

OPUS GLOBAL PLC.

Remuneration Policy¹

COMPILED BY:	OPUS GLOBAL PLC.
ENTERS INTO FORCE:	25 JULY 2022
APPROVED BY:	BOARD OF DIRECTORS OF OPUS GLOBAL PLC.
ANNEXES:	ANNEX NO. 1 – DATA ON THE WORK OR OFFICE TO BE PERFORMED BY THE MANAGERS, OR ANY DATA RELATED TO REMUNERATION

¹ In this Remuneration Policy, the amendments are indicated as the text being ~~crossed~~ has been deleted while the text in ***bold, italic and underlined*** has been inserted into the text of the Remuneration Policy.

Long-term Remuneration Policy of OPUS GLOBAL Plc. in line with the Act LXVII of 2019 on the promotion of long-term shareholder participation and the amendment of certain laws for the purpose of legal harmonization
(Remuneration Policy)

Preamble

With regards, from the point of view of the internal structure of the Company operating in a holding – at a work organization level –, and in respect of, and in line with the required transparency, and, moreover, ensuring compliance with the relevant legal regulations and other regulatory frameworks it shall be respectively important to establish an adequate and flexible remuneration system to grant a law-abiding conduct and an internal structural compliance in the areas of remuneration and, therewith, the Board of Directors compiled and approved the hereinunder consolidated version of the Remuneration Policy.

1 Scope of the Remuneration Policy in line with Act on Long-term Shareholder Participation

Regarding the aim of the present **Remuneration Policy** fulfilling the requirements of the Act LXVII of 2019 on the promotion of long-term shareholder participation and the amendment of certain laws for the purpose of legal harmonization (**Act on Long-term Shareholder Participation**) and in line with Points 2 and 3 of the Remuneration Policy, as it is stated by OPUS GLOBAL Public Limited Company (hereinafter referred to as **Company**, or **OPUS GLOBAL Plc.**) is to establish the base for the remunerations of the persons in Manager positions, and to acknowledge the hereof person's performance in a compliance way of the said business strategy, aims, sustainability, values and long-term interests of the Company, and respectively to promote the realization of the aforementioned. The emphasized aim of the Remuneration Policy is to ensure for the Company's Shareholders to make decision on accurate substantial bases in respect of the Remuneration Policy upon the general meeting of the Company.

DEFINITIONS		
1.	Company or OPUS GLOBAL Plc.	OPUS GLOBAL Public Limited Company (seat of business: 1062 Budapest, Andrásy út 59.; company

		registration number: 01-10-042533, www.opusglobal.hu);
2.	Base wage	the guaranteed benefit for the employee settled upon via wire transfer of which amount is defined upon an employment contract or by the amendments of the hereof
3.	BSE	Budapest Stock Exchange Private Limited Company (www.bet.hu)
4..	Board of Directors	the managing body of OPUS GLOBAL Plc. pursuant to Point 5 of the Organizational and Operational Rules
5.	Premium	a special recognition given posteriorly for the employee surplus to the base wage in cases of a performed single task in question in accordance with the employment contract or the Company's Remuneration Rules. It shall be granted on the basis of discretion rights of the employer and not on the basis of subjective rights.
6.	Remuneration	All and each benefit, directly or indirectly, provided for the employees of the Company in accordance with the employment relationship, whether in cash or in kind, and, similarly, the economic rights or in any other forms of the hereof benefits are to be included.
7.	Remuneration Rules	the rules on the principles of the general performance-orientated remuneration in relation to all and each employee of the Company and the thereof is to be approved by the Board of Directors of the Company.
8.	General Meeting	the Company's annual ordinary or extraordinary general meeting

9.	Employee	a natural person at the Company under employment relationship, with that, in line with the application of this rules, the hereof is exclusively to be applied for the purposes of the Employees in Manager position.
10.	Employee in Manager Position	the regulations included in Subsection 1 and 2 of Section 208 of the Act on the Labor Code shall be respectively employed.
11.	Relevant legal regulations	a) Act LXVII of 2019 on the promotion of long-term shareholder participation and the amendment of certain laws for the purpose of legal harmonization (Act on Long-term Shareholder Participation) b) Act V of 2013 on the Civil Code (Act on the Civil Code) c) Act I of 2012 on the Labor Code (Act on the Labor Code)
12.	Managers	the persons included in Subsection 2 of Section 1 of the Act on Long-term Shareholder Participation
13.	Organizational and Operational Rules	the Organizational and Operational Rules of OPUS GLOBAL Plc. being in force

