



SUSTAINABILITY
REPORT
2023



OPUS
GLOBAL

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EXECUTIVE ADDRESS

GRI 2-22

Dear Reader!

We are proud to present to you the steps and achievements OPUS GLOBAL Nyrt. made in 2023 towards sustainability. This year was another challenging one for the OPUS Group due to the turbulent economic situation, but it is safe to say that, thanks to the hard work and dedication of our staff, we were able to successfully adapt to market changes.

Our report today is a continuation of the journey we started in 2022, which shows that we are now much more conscious about sustainability. In our first stand-alone report last year, we presented this transparently. Our aim is to ensure that OPUS GLOBAL Nyrt. provides high quality information on the Company's ESG performance and complies with regulatory recommendations and expectations.

We do not deny that sustainable thinking, operation, and reporting are highly complex and challenging tasks, and we strive to produce reports each year that are more mature and convey deeper insights. This year's ESG report therefore covers all of our significant business divisions, making it more comprehensive and in line with international GRI standards.

The Group's diversified portfolio not only makes the Consolidated Sustainability Report extremely complex, but also poses significant challenges for the company in setting appropriate sustainability targets. Some of our businesses can be considered at the forefront of sustainability, as their impact is outstanding due to their core business. One example is our Energy Division, where we want to make a major contribution to decarbonisation efforts, as we are a



major player in securing supply, both environmentally and socially.

We consider this division a key strategic division, as OPUS TIGÁZ Zrt. provides services to more than 1.2 million customers in Eastern Hungary alone, while OPUS TITÁSZ Zrt. provides services to around 800,000 customers. This also shows that we must not only lead the way in quality, but also set an example in terms of sustainability, given our extensive customer and partner relations, as we have a huge responsibility in this area.

Our Industrial Production Division, included in the report for the first time this year, through the development of rail transport and related training, is laying the foundations for a greener form of transport and freight delivery method.

Among the three pillars of ESG, our member companies are excelling in particular in environmental compliance, for example, in our Food Industry Division, where improvements to support the circular economy not only have a very high rate of processing of materials, but also further use of by-products. In our Tourism Division, in addition to the continuous improvement of our quality services, we have also paid considerable attention to energy modernisation.

There is also a growing awareness in the social and governance area, but we see challenges and opportunities for further improvement, and our short-term objectives include a stronger focus on these.

We aim to continuously improve our Sustainability Report, with a view to producing a publication in line with international and national regulations in force from the beginning of 2024, which will represent a further step forward in our sustainability maturity.

In the medium term, our strategic objective remains to continue to establish and strengthen the commitment to sustainability of all OPUS GLOBAL Nyrt. member companies. We wish to push our member companies to continuously improve and deepen their sustainable mindset, while supporting them in achieving their existing sustainability goals and setting new ones. A number of successful member company initiatives encourage us to take these good practices to the group level and implement them in the operations of all our member companies.

We have identified our focus areas along the relevant themes and started 2024 with these in mind. I am positive to say that we are tackling the existing and new challenges of this year with sustainability in mind, both in our member companies and across the Group.

I am confident that by getting to know and studying this year's Sustainability Report, you too will be able to see OPUS GLOBAL Nyrt. as a transparent group that is fully committed to sustainability.

Best regards:

Dr. Koppány Lélfa
CEO

1 | OPUS GLOBAL NYRT.

Activities of OPUS GLOBAL Nyrt.

OPUS GLOBAL is currently the BSE's 5th largest capitalisation company. In recent years, the four pillars of the Company's economic activity have become Industrial Production, Energy, Tourism and Food Industry.

The companies in these four divisions have sufficiently diversified activities to ensure that both the parent company and the holding members operate exceptionally resiliently and steadily.

OPUS GLOBAL is a future-oriented, innovative, result- and quality-oriented industrial producer and service provider group. The Company's aim is to maintain and further strengthen the OPUS Group's leading position in the domestic economy.

The Group operates mainly in Hungary, with member companies operating in various regions of the country. This report covers 12 major companies belonging to the four strategic pillars of the OPUS Group, although the scope of companies is narrower than the financially consolidated scope of OPUS GLOBAL Nyrt.

In terms of sustainability reporting, it is an improvement that the ESG report for 2023 covers a wider range of companies than in the previous year, and the content of the report is based on the double materiality assessment carried out. As a result of the materiality assessment and the significant increase in the indicators presented, the report meets the requirements of GRI Standards 2021, currently the most widely used sustainability reporting standard worldwide. This improvement will also help prepare for the mandatory CSRD (Corporate Sustainability Reporting Directive) reporting from 2024.

The report also presents available data for 2021 and 2022 in order to show trends. The comparison is limited to a certain extent by the fact that the data for the previous years do not include the data of the parent company OPUS GLOBAL, R-KORD Építőipari Kft., RM International Zrt. and Mészáros és Mészáros Zrt.

GRI 2-1, 2-2, 2-6

Among the Group's member companies, the 2023 Sustainability Report focuses on the companies presented below.

Industries and member companies

OPUS GLOBAL Nyrt.

The parent company as the holding centre acts as a trustee.
Holding centre: Budapest
Headcount¹: 17

Energy

OPUS TIGÁZ Zrt.

The company operates a 33,760 km of gas pipeline network in the Tiszántúl and Central Hungary region, supplying gas to more than 1.2 million households in 1,092 municipalities. The company's main task is to ensure uninterrupted gas supplies.

Centre of activity: Hajdúszoboszló
Headcount: 707

OPUS TITÁSZ Zrt.

The company is active as a licensed electricity distributor in the North-Eastern region of Hungary, covering 18 728 km²: it operates 26 177 kilometres of electricity network in nearly 400 towns. The company's main objective is to ensure uninterrupted electricity supply.

Activity centre: Debrecen
Headcount: 876

Food Industry

KALL Ingredients Kft.

The company produces a variety of sugar products, high quality medicinal and edible alcohol, and feed ingredients from GMO-free maize. It is one of the largest maize processors in Europe, producing mainly for export markets (EU Member States). The pilot operation of the investment, activated in the fourth quarter of 2023, is ongoing through which the Company will also produce corn starch.

Place of activity: Tiszapüspöki
Headcount: 418

¹ 2023 year-end headcount data for all companies.



VIRESOL Kft.

The company processes wheat to produce various raw materials for further processing using world-class technologies. Its main products are starch, gluten, malto- dextrin, alcohol, and feed products. The company sells its products primarily to the countries of the European Union.

Location of activity: Visonta
Headcount: 296

Tourism

HUNGUEST Hotels Zrt.

Hunguest Hotels is one of the country's leading hotel chains. In addition to 13 domestic locations, the hotel chain also has hotels in Montenegro and Austria, which are operated by wholly owned subsidiaries. In terms of nights spent, guests from Hungary account for almost ¾ of the total, followed by the Czech Republic (7%), Romania (5%) and Germany (4%).

Location of activity: Magyarország
Headcount: 1471

Balatontourist Kft. and Balatontourist Camping Kft.

The group is Hungary's leading campsite operator. It operates four campsites with a total of more than 1,543 camping pitches, 76 holiday homes, 230 mobile homes, as well as caravans and furnished comfort tents. Foreigners and nationals account for 60% and 40% of the nights spent at the campsites, respectively. Most of the nights spent by foreigners were spent by German, Polish, Dutch and Czech guests.

Location of activity: Balatonfüred, Balatonberény, Révfülöp, Balatonakali
Headcount: 39

Industrial Production²

R-KORD Építőipari Kft.

The company's main activity is the construction, maintenance, design and licensing of railway-related equipment, telecommunications and overhead railway installations. The company's main customers are the Ministry of Con-

struction and Transport, the companies of MÁV Group and GYSEV Zrt.

Location of activity: Felcsút
Headcount: 26

RM International Zrt.

The company is a project organisation, its main activity is the implementation of the „Procurement for the development of the Soroksár (bez.) - Kelebia (border) railway line (EPC - Engineering Procurement Construction contract)”. Due to its project company form, the sole customer of the company is MÁV Zrt.

Location of activity: Felcsút
Headcount: 23

Mészáros és Mészáros Zrt.

Of the company's four divisions, the most significant is utility construction, complemented by water engineering, waste management and the division responsible for works related to the Paks nuclear power plant. The company carries out works won in public tenders, and its customers are mainly government ministries (primarily the Ministry of Construction and Public Works), municipalities and utility companies.

Location of activity: Felcsút
Headcount: 127

Wamsler SE Háztartástechnikai Európai Részvénytársaság

As the successor of the Salgótarján Iron Foundry and Furnace Factory, merged with Wamsler GmbH of Munich, Wamsler manufactures domestic ovens, cooking and heating appliances and metal structures, as the largest fireplace and hearths factory in the Central and Eastern European region. In 2023, a new activity was launched, including the refurbishment and certification of household gas meters for OPUS TIGÁZ. Most of the company's products are exported (mainly to Germany, Austria and the Netherlands), but it also has a significant share of the domestic market.

Location of activity: Salgótarján
Headcount: 459

Corporate governance

GRI 2-9

Our company aims to comply with internationally recognised rules and standards of corporate governance. The company's Corporate Governance Report details how the company is governed, the members of its governing bodies and management, and is also available on the @website. To avoid duplication, only the most relevant features are

Members of the Board of Directors

Name	Corporate role	Start of term of office	Independence
József Vida	President	02.05.2022.	independent
Dr. Koppány Tibor Lélfa	CEO	02.05.2022.	not independent
Balázs Torda	Head of the Energy Division	02.05.2022.	independent
Szabolcs Makai	Head of the Food Industry Division	02.05.2022.	independent
Ádám Détári-Szabó	Head of the Tourism Division	02.05.2022.	independent
László Görbedi	Head of the Industrial Division	02.05.2022.	independent
Zoltán Péter Németh	Head of Wamsler SE	02.05.2022.	independent

highlighted in this section and those, which are not covered therein.

The Group's decision making and operational decision-making is carried out by a Management Team, consisting of the CEO and the Deputy CEO's, which is also supplemented by the heads of the individual divisions.

GRI 2-10, 2-11

The members of the Board of Directors are elected by the General Meeting of the Company following a preliminary evaluation and nomination by the Remuneration and Nomination Committee. The main criteria for the evaluation are the candidate's professional qualifications, management experience, communication and problem-solving skills, as well as the ability to think and manage at Group level. The independence of the candidate from the members of the Supervisory Board is taken into account during selection.

The Supervisory Board is responsible for supervising the Board of Directors with a view to safeguarding the interests of the Society.

Elected members of the Board of Directors must declare a conflict of interest, which shall cover membership in the board of directors in other companies, independence from controlling shareholders, cross-shareholdings with suppliers and other stakeholders, and relationships with related parties.

Although the subsidiaries are separate legal entities, there is some management overlap within the divisions, particularly in the Food and Energy Divisions. As for OPUS TITÁSZ Zrt. and OPUS TIGÁZ Zrt., there has long been joint coordination and management of certain functions. As for KALL Ingredients Kft. and VIRESOL Kft., the merger at management level started in 2022, with the merger of raw materials procurement, general procurement, quality assurance, HR management and production management. The result of this process is faster decision-making and the unification of the management organisation of similar processes in both companies.

Members of the Supervisory Board

Name	Start of term of office	Independence marking
Tünde Konczné Kondás (Chair)	02.05.2022.	not independent
János Tima	02.05.2022.	independent
Dr. Éva Szilvia Gödör	02.05.2022.	independent
Katalin Keresztényne Deák	11.11.2022.	independent

² For the purposes of this report, the trio of R-KORD Építőipari Kft, RM International Kft and Mészáros & Mészáros Zrt. will be referred to as the construction companies.

Commitment to sustainability

GRI 2-12, 2-13, 2-14, 2-15, 2-17, 2-18, 2-19, 2-20, 2-23, 2-24

The OPUS Group is committed to sustainability, working to preserve the planet and its resources for future generations and to use them in a sustainable way. Today, it is clear that sustainable development and a sustainable future require immediate action. The financial world, and stock exchange companies in particular, have a key role to play.

The Company contributes to the creation and maintenance of a redefined society and environment through its forward-looking thinking, continuous development of the technologies used and the quality of its services, and its responsible attitude.

A key priority in the Company's strategy is to set a sustainable operating and growth path, both economically and in terms of human and environmental resources, by identifying efficiency improvement points. The Group's objective is to exploit the short-term potential of sustainability also at the level of its subsidiaries, which can also provide a competitive advantage in the market by integrating it into its business strategy.

A well-managed company must have a long-term vision that integrates its responsibility to society and the environment with its efforts to explore new opportunities. Sustainability is addressed at a central, strategic level within the Group. The aim is to operate an ESG model, developed year on year, which also provides guidance on how member companies can support each other through joint commitments, sharing best practices, meeting future ESG-induced developments in a scale- and cost-effective way.

The Board of Directors plays a role of opinion and approval in the preparation of the organisation's sustainability documents (policies, objectives, report). The Board of Directors is aware of the importance of ESG compliance and therefore gives it the same weight as economic decisions. The organisation's ESG performance is reviewed annually, in parallel with the reconciliation of the annual accounts. The sustainability report is approved by the Board of Directors.

The Remuneration and Appointment Committee shall propose to the General Meeting the remuneration of the members of the Board of Directors, the Supervisory Board and the Audit Committee.

The rules on the remuneration of the members of the Board of Directors, the Supervisory Board and the Audit Committee shall be determined by the General Meeting at the same time as the approval. According to the remuneration policy of the organisation, the members of the highest governance body receive a fixed honorarium, while the top management receives a fixed remuneration. In addition, they are not subject to variable remuneration arrangements. The level of their remuneration is not directly linked to the ESG performance/figures of the organisation. The resolutions of the General Meeting are available on the Company's website.

The majority of the members of the Board of Directors are so-called division managers and are responsible for the division they manage. This responsibility requires them to have a comprehensive knowledge of their respective business, including its sustainability aspects.

At the same time as the annual accounts are approved, the General Meeting of Shareholders issues a discharge to the Board of Directors on the basis of which the members of the Board of Directors have acted primarily in the interests of the organisation.

In 2023, an ESG project team was established, led by the Deputy CEO of OPUS GLOBAL Group Governance Directorate. He is responsible for the delegation and dissemination of tasks to the Board of Directors. ESG/sustainability tasks are managed by the member companies within different organisational frameworks, with the different business areas responsible for specific areas of sustainability. Each member company has appointed an ESG coordinator for the preparation of the sustainability report. Reporting is typically done as part of the quarterly general reporting to the parent company.

Stakeholder relations

GRI 2-29

Due to the diversity and size of OPUS GLOBAL Nyrt's portfolio, the Group's stakeholders are also broadly diversified. The member companies independently determine the stakeholders to whom they are committed, as well as the purpose and method of contact. Examples of these are presented below. For some member companies, the definition of stakeholder groups is based on legal obligations, contractual obligations, local and market conditions. The characteristics of the commitment towards the relevant stakeholder groups are described below.

