



**Report of the Supervisory Board and Audit Committee
(„Report”)
of OPUS GLOBAL Public Limited Company („Company”)
for the Ordinary General Meeting held on the 30th April 2021**

The Audit Committee and Supervisory Board of the Company has examined the reports, the submissions and the proposals for resolution prepared for the Ordinary General Meeting to be held on the 30th April 2021, in view of which the Supervisory Board and the Audit Committee recommend to the General Meeting for adoption

- the proposal of Board of Directors on annual individual account and annual report – in accordance with the IFRS standards for the Company’s 2020 business year
- the proposal of Board of Directors on consolidated annual report – in accordance with the IFRS standards for the Company’s 2020 business year
- the proposal of Board of Directors on the adoption of the Annual Report on the business activities of the Company in 2020 (which also includes the report on the management, financial position and business policy of the Company for the fourth quarter of 2020)
- the proposal of the Board of Directors on the proposal for the use of the after-tax profit for 2020,
- the proposal of the Board of Directors on the adoption of the Company's 2020 Corporate Governance Report (FTJ),
- the proposal of the Board of Directors on the evaluation of the work of the Board of Directors and on issuing the discharges for its members.
- the proposal of the Board of Directors on the election and remuneration of the permanent auditor of the Company,
- the proposal of the Board of Directors on the election and remuneration of the member of the Board of Directors,
- the proposal of the Board of Directors on the election and remuneration of the member of the Supervisory Board and Audit Committee
- The report of the Company’s Auditor, i.e. BDO Magyarország Könyvvizsgáló Korlátolt Felelősségű Társaságnak (registered seat: 1103 Budapest, Kőér utca 2/A C. ép.; company registration number: 01-09-867785; registration number in Chamber of Auditors: 002387; the person bearing responsibility for the audit: Kékesi Péter (mother’s maiden name: Gelics Piroska; address: 1158 Budapest, Neptun utca 90.; registration number in Chamber of Auditors: 007128 „Auditor”).



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The Supervisory Board and the Audit Committee also recommend to the General Meeting to adopt the report of the Supervisory Board and the Audit Committee on the examination of the 2020 annual accounts (annual reports).

The Audit Committee also examined the Board of the Director's decision adopted on the 21st of April 2021.

The Supervisory Board and Audit Committee of the Company reviewed the above reports and based on this, unanimously, without votes against or abstention has adopted among others the following resolution:

Supervisory Board and Audit Committee Resolution No. 3/2021. (04.21.)

Upon this resolution the Supervisory Board and Audit Committee shall hereby adopt, consider it well-founded and correct, and thus declare it to be submitted to the General Meeting the Company's individual non-consolidated annual report for 2020 compiled in line with IFRS with its annexes upon the Balance sheet total in the amount of 228,526,083,-HUF in thousands, and upon the profit after tax in the amount of 6,966,240,-HUF in thousands total comprehensive income of 6,966,240 HUF in thousands and with the following main data:

Invested assets:	180,168,387 HUF in thousands
Current assets:	48,357,696 HUF in thousands
Assets in total:	228,526,083 HUF in thousands
Own Equity:	197,846,973 HUF in thousands
out of which issued share capital:	17,541,151 HUF in thousands
Liabilities:	30,679,110 HUF in thousands
Resources in total:	228.526.083 HUF in thousands

The Supervisory Board and the Audit Committee also decide that fully agree with the proposals for resolution adopted by the Board of Directors to the 1. agenda item of General Meeting, supports them and proposes them to the General Meeting for adoption. The said proposals for resolution of the General Meeting are attached to this resolution.

Supervisory Board and Audit Committee Resolution No. 4/2021. (04.21.)

Upon this resolution the Supervisory Board and Audit Committee shall hereby adopt, consider it well-founded and correct, and thus declare it to be submitted to the General Meeting the Company's consolidated annual report for 2020 compiled in line with IFRS with its annexes upon the Balance sheet total in the amount of 560,083,276,- HUF in thousands, and upon the profit after tax in the amount of - 6,234,161,- HUF in thousands total comprehensive income of - 5,583,118 HUF in thousands and with the following main data:

Over-the-year assets:	355.012.085 HUF in thousands
Current assets:	205.071.191 HUF in thousands
Assets in total:	560.083.276 HUF in thousands
Own Equity:	227,618,628 HUF in thousands
Liabilities:	332.464.648 HUF in thousands
Total resources:	560.083.276 HUF in thousands

The Supervisory Board and the Audit Committee also decide that fully agree with the proposals for resolution adopted by the Board of Directors to the 2. agenda item of General Meeting, supports them and proposes them to the General Meeting for adoption. The said proposals for resolution of the General Meeting are attached to this resolution.

Supervisory Board and Audit Committee Resolution No. 5/2021. (04.21.)

Upon this resolution the Supervisory Board and Audit Committee shall hereby adopt, consider it well-founded and correct, and thus declare it to be submitted to the General Meeting the Company's individual annual report for 2020, and the consolidated annual report for 2020 together with all its elements and annexes, in particular on the presentation of the Company's business performance, improvement and the consolidated management report.

The Supervisory Board and the Audit Committee also decide that fully agree with the proposals for resolution adopted by the Board of Directors to the 3. agenda item of General Meeting, supports them and proposes them to the General Meeting for adoption. The said proposals for resolution of the General Meeting are attached to this resolution.

Supervisory Board and Audit Committee Resolution No. 6/2021. (04.21.)

Upon this resolution the Supervisory Board and Audit Committee shall hereby approve, and thus declare it to be submitted to the General Meeting the proposal for resolution that the Company's after-tax profit for 2020 total in the amount of 6,966,240 HUF in thousands will be accounted for the accumulated profit reserve and no dividends will be paid.

The Supervisory Board and the Audit Committee also decide that fully agree with the proposals for resolution adopted by the Board of Directors to the 4. agenda item of General Meeting, supports them and proposes them to the General Meeting for adoption. The said proposals for resolution of the General Meeting are attached to this resolution.

Supervisory Board and Audit Committee Resolution No. 7/2021. (04.21.)

Upon this resolution the Supervisory Board and Audit Committee shall hereby approve, and thus declare it to be submitted to the General Meeting the Corporate Governance Report for 2020 of the Company presenting the practice of the corporate governance.

The Supervisory Board and the Audit Committee also decide that fully agree with the proposals for resolution adopted by the Board of Directors to the 5. agenda item of General Meeting, supports them and proposes them to the General Meeting for adoption. The said proposals for resolution of the General Meeting are attached to this resolution.

Supervisory Board and Audit Committee Resolution No. 15/2021. (04.21.)

The Supervisory Board and the Audit Committee hereby approve and declare available for submission to the General Meeting the Report of the Audit Committee and Supervisory Board on all proposals and resolutions of the Annual General Meeting approved by the Board of Directors related to the items on the agenda of the Annual General Meeting announced by 30 April 2021, including in particular on the Company's individual non-consolidated annual report for 2020 compiled in line with IFRS and the Company's consolidated annual report for 2020 compiled in line with IFRS.

21st of April 2021, Budapest

OPUS GLOBAL
Public Limited Company
Supervisory Board and Audit Committee