2 Effect of the Remuneration Policy in line with Act on Long-term Shareholder Participation

2.1 The *institutional* scope of the Remuneration Policy shall be employed to OPUS GLOBAL Plc.

The Remuneration Policy defining the rules on remuneration shall hereby be applied in relation to the remuneration provided for the Managers, namely for the employees in the Managing Bodies and in Manager Positions, and the hereof policy shall respectively rule those obligations of the Company which serve the compliance with the relevant requirements on remuneration.

2.2 The *material* scope of the Remuneration Policy shall be employed to the whole of the Remuneration, namely to the persons involved (Managers) in relation to all and each

disbursement or benefit granted by the Company provided that the hereof is to be settled as a consideration for service performed by any member of the Board of Directors.

2.3 The *personal* scope of the Remuneration Policy shall be employed to the persons of OPUS GLOBAL Plc. in the hereinunder positions as follows:

- a) Chief Executive Officer
 - b) Deputy Chief Executive Officers
 - c) members of the Board of Directors, and
 - d) members of the Supervisory Board
- (hereinafter jointly referred to as: ‘**Managers**’)

3 Scope and amendment of the Remuneration Policy in line with the Act on Long-term Shareholder Participation

This Remuneration Policy shall hereby include the definitions of the remuneration policy, the presentation of the decision-making procedure on the re-examination and implementation of the hereof and pursuant to Point 9 of the effective Organizational and Operational Rules of the Company and the role of the Remuneration Committee is to be defined respectively.

Pursuant to Points 1.5.1.1 to 1.5.1.4 of the Corporate Governance Recommendation of BSE the committee consisting of the members of the Board of Directors („Remuneration Committee” or “RC” in line with Point 9 of Organizational and Operational Rules of the Company) is entitled to make opinion on the work performed by the Board of Directors and the Supervisory Board, and the herein opinion (evaluation) is to be discussed by the Board of Directors, and upon taking into consideration the hereof, and in addition to the opinionating of the Supervisory Board, to draft principles and rules in respect of the remuneration. The herein principles and rules (and significant amendments of the aforesaid) shall be approved upon a separate agenda item of the General Meeting.

In line with the regulations of the Organizational and Operational Rules, the Company shall hereby ensure the operation of the Remuneration Committee within the Company, with that, the hereof shall respectively support the Board of Directors of the Company in questions related to the remuneration of members in the company’ bodies and management, or if it is necessary in issues on assignments. The aim of the RC (Remuneration Committee) is to make the decision-

making procedure on personal issues of the Board of Directors more effective and, at the same time, to ensure the complex management of the herein personal related questions. The herein committee consists of the members chosen from and by the own members of the Board of Directors of the Company. The RC members shall not have employment relationship with the Company. The RC shall perform its tasks as a body. The opinionating of hereof Remuneration Policy is to be included in the tasks of the RC.

Provided that the hereof RC shall not operate or being obstructed for any reason at the Company then the Board of Directors of the Company shall respectively perform the aforementioned tasks as a body.

In this context, the Company shall hereby state that, pursuant to the Subsection 5 of Section 16 of the Act on Long-term Shareholder Participation, the company is entitled to pay remuneration for its Managers in line with Subsection 2 of Section of 3:268 of the Act on the Civil Code, namely, on the basis of remuneration policy submitted for opinion voting at the general meeting.

