus of KONZUM

Section 16.1.10. A description of the conditions of capital change, set out in the Statutes or in the internal regulation, where such conditions are more stringent than is required by law; page 215

“Notice of the Amended Statutes Registered by the Companies Court”, published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange; the amendments do not affect the provisions specified in this section.³⁸⁹

Joint Transformation Plan:

N/A

22. MATERIAL CONTRACTS

A summary of every material contract, other than the contracts concluded in the ordinary course of business, to which the issuer or any member of the group is a party, for the two years immediately preceding publication of the registration document.

A summary of any other contract (not being a contract entered into in the ordinary course of business) entered into by any member of the group which contains any provision under which any member of the group has any obligation or entitlement which is material to the group as at the date of the registration document.

Prospectus of OPUS GLOBAL Nyrt.:

Section 11 MATERIAL CONTRACTS; pages 161-163

Prospectus of KONZUM

Section 11 MATERIAL CONTRACTS; pages 160-161

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 13 December 2018 on the website of the Budapest Stock Exchange.³⁹⁰

Joint Transformation Plan:

Annex No. 10. Draft Merger Agreement; Section VI, pages 64-83

³⁸⁸ https://www.bet.hu/newkibdata/128112518/KONZUM_alapszab_HU_20181115.pdf

³⁸⁹ https://www.bet.hu/newkibdata/128112518/KONZUM_alapszab_HU_20181115.pdf

³⁹⁰ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

- 23. THIRD-PARTY INFORMATION, EXPERT'S STATEMENT AND DECLARATION OF INTEREST**
- 23.1. Where a statement or report attributed to a person as an expert is included in the registration document, provide such person's name, business address, qualifications and material interest if any in the issuer. If the report has been produced at the issuer's request a statement to the effect that such statement or report is included, in the form and context in which it is included, with the consent of the person who has authorised the contents of that part of the registration document.
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 16.2 Information from third parties; page 221
- Prospectus of KONZUM**
Section 16.2 Information from third parties; page 215
- Joint Transformation Plan:**
N/A
- 23.2. Where information has been sourced from third parties, it should be confirmed in a statement that this information has been accurately reproduced and that, as far as the issuer is aware and is able to ascertain from information published by that third party, no facts have been omitted which would render the reproduced information inaccurate or misleading. In addition, identify the source(s) of the information. In addition, the source of information must be indicated.
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 16.2 Information from third parties; page 221
- Prospectus of KONZUM**
Section 16.2 Information from third parties; page 215
- Joint Transformation Plan:**
N/A
- 24. DOCUMENTS AVAILABLE FOR INSPECTION**
- A statement that for the life of the certificate of registration the following documents (or copies thereof), where applicable, may be inspected:
- a) the issuer's Deed of Foundation and Articles of Association;
- b) all reports, letters, and other documents, historical financial information, valuations and statements prepared by any expert at the issuer's request any part of which is included or referred to in the registration document;
- c) the historical financial information of the issuer or, in the case of a group, the historical financial information for the issuer and its subsidiary undertakings for each of the two financial years preceding the publication of the registration document.
- An indication of where the documents on display may be inspected, by physical or electronic means.
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 17 DOCUMENTS AVAILABLE FOR INSPECTION; page 223
- Prospectus of KONZUM**
Section 17 DOCUMENTS AVAILABLE FOR INSPECTION; page 216
- Joint Transformation Plan:**
N/A
- 25. DESCRIPTION OF PARTICIPATIONS**
- Information relating to the undertakings in which the issuer holds a proportion of the capital likely to have a significant effect on the assessment of its own assets and liabilities, financial position or profits and losses.
- Prospectus of OPUS GLOBAL Nyrt.:**
Section 4.3. The issuer's participations and investments in subsidiaries, and the issuer's position within the Company Group; pages 53-55

Prospectus of KONZUM

Section 4.3. The issuer's participations and investments in subsidiaries, and the issuer's position within the Company Group; pages 45-47

"Special Notice", published by KONZUM Nyrt. on 02 October 2018 on the website of the Budapest Stock Exchange.³⁹¹

"Notice of the Acquisition of Interest", published by KONZUM Nyrt. on 03 October 2018 on the website of the Budapest Stock Exchange.³⁹²

"Notice of the Acquisition of Interest", published by KONZUM Nyrt. on 11 October 2018 on the website of the Budapest Stock Exchange.³⁹³