Owners, shareholders

The parent company ensures meaningful engagement with owners through investor relations. Ongoing and detailed information is provided to shareholders in the form of reports and disclosures, as well as by e-mail and telephone.

The member companies report regularly to the parent company on the performance and data of the company, and communication is continuous. The aim is to better meet the owners' expectations and to obtain approval for major projects.

Buyers, final consumers

Due to the diverse portfolio, customers and clients are very different in each sector, so the purpose and the way of contacting them is also different. In the Energy Division, the aim of customer relations is to maintain a high level of energy service and security of supply, and companies publish their business rules and ensure regulatory compliance. In the Food Industry Division, the aim is to find the most suitable market needs and customers, and the sales department is responsible for contacts with customer groups. In the Construction Division, the aim is to work more efficiently and economically, and there is constant communication, with weekly and sometimes daily meetings. In this sector, customers are not the same as the end-consumers, with whom the divisions have no contact. In the Tourism Division, mutual compliance and satisfaction are measured by direct enquiries, questionnaires, negotiations. The proper handling of customer complaints is important for all members.

Suppliers

The Group has a wide range of suppliers and subcontractors. The companies in the Energy Division in contact with suppliers whose economic, social and environmental performance is satisfactory and who are HSE (Health, Safety, Environment) pre-certified. In the Food Industry, companies aim to purchase cereals with the right quality parameters and with as little environmental impact as possible. The companies are also present at various events in order to address farmers. The companies are also in contact with purchasing companies.

Employees

The Group also pays particular attention to its employees, and practices are described in detail in the Responsible Employment chapter. The Group pays particular attention to employee satisfaction and engagement to develop a sense of belonging, foster community and promote a car-

ing employer image. At group level, it is important to work more efficiently and economically. In order to find the right workforce, companies in the Food Industry Division are also in contact with the local government employment department and are present at job fairs.

Authorities-governmental bodies

The Company's objective is to comply with the law, the expectations of the authorities and, as for OPUS GLOBAL, the expectations of the BSE (Budapest Stock Exchange). To this end, it seeks to maintain a cooperative relationship with these bodies. The member companies of the energy group work closely with the emergency services to ensure a secure energy supply.

Local communities

The companies are working to build a collaborative relationship with local communities, with several member companies working with local organisations. Some companies also support communities through social engagement. In the tourism industry, joint initiatives are being implemented to strengthen the marketing of the local community and to improve the companies' performance. In the energy industry, local forums and information also play an important role.

Natural environment

The protection of the natural environment means environmental protection activities, in particular by complying with legal requirements. The practice of companies in the energy industry is outstanding in terms of cooperation with the National Park Authorities (see Environment chapter).

Educational institutions

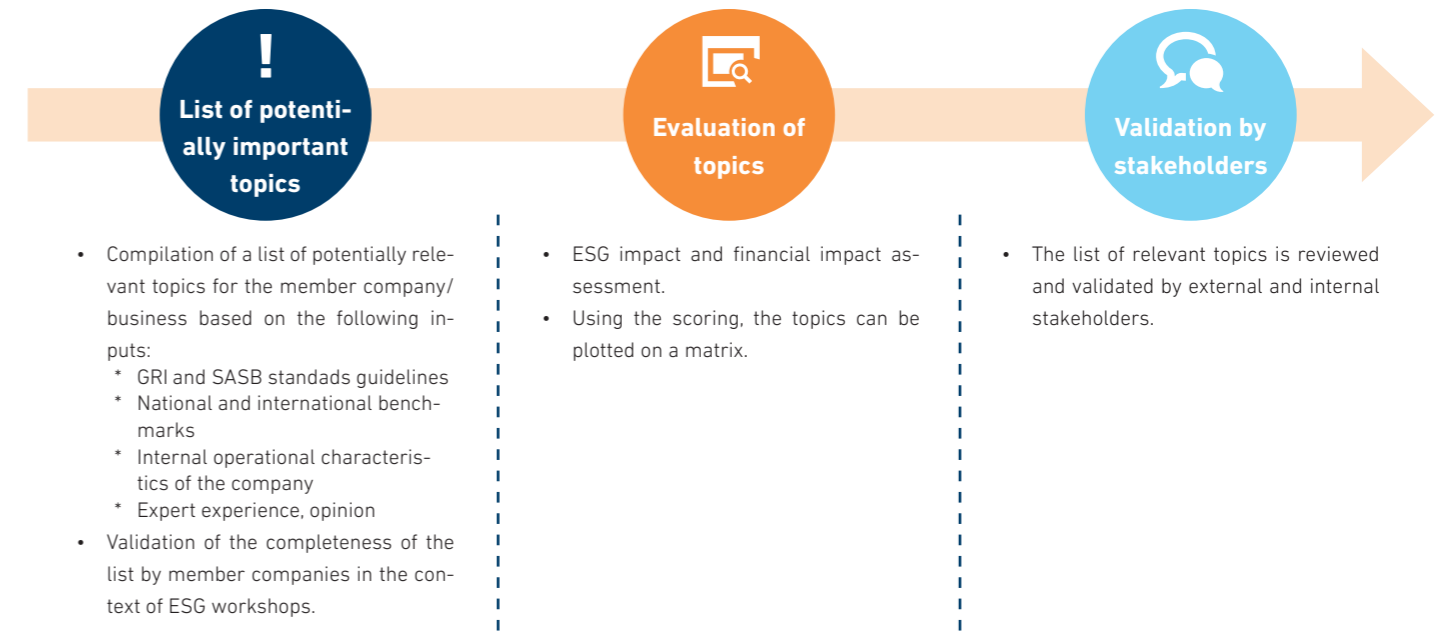
Several companies cooperate with educational institutions in order to ensure the supply of new recruits and to improve the knowledge transfer between industry and education (for more information, see the section on Responsible engagement).



2 MATERIALITY ASSESSMENT

Methodology of materiality assessment

GRI 3-1, 3-2



The Group has identified its material sustainability issues by carrying out a double materiality assessment (impact materiality and financial materiality).

The identification of relevant topics started from the divisional level (Energy, Food, Tourism, Industrial Production), thus ensuring that all relevant topics covering a wide range of economic activities are identified.

The environmental and social impact (materiality) of potentially significant issues was assessed by external ESG experts on a three-point scale (low-medium-high). The experts' opinions were summarised by averaging.

In the context of the divisional ESG workshops, representatives of the member companies, with the support of consultants, were familiarised with the content of potentially relevant topics and had them validated. In the context of these workshops, the member companies' representatives assessed the actual or potential business and financial impact of each sustainability topic on companies (financial materiality), also on a three-point scale.

A topic was considered relevant if it was rated „high“ on at least one of the dimensions. Material themes for OPUS Group companies were identified following the touch validation of the member company materiality matrices.

The results of the materiality analyses of the member companies were validated for impact relevance by involving the main stakeholders of the respective member companies. In the questionnaire, 51 respondents (around half of the respondents) expressed their views from the following stakeholder groups: employers, suppliers, customers, local

communities and industry experts.

Respondents typically agreed with the results of the materiality analysis and did not raise any new issues. For one topic, the materiality level was slightly reduced, but the topic still remained relevant.

As a general rule, the consolidation of the affiliate materiality matrices has been based on the inclusion of material issues that are found to be material for at least three divisions, taking into account the size of the affiliates. There were two cases where this consolidation principle was departed from:

- **Impacts on ecosystems:** although the topic is relevant for at least three divisions, it is not relevant for the other member companies and is therefore reported only for companies in that three divisions.
- **Water management:** the topic was included as a relevant issue for two divisions, but the scale of the impact justified its relevance at group level.



Materiality matrix

Material topic	Topic description, content
Environmental impacts of procurement	Environmental pressures during procurement, environmental impacts of suppliers. Expectations, assessments, environmental risk management.
Social implications of procurement	The social impact of procurement. Expectations, evaluations, managing social risks.
Compliance / ethical operation	Fair competition, anti-corruption, legal compliance, ethical business conduct.
Energy consumption efficiency	Energy consumption from sustainable sources, the extent of energy consumption, how energy consumption is measured, energy efficiency and intensity.
Waste management and circular economy	Waste management methods, technological changes to prolong the life of products, recovery of by-products, reduction of waste.
Climate change mitigation and GHG emissions	Combating climate change and reducing emissions.
Public policy	Political support and lobbying.
Indirect economic effects	Significant investments in infrastructure and subsidised services. Current or expected impacts on communities and the local economy.
Health and safety at work	Occupational safety and health, risk assessment.
Product and service safety	Regulations, compliance and related company practices relating to the health and safety impacts of products and services.
Fair employment	Employee turnover, training, performance appraisal, work-life balance, decent living wage.
Water management	Water extraction, water use and waste water discharge. Protection of natural waters.

The list of relevant issues at company group level was validated by the OPUS GLOBAL project team and then by stakeholders. Stakeholder views were sought through a telephone interview. Stakeholder groups involved: media representatives, regulators, NGOs, owners and investors, creditors. Stakeholders agreed on the main issues identified at group level. The group-level materiality matrix was approved by the Board of Directors of OPUS GLOBAL. Material issues at Group level are reported for all member companies covered by the report.

GRI 3-2

In addition to the topics that are relevant at group level, we have identified topics that are relevant only in the context of a division. In this report, these topics are presented specifically for these member companies.

Topics related to divisional and member level:

- Air pollutants emission: Food Industry, Wamsler
- Climate change adaptation: Food Industry
- Effects on the ecosystem: Energy, R-KORD, RM International and Mészáros és Mészáros in Industrial Production
- Non-discrimination, equal opportunities: Tourism
- Environmental impact of buildings over the life cycle: Energy, Industrial Production
- Marketing and information: Tourism
- Available energy: Energy
- Asset integrity: Energy
- Network resilience: Energy
- Protection of customer data: Energy.

3.1. Climate change and energy consumption

Energy consumption and climate change mitigation

GRI 3-3

The below members of the OPUS Group have significant energy consumption and greenhouse gas (GHG) emission:

- az energetikai szektor vállalatainak,
- az élelmiszeripar szektor vállalatainak,
- a turisztikai vállalatoknak,
- valamint a Wamslernek.

These companies also consume energy in connection with production and the provision of services; energy consumption and its impacts are managed at a strategic level, with an energy management system (EgIR - ISO 50001) and an environmental management system (KIR - ISO 14001).

The policies of the management systems include the companies' commitment to energy management, which can be found on the company's website and on the sites. The management systems are the framework for setting objectives and monitoring their achievement.

The other members of the group - OPUS GLOBAL parent company, R-KORD, RM International, Mészáros és Mészáros - have small internal energy consumption and related GHG emissions, which are only due to the operation of their office activities and therefore do not have a management system in this area.

The emphasis on energy management is reflected in the fact that the group-level results and targets are summarised in a management letter and detailed in the preparatory materials and reports accompanying the annual reports. The Group-wide business plan from 2024 onwards includes energy management targets.

Within the Group, the companies' efforts to reduce climate change and greenhouse gas emissions are framed by activities to meet energy and water management targets and air pollution standards. A separate strategy to mitigate climate change was not formulated by the member companies. Among the member companies, KALL Ingredients has specific GHG emission reduction targets directly related to climate change mitigation.

For companies providing tourism services, the monthly monitoring report includes the results of regular GHG testing.

The largest energy consuming subsidiaries have energy management decision preparation groups (EgIR group), which monitor the indicators set by the company on a monthly basis and present them to the management of the subsidiary several times a year. The companies also define their energy performance for a given activity or production line, assess it on the basis of energy performance indicators (EgTM) and set targets in relation to them.

VIRESOL and KALL Ingredients are also carrying out energy risk assessments. In 2023, several member companies held awareness-raising programs and trainings, shared news and posters to attract the attention of the employees regarding the opportunities for sustainable energy use.

GRI 302-1

The cumulative energy consumption of the member companies of the OPUS Group did not change significantly in 2023 compared to the previous year. The significant increase in fuel consumption compared to the previous year is due to the consumption of new construction companies included in the report. A methodological change is that more energy sources are accounted for differently in 2023 than in previous years.

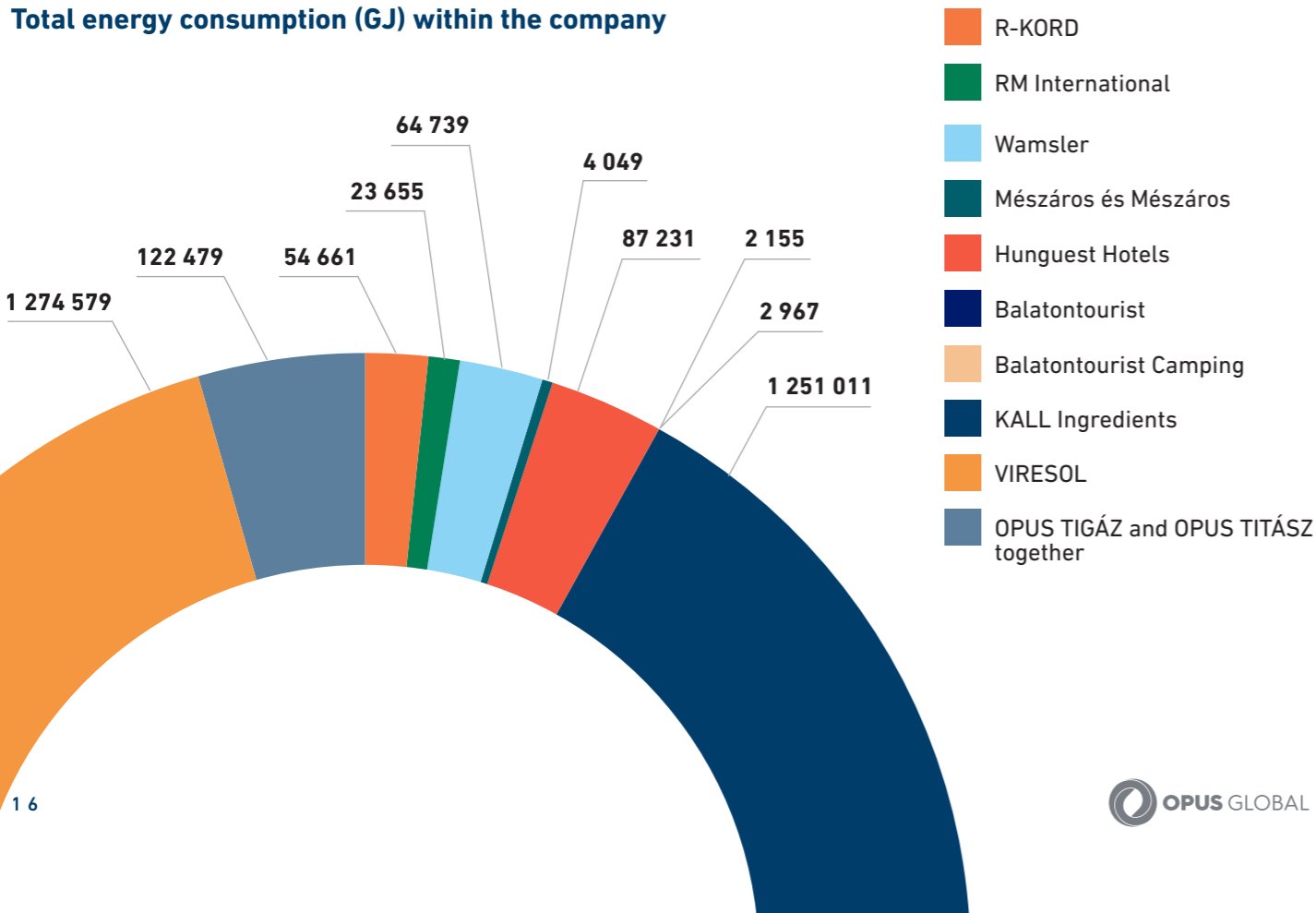
Energy consumption in food companies accounts for more than 87% of energy consumption. VIRESOL uses a significant amount of steam for production, with energy consumption reduced by 5000 GJ in 2023. VIRESOL used to use natural gas to a significant extent, but from 2023 onwards it will use steam energy produced from waste heat (814,000 GJ), thus reducing the environmental footprint associated with energy use significantly. KALL Ingredients is the company with the highest energy consumption today, and its consumption has decreased significantly, by about 100,000 GJ, mainly due to the reduction in the amount of natural gas.