- 3.1 Regarding the principles of this Remuneration Policy – on the basis of the submission of the RC – is to be defined by the Board of Directors of OPUS GLOBAL Plc., which is to be approved in line with the Remuneration Policy by the General Meeting following the opinionating of the Supervisory Board.
- 3.2 Disbursement for the Managers shall exclusively be performed on the basis of the Remuneration Policy approved by the General Meeting, with that, in case of a significant amendment of the Remuneration Policy in line with the Act on Long-term Shareholder Participation but at least in every four year the herein is to be submitted for the General Meeting for *advisory* voting.
- 3.3 ~~Provided that – pursuant to Point 3.2 of this Remuneration Policy in line with the Act on Long-term Shareholder Participation – the proposed Remuneration Policy in line with the Act on Long-term Shareholder Participation is refused by the General Meeting, then, the revised Remuneration Policy in line with the Act on Long term Shareholder Participation is to be submitted for the General Meeting for the purpose of a repeated voting.~~

If the General Meeting rejects the Remuneration Policy submitted in accordance with Point 3.2, the RC shall revise the Remuneration Policy in accordance with the provisions of the Act on Long-

term Shareholder Participation and submit it for a new vote at the next General Meeting in accordance with the procedure set out in Point 31-32.

- 3.4 The Remuneration Policy, amended or revised in line with the Act on Long-term Shareholder Participation, shall include the description and explanation of all and each substantial amendment performed since the latest General Meeting voting, and the presentation of that how the opinion and voting of the shareholders of the Remuneration Policy in line with the Act on Long-term Shareholder Participation is to be taken into account.
- 3.5 To the extend, that there is no approved Remuneration Policy available and the General Meeting has not approved the proposed thereof yet, OPUS GLOBAL Plc. is still entitled to pay remuneration for the Managers on the basis of the existing practice, with that, the revised Remuneration Policy in line with the Act on Long-term Shareholder Participation is to be submitted at the next General Meeting for approval.
- 3.6 To the extend, that there is an approved Remuneration Policy in line with the Act on Long-term Shareholder Participation available and the General Meeting has not approved the proposed thereof yet, OPUS GLOBAL Plc. is still entitled to pay remuneration for the Managers on the basis of the existing and approved Remuneration Policy in line with the Act on Long-term Shareholder Participation and the revised Remuneration Policy in line with the Act on Long-term Shareholder Participation is to be submitted at the next General Meeting for approval.

4 Possibilities for derogation from the Remuneration Policy in line with the Act on Long-term Shareholder Participation

- 4.1 Derogation from this Remuneration Policy in line with the Act on Long-term Shareholder Participation is to be allowed in exceptional situations and temporary – for the purposes of the long-term interest and ensuring sustainable operation of OPUS GLOBAL Plc. or in order to secure viability –, with that, any derogation from the Remuneration Policy is to be allowed in the hereinunder case as follows.
- 4.2 With regards the case of derogation related to operation – following the notification of the Chief Executive Officer, or of the Managers Meeting, or of the Operative Board pursuant to Point 2 of the Organizational and Operational Rules – the Deputy Chief Executive Officer responsible for Corporate Governance shall draft a submission including the parts of the

Remuneration Policy to be derogated by OPUS GLOBAL Plc. (upon indicating the duration) and the reasons for the hereof derogation, and, then, the aforesaid is to be disclosed for the RC and Supervisory Board for opinionating.

4.3 With regard to the reason of intention for derogation and the opinion of RC and Supervisory Board, the Board of Directors shall make decision in the form of resolution on the derogations included in the submission in respect of the Remuneration Policy. Any derogation is to be allowed exclusively in respect of those parts included in points 7 and 8 of Remuneration Policy.

5 Applicable legislation, other regulations

- Act V of 2013 on the Civil Code.
- Act of LXVII of 2019 on the promotion of long-term shareholder participation and the amendment of certain laws for the purpose of legal harmonization.
- Articles of Association of OPUS GLOBAL Plc.,
- The Organizational and Operational Rules of OPUS GLOBAL Plc. being in force upon the Board of Directors resolution under the number of 1/2020 (04.06),
- Act I of 2012 on the Labor Code (Act on the Labor Code)
- Corporate Governance Recommendations (2018) compiled by the BSE Corporate Governance Committee.