"Special Notice", published by KONZUM Nyrt. on 18 October 2018 on the website of the Budapest Stock Exchange.³⁹⁴

"Special Notice", published by KONZUM Nyrt. on 25 October 2018 on the website of the Budapest Stock Exchange.³⁹⁵

"Notice of the Interim Profit and Loss of HUNGUEST Hotels Szállodaipari Zrt. ", published by KONZUM Nyrt. on 09 November 2018 on the website of the Budapest Stock Exchange.³⁹⁶

"Notice of the Acquisition of Interest", published by KONZUM Nyrt. on 27 November 2018 on the website of the Budapest Stock Exchange.³⁹⁷

"Investor Presentation", published by KONZUM Nyrt. on 28 November 2018 on the website of the Budapest Stock

³⁹¹ https://www.bet.hu/newkibdata/128078792/RKOFIN_MKB_befolyasszerzes_HU.pdf

³⁹² https://www.bet.hu/newkibdata/128080422/KONZUMPE_4iG_resznov_HU.pdf

³⁹³ https://www.bet.hu/newkibdata/128084442/KONZUMPE_4iG_resznov_20181011_hu.pdf

³⁹⁴ https://www.bet.hu/newkibdata/128088177/rend_taj_20181018_hu.pdf

³⁹⁵ https://www.bet.hu/newkibdata/128090415/KONZUMPE_4iG_HU.pdf

³⁹⁶ https://www.bet.hu/newkibdata/128101608/renkivuli_tajekoztatas_HH.pdf

³⁹⁷ https://www.bet.hu/newkibdata/128112442/konzumpe_opus_resznov_20181127.pdf

Exchange.³⁹⁸

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 13 December 2018 on the website of the Budapest Stock Exchange.³⁹⁹

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 20 December 2018 on the website of the Budapest Stock Exchange.⁴⁰⁰

“Notice of the Acquisition of Interest”, published by KONZUM Nyrt. on 14 February 2019 on the website of the Budapest Stock Exchange.⁴⁰¹

Joint Transformation Plan:

N/A

³⁹⁸ https://www.bet.hu/newkibdata/128112756/OPUS_KONZUM_befektet_i_t_j_koztat_.pdf

³⁹⁹ https://www.bet.hu/newkibdata/128127485/HHT_Kina_nyitas_20181213_HU.pdf

⁴⁰⁰ https://www.bet.hu/newkibdata/128132447/app_eladas_HU_20181220.pdf

⁴⁰¹ https://www.bet.hu/newkibdata/128159083/KZF_4iG_hu.pdf

ANNEX NO. II

Pro forma financial information module

Prospectus of OPUS GLOBAL Nyrt.:

Annex No. 4

Prospectus of KONZUM:

N/A

Joint Transformation Plan

N/A

Annex to the Document of Equivalence:

OPUS GLOBAL NYRT. (JOINTLY WITH KONZUM NYRT.) PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS COMPILED ACCORDING TO THE INTERNATIONAL FINANCIAL REPORTING STANDARDS, 31 DECEMBER 2018

ANNEX NO. III

Minimum disclosure requirements for the share securities note

	<i>TEMPLATE</i>	REFERENCES
1.	<i>PERSONS IN CHARGE</i>	
1.1.	All persons in charge of the information given in the prospectus and, as the case may be, for certain parts of it, with, in the latter case, an such parts marked. In the case of natural persons, including members of the issuer’s administrative, management or supervisory bodies, the name and function of the person should be specified; and in the case of legal persons the name and registered office should be given.	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 3 DECLARATION OF RESPONSIBILITY; page 50</p> <p>Prospectus of KONZUM Section 3 DECLARATION OF RESPONSIBILITY; page 42</p> <p>Joint Transformation Plan: N/A</p> <p>DECLARATION OF RESPONSIBILITY BY OPUS</p>
1.2.	A declaration by those responsible for the prospectus that, having taken all reasonable care to ensure that such is the case, the information contained in the prospectus is, to the best of their knowledge, in accordance with the facts and contains no omission likely to affect its import. As the case may be, declarations by the persons in charge of the individual parts of the prospectus that, to the effect that in addition to care that can be reasonably expected, the information contained in the part of the prospectus falling within their competence is, to the best of their knowledge, in accordance with the facts and contains no omissions likely to affect the conclusions that can be drawn from the information.	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 3 DECLARATION OF RESPONSIBILITY; page 50</p> <p>Prospectus of KONZUM Section 3 DECLARATION OF RESPONSIBILITY; page 42</p> <p>Joint Transformation Plan: N/A</p> <p>DECLARATION OF RESPONSIBILITY BY OPUS</p>
2.	<i>RISK FACTORS</i>	
	Prominent disclosure of risk factors that are material to the securities being offered and/or admitted to trading in order to assess the market risk associated with these securities in a section headed ‘Risk Factors’.	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 2 RISK FACTORS; pp. 33-49</p> <p>Prospectus of KONZUM Section 2 RISK FACTORS; pp. 27-41</p> <p>Joint Transformation Plan: N/A</p>