At group level, the savings are not shown compared to the previous year because this report covers a wider range of companies than the 2022 report. The savings are offset by the fuel and natural gas consumption of RM International, Mészáros és Mészáros and R-KORD.

OPUS Group energy consumption (GJ)	2021	2022	2023
Energy consumption within the company	3 126 534	2 862 437	2 887 525
Direct energy - non-renewable			
Petrol	3 944	5 377	54 287
Diesel	69 470	70 391	94 347
Natural gas	1 603 598	1 382 501	1 064 423
Other	0	0	181
Direct energy - renewable			
Biogas	0	0	8052
Technical Alcohols	0	0	36978
Indirect purchased energy			
Electricity	813 057	755 535	769 591
District Heating	n.a	na	19 500
Steam	694 613	705 512	815 974
Cooling	15 266	18 889	0
Indirect energy from own production			
Solar energy	0	0	24 191

For 2021 and 2022, district heat and natural gas are given together, for these years the consumption of district heat is included in natural gas. Cooling is classified as a different energy source in 2023.

Total energy consumption (GJ) within the company



In 2024, the member companies of the OPUS Group implemented a number of investments and measures to reduce their energy consumption.

By 2023, Energy Division identified 10 energy management improvements. Most of the targets were met, with some to be completed in early 2024. The energy consumption indicators for OPUS TITÁSZ and OPUS TIGÁZ are determined by three major items: the heating of buildings, the fuel consumption of the vehicle fleet and the energy consumption of transformer substations and cathode stations. These items are also the most important in terms of pollutant emissions. For real estate, an important result for OPUS TITÁSZ is that the operational electricity consumption of substations, which are essential for the electricity service, is decreasing. As for OPUS TIGÁZ, the replacement of old cathode stations with more modern equipment led to significant efficiency improvements. In 2023, a total of 15 cathode stations with an efficiency of 40-60% were replaced with remotely controllable corrosion protection power supplies with an efficiency of 92%. The more modern stations will also help extend remote monitoring, thereby reducing the mileage associated with maintenance. With the further development of remote monitoring, the data related to monthly measurements and inspections, as well as the necessary adjustments, can be carried out remotely by colleagues in around 80% of the cathode stations without the use of a car.

In 2024, OPUS TITÁSZ plans to complete the replacement of analogue thermostats with digital ones, which will be programmed to reduce the energy consumption of substations. At OPUS TIGÁZ, the refurbishment of the gas receiving stations is ongoing.

The company considers the monitoring of natural gas leakage to be essential and is also included in its environmental objectives. Currently, the amount of natural gas leaking is low and the company places great emphasis on keeping it that way, for which an extraordinary network audit has been ordered in 2023. OPUS TIGÁZ is also responsible for the monitoring of gas concentration indicators and measuring instruments. They help to ensure that safe instruments are used by carrying out tests and calibrations to verify the suitability of gas concentration measuring instruments. Their aim is to control the adequacy of the instruments used through a monitoring and calibration process, and technological progress will further help prevent the release of haz-

¹ Expressed in natural gas equivalents

ardous gases. In addition, the possibility of expanding the methodology of network monitoring is being explored. The energy consumption of the Group's buildings is decreasing, thanks to the energy awareness of employees and partners and energy efficiency investments. The modernisation of the vehicle fleet is under way, with the replacement of a large proportion of diesel vehicles with petrol and the purchase of EURO6 vehicles. As a result of the insulation of buildings, the aim is to further reduce the operating hours of heating and air conditioning equipment in 2024. In 2023, biogas producers will be consulted on the reception network. Thanks to their conscious decisions, the combined GHG emissions of the two countries were reduced by almost 40% compared to 2022.

Food Industry Companies also implemented several projects aimed at reducing energy use. Among the energy-intensive processes at KALL Ingredients, significant electricity use is involved in corn refining, low-energy processes and the D95 sugar line. Other significant users of natural gas include maize germ drying, CGF and gluten drying, starch milk conversion, alcohol distillation and starch drying.

KALL Ingredients has set a clear GHG emissions target: to reduce Scope 1 GHG emissions by 29% and Scope 2 GHG emissions by 4.5% by 2028 compared to 2019.

The company has been using renewable energy sources, including energy-saving technologies for many years. Biogas accounts for around 2.5% of natural gas consumption and technical alcohol for 1.5%. The environmental impact is also reduced by modifying the dust separation process in the sugar refining technology line by installing dust filters instead of cyclones. In 2023, more efficient preheating of the RO water used in the sugar plant will reduce steam consumption and thus the use of natural gas in the plant. The saved amounted to 6530 GJ/year¹. Energy savings have also been achieved by heating the natural gas transfer station with an internal hot water circuit system and by preheating the molecular sieve regeneration stream in the alcohol plant with anhydrous alcohol. Their savings audited in the EKR - Energy Management Support System - are equal to 1,127 tonnes of CO₂.

The reduction in energy consumption at KALL Ingredients exceeds the total consumption of natural gas in 2023 for all the other companies in the group's divisions.

The factory will continue to reduce its specific energy consumption in 2024. It will diminish the specific natural gas consumption of CGF and gluten dryers by treating the fibre enzymes with wet separation. The installation of a material-to-material heat exchanger will also reduce the specific steam consumption of alcohol production. It will also partly switch to frequency converter operation and control of the instrument air compressors and the cooling water circulating pumps, as well as the alcohol plant mash column pumps, and will aim to reduce heat losses in the alcohol plant. At KALL Ingredients, biomass boilers will come on stream in 2025 and a „heat cube” system will be introduced, which will also lead to GHG emission reductions. Preparations for the project started in 2023 and are currently underway.

From 2019 onwards, KALL Ingredients has detailed environmental footprint calculations and values, analyses and short- and medium-term targets. It tracks energy-specific values for the entire factory and for each production line and has an environmental footprint calculation for each product on a kgCO_{2e}/tds (dry matter) basis, in line with the ISCC Directive. The calculation includes Scope 1, Scope 2 emissions data, and from Scope 3 data the environmental footprint of raw materials and their inputs, the environmental footprint of excipients and the environmental footprint of raw water².

Specific energy use is fundamentally influenced by the capacity of the factory, and targets have been set to ensure that this is achieved through continuous improvement. The target for 2023 was not met due to the market environment.

At VIRE SOL, the installation of the feed flat storage has increased electricity consumption, while several energy saving investments have also been made. At the DDGS dryer, about 5% of the natural gas used was replaced by biogas. In addition, two further energy improvements started in 2023, increasing the company's energy consumption from renewable sources.

By 2023, VIRE SOL achieved one of its major energy management objectives, the monitoring of critical plant parameters listed in the energy risk assessment. It has fixed a specific maximum for all secondary energy and set a target to ensure technical and operational conditions that will allow an increase in biogas use. At least 75% of the biogas produced in the anaerobic reactor of the wastewater treatment plant will be used for energy purposes. These objectives were achieved by the end of



the year, with biogas energy recovery unit being in operation since December 2023.

The 2024 plan for VIRE SOL is to measure the use of electricity uptake per consumer and to finalise energy targets and action plans.

The energy efficiency measures taken so far have resulted in a significant reduction in the environmental footprint in both Scope 1 and Scope 2 carbon dioxide equivalents, with a 15% reduction in Scope 1.

The **Tourism Division** is made up of companies with very different profiles in terms of energy management.

Campsite operation and camping are low-carbon tourism activities, which by their very nature have environmentally friendly characteristics that companies are committed to preserving for the future. This low-impact approach is combined with an environmentally aware clientele. The holiday homes offer an alternative to caravan holidays and there is a growing demand for this type of holiday. The operation of hotels with large capacity and extensive wellness facilities is a much more energy-intensive activity. Hotel pools, restaurants and wellness areas all have high energy requirements.

In both these areas, member companies are implementing energy efficiency investments and measures. In sev-

eral campsites, traditional light bulbs have been replaced by LEDs, solar-powered lighting has been installed, work has been done on motion-sensor lighting, and energy consumption is expected to be reduced by the installation of electric boilers and condensing boilers. Companies plan to use more and more renewable energy sources, and in 2023 the pool at Füred campsite was renewed with a heat pump. In 2024, Hunguest Hotels will introduce systems to reduce the energy consumption of their guests. In addition to the average temperature, a measure of reduced energy consumption per room will be introduced. In 2023, four hotels invested in solar panels. In addition, three hotels (Hunguest Saliris, Napfényfürdő Aquapolis Szeged, Hunguest Szeged) have also implemented the use of waste heat from thermal water for energy purposes. The company plans to heat several buildings in the future and to apply energy-saving solutions in the renovation of buildings, including the insulation of the facades and roofs of two hotels in 2023. In six hotels, pools have been fitted with blankets to protect them from cooling at night.

The replacement of traditional light bulbs with LEDs was completed in 2023 for both guest rooms and offices in all the hotel chain's establishments. Scope 1 GHG emissions in the Tourism Division are significant in hotels, slightly up compared to 2022.

At Wamsler in 2023, enamelling used up again the most natural gas, whereas sheet metal processing was responsible for the most electricity consumption.

In 2023, an energy-saving development was the direct heating of enamel storage cups, which will save significant amounts of natural gas. The company has installed heating cables and insulation in the drinking and hot water systems within the production hall to protect against freezing, eliminating the need for tempering heating of the entire enamelling plant during off-peak hours. The company also connected a solar collector in the year. The electricity savings from the measures and investments planned for 2023 amount to 4,050 GJ, an energy reduction equivalent to the average annual consumption of 445 Hungarian families.

² A Scope 3 számítás csak a termékek kiszállításának környezeti lábnyomát nem veszi figyelembe.

Transforming the energy sector to mitigate climate change

Decarbonisation, security of supply, innovation – these are the main goals that drive OPUS TIGÁZ Zrt. and OPUS TITÁSZ Zrt., the companies of OPUS ENERGETIKA Group that embodies OPUS GLOBAL Nyrt.'s Energy Division, in their daily operations and development planning, while OPUS TITÁSZ and OPUS TIGÁZ operate a total of 26,177 km and 33,760 km of distribution network, respectively.

In 2023, OPUS TITÁSZ built a total of more than 136 km of distribution network and 129 transformer stations. Nearly 23,000 new meters were installed and nearly 29,000 meters were replaced to meet customer needs. The „Macs” 132/22 kV transformer station, built as part of the Debrecen North-Western Economic Belt power grid development, was completed in two phases.

The continued development of the electricity grid contributes to a key environmental objective: to mitigate climate change - by integrating renewable energy sources, optimising energy use and making the grid smarter.

OPUS TIGÁZ built 517 new backbone lines and 2663 downstream branch lines, reconstructed almost 2 kilometres of distribution network, 4 pressure regulating stations and 5 pressure regulating buildings, while replacing 87,000 gas meters and 29,000 pressure regulators - a significant part of these investments contribute to reducing leaks in the gas network and thus mitigating climate change.

Introducing and supporting the integration of renewable energy sources

OPUS TITÁSZ is committed to the integration of renewable energy generation into the electrical grid. Currently, there are 975 MW of installed capacity from small-scale power plants connected to its grid, along with an additional 331 MW of household-scale power plants („HMKE”). 80% of the small-scale power plants and 100% of the HMKEs utilize renewable energy sources, predominantly solar panel systems. The number of connection requests from these small-scale power plants is sharply rising. OPUS TITÁSZ is engaged in continuous grid development activities to ensure that renewable energy generation can further expand, and the grid can handle the increased load associated with renewables.

Optimising energy use in substations

The heating of substation premises (high voltage substations and high/medium voltage transformer stations), outdoor equipment and technical cabinets, and as for the relays in substation buildings, the cooling of the substation buildings, is carried out by OPUS TITÁSZ Zrt. in an automatically controlled manner (thermostats), taking into account the temperatures and humidity required for the technical equipment and devices, in order to reduce the consumption of electricity.

Solar panels have already been installed in four substations (Kaba, Kunmadaras, Túrkeve and Sényő) to ensure self-consumption. Other objectives include the thermal insulation of substation buildings, the replacement of windows with insulated ones, the installation of solar panels to ensure self-consumption in additional locations, and the replacement of analogue thermostats with digital (remote-controlled) ones.



In the course of the renovation of the site's buildings, priority will be given to increasing and improving energy efficiency, using renewable energy sources, with focus on use of renewable technologies (e.g. solar panels, heat pumps). Energy consumption will be reduced by combining existing district heating options with passive energy efficiency improvement measures (wall insulation, replacement of windows and doors) and the use of smart automated building control systems.

Reconstruction of old, obsolete cathode stations

One of the major developments for OPUS TIGÁZ in 2023 was the replacement of cathodic stations that were over 30 years old, and which, in case of failure, could not be repaired. These stations had an efficiency rate of 40-60%. The 30 refurbished cathodic stations received modern, industrial, highly environmentally resistant, controllable, corrosion-protected power supplies with an efficiency rate of 92%, which maintains the preset bond voltage, output current, and cathode potential at the desired stable values. In connection with this, during the implementation phase, the hardware and software design of remote control for 86 cathodic stations using a remote monitoring system is in progress. Remote control reduces energy consumption because protective currents can be maintained at the appropriate level required for protection compared to previous average values. During the development of remote monitoring, remote intervention/regulation has been implemented, and the automatic adjustment of structure potentials for POMES is expected to be completed by November 2024.