6 Disclosure

6.1 The requirements of the Remuneration Policy should be made available to all and each interested party.

6.2 Following the general meeting voting on the Remuneration Policy in line with the Act on Long-term Shareholder Participation – respectively following the repeated voting – the herein policy shall be disclosed for free on the website of OPUS GLOBAL Plc. alongside with the date and result of the voting in question.

7 Principles of the remuneration of the Managers

Firstly, the Company shall hereby wish to ~~state~~ that the present employed ~~exclusively~~ **predominantly** fixed remuneration system is to be planned to be extended with performance-based remuneration elements (respectively share-based remuneration elements). The drafting of the hereof is included in short- and long-term strategical measures of the Company.

- 7.1 **Remuneration for Managers consists solely of the fixed and variable remuneration elements set out in this Remuneration Policy.** ~~With regards the Managers, the remuneration is only to be fix remuneration (hereinafter referred to as ‘Fix Remuneration’) or performance based remuneration (hereinafter referred to as ‘Performance based Remuneration’), with that, there is not a third category of the remuneration, since all components of the remuneration is related to Fix Remuneration or Performance-based Remuneration.~~
- 7.2 ~~The Fix Remuneration shall be high enough to make Performance based Remuneration reduced to zero.~~ **The fixed remuneration shall be high enough to allow for the reduction of performance-related variable remuneration elements to zero.** ~~The Managers shall not be dependent on the award of Performance based Remuneration as the Company judges that the extreme short term risk taking may adverse the hereof participation related to consolidation intentions of the Company.~~ **award of variable remuneration elements as the Company considers that this may encourage excessive short-term risk-taking, contrary to the Company's consolidation efforts.**
- 7.3 ~~OPUS Global Plc. shall conclude the value of the P~~**performance-based**~~related variable R~~**remuneration** in relation to the herein Managers’ said target level performance.
- 7.4 ~~Regarding the determination of the value of the the P~~**performance-based**~~related variable R~~**remuneration** is based on the joint evaluation of the targets upon taking into account the economical, and financial status of OPUS GLOBAL Plc.
- 7.5 Upon determination the value of the remuneration of the Managers – with special regard to the Chief Executive Officer and Deputy Chief Executive Officers – the hereinunder is to be taken into account as follows:
- the qualification defined, the experience expectation and the restrictions of the thereof;
 - wage market information; and
 - the task, responsibility and competence; and

- the importance of the position within the organization, and the duration of the employment period.

7.6 In respect of the defined targets of the Managers the financial and non-financial criteria related to the Managers are to be stated. With regard to the employee classified as a Manager at the Company upon the formation of the responsibility policy and stating the wages the remuneration shall be adjusted to the tasks and competences, and to the internal liability rules included in the Organizational and Operational Rules in respect of the employees in manager positions (Chief Executive Officer, Deputy Chief Executive Officers). Besides taking into account competitiveness, and, moreover on market basis, the wages (base wage) shall be calculated at such a level which makes it possible to recruit and keep the appropriate and competitive workforce. Regarding the wages, the Company shall revise the hereof until the end of April as of the current year, and to the extent that changes are to be realized, the herein changes – unless otherwise specified – shall come into force as of 1 January of the following current year. The changes in question are influenced by wage data of the competitors, and companies with similar size and capitalization in premium share category at BSE. The same shall be respectively applied to the general wage policy of the Company, and to the levels of responsibility increase or even decrease, and to the work performed in the areas of responsibility.

7.7 With regards, the application of the share-based remuneration construction the hereof principles and the amount of the benefits in respect of the Managers are to be approved by the General Meeting, with that, the shareholders shall be informed about the share-based remuneration construction prior to the voting.