3.	ESSENTIAL INFORMATION	
3.1.	<p><i>Declaration on the working capital</i> Statement by the issuer that, in its opinion, the working capital is sufficient for the issuer's present requirements or, if not, how it proposes to provide the additional working capital needed.</p>	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 13.14 Working capital; page 201</p> <p>Prospectus of KONZUM Section 13.13 Working capital; page 195</p> <p>Joint Transformation Plan: N/A</p>
3.2.	<p><i>Capitalisation and indebtedness</i> A statement of capitalisation and indebtedness (distinguishing between guaranteed and unguaranteed, secured and unsecured indebtedness) as of a date no earlier than 90 days prior to the date of the document. Indebtedness also includes indirect and contingent indebtedness.</p>	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 13.15 Capital and financing structure</p> <p>Prospectus of KONZUM Section 13.15 Capital and financing structure; page 196</p> <p>Joint Transformation Plan: Annex No. 1 Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Merged Company, and the auditor's report and report by the Supervisory Committee (Audit Committee) on these drafts. Annex No. 2. Draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Acquiring Company (prior to transformation), the (opening) draft statement of the assets and liabilities and draft inventory of the assets and liabilities of the Legal Successor Company established by the Merger, and the auditor's report and report by the Supervisory Committee (Audit Committee) on these drafts.</p>
3.3.	<p><i>Interest of natural and legal persons involved in the issue/offer</i> A description of any interest, including conflicting ones that is material to the issue/offer, detailing the persons involved and the nature of the interest.</p>	<p>Prospectus of OPUS GLOBAL Nyrt.: N/A</p> <p>Prospectus of KONZUM N/A</p> <p>Joint Transformation Plan: N/A</p>

3.4.	<p><i>Reasons for the offer and use of proceeds</i></p> <p>Reasons for the offer and, where applicable, the estimated net amount of the proceeds broken into each principal intended use and presented by order of priority of such uses. If the issuer is aware that the anticipated proceeds will not be sufficient to fund all the proposed uses, state the amount and sources of other funds needed. Details must be given with regard to the use of the proceeds, in particular when they are being used to acquire assets, other than in the ordinary course of business, to finance announced acquisitions of other business, or to discharge, reduce or retire indebtedness.</p>	<p>Prospectus of OPUS GLOBAL Nyrt.: N/A</p> <p>Prospectus of KONZUM N/A</p> <p>Joint Transformation Plan: Chapter I INTRODUCTION AND PRELIMINARIES; pages 1-5⁴⁰²</p>
4.	<p><i>INFORMATION CONCERNING THE SECURITIES TO BE OFFERED/ADMITTED TO TRADING</i></p>	
4.1.	<p>A description of the type and the class of the securities being offered and/or admitted to trading, including the ISIN (international security identification number) or other such security identification code.</p>	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 5.1 Information relating to the shares; pages 63-66</p> <p>Prospectus of KONZUM</p> <p>Joint Transformation Plan: Section VIII Method of settling accounts with persons wishing to participate as shareholders in the legal successor company and certain conditions required by the Merger Act; pages 75-88</p> <p>CHAPTER VIII DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY; pages 14-17⁴⁰³</p>
4.2.	<p>Legislation under which the securities have been created.</p>	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 5.1.2. More important statutory regulations providing the basis for the issue of the New Shares and their Stock Exchange listing; pages 63-64.</p> <p>Prospectus of KONZUM</p> <p>Joint Transformation Plan: II. DEFINITIONS AND THE SPECIFICATION OF THE STATUTORY AND OTHER REGULATIONS APPLIED IN THE COURSE OF THE MERGER</p>