Hydrogen conversion experiments

The EU decarbonisation targets and the increased energy independence efforts due to the Russian- Ukrainian war have accelerated the penetration of hydrogen in the Energy Division, and thus in the natural gas industry. At the interconnection points between EU Member States, transmission system operators will have to accept gas streams of up to 5% hydrogen by volume in the natural gas system from 1 October 2025. This will inevitably lead to this natural gas/hydrogen gas mixture also appearing in the network of natural gas distribution licensees. To ensure that this mixed hydrogen can be responsibly received in the natural gas distribution system, the existing infrastructure and gas

network elements need to be examined. To this end OPUS TIGÁZ Zrt. is in the implementation phase of a complex, system-level hydrogen conversion test program, which investigates the effects of hydrogen conversion on the distribution network. To carry out the tests, two separate test systems are planned to be set up at the Miskolc Training Ground. The first will be a permanent laboratory test of gas meters and pressure regulators, and the second will test the distribution and distribution pipeline and the elements of the system within the site boundary. The test systems will include all the distribution network elements that are present in the operating distribution network. During the test period, the hydrogen resistance and functional adequacy of the instruments, devices and materials in contact with the hydrogen medium will be studied. With the involvement of the University of Miskolc as a scientific partner, material tests will be carried out on the materials tested in the test system, and the flow conditions in the gas network and the possible hydrogen-natural gas mixture separation will be simulated. The pilot project will provide a body of knowledge that will contribute to the safe operation of the gas grid infrastructure to a high technical standard, will guide future developments and innovations, and will contribute to the uptake of hydrogen natural gas, or possibly later 100% hydrogen, on the gas grid infrastructure.

Sustainability approach

In the spirit of energy efficiency, OPUS ENERGETIKA launched in September 2022 the OPUS TITANS - You are the energy of the future! OPUS TIGÁZ Zrt. and OPUS TITÁSZ Zrt. launched the first joint social responsibility competition for secondary school students in 2022. The primary objective of OPUS TITÁNOK was to promote the world of energy among students, to deepen energy awareness and sustainability and to support young people's technical orientation. The students worked in teams of 3 on the data for the rounds, using their scientific knowledge, critical thinking and artistic flair. The final, which included professional days, took place on 23 and 24 March 2023 in Hajdúszoboszló. Eight teams competed in the finals, which also rewarded students, teachers and their schools' foundations, with the students of the Arany János Reformed Secondary School, Technical College and College of Nagykőrös winning the final.



Railway development to reduce environmental pollution

Humanity is travelling further and more frequently, putting a significant strain on the planet, while EU countries have committed to achieve Net Zero in the EU by 2050 as part of the Paris Agreement. To reach this target, the EU will reduce net greenhouse gas emissions from its economy as a whole by at least 55% by 2030 compared to 1990 levels and continue to gradually reduce emissions until 2050.

Transport is responsible for a quarter of the EU's greenhouse gas emissions, which we need to reduce by 90% by 2050. But decarbonisation of transport is progressing more slowly than other sectors of the economy. While emissions in other sectors are falling significantly, emissions from transport have increased in recent years. It is crucial that passenger and freight transport in the EU becomes more efficient and less dependent on fossil fuels. In 2021, the Council adopted conclusions on the Commission's Intelligent and Sustainable Mobility Strategy, which aims to make transport greener, smarter and more resilient.

The overall picture is overshadowed by the fact that rail transport, which is mainly powered by electricity, is the most sustainable mode of transport, accounting for only 0.4% of total EU greenhouse gas emissions in 2018, according to the European Environment Agency. By making a conscious choice, passengers can also do a lot for the environment, since according to MÁV data, 1.7 million tonnes of CO₂ emissions were prevented between 2021 and 2023, which is equivalent to the annual CO₂ emissions of the population of Pécs.

This is why the switch to fixed rail is becoming increasingly important in the world. However, if European rail companies are to double the share of passenger traffic and achieve a 30% share of freight traffic by 2030, appropriate infrastructure improvements are needed.

In the railway Construction Division of OPUS GLOBAL Nyrt., the main activity of R-KORD Kft. is the construction, maintenance, design and licensing of railway construction related safety and tele-communications equipment and railway overhead lines, as well as the construction and renovation of complex railway tracks. They are involved as main contractors or subcontractors in all major railway projects throughout the country. One of their greatest successes is that in the last two years they have been involved in the renewal of more than 100 km of railway lines. R-KORD Kft. provides state-of-the-art services, always striving to meet the needs of its customers in full, and its activities also help to improve its customers' expertise.

Therefore, both companies have a significant impact on the achievement of the sustainability goals for public transport in Hungary.

Environmental aspects of the operation of safety installations

Member companies monitor the impact of their operations on the environment in several ways. Highly energy-efficient safety equipment is an indispensable part of the infrastructure, which not only makes train travel safer and more reliable, but also contributes to reducing the environmental impact.

The increase in safety will significantly reduce the amount of pollution from accidental incidents (e.g. hazardous waste generation, fuel spills, etc.). The reduction in journey times also contributes to a reduction in the specific, trackside burden of noise pollution and air pollution.

Environmentally conscious design

In addition to their commitment to protecting the environment, companies are also striving to improve our environmental performance. They regularly review the environmental risks of their activities and not only comply with environmental regulations, but also take into account sustainable development guidelines in their operations.

In 2023, RM International Zrt. and R-KORD Kft. established a waste registration system and, depending on the type of waste, subcontractors (earth and stones, crushed stone, concrete, mixed construction material, etc.) will recover the extracted materials on site, which will be subject to quality and environmental pre- and post-tests. The construction industry is one of the fastest growing sectors in recent years, and the integration of construction and demolition waste into the circular economy deserves particular attention. With regard to construction and demolition waste, the EU has set the objective of moving towards a sustainable

society and to this end Member States have set a target of increasing the preparation for re-use, recycling and other material recovery of non-hazardous construction and demolition waste to a minimum of 70% by weight by 2020 (Directive 2008/98/EC). This rate is 85-100% for all materials for both companies, with the highest possible rate of on-site recovery. They plan to introduce environmental management as a systemic element in 2024.

R-KORD Kft. and RM International Zrt. regularly carry out biological monitoring surveys with the involvement of a nature conservation officer, relocate protected plants, take bird protection measures, carry out continuous weekly nature conservation patrols in the areas affected by tree felling, bush clearance and grass cutting works, and regularly consult with the National Parks concerned.

The development of railways on a better transport network will improve connections between regions, which will promote trade, tourism and overall economic growth. This is particularly important in remote or underdeveloped areas where better infrastructure provides access to markets and other essential services.



Total Scope 1 and Scope 2 GHG emission (tonnes CO ₂ e) ³	Scope 1	Scope 2
OPUS TIGÁZ and OPUS TITÁSZ together	5 782	2 778
KALL Ingredients	51 104	39 568
VIRESOL	13 411	16 127
Hunguest Hotels	9 530	6 610
Balatontourist	46	139
Balatontourist Camping	35	246
R-KORD	49	33
RM International	9	15
Mészáros és Mészáros	920	292
Wamsler	1 656	1 306
Total	82 542	67 114

GRI 305-1, 305-2, 305-3

In 2023, Scope 1 and Scope 2 carbon dioxide emissions of OPUS Group member companies in the food and energy services sector decreased compared to the previous year as a result of energy efficiency and targeted climate change mitigation measures.

Scope 1 greenhouse gas emissions from fossil fuel use have decreased significantly compared to last year. Scope 2 emissions from OPUS TITÁSZ and OPUS TIGÁZ decreased by more than half, but the increase in indirect energy consumption, mainly from VIRESOL, led to an increase in the group's combined Scope 2 emissions. Food companies account for over 75% of Scope 1 and Scope 2 GHG emissions. The remaining part of the carbon footprint of Hunguest Hotels and the Energy Division is still significant. Scope 3 emissions are only recorded by food companies. Upstream consumption in the distribution chain results in 69 325 tonnes of CO₂ equivalent GHG emissions for KALL Ingredients and 78 946 tonnes of CO₂ equivalent GHG emissions for VIRESOL.

Adapting to climate change

GRI 3-3

The OPUS Group member companies define their decisions and objectives for the adaptation to climate change individually. This topic is only addressed in the Energy and the Agriculture Division.

The Food Industry Division is directly affected by the negative impacts of climate change. Farmers are finding it increasingly difficult to meet their own production targets. Several steps they are taking to diversify their energy use are helping them to adapt to climate change. Without being exhaustive, these projects include:

- Investments to reduce energy use for both companies.
- Installation of biomass boilers at KALL Ingredients.
- Increased use of biogas for VIRESOL.
- Overcoming the problems caused by high ambient temperatures by installing forced cooling of certain engines.
- Modified raw water pre-filtration technology at KALL Ingredients for more efficient filtration of colloidal contaminants due to the hectic level changes in the Tisza water.

At OPUS TIGÁZ, our employees are constantly checking the application temperature ranges and UV stability of the surface equipment, devices and instruments serving the natural gas network. There is no company policy on adaptation to climate change, but compliance with obligations on protection of the environment and safety of services facilitates adaptation. Air conditioning of cars and buildings is essential to control the network.

The company takes particular care in the organisation of work and the scheduling of jobs. Work is organised to take account of the increasing frequency of heat alarms and to make it easier for the staff to work (e.g. protective drinks, shades, etc.).

Financial implications and risks of climate change

GRI 201-2

Climate change affects OPUS Group member companies in different ways. Work has begun to identify risks and business opportunities, qualitatively and in some cases quantitatively. The measures and plans of the member companies described above are also aimed at mitigating these consequences.

Both **OPUS TIGÁZ** and **OPUS TITÁSZ** face financial risks due to climate change. As for OPUS TITÁSZ, these risks are heat wave, storm and fire risks. Extreme weather events, vegetation fires and overheating of the assets are all risks. This can result in breakdowns, failures, transmission capacity can be reduced, and heat expansion can also lead to malfunctions.

OPUS TITÁSZ manages the risks with the current physical and non-physical application solutions and measures (e.g. heat protection, column spacing reduction, use of surge protection devices, cyclical access), so no additional measures are required at this time. For OPUS TIGÁZ, the risk will be the loss of revenue due to reduced natural gas consumption.

Both **KALL Ingredients** and **VIRESOL** produce bioethanol, which involves carbon dioxide emissions during production and therefore a quota obligation. This direct financial implication of climate change is also an incentive for both member companies to reduce their CO₂ Climate change will have a tangible impact on the raw material supply chain through changes in yield and quality. Changes in energy supply are also an important risk for companies' operations and may increase CO₂ The risks in the value chain are also mitigated by long-term contracts.

In the **Tourism Division**, a climate change risk assessment was carried out for the operation of campsites and hotels. Trees and branches falling as a result of the increasing frequency of sudden summer storms can cause personal injury and damage to property.

This is already an additional cost for the campsites, with increased costs for tree inspection, pruning, crown pruning and felling. The financial impact of the risk was estimated at HUF 20 million for each tourism member company without action.

The direct climate change risk for **construction** companies may be related to the supply of raw materials (shortages, pricing).

Wamsler sees the declining demand for its products as a climate change risk. The financial impact of this risk is expected to be a reduction in revenue of around HUF 140 million. The search for new partners is one way of reducing the risks involved, but the financial or raw material supply difficulties of existing partners are expected to be experienced by Wamsler's new partners. Wamsler expects a reduction in turnover, lost profit and an increase in operating overheads in the maturation of heating equipment due to global warming.



³ Emissions cover CO₂, no base year is applied at group level by the OPUS Group. The emission factors are defined by legislation or professional standards. Scope 1 emissions do not include Hunguest Hotels' emissions from vehicle consumption, Scope 2 emissions have not been market-factored, the data presented are location-based emissions.

3.2. Waste management and circular economy

GRI 3-3, 306-1

The commitment to responsible waste management is reflected in the countries' Integrated Management Systems and their Quality, Environment, MDB and Energy Management Policies, where available.

Decisions on waste management and the circular economy are primarily driven by compliance concerns.

Reporting and record-keeping obligations are particularly important for construction companies and food companies. A number of member companies keep track of material use and waste collection in a material and waste balance register system.

The treatment and transport of waste is carried out by external partner companies, although waste may need to be stored at different sites. The on-site storage of hazardous and non-hazardous waste in compliance with the legislation is constantly monitored by the member companies.

The aim is for companies to continue the waste management activities they started in previous years, to reduce

Waste generated (tonnes)	2023
Total waste generated	23 731
of which: non-hazardous	22 974
of which: hazardous	757
Waste not landfilled (t)	18 047
Landfilled	5 683
of which: hazardous	708
of which: non-hazardous	4 975

the amount of waste generated. They are introducing measures to increase recycling rates and encouraging their colleagues to collect waste separately, raising awareness of this in several forums. Several member companies inform their employees of the decisions taken through internal communication and distribute awareness-raising articles on waste management.

GRI 306-2, 306-3, 306-5

Compared to the year 2022, waste generation of the OPUS Group member companies decreased, however, the data for 2023 were collected in a different structure than the previous year and are not presented.

Landfilled waste accounts for about a quarter of all waste in the Group.

GRI 306-3, 11.8.3

The two **energy companies** account for a small proportion (less than 6%) of the group's waste production. Although its waste generation is not significant, **OPUS TIGÁZ** is exposed to the risk of gas leakage due to its activities. The cases of gas leakage above 500 m³ are summarised in the table.

Significant spills	OPUS TIGÁZ
Total number of significant spills (number)	17
Total significant spills (m ³)	35 246
Gas network events to report	12
Cases of non-compliance with the gas network safety standards giving rise to a warning	0



Location of major natural gas spills, 2023 (over 500m ³ spill)	Mennyiség	Kiömlés hatásai
Laskod, külterület 041. hrsz. /Debrecen GVM nyilvántartó: 11482/	2856 m ³	Explosion hazard / Damage to gas pipelines
Hajdúhadház, Arany J. u. - Tompa u. sarok /Debrecen GVM nyilvántartó: 11527/	1921 m ³	Explosion hazard / Damage to gas pipelines
Dombrád, Tiszakanyári utca 0461/3 hrsz /Debrecen GVM nyilvántartó: 11761/	7934 m ³	Explosion hazard / Damage to gas pipelines
Nyíradony, Széchenyi u. 67. /Debrecen GVM nyilvántartó: 11783/	5360 m ³	Explosion hazard / Damage to gas pipelines
Kálló, Külterület 024. hrsz. /Eger GVM nyilvántartó: 3625/	5360 m ³	Explosion hazard / Damage to gas pipelines
Vanyarc, Veres Pálné út 52. /Eger GVM nyilvántartó: 3887/	798 m ³	Explosion hazard / Damage to gas pipelines
Üröm, Budakalászi út - Deák F. u. sarok / Gödöllő GVM nyilvántartó: 9403/	897 m ³	Explosion hazard / Damage to gas pipelines
Váchartyán, Fő út 133. /Gödöllő GVM nyilvántartó: 9520/	560 m ³	Explosion hazard / Damage to gas pipelines
Vácrátót, Dózsa Gy. u. 25. /Gödöllő GVM nyilvántartó: 9987/	693 m ³	Explosion hazard / Damage to gas pipelines
Szódliget, Jégmadár u. 1. /Gödöllő GVM nyilvántartó: 10377/	693 m ³	Explosion hazard / Damage to gas pipelines
Borsodszirák-Boldva, Külterület 016. hrsz. / Miskolc GVM nyilvántartó: 4693/	6917 m ³	Explosion hazard / Damage to gas pipelines
Szikszó, Bajcsy Zs. u. 31. /Miskolc GVM nyilvántartó: 5005/	691 m ³	Explosion hazard / Damage to gas pipelines
Miskolc, Lavotta u. - Cserép u. sarok /Miskolc GVM nyilvántartó: 5408/	956 m ³	Explosion hazard / Damage to gas pipelines
Dabas, Erkel Ferenc u. 52/a. /Szolnok GVM nyilvántartó: 6453/	1191 m ³	Explosion hazard / Damage to gas pipelines



To prevent similar incidents, the company's short film "Hazards near the gas network" is available on the company's website.

