



**Report of the Supervisory Board of
OPUS GLOBAL Nyilvánosan Működő Részvénytársaság**

(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**

The Supervisory Board of the Company has examined the reports, proposals and resolutions to be submitted to the Annual General Meeting of the Company to be held on 24th of the month of April in the year 2024, in view of which the Supervisory Board proposes to the General Meeting

- to approve the proposal (draft resolution) of the Board of Directors for the adoption of the annual accounts and annual report of the Company for the year 2023, prepared in accordance with IFRS and for the appropriation of the profit after tax of the Company for the year 2023,
- to approve the proposal (draft resolution) of the Board of Directors for the adoption of the Company's consolidated financial statements and annual report for the year 2023, prepared in accordance with IFRS,
- to approve the proposal (draft resolution) of the Board of Directors for the adoption of the Company's Corporate Governance Report 2023 (CGR),
- to approve the proposal (draft resolution) of the Board of Directors on the Remuneration Disclosure of the Company, prepared in accordance with the provisions of Act LXVII of 2019
- to approve the proposal (draft resolution) of the Board of Directors to amend the Company's Remuneration Policy,
- to approve the proposal (draft resolution) of the Board of Directors to reduce the share capital of the Company and to amend the Articles of Association of the Company accordingly
- to approve the proposal (draft resolution) of the Board of Directors on the evaluation of the work of the Board of Directors and on the proposal for the dismissal of its members,
- to approve the proposal (draft resolution) of the Board of Directors on the remuneration of the Company's permanent for the 2024 business year,
- to approve the proposal (draft resolution) of the Board of Directors to authorise the Board of Directors to acquire the Company's equity.
- to present the Company's strategy under Other items on the agenda

The Supervisory Board has examined the resolutions of the Board of Directors of the Company adopted on the 27th day of the month of March in the year 2024.

The Supervisory Board has reviewed the above-mentioned materials and, on this basis, unanimously adopted the following resolutions, among others, without dissenting votes or abstentions.

Resolution No 3/2024. (03.27.) of the Supervisory Board

In light of the auditor's report, the Supervisory Board 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 Supervisory Board agrees with the draft resolution made by the Board of Directors on the separate (non-consolidated) annual accounts of the Company for the year 2023, prepared in accordance with IFRS, and recommends its adoption by the General Meeting.

The Supervisory Board shall agree with the proposal of the Board of Directors for the appropriation of the profit after tax, that from the profit after tax of HUF 11,715,184,000, HUF 6 733 439 250 shall be paid as dividend and the remaining amount shall be transferred to the profit reserve. The proposed starting date for the payment of the dividend is 17 June 2024.

Resolution No 4/2024. (03.27.) of the Supervisory Board

In light of the auditor's report, the Supervisory Board has approved the Company's non-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 Supervisory Board agrees with the draft resolution of the Board of Directors on the consolidated financial statements of the Company for the year 2023 prepared in accordance with IFRS and recommends its adoption by the General Meeting.

Resolution No 5/2024. (03.27.) of the Supervisory Board

The Supervisory Board has approved the 2023 Responsible Corporate Governance Report of the Company on its corporate governance practices and declares it suitable for submission to the General Meeting of Shareholders.

The Supervisory Board further resolves that it fully agrees with the proposals and resolutions adopted by the Board of Directors under agenda item No 3 of the General Meeting of Shareholders, supports them and recommends that the General Meeting of Shareholders adopt them.

Resolution No 6/2024. (03.27.) of the Supervisory Board

The Supervisory Board has approved and, if approved by the Board of Directors, declares the Company's Remuneration Disclosure for 2023 suitable for submission to the General Meeting of Shareholders.

The Supervisory Board shall further resolve that, if adopted by the Board of Directors, it fully agrees with, supports and recommends to the General Meeting of Shareholders for adoption the proposal and the resolution adopted by the Board of Directors under item 4 of the agenda of the General Meeting of Shareholders.

Resolution No 7/2024. (03.27.) of the Supervisory Board

The Supervisory Board shall hereby approve and, if adopted by the Board of Directors, declare the amendment of the Company's Remuneration Policy to be submitted to the General Meeting.