⁴⁰² https://www.bet.hu/newkibdata/128171683/OPUS_KONZUM_K_z_s_talakul_si_Terv_20190306_HU.pdf

⁴⁰³ https://www.bet.hu/newkibdata/128171683/OPUS_KONZUM_K_z_s_talakul_si_Terv_20190306_HU.pdf

4.3.	An indication whether the securities are in a registered form or a bearer form and whether the securities are in a certificated form or a book-entry form. In the latter case, the name and address of the entity in charge of keeping the records.	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 5.1. Information relating to the shares; pages 63-66</p> <p>Prospectus of KONZUM</p> <p>Joint Transformation Plan: I. INTRODUCTION AND PRELIMINARIES, Section (Ad6); pages 3-4</p>
4.4.	Currency of the issue	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 5.1. Information relating to the shares; pages 63-66</p> <p>Prospectus of KONZUM</p> <p>Joint Transformation Plan: I. INTRODUCTION AND PRELIMINARIES, Section (Ad6); pages 3-4</p>
4.5.	<p>A description of the rights attached to the securities, including any limitations of those rights, and procedure for the exercise of those rights.</p> <ul style="list-style-type: none"> - Dividend rights: <ul style="list-style-type: none"> – fixed date(s) of the origination of the entitlement, – time limit after which entitlement to dividend lapses and an indication of the person in whose favour the lapse operates, – dividend restrictions and procedures for non-resident holders, – rate of dividend or method of its calculation, periodicity and cumulative or non-cumulative nature of payments - Voting rights. <ul style="list-style-type: none"> – Pre-emption rights in offers for subscription of securities of the same class. – Right to share in the issuer’s profits. – Rights to share in any surplus in the event of liquidation. - Provisions relating to redemption. - Conversion conditions 	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 5.1. Information relating to the shares; pages 63-66</p> <p>Prospectus of KONZUM</p> <p>Joint Transformation Plan: VIII. CHAPTER VIII DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY pages 15-19 X. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS NOT WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, pages 20-31</p>
4.6.	In the case of new issues, a statement of the resolutions, authorisations and approvals by virtue of which the securities have been or will be created and/or issued.	<p>Prospectus of OPUS GLOBAL Nyrt.: N/A</p> <p>Prospectus of KONZUM N/A</p> <p>Joint Transformation Plan: I. INTRODUCTION AND PRELIMINARIES,</p>

		<p>pages 1-14 IV. ESTABLISHMENT OF THE METHOD AND DATE OF TRANSFORMATION, LICENCES; pages 11-13</p>
4.7.	In the case of new issues, the expected date of the issue of the securities.	<p>Prospectus of OPUS GLOBAL Nyrt.: N/A</p> <p>Prospectus of KONZUM N/A</p> <p>Joint Transformation Plan: IV. ESTABLISHMENT OF THE METHOD AND DATE OF TRANSFORMATION, LICENCES; pages 11-13</p>
4.8.	Description of the limitations relating to the free transferability of the securities	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 5.1.9. Limitations relating to the free transferability of the Shares; page 66</p> <p>Prospectus of KONZUM</p> <p>Joint Transformation Plan: N/A</p>
4.9.	Statement of the existence of any mandatory bid offers/or squeeze-out and sell-out rules in relation to the shares.	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 5.1.10 Rules of public bid offer, squeeze-out and forced sale in relation to the Shares; pages 66-67</p> <p>Prospectus of KONZUM</p> <p>Joint Transformation Plan: VIII. CHAPTER VIII DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY pages 15-19 X. DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS NOT WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY, pages 20-31</p>
4.10.	Specification of any public bid offers by third parties in respect of the issuer’s equity, which have occurred during the last financial year and the current financial year. The price or exchange terms attaching to such offers and the outcome thereof must be stated.	<p>Prospectus of OPUS GLOBAL Nyrt.: N/A</p> <p>Prospectus of KONZUM N/A</p> <p>Joint Transformation Plan: N/A</p>

