



**Report of the Audit Committee  
of OPUS GLOBAL Public Limited Company**

(registered office: H-1062 Budapest, Andrásy út 59.; company registration number: 01-10-042533;  
court of registration: Companies Court of the High Court of Budapest; "Company")

**to the Annual General Meeting of the Company,  
convened for the 24th day of the month of April in the year 2024**

With regard to the proposals and resolutions to be submitted to the Annual General Meeting of the Company convened for 24th day of the month April in the year 2024, the Audit Committee of the Company has considered the following:

- proposal for (and draft resolution on) the adoption of the Company's annual financial statements and annual report for 2023, prepared in accordance with IFRS, and for the appropriation of the Company's profit after tax for 2023,
- a proposal (and draft resolution on) the adoption of the consolidated annual financial statements of the Company for the year 2023 prepared in accordance with IFRS,
- proposal for (and draft resolution on) the remuneration of the Company's auditor for the business year 2024.

According to Section 11.3 of the Company's Articles of Association, the Audit Committee giving an opinion on the financial statements required by the Accounting Act and making a proposal for the appointment and remuneration of the auditor fall within the competence of the Audit Committee. As the discussion and commenting on the proposal for the appropriation of the profit after tax is beyond the competence of the Audit Committee, no decision was made on this issue.

The Audit Committee reviewed the above-mentioned materials and, on this basis, unanimously adopted the following resolutions, among others, on 27 March 2024, without dissenting votes and abstentions.

**Resolution No 3/2024. (03.27.) of the Audit Committee**

In light of the auditor's report, the Audit Committee has approved the Company's separate (non-consolidated) annual accounts and annual report for 2023, prepared in accordance with IFRS, with a balance-sheet total of HUF 305,001,362,000, a profit after tax of HUF 11,715,184,000 and a total comprehensive income of HUF 11,715,184,000, and recommends their submission to the General Meeting.

The Audit Committee recommends to the General Meeting of Shareholders to approve the Company's separate (non-consolidated) financial statements for the year 2023, prepared in accordance with IFRS.

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Resolution No 4/2024. (03.27.) of the Audit Committee

In light of the auditor's report, the Audit Committee has approved the Company's consolidated annual accounts and annual report for 2023, prepared in accordance with IFRS, including all of its annexes, with a balance-sheet total of HUF 1,072,649,076,000, a profit after tax of HUF 44,889,595,000 and a total comprehensive income of HUF 44,125,647,000, and recommends their submission to the General Meeting.

The Audit Committee recommends to the General Meeting of Shareholders to approve the Company's consolidated financial statements for the year 2023, prepared in accordance with IFRS.

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Resolution No 5/2024. (03.27.) of the Audit Committee

The Audit Committee hereby approves and declares for submission to the Board of Directors the amendment of the remuneration of the Company's permanent auditor for the audit of the financial year 2024.

The Audit Committee shall propose (support) the increase of the remuneration of Quercus Audit Könyvvizsgáló és Gazdasági Tanácsadó Kft. (registered office: H-8200 Veszprém, Radnóti tér 2, C ép.; company registration number: 19-09-512226; court of registration: Companies Court of the High Court of Veszprém; ID No in the Register of Statutory Auditors: 002651; "Quercus Audit Kft.", the person personally responsible for the audit: József András Tölgyes (mother's name: Katalin Zsilko dr.; address: 8200 Veszprém, Szajkó utca 14/B; Chamber of Auditors registration number: 005572)) as the Company's permanent auditor for the fixed term starting from the date of this resolution up to the date of approval by the General Meeting of the annual financial statements (annual accounts) for the financial year ended the 31st day of the month December in the year 2024, but in any case no later than the 30th day of the month April in the year 2025, with the increase of the annual remuneration to a maximum HUF 32,000,000 + VAT per annum, i.e. thirty-two million Hungarian forints per annum plus VAT.

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Resolution No 6/2024. (03.27.) of the Audit Committee

By this resolution the Audit Committee has adopted the Audit Committee's report on the proposals and draft resolutions adopted by the Board of Directors in relation to agenda items No 1, 2 and 8 of the Annual General Meeting of Shareholders to be held on the 27th day of the month April in the year 2023 and declares it suitable for submission to the General Meeting.

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Budapest, 27th day of March, 2024

**OPUS GLOBAL Nyrt.**  
Audit Committee