8 Components of the remuneration of the Managers

8.1 The rules on the remuneration of the members of the Board of Directors, the Supervisory Board and (the Audit Committee) are determined by the General Meeting at the same time as their election; the rules on the remuneration of the members of the management are determined by the Board of Directors. The resolutions of the General Meeting are available on the website (www.opusglobal.hu) of the Company. ~~Regarding the Managers, OPUS GLOBAL Plc. shall not employ performance-based remuneration.~~ The components of the

fixed remuneration applied by OPUS GLOBAL Plc. to the Managers are presented in the table below:

Position	Type of components of Fix Remuneration	Type of components of Performance-based Remuneration	Maximum amount of Performance-based Remuneration (ratio)	Body/person being entitled to determine
Chief Executive Officer,	[Base wage, Mobile phone, Vehicle use]	[no]	[no]	Board of Directors
Deputy Chief Executive Officers	[Base wage, Mobile phone, Vehicle use]	[no]	[no]	Board of Directors
Member of the Board of Directors*	[Honoraria,	[no]	[no]	General Meeting
Member of the Supervisory Board**	[Honoraria,]	[no]	[no]	General Meeting

* Pursuant to the General Meeting and Resolutions ~~No. 15/2017. (V.02.) and the General Meeting Resolution No. 3/2019 (X.04.)~~ **from No. 9/2022. (IV.29.) to No. 15/2022(IV.29.)** the remuneration of the present members of the Board of Directors is to be the amount of 200,000. - HUF (two-hundred-thousand) per person per month. The (internal/non-external) members of the Board of Directors are only entitled to receive base wage at OPUS GLOBAL Plc. ~~At present there is not the hereof employment relationship concluded at the Company.~~

** Due to the nature of the committees, the members of the Supervisory Board and the Audit Committee receive only honoraria. Pursuant to the General Meeting Resolutions ~~No. 19/2017. (V.02.)~~ **from No. 16/2022. (IV.29.) to No. 18/2022 (IV.29.)** the remuneration of the present members of the Supervisory Board is to be entitled to the amount of 100,000. - HUF (one-hundred-thousand) per person per month. Pursuant to the General Meeting Resolutions ~~No. 23/2017. (V.02.)~~ **from No. 19/2022. (IV.29.) to No. 21/2022 (IV.29.)** shall set the remuneration of the members of the Audit Committee at 100,000. - HUF (one-hundred-thousand) per month.

8.2 Regarding those persons in the Managers positions who perform the operative management of the Company but not designated manager directors (MD) and are not members of the supervisory board (SB) but employed as Executive Officers by the Company the relevant regulations of the Act on the Labor Code shall be respectively applied to the hereof. The wages of the aforesaid is to be calculated in line with Point 7.6 of Remuneration Policy, and, moreover, the hereof persons are entitled to the amount of cafeteria defined in relation with employees, and even vehicle use of appropriate value and facilities in proportion of the office

and position held of the hereof. With regards, the personal purpose of the vehicle use is allowed.

- 8.3 The Company shall hereby provide laptop and mobile phone for the Managers in accordance with the relevant internal rules.
- 8.4 The Company shall not provide pension benefits, or severance pay (derogating from the labor rules), or any other benefits for the termination case of the employment relationship in respect of the Employees in Manager Position, with that, the amounts paid in relation with an agreement on loss-of-job upon excluding the said employee from a position at an establishment with similar activities of the herein Company for a specified term are not included in the thereof.
- 8.5 *In respect of the Employees in Manager Position the person exercising employer's rights on behalf of the Company shall hereby have the right to award the said Manager with a premium in the amount of 100% of the hereof Manager's annual base wage for his or her outstanding or overtime work or performance, or for any work or performance which is not included in his or her responsibilities.* ~~In respect of the Employees in Manager Position the person exercising employer's rights on behalf of the Company shall hereby have the right to award the said Manager with a premium in the amount of 30% of the hereof Manager's annual base wage for his or her outstanding or overtime work or performance, or for any work or performance which is not included in his or her responsibilities.~~
- 9 Implementation, review of the Remuneration Policy in line with Act on Long-term Shareholder Participation, and Remuneration Report

In accordance with Point d of Subsection 1 of Section 17 of the Act on Long-term Shareholder Participation and from Points 1.5.1.1. to 1.5.1.4 of the Corporate Recommendations of BSE the Company sets out the following decision-making procedures for the review and implementation of its remuneration policy.