4.11.	In respect of the country of registered office of the issuer and the country(ies) where the offer is being made or admission to trading is being sought: - information on taxes on the income from the depository receipts withheld at source; - indication as to whether the issuer assumes responsibility for the withholding of taxes at the source.	Prospectus of OPUS GLOBAL Nyrt.: Section 15 CERTAIN TAX LIABILITIES RELATED TO INCOME FROM SHARES; pages 208-215 Prospectus of KONZUM Joint Transformation Plan: N/A
5.	TERMS AND CONDITIONS OF THE OFFER	
5.1.	Conditions, offer statistics, expected timetable and action required to apply for the offer	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.1.1.	Conditions to which the offer is subject.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: CHAPTER VIII DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY; pages 14-17 ⁴⁰⁴
5.1.2.	Total amount of the issue/offer, distinguishing the securities offered for sale and those offered for subscription; if the amount is not fixed, description of the arrangements and time for announcing to the public the definitive amount of the offer.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: CHAPTER VIII DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY; pages 14-17 ⁴⁰⁵
5.1.3.	The time period, including any possible amendments, during which the offer will be open and description of the application procedure.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan:

⁴⁰⁴ https://www.bet.hu/newkibdata/128171683/OPUS_KONZUM_K_z_s_talakul_si_Terv_20190306_HU.pdf

⁴⁰⁵ https://www.bet.hu/newkibdata/128171683/OPUS_KONZUM_K_z_s_talakul_si_Terv_20190306_HU.pdf

		CHAPTER VIII DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY ⁴⁰⁶
5.1.4.	An indication of when, and under which circumstances, the offer may be revoked or suspended and whether revocation can occur after dealing has begun.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.1.5.	A description of the possibility to reduce subscriptions and the manner for refunding excess amount paid by applicants.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.1.6.	Details of the minimum and/or maximum amount of application (whether in number of securities or aggregate amount to invest).	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.1.7.	An indication of the period during which an application may be withdrawn, provided that investors are allowed to withdraw their subscription.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.1.8.	Method and deadline of paying for and transferring the securities.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: CHAPTER VIII DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH

⁴⁰⁶ https://www.bet.hu/newkibdata/128171683/OPUS_KONZUM_K_z_s_talakul_si_Terv_20190306_HU.pdf

		PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY ⁴⁰⁷
5.1.9.	A full description of the manner and date in which results of the offer are to be made public.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: CHAPTER VIII DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY ⁴⁰⁸
5.1.10.	The procedure for the exercise of any right of pre-emption, the negotiability of subscription rights and the treatment of subscription rights not exercised.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.2.	Trading plan and allocation	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.2.1.	The various categories of potential investors the securities are offered to. If the offer is made simultaneously in the markets of two or more countries and if a tranche has been or is being reserved for only certain of these, any such tranche should be marked.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: CHAPTER VIII DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY ⁴⁰⁹
5.2.2.	To the extent known to the issuer, an indication of whether major shareholders or members of the issuer's management, supervisory or administrative bodies intend to	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM

⁴⁰⁷ https://www.bet.hu/newkibdata/128171683/OPUS_KONZUM_K_z_s_talakul_si_Terv_20190306_HU.pdf

⁴⁰⁸ https://www.bet.hu/newkibdata/128171683/OPUS_KONZUM_K_z_s_talakul_si_Terv_20190306_HU.pdf

⁴⁰⁹ https://www.bet.hu/newkibdata/128171683/OPUS_KONZUM_K_z_s_talakul_si_Terv_20190306_HU.pdf

	subscribe to the offer, or whether any person intends to subscribe for more than five per cent of the offer.	N/A Joint Transformation Plan: N/A
5.2.3.	<p>Information before allocation:</p> <p>a) the division into tranches of the offer including the institutional, retail and issuer's employee tranches and any other tranches;</p> <p>b) the conditions under which the clawback may be used, the maximum size of such claw back and any applicable minimum percentages for individual tranches;</p> <p>c) the allotment method or methods to be used for the retail and issuer's employee tranche in the event of an over-subscription of these tranches;</p> <p>d) a description of any pre-determined preferential treatment to be accorded to certain classes of investors or certain affinity groups (including friends and family programmes) in the allotment, the percentage of the offer reserved for such preferential treatment and the criteria for inclusion in such classes or groups.</p> <p>e) whether the treatment of subscriptions or bids to subscribe in the allotment may be determined on the basis of which firm they are made through or by;</p> <p>f) a target minimum individual allotment if any within the retail tranche;</p> <p>g) the conditions for the closing of the offer as well as the date on which the offer may be closed at the earliest;</p> <p>h) whether or not multiple subscriptions are admitted, and where they are not, how any multiple subscriptions will be handled.</p>	<p>Prospectus of OPUS GLOBAL Nyrt.: N/A</p> <p>Prospectus of KONZUM N/A</p> <p>Joint Transformation Plan: N/A</p>
5.2.4.	Procedure for notification to applicants of the amount allotted and indication whether dealing may begin before notification is made.	<p>Prospectus of OPUS GLOBAL Nyrt.: N/A</p> <p>Prospectus of KONZUM N/A</p> <p>Joint Transformation Plan: N/A</p>