As for oil spills, typically caused by a column transformer failure at **OPUS TITÁSZ**, the necessary intervention will be carried out as soon as possible. Depending on the size of the spill, as for a small spill (max. 1 m²), the network colleagues will extend the contaminated soil, while with regard to a larger spill, the framework contractor will carry out the remediation. The excavated soil medium will always be replaced with certified clean soil and any necessary landscaping work will be carried out. The success of the intervention is confirmed by laboratory sampling.

Waste is mainly generated by network operation, network maintenance and property management in these companies. In the former case, empty bottles of leak detection sprays, maintenance materials, waste pipes, meters, concrete and wood poles and cables make up the waste. As for domestic waste, the most common waste is furniture, electronic waste, packaging materials and paper, which are classified as waste in the scrapping process. OPUS TIGÁZ sells recyclable waste to contracted partners so that it can be recycled back into production, and the division also facilitates the collection of empty leak detection spray bottles by distributors, contributing to the transition to a circular economy. OPUS TITÁSZ upgrades its meters to reduce the amount of waste.

The company plans to take the necessary steps for the distributor take-back and to sell the waste. The company sells some of its production waste (metal waste, some equipment) for recycling.

The companies aim to strengthen volunteering, so during the HSE Week they organised a waste collection program for their employees, as well as awareness-raising team-building activities.

The waste generated by the activities of **KALL Ingredients** and **VIRESOL** is predominantly the result of the impurities in the raw materials used and the maintenance activities of the companies.

Cleaning waste, broken seeds and mixed seeds cannot be sold as a product, but in order to pass them on as useful material, the companies contacted the local hunting association, which paid a symbolic for them. In this way the companies also contribute to the sustainability of game management.

Four-fifths of all waste generated at VIRESOL is landfilled, which is almost half of the waste generated and landfilled at OPUS Group companies.

Companies generate sewage sludge and packaging waste. The latter also occurs at the customers' premises, while the large packaging and the use of biodegradable materials (paper) reduce the environmental burden of packaging waste.

The waste generated in the **Tourism Division** differs in many respects from the above. Hunguest Hotels' hotels typically generate packaging and kitchen waste, which is transported by MOHU. In campsites, due to seasonality, companies rent a number of containers for the disposal of municipal and selective waste. Reducing the amount of green waste will remain a priority in 2024. Composting of green waste is mainly done in campsites, while in hotels it is bagged and taken away.

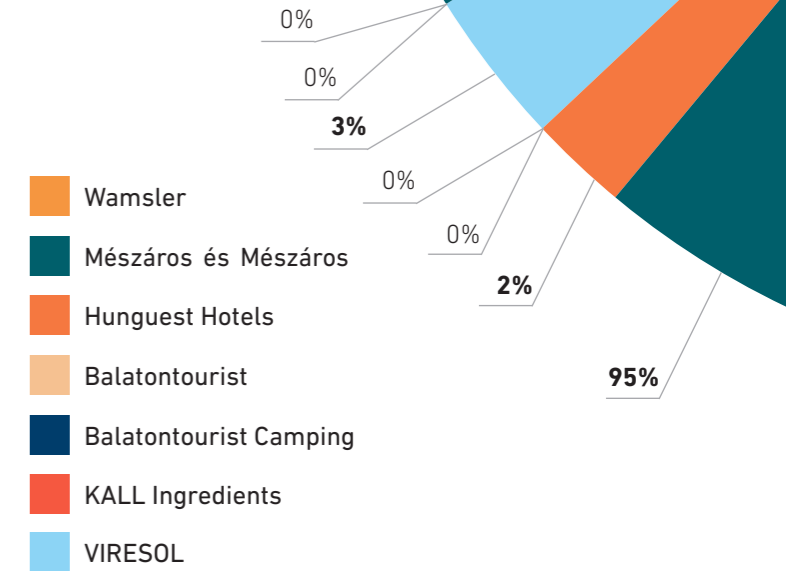
Construction companies must hand over construction and demolition waste and earth materials generated on construction sites to the company holding the permit. Only part of the waste generated during construction is considered as waste of the OPUS Group companies covered by this report, the major part is considered as waste of subcontractors. RM International and R-KORD did not generate any waste of their own, the waste of their subcontractors is recycled by V-Híd Asset Management Kft. or V-Híd Zrt. at the place of generation. The amount of waste generated by these subcontractors is, due to their activities (greenfield railway construction), two hundred times higher than the waste generated by the entire OPUS group. Mészáros és Mészáros's transports only 3% of the waste generated during construction to landfill, and more than 16 000 tonnes of construction waste is recycled off-site.

Compliance with the EPC contract⁴ and legislation is driving construction companies towards a circular economy. An example of this is that **as part of waste management decisions, some of the dismantled railway materials are recycled and certified for reuse, and 100% of the extracted and screened crushed stone is reused for rebuilding.** The extracted materials are subjected to pre- and post-testing for quality and environmental protection. The bulk of the materials used are transported by rail, which has a lower environmental impact than road transport.

The amount of waste generated by the construction activity is illustrated by the fact that 551 thousand tonnes of waste was accounted for by RM International's subcontractors and 21 thousand tonnes by R-KORD's subcontractors in 2023. 80% and 99% of this waste will be recycled, largely on-site.

Where the work areas do not allow for the continuous

Non-disposable waste



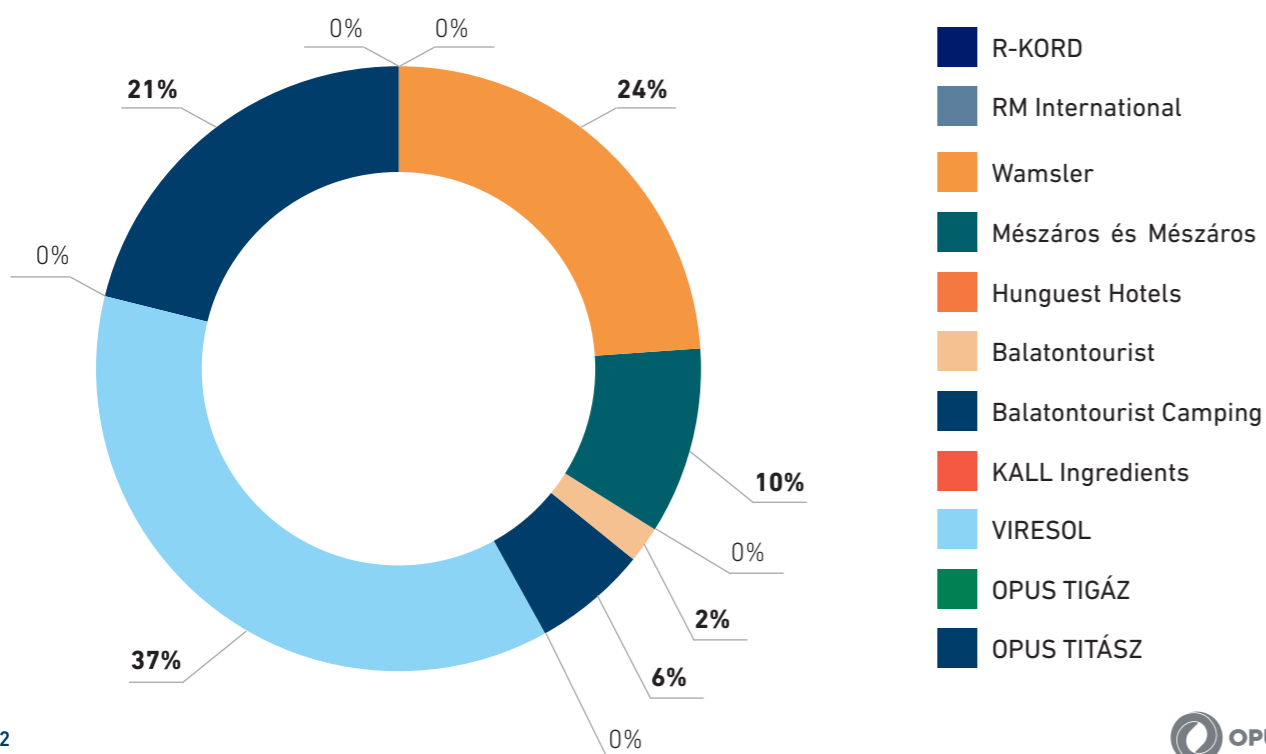
physical protection and demarcation of the land, illegal dumping by external actors is common. Addressing this is an additional burden for the Group to comply with the rules.

Wamsler's activities involve several types of waste. Iron and metal and mixed waste come from manufacturing activities and demolition. The company tries to reuse as much as possible of the material destined for waste. Wamsler's efforts are particularly important in the case of steel scrap. The collection and disposal of the waste generated is regulated by the company's policies. The waste generated by the company is sent to landfill by its partner, 4% of which is hazardous waste.

The aim is to place products in packaging that has as little negative impact on the environment as possible, after receiving orders from partners and suppliers. The company also applies this principle to its suppliers and partners who work on a contract basis, encouraging them to reduce the packaging waste generated by their joint projects. Paper packaging of incoming materials and paper waste from the packaging of their products can be collected separately.

Packaging plastic waste is not yet recoverable, it accounts for all the plastic waste generated by the company.

Waste landfilled



⁴ Engineering-Procurement-Construction project implementation contracts, i.e. turnkey project implementation contracts.

Zero waste production in the Food Industry

OPUS GLOBAL's Agri-Food Industry Division includes two internationally prominent companies that produce raw materials from grain while simultaneously achieving zero waste production. KALL Ingredients Kft. and VIRESOL Kft. are committed to ensuring that as much of the raw materials as possible are recovered during processing, with the least possible waste production. The entire weight of maize and wheat is used in the raw material processing.

Using world-class technologies, KALL Ingredients and VIRESOL Kft. produce various raw materials from maize and wheat for further processing for the food, pharmaceutical and chemical industries. The VIRESOL plant processes wheat to produce gluten, starch, alcohol, bioethanol and feed for the food, paper, pharmaceutical and agricultural industries. KALL Ingredients Kft. is one of the largest maize processors in Europe, producing high value-added food and feed ingredients. It produces primarily sugar, alcohol and feed in a sustainable way, with ISCC (International Sustainability Carbon Certification) certification and a number of other internationally recognised food safety and quality certifications.

Companies use cutting-edge technology to achieve the most efficient use of energy, zero waste production and the highest environmental and safety standards. They place a high priority on minimising the negative impact of their activities on the environment and on the careful use and conservation of natural resources. In order to achieve a circular economy, all parts of the grain are recovered in the technological processing operations, including the technological sludge produced in the process. The first step in the wastewater treatment process for both processing methods is anaerobic fermentation, during which nearly 85% of the processed organic matter is converted into biogas, which is then used for steam production.

KALL Ingredient's innovative factory has already modified its technology to reduce the amount of wastewater produced by using used soaking water. In 2023, it will go even further and be able to use organic material from the two-step aerobic and anaerobic wastewater treatment technology. The upgrade will produce biogas from 75% of the organic matter content of the wastewater treated at the site. This gas will be used in the plant's mixed-fuel boilers to meet the heat demand of the process, reducing the demand for natural gas by 3.1%. It also uses the by-product of technical alcohol production for the production of steam.



In the second step of wastewater treatment, the mixture of sewage sludge from aerobic digestion and perlite (filtration aid), a by-product of sugar production, was declared a product in 2023. The blend of the two components will be marketed as a soil conditioning product, KALL-VIT, in quantities of around 2,500 tonnes per year - so that the valuable, nutrient-rich material does not end up as waste at the end of the process.

KALL Ingredients Kft. started the installation of a boiler plant for biomass-based steam production. The development will reduce the use of natural gas in maize processing by at least 30% from 2025, which will contribute significantly to reducing the CO₂. The processing process can generate energy in the form of steam, heat or biogas at several locations, which can be used immediately.

VIRE SOL utilizes the biogas generated during wastewater treatment as well as the by-product of technical alcohol produced during alcohol manufacturing for steam production. With internal technological improvements, it has significantly increased the share of waste heat from power plants in its heating demand in 2023. As a result, the use of natural gas in wheat processing has been reduced by 35%, which contributes significantly to reducing the environmental footprint of the production.

At every stage of production, special attention is paid to ensuring that the products manufactured are produced in an environmentally friendly way, using waste-free technology. A mixture of wet sewage sludge and silica is used to produce a soil conditioner, which recycles 20 000 tonnes of starch waste per year. This means that 99,7% of the incoming raw material is processed.



3.3. Water

Water abstraction, utilisation

GRI 3-3, 303-1, 303-3

The water management objectives for each company are summarised in the Integrated Management Systems. Water use by the parent company and the companies of the Energy Division is not significant. The decisions involved and their effectiveness are discussed in management meetings, involving the member companies and the departments within the company.

Our companies cooperate with water authorities on an ongoing basis, with data from the authorities being essential for mandatory reporting for water-intensive activities, and internal regulations ensuring accurate monitoring of water demand. As for utility operators, drilled or dug wells, natural watercourses and water bodies affected by the sites or work sites, the water authorities authorise the abstraction of water. The projected water demand and the quantity of water used shall be supported by credible measurements and accounted for. Targets for reducing water use are set by food companies.