~~(Pursuant to Point d of Subsection 1 of Section 17 of the Act on Long term Shareholder Participation the remuneration policy shall include the decision-making procedure on determination, review and implementation of the remuneration policy, and the role of the remuneration committee or any other persons involved, and in line with Points 1.5.1.1. to~~

~~1.5.1.4 of the Corporate Recommendations of BSE, the Board of Directors, and respectively the committee consisting of the hereof Board of Directors (RC) are the proposed bodies to make evaluation on the work of the Board of Directors and the Supervisory Board, and to draft rules and principles in respect of the remuneration of the hereof, and the aforesaid is to be opinionated by the Supervisory Board, and the principles and rules in question (and the material change of the hereinbefore) are to be approved within a separate agenda item at the General Meeting.~~

- 9.1 With regard to the implementation of the Remuneration Policy, the Deputy Chief Executive Officer responsible for Corporate Governance shall be responsible for, and, moreover, shall ensure to have the documents on internal regulations harmonized with the regulations of the Remuneration Policy.
- 9.2 ~~The Supervisory Board is responsible for the implementation of the Remuneration Policy in line with the Act on Long-term Shareholder Participation, and for the annual review (Annual Review) of the herein as follows.~~ **The Supervisory Board supervises and monitors the implementation of the Remuneration Policy according to the Act on Long-term Shareholder Participation and participates in its annual review and the preparation of the Remuneration Report („Annual Review”) as follows.**
- 9.3 ~~The RC, or in the absence of the hereof, on the basis of the submissions within the framework of the Annual Review, as part of the aforesaid, the Board of Directors shall evaluate that the practice and the related processes of the Remuneration Policy are to be operated properly, in particular, whether they are in compliance with the internal rules, or whether the disbursement of the remuneration is appropriate, and whether they are harmonized with the business strategy or they duly reflect the long term and other targets of OPUS GLOBAL Plc., and, moreover, whether they are in line with the international regulations, principles and standards.~~ **The RC assesses, as part of the Annual Review, whether the Remuneration Policy practices and related processes are functioning as intended, in particular whether they comply with internal rules, whether the payment of remuneration is appropriate and in line with the Company's business strategy, whether they adequately reflect the Company's long-**

term objectives and other goals, and whether they comply with national and international regulations, principles and standards.

9.4 The RC shall compile a report on its statements (Report), which – to the extent that it seems to be necessary – shall include the amended recommendations related to the Remuneration Policy and then, the aforementioned is to be sent for opinionating for the Supervisory Board.

The RC shall prepare a remuneration report („Remuneration Report”) on its review findings annually, following the subject year under review but no later than the publication of the notice of the Annual General Meeting, which shall include, if deemed necessary, a proposal for amendments to the Remuneration Policy and shall be submitted to the Supervisory Board for its opinion. The Remuneration Report shall include at least the following information on the remuneration of each Manager:

a) the total amount of remuneration broken down into its components, the relative proportions of the fixed and variable components of remuneration, a description of how total remuneration is in line with the Remuneration Policy and contributes to the long-term performance of the Company, and information on how performance criteria have been applied,

b) the annual change in remuneration over at least the last five financial years, the development of the company's performance and the average remuneration of the company's non-executive employees over that period, expressed in full-time equivalent terms and presented in a comparable manner,

c) any remuneration received from companies belonging to the same group comprising the Company and all its subsidiaries,

d) the number of shares and share options granted or offered, the main terms of exercise, including the price and date of exercise, and changes in these, where relevant,

e) information on any deviations from the procedure for implementing the Remuneration Policy, including a description of the nature of the exceptional circumstances and the specific elements from which deviations have been made,

f) all other information and data required by the applicable legislation.