5.2.5.	Over-allotment and 'greenshoe': a) The existence and size of any over-allotment facility and/or 'greenshoe options'. b) The existence period of the over-allotment facility and/or 'greenshoe options'. c) Any conditions for the use of the over-allotment facility or exercise of the 'greenshoe options'.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.3.	Pricing	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.3.1.	Setting the offer price. If the price is unknown or when there is no established and/or liquid market for the securities, the method of determining the offer price should be specified, including the person who has set the criteria or is formally responsible for its determination. Specify the amount of any expenses and taxes specifically charged to the subscriber or purchaser.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: CHAPTER VIII DRAFT DOCUMENT ABOUT THE METHOD OF SETTLING ACCOUNTS WITH PERSONS WISHING TO PARTICIPATE AS SHAREHOLDERS IN THE LEGAL SUCCESSOR COMPANY ⁴¹⁰
5.3.2.	Publication of the offer price	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.3.3.	If the issuer's shareholders have pre-emptive purchase rights and this right is restricted or withdrawn, indication of the basis for the issue price if the issue is for cash, together with the reasons for and beneficiaries of such restriction or withdrawal.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.3.4.	Where there is or could be a material disparity between the public offer price and the	Prospectus of OPUS GLOBAL Nyrt.: N/A

⁴¹⁰ https://www.bet.hu/newkibdata/128171683/OPUS_KONZUM_K_z_s_talakul_si_Terv_20190306_HU.pdf

	effective cash cost to members of the administrative, management or supervisory bodies or the senior management, or other stakeholders, of securities acquired by them in transactions during the past year, or which they have the right to acquire, include a comparison of the public contribution in the proposed public offer and the effective cash contributions of such persons.	Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.4.	Placing and underwriting	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.4.1.	Names and addresses of the coordinator(s) of the global offer and of single parts of the offer and, to the extent known to the issuer or to the offeror, of the placers in the various countries where the offer takes place.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.4.2.	Names and addresses of the paying agents and the deposit managers in each country.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.4.3.	Names and addresses of the entities agreeing to underwrite the issue on a firm commitment basis, and name and address of the entities agreeing to place the issue without a firm commitment or under 'best efforts' arrangements. Indication of the material features of the agreements, including the quotas. Main features of the agreements, also including quotas. Where not all of the issued securities are underwritten, a statement of the portion not covered. Specify the overall amount of the underwriting commission and of the placing commission.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
5.4.4.	When the underwriting agreement has been or will be reached.	Prospectus of OPUS GLOBAL Nyrt.: N/A

		<p>Prospectus of KONZUM N/A</p> <p>Joint Transformation Plan: N/A</p>
6.	<i>RULES OF STOCK EXCHANGE LISTING AND TRADE</i>	
6.1.	An indication as to whether the securities offered are or will be the object of an application for admission to trading, with a view to their distribution in a regulated market or other equivalent markets with indication of the markets in question. This circumstance must be mentioned, without creating the impression that the admission to trading will necessarily be approved. If known, the earliest dates on which the securities will be admitted to trading.	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 4.5 Information relating to the New Shares; page 60</p> <p>Prospectus of KONZUM</p> <p>Joint Transformation Plan: I. INTRODUCTION AND PRELIMINARIES, Section (Ad6); pages 3-4 IV. ESTABLISHMENT OF THE METHOD AND DATE OF TRANSFORMATION, LICENCES; pages 11-13 IX. TIME SCHEDULE FOR THE MERGER PROCEDURE pages 17-19⁴¹¹</p>
6.2.	All the regulated markets or equivalent markets on which, to the knowledge of the issuer, securities of the same class of the securities to be offered or admitted to trading are already admitted to trading.	<p>Prospectus of OPUS GLOBAL Nyrt.: Section 4.5 Information relating to the New Shares; page 60</p> <p>Prospectus of KONZUM</p> <p>Joint Transformation Plan: N/A</p>
6.3.	If simultaneously or almost simultaneously with the creation of the securities for which admission to a regulated market is being sought securities of the same class are subscribed for or placed privately or if securities of other classes are created for public or private placing, give details of the nature of such operations and of the number and characteristics of the securities to which they relate.	<p>Prospectus of OPUS GLOBAL Nyrt.: N/A</p> <p>Prospectus of KONZUM N/A</p> <p>Joint Transformation Plan: N/A</p>
6.4.	Details of the entities which have a firm commitment to act as intermediaries in secondary trading, providing liquidity through bid and offer rates and description of the main terms of their commitment.	<p>Prospectus of OPUS GLOBAL Nyrt.: N/A</p> <p>Prospectus of KONZUM N/A</p> <p>Joint Transformation Plan:</p>