The water extraction of the member companies mentioned in the report amounts to 3,265 megaliters, with more than half of it attributable to the activities of KALL Ingredients. Together with VIRE SOL, 82% of the OPUS Group's water extraction can be linked to the **Food Industry Division**. The major water consuming processes are starch digestion and hydrogen production. **The organisations' water withdrawals have not changed significantly compared to 2022, but a number of measures have helped to ensure responsible water management.** Unlike the other companies in the OPUS Group, the water they use is predominantly surface water, with a smaller proportion coming from third parties. The two companies also set total factory and separate plant-by-plant, so-called line-specific consumption targets for raw water. VIRE SOL and KALL Ingredients also carry out self-monitoring to achieve the targets. Factory water balance values are recorded at several bases. Water for the operation of the VIRE SOL wheat processing plant is piped to the plant site from the MVM Mátra Energia Zrt. power plant, partly extracted from the wells used for dewatering the Visontai Mine and partly pumped from Lake Markazi. After the water preparation process, the clean, food-grade fresh water is delivered to the individual consumer units via pipe bridge connections.

⁵ steps of prefiltering, disinfection, filtration, ion exchange, reverse osmosis

The primary source of raw water for KALL Ingredients is River Tisza, with surface water abstraction, and the secondary source is the deep water wells. The water treatment technology used at the plant is suitable for processing both raw water bases. The first step in using raw water is purification⁵.

KALL Ingredients' water use targets were not met in 2023, but have improved compared to the previous period. The company has stopped the pre-distillation of used steeping water from the wet-end digestion of starch. As a result, a reduction in water use of about 2,500 m³ per month (2% of total raw water) was achieved in fermentation. The use of the by-product of the reverse osmosis desalinated water, the so-called retentate, as cooling water make-up water has also been implemented. As a result, the factory's raw water demand was reduced by 5.5%. In 2024, a UV disinfection system will be installed in the condensate stream of the sugar factory, which will allow the full use of this water.

The company has a primary and secondary raw water base to protect the aquifer, and deep wells are continuously maintained and expanded. With regard to the primary aquifer, fluctuating water levels can be a problem. The River Tisza is characterised by high turbidity at high water levels. The raw water pre-filtration was modified in 2023 and a reserve of filter cartridges was created for the pre-filters upstream of the reverse osmosis (RO) filtration equipment. During extremely low ambient temperatures, the temperature of the water in the River Tisza is 2-3°C. In such cases, the RO filtering equipment clogs up quickly, so a preheating heat exchanger was installed.

In VIRE SOL's wet plant factory, some of the used technological water is reused.

As for the **Tourism Division**, the water abstraction of Hunguest Hotels has decreased compared to 2022. The main part of their water abstraction comes from their own wells. The water taken from the drinking water network is used primarily for kitchen processes and to meet the hygiene needs of hotel guests, while water from thermal wells is used for bathing services. The safety of the services provided by hotels and restaurants is also affected by water quality, which is regularly monitored by accredited laboratory tests.

Because of their location on the waterfront, campsites use little water and do not consume much water for their oper-



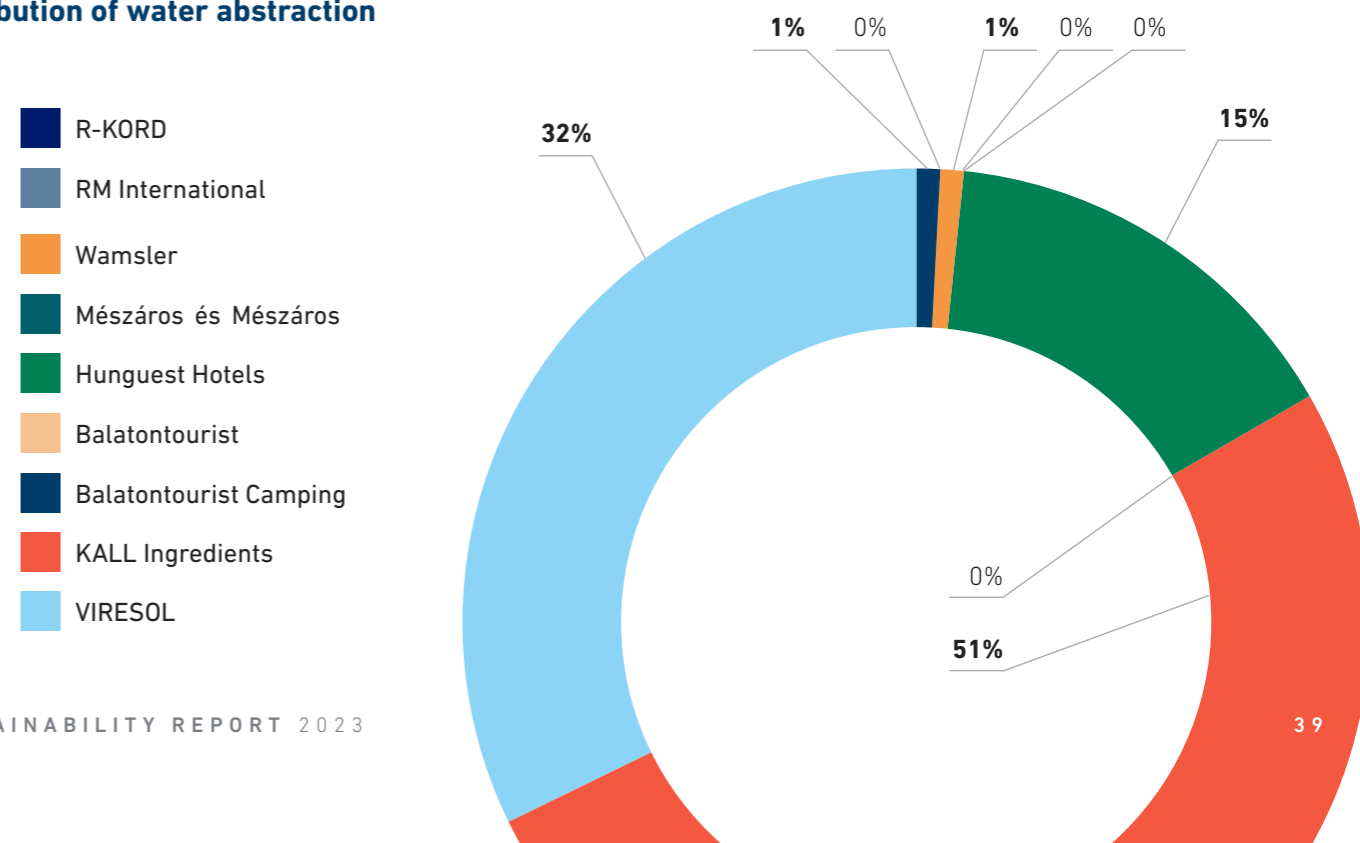
ation. The objective for 2024 is also to rationalise, to introduce systems that promote and target the reduction of water consumption by guests, and to eliminate water waste.

Construction companies do not keep track of their water consumption, as the amount is insignificant. In 2023, the water needs of the group's subcontractors, the group of construction contractors, will be for soil stabilisation, dust control irrigation, post-concrete surface treatment, surface wetting to prevent spalling during demolition and water for planting, with occasional technological water needs. Water demand is highly dependent on weather conditions, it grows significantly in persistently dry, hot, periods with no precipitation. Temporary water meters are installed at all

construction sites. The conditions and rules for water abstraction are mainly determined by the location of the work areas. It is also influenced by transport distances and other technological needs.

Wamsler is a smaller but significant water abstraction member company, whose primary source of water is its own deep boreholes and, where necessary, the municipal utility. Water is used in the production process during the enamelling and the pre-treatment steps of degreasing and passivation.

Distribution of water abstraction



Waste water emissions

GRI 303-2, 303-4, 303-5

The amount of wastewater discharged is tracked by most member companies on the basis of invoices issued by the utility company, but food companies and hotels carry out their own measurements for monitoring.

KALL Ingredients and VIRE SOL also perform quantitative and qualitative measurements. In terms of treated effluent discharges, the same three companies are dominant in water abstraction. While Hunguest Hotels, like the other member companies, uses a public utility to take care of its discharges, KALL Ingredients and VIRE SOL treat wastewater at their own sites and discharge the treated wastewater into the surface water body of final destination. The specific amount of treated effluent is monitored for the whole factory. The aim is to further reduce the pollutant load of treated effluent discharged also in 2024.

Water discharge for all locations (megalitres)	2023
Total water discharge	2 014,42
of which: surface water	1 503,18
of which: water supplied to third parties	511,24
Largest water emitting member companies	1 929,36
KALL Ingredients	1 035,96
VIRE SOL	446,30
Hunguest Hotels	447,11

Organic pollutants are the cause of wastewater treatment at the sites of both companies. At both KALL Ingredients and VIRE SOL, wastewater from the various production processes is collected and equalised on site (temperature and pH equalisation). It is then purified to below the specified

emission limits by anaerobic and aerobic biological treatment steps. The treated effluent is mixed with the COD-free effluent streams from the factory. The final recipient of the treated effluent is the River Tisza for KALL Ingredients and a tributary of the Ózse stream for VIRE SOL. In all cases, the Authority set the compliance limit values for the companies on the basis of individual environmental impact assessments.

At VIRE SOL, an important water management objective for 2023 was to drain the Havaría basin and keep it at a minimum level, to increase the anaerobic transformation of raw sewage and to further reduce the COD of treated wastewater (effluent). In 2024, the stormwater system is planned to be modified and investment plans are also underway to reduce the hydraulic load of the wastewater treatment plant.

The water used **in hotels and campsites** is discharged into the sewerage system, depending on the technology used. In Hunguest Hotels, the water from the kitchen technology is discharged via grease traps, while the municipal water is discharged directly into the sewerage network. Well water is discharged into the public sewer and sometimes, after cooling, into surface water, as specified in official permits. The pollution of the waste water discharged from the campsites is low. No drinking water is used for beach irrigation, but water is taken from Lake Balaton as permitted by law. The campsites ensure adequate drainage conditions for caravans and motorhomes with private bathrooms. Grey water is discharged at designated points and some of the campsites have plots with public water supply, where it is possible to connect to the grey water connection.

The member companies in the construction industry generate a significant amount of wastewater. These are not recorded as wastewater from these member companies, as is the case with the water extracted.

Wamsler's water discharge is not significant at group level. The company's water discharges are of a municipal nature and are discharged into the sewerage network. Contaminated water that is classified as hazardous waste is collected separately and transported several times a year. On-site storage is safe and in compliance with regulations.



3.4. Emission of air pollutants

GRI 3-3

Air pollutant emission commitments are also part of the management systems in place. The emissions of air pollutants are significant in the Food Industry Division and at Wamsler, and this chapter therefore covers the activities of these companies.

At **KALL Ingredients and VIRE SOL**, environmental regulations include air pollution point sources and their required periodic measurement. Emissions are recorded, detailed and monitored data on the quantities of substances emitted or sequestered are available. The data are transmitted to the authorities in accordance with the regulations. Both companies complied with the safety standards in 2023.

As for KALL Ingredients, the investment in 2023 will help reduce emissions by replacing the maize cleaning separation equipment. The former cyclones were replaced by dust filters. This has reduced emissions by around 75% at the point sources.

In order to reduce air pollutant emissions, maintenance and technological tasks are essential. The company aims to continuously improve the specific value of the pollutants emitted, which is monitored in the monthly production report. KALL Ingredients has met its targets for 2023 and aims to be in compliance with the regulators in 2024.

At **Wamsler**, several air polluting point sources were eliminated in 2023. The gas boiler chimney in the changing room and exhaust hoods of the enamelling spray booths of the stove factory were closed down. These were energy effi-



ciency measures, but they also reduced air pollution. Air pollutants were reduced in the painting process and in the operation of the desiccation and firing furnaces. The aim for 2024 and beyond is to introduce new technologies that further filter emissions rather than releasing them into the environment.

GRI 305-7 Air pollutant emissions (tonnes)	2021	2022	2023
NOx	51,30	46,90	34,73
SOx	72,20	55,70	59,26
Persistent Organic Pollutants (POPs)	0,00	0,003	0,00
Volatile organic compounds (VOCs)	14,00	19,20	17,95
Hazardous Air Pollutants (HAPs)	975,30	1103,00	870,18
Particulate matter (PM)	29,20	34,30	21,57

3.5. Significant impacts on the ecosystem

GRI 3-3, 304-1, 304-2, 304-3

Companies in the energy and Construction Divisions have a significant impact on the ecosystem. The activities of our companies involved in construction and major iron and steel projects are most likely to affect ecosystems in the work areas and their immediate vicinity. Both companies aim to meet the requirements of the projects and minimise the negative impact of their activities on the ecosystem.

Energy service companies are conscious of the potential negative impacts of their activities and construction works. **OPUS TITÁSZ is developing its network in such a way as to minimise its negative impact on the ecosystem, with particular attention to bird populations.** The overhead network is fitted with insulated enclosures, bird-friendly crossbars, pole couplings, nest boxes and bird perches in many places. Dozens of new stork nest boxes are installed on low-voltage pylons every year, and colleagues also pay attention to the maintenance of the thousands of stork nest boxes on the networks. The replacement of tension insulators with more bird-friendly ones is underway. They use a number of methods in their project design, network development and maintenance activities to avoid the risk of bird accidents. The supporting structures of the buildings are designed in a bird-friendly way. Efforts are being made to lay underground cables instead of overhead lines, and new innovative network solutions are

being developed. In recent years, they have significantly reduced the risk of electrocution by enclosing live parts. In 2024, they will continue to make the pole switches on medium-voltage lines and the column transformer stations bird-friendly.

Launched in 2018, the bustard protection project aims to replace the 22kV overhead line between Dévaványa - Túrkeve in the Nagykunság area with an underground cable. The project involved laying 23 km of underground cable.

As agreed in the „Barrier-free Sky Agreement”, they also cooperate professionally as a distributor licensee in the implementation of LIFE, KEOP and KEHOP projects. In converting the networks to bird-friendly, they meet the requirements of the authorities, and their interventions rely heavily on the expertise of the staff of the Körös-Maros National Park and the Hortobágy National Park.

RM International and **R-KORD** are already in contact with the local nature conservation authorities, government agencies and national park directorates in the preparation phase of the restoration areas. The construction of projects may have adverse environmental impacts such as waste, noise, dust, solid waste, hazardous substances, air pollution and water pollution, as described above. These impacts may also occur in or near areas of biodiversity value.

The less measurable impacts of their activities may include land use and adverse impacts on vegetation and other hazardous emissions. The operation of various construction equipment and vehicles generates noise emis-



OPUS ENERGETIKA is committed to the protection of nature and aims to do something for the environment, for the preservation of our diverse landscapes and wildlife, and for the conservation of our values. In this field, too, particular attention is paid to the protection of birdlife. OPUS TITÁSZ has successfully carried out a number of projects in recent years to ensure the safe maintenance of the diversity and abundance of bird life in the Tiszántúl Region.