- 9.5 *The Remuneration Report, as approved by the Supervisory Board, shall be reviewed by the Board of Directors and sent to the Company's statutory auditor („Auditor”) for review.*

~~Following the hereinabove, the Board of Directors shall check the Inspection Report and decide on the maintenance of the Remuneration Policy without amendments upon the opinion of RC and the Supervisory Board, or may decide on the amendments of the hereof, or regarding the case of material change on the submission for the General Meeting.~~

- 9.6 ~~The Company – by means of the Deputy Chief Executive Officer responsible for Corporate Governance – shall hereby compile Remuneration Report annually, not later than the disclosure of the annual ordinary general meeting invitation letter, and the hereof is to be approved by the Board of Directors upon the opinionating of the RC and the Supervisory Board, and thereafter the said person shall submit the hereof to the General Meeting for not-binding (opinion)-voting. Prior to the submission of Remuneration Report for the General Meeting, the Auditor shall hereby monitor whether the Remuneration Report is in compliance with the Remuneration Policy, and, moreover, with the requirements of the regulations, and whether the necessary information stated in the legal regulations are included. Provided that the Auditor shall hereby state that the Remuneration Report is not in compliance with the relevant requirements then shall pay the attention of the Board of Directors to take the necessary measures. To the extent that, and if, the corrections of the mistakes or deficiencies are not performed then the Auditor shall be entitled to inform the shareholders on the mistakes, deficiencies and the measures done.~~

- 9.7 ~~Upon the submission done by the Chairperson of the Board of Directors or the Chief Executive Officer, the Board of Directors shall compile the Remuneration Report annually, and the hereof is to be approved by a resolution with simple majority, and following the revision of the permanent statutory auditor of the Company, the aforementioned report alongside with the opinion of the Supervisory Board are submitted for opinion voting upon the annual ordinary meeting of the General Meeting. *The Board of Directors – taking into account, if necessary, the recommendations of the Auditor and with appropriate amendments and additions – adopts the Remuneration Report and submits it to the Annual General Meeting of Shareholders for an opinion vote, together with the opinion of the*~~

Supervisory Board. The Remuneration Report shall hereby include and state all and each remuneration awarded for the Managers due as a result of the previous business year by any means in line with the Remuneration Policy, and, moreover pursuant to Subsection 2 and 3 of Section 19 of the Act on Long-term Shareholder Participation on the binding components related to the aforesaid upon keeping the regulations **on the protection of personal data** of the data protection shall be respected as well. **If the Remuneration Report contains a proposal to amend the Remuneration Policy, the Board of Directors shall decide to amend the Remuneration Policy and submit it to the General Meeting for an opinion vote or to maintain it unchanged.**

9.8 Following the General Meeting resolution, the Remuneration Report shall be made available for the public for, at a minimum of, ten (10) years – for free – on the website of the Company.

9.9 **The RC is entitled to propose changes to the Remuneration Policy outside the framework of the Annual Review if it considers that such changes are necessary and justified by changes in the Company's operations or its economic environment or in the applicable legislation. The presentation and adoption of a proposal for an amendment containing a draft proposal shall be governed by the rules for the adoption of the Remuneration Report, with the provision that the proposal for amendment shall not be subject to review by the Auditor.**

10 Conflict of interest

10.1 Pursuant to the and on the grounds of the regulations of the Remuneration Policy in line with Act on Long-term Shareholder Participation the conflict of interest shall be identified and modified accordingly.

10.2 The present Remuneration Policy shall ensure that there is not significant conflict of interest in relation with those persons who fulfil controlling positions.

10.3 In line with Section 3:287 of the Act on the Civil Code, at a minimum of three members in the Supervisory Board of OPUS GLOBAL Plc. are to be an independent person.

10.4 In the interest of the appropriate handling of the conflict of interest exclusively ~~Fixed~~ **Remuneration** shall be calculated for the ~~external~~ members of the Supervisory Board meaning that the hereof persons are not entitled to receive **variable** Performance-based ~~Remuneration~~.

10.5 Regarding the occurrence of any reason giving cause to conflict of interest in respect of the member of the Supervisory Board of OPUS GLOBAL Plc., the chairperson of the Supervisory Board shall be informed on the aforesaid cause in relation of the person involved without undue delay but not later than 15 days following the occurrence of the hereof cause. The member of the Supervisory Board of OPUS GLOBAL Plc. shall not be allowed to act on cases referred to the competence of the Supervisory Board following the day of the conflict of interest arisen: *falling within the scope of the Supervisory Board's powers of control under the Remuneration Policy as of the date on which the conflict of interest arises.*

Remuneration Policy in line with the Act on Long-term Shareholder Participation

Annex No. 1

Data on the work or office to be performed by the Directors, or any data related to the remuneration [Act on Long-term Shareholder Participation 7.§ (1) c)]

[Notes: Pursuant to Point c of Subsection 1 of Section 17 of the Act on Long-term Shareholder Participation the remuneration policy shall include the term of the contract on work or office or on any related remuneration concluded between and by the managers, the applicable notice period, typical features of the supplementary or early retirement pension systems, and the conditions of contract termination, and reimbursements in respect of the hereof termination.