⁴¹¹ https://www.bet.hu/newkibdata/128171683/OPUS_KONZUM_K_z_s_talakul_si_Terv_20190306_HU.pdf

		N/A
6.5.	Stabilisation: where an issuer or a selling shareholder has granted an over-allotment option or it is otherwise proposed that price stabilising activities may be entered into in connection with an offer:	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
6.5.1.	The fact that stabilisation may be undertaken, that there is no assurance that it will be undertaken and that it may be stopped at any time.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
6.5.2.	The beginning and the end of the period during which stabilisation may occur.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
6.5.3.	The identity of the stabilisation manager for each relevant jurisdiction unless this is not known at the time of publication,	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
6.5.4.	The fact that stabilisation transactions may result in a market price that is higher than would otherwise prevail.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
7.	<i>HOLDERS INTENDING TO SELL THEIR SECURITIES</i>	
7.1.	Name and business address of the person or entity offering to sell the securities, the nature of any position office or other material relationship that the selling persons has had within the past three years with the issuer or any of its predecessors or affiliates.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
7.2.	The number and class of securities being	Prospectus of OPUS GLOBAL Nyrt.:

	offered by each of the selling security holders.	N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
7.3.	Agreements for fixing The parties involved. Contents and exceptions of the agreement. The fixing period.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
8.	ISSUE/OFFERING COSTS	
8.1.	The total net proceeds and an estimate of the total expenses of the issue/offer.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: I. INTRODUCTION AND PRELIMINARIES, Section (Ad6); pages 3-4 IV. ESTABLISHMENT OF THE METHOD AND DATE OF TRANSFORMATION, LICENCES; pages 11-13
9	DILUTION	
9.1.	The amount and percentage of immediate dilution resulting from the offer.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
9.2.	In the case of a subscription offer to the existing shareholders, the amount and percentage ratio of immediate dilution, provided that no subscription is made to the new offer.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
10	ADDITIONAL INFORMATION	
10.1.	If advisors connected with an issue are mentioned in the Securities Note, a statement of the capacity in which the advisors have	Prospectus of OPUS GLOBAL Nyrt.: N/A

	acted.	Prospectus of KONZUM N/A Joint Transformation Plan: N/A
10.2.	An indication of other information in the Securities Note which has been audited or reviewed by statutory auditors and where auditors have produced a report. Reproduction of the report or, with permission of the competent authority, a summary of the report.	Prospectus of OPUS GLOBAL Nyrt.: N/A Prospectus of KONZUM N/A Joint Transformation Plan: N/A
10.3.	Where a statement or report attributed to a person as an expert is included in the Securities Note, provide such person's name, business address, qualifications and material interest if any in the issuer. If the report has been produced at the issuer's request a statement to the effect that such statement or report is included, in the form and context in which it is included, with the consent of the person who has authorised the contents of that part of the Securities Note.	Prospectus of OPUS GLOBAL Nyrt.: Section 16.2 Information from third parties; page 221 Prospectus of KONZUM Section 16.2 Information from third parties; page 215 Joint Transformation Plan: N/A
10.4.	Where information has been sourced from third parties, provide a confirmation that this information has been accurately reproduced and that as far as the issuer is aware and is able to ascertain from information published by that third party, no facts have been omitted which would render the reproduced information inaccurate or misleading. In addition, identify the source(s) of the information. The source of information must also be identified.	Prospectus of OPUS GLOBAL Nyrt.: Section 16.2 Information from third parties; page 221 Prospectus of KONZUM Section 16.2 Information from third parties; page 215 Joint Transformation Plan: N/A