The main objective of the bird protection measures is to reduce the number of bird accidents in the service area by maintaining and improving the electrical network and related equipment, and to protect the rich and varied bird population in the area. To this end, in 2023 the company spent more than HUF 316 million.

sions. Construction equipment and other sources generate noise levels of between 70 and 120 DB in the vicinity of the construction site. In order to mitigate the adverse impacts on the ecosystem, a nature conservation officer is employed during the implementation of the projects, who will also assist in the relocation of protected plants and animals, where necessary, in accordance with the relevant regulations and in consultation with the relevant authorities. With regard to investments subject to envi-

ronmental permit continuous or periodic habitat and biota monitoring is required.

Protected woody plants in the work areas and the affected areas are protected by „stocking”, protected island habitat groups are fenced off, and areas adjacent to the construction areas of the trail facilities are protected by fencing. The habitats on the sites will be surveyed and listed before the start of the works and the ecosystems affected by their activities will be terrestrial and freshwater.

Species on the IUCN Red List or under national protection whose habitat is affected by the OPUS TITUS operation	
Presentation of the protected area	Site of construction works, surrounding area, staging area and its surroundings National Park, nature conservation area, NATURA 2000 site affected
Location of the activity in relation to the protect-ed/high biodiversity value area	The activity takes place within the protected area
Type of activity	Energy service activities
What is the type of ecosystem in the area?	Terrestrial and freshwater
Species concerned:	
Bird species: white stork (Ciconia ciconia), great bustard (Otis tarda), red kite (Falco tinnunculus), red-tailed hawk (Haliaeetus albicilla), Black Stork (Ciconia nigra), European bee-eater (Merops apiaster), imperial eagle (Aquila heliaca), white-tailed hawk (Haliaeetus albicilla)	

Location of R-KORD and RM International construction works in terms of ecosystem impacts			
GRI 304-4	R-KORD & RM International	R-KORD & RM International	R-KORD & RM International
Geographical location	Railway line 150, Budapest-Kelebia	Railway line No 120, Békéscsaba-Lőkösháza	Railway line 101, Püspökladány-Biharkeresztes
Activity size (m ²)	7 500 000	1 200 000	2 040 000
Type of immunity	National Park Nature Reserve „Ex lege” wetland Natura 2000	National Park Nature Reserve Natura 2000	National Park Nature Reserve Natura 2000

GRI 304-4 Impacts on ecosystem - protected areas and species affected (Püspökladány-Biharkeresztes)

Species on the IUCN Red List or under national protection whose habitat is affected by the R-KORD operation	
Geographical location	Railway line 101, Püspökladány-Biharkeresztes
Presentation of the protected area	Site of construction works, surrounding area, staging area and its surroundings National Park, nature conservation area, NATURA 2000 site affected
Location of the activity in relation to the protected/ high biodiversity value area	The activity takes place within the protected areak
Type of activity	Construction of railways
Size of the activity	2 040 000 m ² general conservation practice in railway construction areas
What is the type of ecosystem in the area?	Terrestrial and freshwater
Species concerned:	
Plant species: sulphurweed (<i>Peucedanum officinale</i>), meadow rose (<i>Aster sedifolius</i>), <i>Ranunculus polyphyllus</i>	
Molluscs, insects: long-horned beetle (<i>Cerambycidae</i>)	
Amphibians, reptiles: amphibians (<i>Amphibia</i>)	
Species of birds: great spotted owl (<i>Gortyna borelii</i>), bustard (<i>Otis tarda</i>), woodpecker (<i>Picidae</i>), imperial eagle (<i>Aq-uila heliaca</i>)	

GRI 304-4 Impacts on the ecosystem - protected areas and species affected (Békéscsaba-Lőkősháza)

Species on the IUCN Red List or under national conservation status whose habitat is affected by the organism's activities	
Geographical location	Railway line No 120, Békéscsaba-Lőkősháza
Presentation of the protected area	Site of construction works, surroundings, parade area and its surroundings
Underground or underground?	National park, nature conservation area, NATURA 2000 area
Location of the activity in relation to the protected/ high biodiversity value area	-
Type of activity	Railway construction
Size of the activity	1 200 000 m ² general conservation practice in railway construction areas
What is the type of ecosystem in the area?	Terrestrial and freshwater
Species concerned:	
Plant species: creeping brome (<i>Peucedanum officinale</i>), meadow rose (<i>Aster sedifolius</i>), <i>Ranunculus polyphyllus</i>	
Molluscs, insects: long-horned beetle (<i>Cerambycidae</i>)	
Amphibians, reptiles: amphibians (<i>Amphibia</i>)	
Species of birds: great spotted owl (<i>Gortyna borelii</i>), swans (<i>Otis tarda</i>), woodpecker (<i>Picidae</i>), imperial eagle (<i>Aq-uila heliaca</i>)	

GRI 304-4 Impacts on the ecosystem - protected areas and species concerned (Budapest-Kelebia)

Species on the IUCN Red List or under national protection whose habitat is affected by RM International's operations	
Geographical location	Railway No 150, Budapest-Kelebia (including the sites of nature conservation interest, detailed below)
Presentation of the protected area	Upper Kiskunság bush, Upper Kiskunság lakes
Underground or underground?	Kiskőrös peatland Nature Reserve (surface and freshwater and marsh) area
Location of the activity in relation to the protected/ high biodiversity value area	Two-mountains bog (identifier: KN2454; phylogenetic code: 1136/EL/14)
Type of activity	General and specific protection exercises against possible damage caused by railway construction works
Size of the activity	7 500 000 m ² general conservation practice in railway construction areas
What is the type of ecosystem in the area?	Terrestrial, freshwater and marsh Upper Kishunság salt marshes and peat bogs Special Area of Conservation Kiskunság saline lakes and the őrjeg peatland special area of conservation Upper kiskunság saline wasteland priority nature conservation area Upper Kishunság salt lakes and Mikla-bush Priority Nature Conservation Area Fülöpszállás - Soltszentimre - Csengőd Marshes Priority Nature Conservation Area Kiskőrös peat bog priority nature conservation area
Species concerned:	
Plant species: <i>Orchis coriophora</i> , <i>Astragalus asper</i> , <i>Orchis palustris</i> , <i>Orchis morio</i> , <i>Cirsium brachycephalum</i> , <i>Centaurea scabiosa</i> subsp. <i>sadleriana</i> , <i>Schoenus nigricans</i> , <i>Blackstonia acuminata</i> , <i>Nymphaea alba</i> , <i>Iris sibirica</i> , <i>Veratrum album</i> , <i>Hottonia palustris</i> , <i>Gymnadenia conopsea</i> , <i>Listera ovata</i> , <i>Orchis militaris</i> , <i>Urtica kioviensis</i> , <i>Leucojum aestivum</i> , <i>Dactylorhiza incarnata</i>	
Molluscs, insects: <i>Anisus vorticulus</i> , <i>Vertigo angustior</i> , <i>Vertigo moulinsiana</i> , <i>Maculinea teleius</i> , <i>Lycaena dispar</i> , <i>Anisus vorticulus</i>	
<i>Umbra krameri</i>	
Amphibians and reptiles: <i>Bombina bombina</i> , <i>Triturus dobrogicus</i> , <i>Emys orbicularis</i> , <i>Zootoca vivipara</i> , <i>Lacerta viridis</i> , <i>Podarcis muralis</i> , <i>Natrix natrix</i> , <i>Pelobates fuscus</i>	
Mammals: otter (<i>Lutra lutra</i>)	
Bird species: large number of bird species based on 2020 mapping	

Consumer-oriented sustainable developments at Hunguest Hotels and Balatontourist

Hunguest Zrt. is implementing the largest hotel development program ever with a budget of HUF 50 billion over four years. The focus of the renewal is to achieve a higher level of guest experience in all units of the hotel chain, with special attention to sustainability aspects.



Hunguest Hotels Zrt. started the renovation of its hotels in 2020, with less than one third of the value of the investment coming from the state subsidy awarded under the Kisfaludy Accommodation Development Construction Program. The development, which is equivalent to the area of around 480 tennis courts, is of historic proportions, as the last time a hotel renovation and construction project of this scale took place in Hungary was half a century ago.

The primary objective of the unification was to enhance the guest experience at the destinations to the highest level through sustainable development, while further strengthening the role of Hunguest Hotels as the leading rural hotel chain in Hungary. The company, which owns and operates hotels mainly near spas or offering wellness services, has delivered a program of upgrades to around 800 rooms as part of the development in 2023 alone, including the western wing of Hunguest Bük, Hunguest Gyula, Hunguest Saliris Resort in Egerszalók, Hunguest Forrás in Szeged and Hunguest Helios in Hévíz.

Hunguest Hotel Aqua-Sol in Hajdúszoboszló has been granted the silver award of the „Green Hotel 2023-2024” title by the Association of Hungarian Hotels and Restaurants.

Building renovation for sustainability

The most striking improvements for guests are the interior design changes, which include the four-star or four-star superior category. At the same time, the energy supply system has also been renewed, with the installation of 50 kW solar panels at Hunguest BÁL Resort, Hunguest Gyula, Hunguest Hotel Freya and Hunguest Helios, ensuring an average energy consumption of around 15%. In addition, energy consumption is constantly monitored and innovations in energy saving are sought. The energy modernisation included the complete facade and roof refurbishment of the eastern wing of Hunguest Bük and Hunguest Helios, and the insulation of the northern and southern facades of Hunguest Hotel Freya, including the replacement of windows and doors.

Less spectacular, but no less important, is the modernisation of buildings from the technical point of view; in most cases, hotels are renovated from the basement to the attic, so it is not just a question of interior renovation. Improvements also include the installation of electric car chargers.

The heating system in several buildings has been modernised with heat pumps, and a completely new electrical and water network has been installed.

Energy-efficient spa harmonisation

It is important for guests to use the thermal waters in their natural state and not to treat them with any chemicals or purification processes. The minerals and trace elements in thermal waters are a rich source of essential nutrients for the body. Your physical and mental health is supported through the development of spa services, using natural and traditional healing methods. The development of sauna culture and the continuous training of sauna masters provide our guests with an experience that results in physical and mental renewal. The 100% organic certified sauna oils used contribute to the maintenance of health. For their high quality cosmetic and massage services, they use professional products that help to regenerate the body.

In the spirit of sustainability, the waste heat from the thermal water is already being used in the Hunguest Saliris, the Sunshine Spa Aquapolis Szeged and the Hunguest Szeged. And the use of a pool cover during night-time closing hours has resulted in less energy consumption and cleaner pools in 2023 in the spa units of Hotel Aquarell, Hunguest Gyula, Hunguest Helios, Hunguest Hotel Pelion, Hunguest Bük and Hotel Eger & Park.

In addition, the management of Hunguest Hotels is constantly looking for innovative solutions to enhance the guest experience. For this reason, a durable hygienic protective coating was piloted at Hunguest Helios in 2023 on surfaces frequently touched by guests. In its rural wellness hotels, Hunguest also offers children's activities with qualified animators at weekends and throughout the school holidays to help parents relax and increase their comfort.

Sustainable gastronomy

In addition to providing hotel stays, the hotel chain offers half-board (i.e. a generous breakfast and dinner buffet); the introduction of a single breakfast was completed in January 2023, standardising the purchasing process and guaranteeing the same quality in all hotels. This measure has simplified the purchasing process, reduced the number of suppliers and enabled them to provide higher quality products by increasing order volumes. An important element of the food offer is the inclusion of food from local producers in the menu, in addition to healthy food, which contributes significantly to the promotion of local products and to shortening the supply chain for the product groups concerned. The reduction of food waste and the elimination of food wastage is a key objective for all catering establishments, with the raw materials used being interlinked and continuously linked, thus facilitating procurement and promoting the efficient use of food. All restaurants are designed to cater for people with food allergies (e.g. lactose intolerance, milk protein allergy, gluten intolerance, etc.) in all food groups, with a percentage of 20-30% of the total menu.



A nature-within-reach experience at Balatontourist

Another factor in the Tourism Division of OPUS GLOBAL Nyrt is of minor importance in consideration of the number of guests and environmental impact, but it is nevertheless an important factor in the evolution of the Tourism Division to mention the consumer-oriented development of Balatontourist. Campsite management and camping are low-carbon tourism activities, by their very nature they are environmentally friendly, and their guests are typically committed to sustainability. Camping is a popular holiday activity not because of its economic necessity but because of its proximity to the environment. Based on experience in campsite management, measures with low input costs but high impact were favoured in 2023, and energy-efficient solutions were sought for new purchases. Existing light sources have been replaced by LED bulbs in all units in 2023, further savings have been achieved by automating the lighting in the common areas by automating two wings of the water blocks in Balatonfüred and 57 sensor systems in Balatonberény, and additional sensors are planned. Within the campsites, percolators are being used on taps and shower heads to reduce water consumption, and more efficient solutions are planned. The renewal of the green areas included the installation of irrigation systems with well irrigation in the campsites of Füred, Napfény and Berény. The use of energy-saving light sources and the installation of air-conditioning systems with window-opening sensors continue to be a priority in the purchase of new mobile homes. The past years' experience shows that, despite the growing environmental awareness, the demand for energy is still increasing. To raise awareness of this, there are plans to develop plot-by-plot meters and the possibility of charging consumers.



3.6. Environmental impacts throughout the entire life cycle

Environmental impact of buildings

GRI 3-3
RM International and R-KORD projects are investments in railway infrastructure, and the completed railway facilities will increase safety, reduce journey times and have a much lower environmental impact than road transport. Overall, the investments will lead to the introduction of more energy- efficient means than in the past.

The member companies have no material influence on environmental impacts outside of construction. After the handover of the completed structures, the operator is responsible for minimising the environmental impact. Our construction member companies aim to build to specification. When carrying out projects, they always comply with the legislation in force. The client specifies in detail the quality of the materials to be used and the conformity of the finished works. These specifications are intended to minimise the environmental impact of the works during their life cycle, and certificates are

provided after completion of the works to prove that these objectives have been met.

Environmental impacts of products during their life cycle

GRI 3-3
 Many of Wamsler’s cooking and heating appliances are wood-burning. Given that wood-firing is a renewable energy source, it will continue to play a role in the future. Therefore, it is important to continuously improve their appliances. Their products exceed European standards, both in terms of efficiency and emissions. No strategy has been formulated to address the environmental impacts of products throughout their life cycle, but the Integrated Management System provides rules to minimise their environmental footprint.

Products do not contain any components that would be considered hazardous waste at the end of their life cycle, and all parts of their products can be disposed of as different types of waste in yards. Users can also find help regard the type of materials that become waste in the user manual of the appliances.

Life cycle impacts	2023
Revenue from products (HUF million)	7 256
Revenue from energy efficiency certified products (HUF million)	6 793
Revenue from energy efficiency certified products as a percentage of total revenue	93,6 %



4.1. Responsibility for product and service delivery

Product safety

GRI 3-3

Several aspects of product safety were also examined. On the one hand, significant impacts can be identified in the social aspects of product safety, as products ideally serve the health and safety of people, which is key to social sustainability. As for dangerous or poor-quality products, serious injuries or other health problems can occur, which can have a detrimental impact on society and the well-being of individuals.