The Supervisory Board shall further resolve that, if adopted by the Board of Directors, it fully agrees with, supports and recommends to the General Meeting of Shareholders for adoption the proposal and the resolution adopted by the Board of Directors under item 5 of the agenda of the General Meeting of Shareholders.

Resolution No 8/2024. (03.27.) of the Supervisory Board

The Supervisory Board shall hereby approve the reduction of the share capital of the Company and the related amendment of the Articles of Association of the Company to be submitted to the General Meeting of Shareholders in accordance with the proposals and resolutions contained in the proposal under agenda item 6.

The Supervisory Board shall further resolve to fully agree with, support and propose to the General Meeting of Shareholders for adoption the proposals and resolutions adopted by the Board of Directors under Agenda Item 6.

Resolution No 9/2024. (03.27.) of the Supervisory Board

The Supervisory Board has approved the proposal for the General Meeting of Shareholders to resolve on the appropriateness of the 2023 management activities of the following members of the Board of Directors and to grant them a discharge for compliance, given that in 2023 the following members of the Board of Directors have performed their activities with the best interests of the Company as a priority:

Name	Period
József Vida	1 January, 2023 – 31 December, 2023
Dr Koppány Tibor Lélfa	1 January, 2023 – 31 December, 2023
Szabolcs Makai	1 January, 2023 – 31 December, 2023
László Görbedi	1 January, 2023 – 31 December, 2023

Zoltán Péter Németh	1 January, 2023 – 31 December, 2023
Ádám Détári Szabó	1 January, 2023 – 31 December, 2023
Balázs Torda	1 January, 2023 – 31 December, 2023

The Supervisory Board has further resolved that it fully agrees with the proposals and resolutions adopted by the Board of Directors under agenda item No 7 of the General Meeting of Shareholders, supports them and recommends their adoption by the General Meeting of Shareholders.

Resolution No 10/2024. (03.27.) of the Supervisory Board

By this resolution the Supervisory Board shall support and recommend that the General Meeting in connection with the permanent auditor, 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: András József Tölgyes (mother's name: Dr. Katalin Zsilko; address: 8200 Veszprém, Szajkó utca 14/B; Chamber of Auditors registration number: 005572), amend the remuneration for the audit of the financial year 2024, as specified below: 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 Report (annual accounts) for the financial year ended on 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 maximum of HUF 32,000,000 + VAT per annum, i.e. thirty-two million Hungarian forints per annum, plus VAT.

The Supervisory Board shall further resolve that it fully agrees with, supports and recommends to the General Meeting of Shareholders for adoption the proposals and resolutions adopted by the Board of Directors under agenda item 8 of the General Meeting of Shareholders.

Resolution No 11/2024. (03.27.) of the Supervisory Board

The Supervisory Board has approved the proposal for the purchase of the Company's equity shares and declares that it may be submitted to the General Meeting of Shareholders.

The Supervisory Board has further resolved that it fully agrees with the proposals and resolutions adopted by the Board of Directors under agenda item No 9 of the General Meeting of Shareholders, and supports and recommends their adoption by the General Meeting of Shareholders.

Resolution No 12/2024. (03.27.) of the Supervisory Board

The Supervisory Board shall hereby approve the information on the presentation of the Company's strategy and declares it to be submitted to the General Meeting.

The Supervisory Board shall further decide to fully agree with the proposals and resolutions adopted by the Board of Directors in the General Meeting of Shareholders' agenda item 10, to support them and to propose them to the General Meeting of Shareholders for adoption.

Resolution No 13/2024. (03.27.) of the Supervisory Board

By this resolution the Supervisory Board has adopted the Supervisory Board's report on the proposals and draft resolutions adopted by the Board of Directors in relation to the agenda items of the Annual General Meeting of Shareholders to be held on the 24th day of the month April in the year 2024 and declares them suitable for submission to the General Meeting.

Budapest, 27th day of March, 2024

OPUS GLOBAL Nyrt.
Supervisory Board