	Chairperson of the Board of Directors	Chief Executive Officer	Deputy Chief Executive Officer	Member of the Board of Directors	Member of the Supervisory Board
Duration of the work or office to be performed upon conclusion with the Directors, or any data related to the herewith remuneration	In relation with the members of the MD and of the Supervisory Board for a specified term, but not longer than 5 years. With regard to those members of the MD or of the Supervisory Board who are elected later, on the grounds of the adjustment of the aforesaid termination of the assigned persons coming in force earlier results that all assignments are terminated upon the same date.	indefinite, pursuant to Act on the Labor Code	indefinite, pursuant to Act on the Labor Code	In relation with the members of the MD and of the Supervisory Board for a specified term, but not longer than 5 years. With regard to those members of the MD or of the Supervisory Board who are elected later, on the grounds of the adjustment of the aforesaid termination of the assigned persons coming in force earlier results that all assignments are terminated upon the same date.	In relation with the members of the MD and of the Supervisory Board for a specified term, but not longer than 5 years. With regard to those members of the MD or of the Supervisory Board who are elected later, on the grounds of the adjustment of the aforesaid termination of the assigned persons coming in force earlier results that all assignments are terminated upon the same date.
The applicable notice period	The assignment of the members of the MD and of the Supervisory Board are to be terminated in the cases listed in Section 3:25 of the Act on the Civil Code. The	Pursuant to the Act on the Labor Code	Pursuant to the Act on the Labor Code	The contract of the members of the MD and of the Supervisory Board is terminated upon the cases listed in Section 3:25 of the Act on the Civil Code. The General Meeting shall be entitled to recall	The contract of the members of the MD and of the Supervisory Board is terminated upon the cases listed in Section 3:25 of the Act on the Civil Code. The General Meeting shall be

	General Meeting shall be entitled to recall the hereof persons upon immediate effect. The MD and the members of the Supervisory Board shall abandon at any time, but if so required by any vital interest of the Company's operation, the resignation shall only take effect upon the delegation or election of a new executive officer, or failing this on the sixtieth day after the announcement of the thereof.			the hereof persons upon immediate effect. The MD and the members of the Supervisory Board shall abandon at any time, but if so required by any vital interest of the Company's operation, the resignation shall only take effect upon the delegation or election of a new executive officer, or failing this on the sixtieth day after the announcement of the thereof.	entitled to recall the hereof persons upon immediate effect. The MD and the members of the Supervisory Board shall abandon at any time, but if so required by any vital interest of the Company's operation, the resignation shall only take effect upon the delegation or election of a new executive officer, or failing this on the sixtieth day after the announcement of the thereof.
Typical features of supplementary or early retirement pension systems	-	There is not an existing early retirement pension program at the Company, otherwise in line with the relevant legislation in force	There is not an existing early retirement pension program at the Company, otherwise in line with the relevant legislation in force	-	-
The conditions of termination of the contract	The contract of the members of the MD and of the Supervisory Board is terminated upon the cases listed in Section 3:25 of the Act on the Civil Code.	Pursuant to the Act on the Labor Code	Pursuant to the Act on the Labor Code	The contract of the members of the MD and of the Supervisory Board is terminated upon the cases listed in Section 3:25 of the Act on the Civil Code.	The contract of the members of the MD and of the Supervisory Board is terminated upon the cases listed in Section 3:25 of the Act on the Civil Code.
Disbursement in case of termination	no	Pursuant to the relevant regulations on severance pay of the Act on the Labor Code	Pursuant to the relevant regulations on severance pay of the Act on the Labor Code	no	no