On the other hand, the supply and production of safe products can reduce the risk of environmental damage that poor quality or dangerous products can cause to the environment, while the supply of safe and environmentally friendly products can also reduce waste and pollution.

For the Group as a whole, legal compliance is fundamental to their manufacturing processes, sales and partner contracts, and they need to ensure that their products comply with the relevant laws and regulations.

This includes compliance with product safety regulations such as health, safety and quality standards. As for the Energy and Tourism Divisions, the primary focus is on service safety. These two divisions address the issue of service safety in their internal company regulations, which are based on legal compliance.

Energy companies address the issue of service safety in their Emergency Management, Technology Instructions, Explosion Protection documents, among others. The companies support the safe and healthy provision of services through a number of activities and actions, such as the installation and modification of user systems, technical safety design reviews and technical audits, and the availability of a 24-hour fault reporting service for customers. The gas distribution network will be operated under a Technical Safety Management System audited and approved by the Authority Monitoring Regulated Activities.

GRI 416-1

Companies in the **Tourism Division** strengthen the conscious application of service quality and safety through regular internal communication. The assessment of the health and safety impact of services is integrated into their operations, such as Balatontourist for beach services - bathing water quality and playground services, and Hunguest Hotels for room rental, catering, wellness, spa, health, leisure sports and conference services.

GRI 13.10.4, 416-1

The Food Industry Division is mainly regulated by the Food and Feed Safety Policy as regards product safety. The total volume of VIRE SOL production was 134 048 tonnes in 2023, produced exclusively on sites certified to internationally recognised food safety standards. This means that the company's raw materials and products are subject to strict controls throughout their production and meet the highest safety standards. The emphasis on certified local colours ensures that consumers are assured of quality and safe products. For both companies, **products are subject to the most stringent food safety controls: Halal, Kosher, Iscc, NON- GMO, IFS, GMP+ ISCC PLUS, FDA, ISO 14001, 9001, 500001 are certified** and subject to continuous audit requirements. Accordingly, certain groups of products (gluten, alcohol, starch, isoglucose, ddgs feed, ddgs pellets) are assessed, taking into account their health and safety effects.

GRI 13.10.5

KALL Ingredients, like VIRE SOL, has 100% of its production in internationally recognised sites certified to food safety standards. For both companies, **there were no product recalls for food safety reasons in 2023 due to strict standards and regulations**. As for VIRE SOL, there were cases where the product was found to be of poor quality (packaging damage, transport problems or inadequate parameters), but in all these cases the company acted in accordance with its internal rules and corrected the problem either at the customer's request or during its own internal audit.

Product- and plant-oriented developments

As a member of the OPUS GLOBAL Industrial Production Division, Wamsler SE is a product- and plant-oriented development company with a focus on sustainability.

A significant part of the cooking and heating appliances produced by the company are wood-burning, which is a renewable energy source, so the development of appliances, the reduction of their emissions, so-called „smarting“ is of particular importance in achieving the company's sustainability ambitions. All of their appliances exceed European standards in terms of both efficiency and minimisation of emissions. The cooking chambers of the appliances with ovens, where the food is prepared, are covered exclusively with enamel with properties required by the Food Industry and set by standards. The antibacterial enamel coating is resistant to pathogens, does not release any substances when exposed to heat and is very easy to clean.

Their products do not contain any component that would be considered hazardous waste, even if only at the end of the life cycle of the appliance. All components can be simply dropped off as different types of waste at any waste yard, with detailed information provided to users. The company even pays attention to packaging, as untreated pine wood packaging can be an excellent source of ignition when the appliances are installed.



The development of Wamsler's factory is an excellent example of how the energy consumption of a plant can be significantly reduced by consciously reviewing and innovating decimal systems.

In 2023, Wamsler renovated the old changing room at the Fireplace Factory site, halving its floor space and reducing its air space by a sixth, which means less energy is used for heating, ventilation and lighting, and the old gas boiler was replaced by a smaller one, with a solar collector connected to the hot water system. All these measures will save the equivalent of 20,000 m³ of natural gas per year.

Previously, the liquid enamel in the enamel storage cups could be protected from the cold by heating the enamel mill completely, which meant heating thousands of m³ of air space. The enamel storage cups were fitted with heating fibres and insulation, eliminating the need to heat the enamel mill and achieving significant natural gas energy savings. In addition, the drinking water and fire water systems in the entire hall area have been heated with fibre and insulation to protect against freezing, eliminating the need for tempering heating during weekends and shutdowns.

In the gas burners of the incinerator, the heat for combustion used to be supplied from outside the hall through an air intake pipe, so the ambient temperature was variable. To provide the air for combustion, an investment in 2023 will see the use of a tubular heat exchanger, i.e. preheated air will be fed to the gas burner. In practice, this means that the 160 °C in the furnace flue gas chimney is used to preheat the circulating air to nearly 85 °C with the tube heat exchanger, which is fed into the furnace gas burner to feed the combustion. This saves more than 34,000 cubic metres of natural gas per year, while giving the gas burner the required output.

Wamsler is also continuously exploring the possibility of replacing the use of diluent-based paints with water-based paints in its technologies, thus achieving better health protection during production and even reducing the risk of fire and explosion in the production process. In their new business unit, technology is now designed for water-based paints, despite the increase in production costs.

The company is not stopping there, however, as it is planning to install a modern air rotator with a filter in the enamel spray nozzle, which will be able to save more than 6,500 m³ of natural gas by recycling the air, while at the same time not releasing any of the tiny particles and greenhouse gases that are generated as by-products into the environment.

GRI 416-1

As for the Construction Division, the technical content of the contracts is defined on the basis of the Hungarian Construction Act, which covers safety levels, so legal compliance ensures conformity (for both structures and buildings). Design and construction in accordance with Hungarian legislation and regulations is a prerequisite for safe structures and buildings, and the technical hand-over procedure, as well as the railway conformity assessment (NoBo/DeBo certificate) and risk management procedure, certify the suitability of buildings and structures. Planners and technical managers have access to the e-Rail and e-VALUAS documents.

R-KORD and RM International and its subsidiaries guarantee and warrant the completed facilities in accordance with the terms of the contracts and legal provisions have an

obligation to. They strive to minimise the number of breakdowns and repairs, thereby indirectly working to reduce environmental impacts. The construction techniques used and the quality indicators of subcontractors are reviewed on completion of the works, and changes are made where necessary depending on the results.

In the field of railway construction, R-KORD also assesses the installation of railway safety installations, passenger information systems, GSM-R systems from a safety point of view, and the installation of service installations from a safety and health point of view. RM International carries out an OHS co-ordinator assessment for civil engineering works, civil engineering structures and project office and engineering sites, including the assessment of the health impact and OHS compliance of parade facilities.

GRI 416-2

For the companies in the Industrial Production Division, there were no cases of non-compliance resulting in a warning or penalty in 2023.

GRI 416-1

Basic legal compliance is also supported by a quality assurance certificate for Wamsler. The company has a MSZ EN ISO 9001:2015 Quality Management System and Quality Objectives to guarantee the sustainability of the safety of their products. They carry out a safety test for all of their combustion products in accordance with EN 13240 and EN 12815 standards, in which they determine the safety distances between the product and combustible material. These safety distances are indicated on the type plates on the appliances and in the instructions for use.

At Wamsler, each product is inspected during production according to their quality management system, and is marked with the appropriate type plate for identification, and **safety testing is carried out in** their Fire Engineering Laboratory for **every 5000th unit** to ensure safety continuity.

The Group's member companies primarily carry out audits and inspections in compliance with regulations and standards. They also set themselves the objective of meeting regulatory requirements and obtaining certificates as a goal

to be achieved. For R-KORD and RM International, the objective was to achieve accident-free operation, and the energy industry will continue to measure and reduce outages and interruptions of supply as far as possible in the coming year.

Available energy, device integrity, network resilience

GRI 3-3

For companies in the Energy Division, available energy, grid resilience, asset integrity and critical incident tracking are all important fields. One of the most important indicators for energy companies is the number of network security incidents. The safe provision of services without health risks is guaranteed by compliance with legislation and the application of standards.

A number of measures and projects are also aimed at service security, including technical specifications, company policies and regular audits, and certification. The replacement of obsolete and/or faulty equipment is of paramount importance, as is the prompt repair of breakdowns. In the Gas Supply Division, these procedures and the resulting indicators must be reported to public regulators (e.g. the Hungarian Energy and Public Utilities Regulatory Office), but the objectives and their implementation are also set out in their business plans.

In 2023, OPUS TITÁSZ continuously sought to detect failures in the equipment of the high, high/medium, medium, medium/low and low voltage distribution networks by carrying out cyclical operational inspections. The aim was to eliminate the faults detected in a scheduled and timely manner in order to prevent malfunctions. Investments to improve reliability and availability were made in both OPUS TITÁSZ and OPUS TIGÁZ networks.

The OPUS TITÁSZ medium-voltage network has 1,042 remotely operated switchgear units, so the operator can locate the fault between two remotely controlled switches within a few minutes and immediately disconnect the faulty part of the network. This can significantly reduce the number of customers affected by a network failure.

At OPUS TITÁSZ, the time delay of breakdowns is also reduced by the installation of fault indicators on the medi-

um-voltage network, which are displayed in front of the operators. This allows the technicians to be targeted and directed to the area of the fault. There are currently 55 such devices in operation on the network. Data from the network analysers installed in the substations and from the protection operations are continuously analysed by OPUS TITÁSZ specialists. These analyses help to detect faults, identify network weaknesses, detect type faults and prevent malfunctions, and draw up maintenance and reconstruction plans. Drones were also used on a pilot basis to support operational walk-ins and fault detection, primarily in locations where the high-voltage network is difficult to access and on sections of the network where faults were not visible from the ground.

OPUS TITÁSZ has defined its future goals for the next 3 years, which also promote service safety, as the installation of around 300 modern, remote-controlled switchgear installations, the installation of additional alarms and the design and construction of medium-voltage overhead power lines with exclusively bird-friendly technical solutions, which would reduce the number of bird deaths and the number of disruptions caused by them.

Energy availability will also be improved by expanding the network, which is also supported by non-reimbursable subsidies to the utility provider. In addition, the targeted small power plant subsidies will increase the number of small power plants connected to the grid, the necessary grid upgrades will be carried out by the power plant investors and then transferred to OPUS TITÁSZ free of charge.

In 2023, a number of events beyond the control of any energy company helped the availability of the energy supplied. Legislative changes have been decided, including shortening the with regard to high priority projects, and in other cases, legislation on pipeline law has been amended to the company's advantage. In 2024 the objective of applying at calls for proposals is to secure further resources that facilitate investments improving energy availability.



Companies also faced independent external risk factors that negatively affect energy availability. For both OPUS TITÁSZ and OPUS TIGÁZ, the availability of the energy supplied is significantly affected by weather extremes, which can cause disruptions and interruptions to operations. Nevertheless, OPUS TITÁSZ network quality indicators were achieved within target in 2023. In the context of material supply, disruption of supply chains, shortages of service capacity, increased material delivery times may delay planned investments and reduce security of supply. Involvement in major projects, public procurement procedures and RRF bidding requirements, and the associated administrative delays, can all increase the time taken to complete planned investments.

The investments made as a result of the non-repayable subsidies granted to consumers and producers - by the government and the EU - caused capacity shortages and voltage problems on certain sections of the electricity network in 2023. To solve such issues, additional investment will be required for OPUS TITÁSZ and, in some cases, the voltage quality criteria required by the standard will not be met until the necessary investments are made. The installation of residential, household-scale small-scale power plants has been supported by public institutions in 2023, with further targeted central support expected.

The reduction in natural gas consumption will increase energy availability through a reduction in stock exposure. Major maintenance, network upgrades and reconstruction are planned for 2024.

In 2024, companies in the Energy Division complied with the rules aimed at mitigating physical and cyber risks to the reliability and resilience of the electricity and gas networks, with 0 cases of non-compliance.

The outages at OPUS TIGÁZ were typically caused by extreme weather. There were 6 such periods in 2023. In 2023, the outage indicator (the ratio of energy not supplied to energy distributed in winter) was 0.059.

For residential customers, there are two reasons for disconnection. In 2023, external gas conditions have deteriorated, and the number of bills has increased, as well as the number of irregular purchases and th'000' HUFs. The increase in the price of natural gas may in the future increase the number of people who stop using natural gas due to non-payment, although this will not be the case in 2023.

If users fail to pay the fee to the system users, the service will be disconnected at the request of the system users and then reconnected at the request of the system users, following a multi-stage request procedure. The companies' business rules describe in detail the procedures and remedies available.

The technical access risk is negligible due to the availability of the gas network, the free connection and the availability of gas at today's level. Although a national shortage of resources is possible due to changes in the European gas supply structure, the likelihood of this is also acceptable, given the fullness of gas storage facilities.

Annual network outage indicators	2023
OPUS TITÁSZ	
System Average Interruption Duration Index (SAIDI)	71,4 minutes/customer
System Average Interruption Frequency Index (SAIFI)	1,07 outage/customer
Customer Average Interruption Duration Index (CAIDI)	66,73 minutes/customer
OPUS TIGÁZ	
Specific duration of outages (SD01)	0,33256 hours/thousand consumers/year
Specific number of outages (SN02)	0,11732 hours/thousand consumers/year
Service failure indicator (SFI3)	0,00131 hours/pc

Residential services disconnected due to non-payment (pcs)	OPUS TIGÁZ
Turn off all services	7968
of which services disconnected within 30 days	3353
percentage of services reconnected within 30 days	42,08%

OPUS TIGÁZ informs the stakeholders about the most important events in gas supply through the data provided to MEKH and the annual quality of service assessment is also available on the MEKH website. OPUS TITÁSZ has informed its stakeholders about the effectiveness of the activities carried out in relation to the available energy service by means of data provision, data requests and press releases presenting the developments.

Marketing communication and information

GRI 3-3

Within the OPUS Group, marketing and information is relevant to the Tourism Division. Inadequate information provision can also have security implications, which is why these issues are treated as a priority, in addition to supporting successful business operations. Their approach to accurate information includes the availability, clarity, completeness and veracity of information.

GRI 417-1

Both the printed and digital information tools include a list of the 14 legally defined allergenic ingredients of the food served in all Hunguest Hotels' units. In addition, gluten-free, lactose-free and vegetarian dishes will be specifically labelled to better assist guests in making informed food choices.

In spas and wellness areas, detailed information on the composition and possible medicinal properties of the water is displayed on the premises, as is information on safe use in playgrounds.

As for Hunguest Hotels, room specifications are available upon booking on the Hunguest Hotels website, and on the online platforms of its partners, covering all technical data. A photo album of each room type, taken at the most two

years prior, is available. The room package also includes information on the facilities and the maximum number of beds, so that guests can be fully informed before making a booking decision. The hotel package booked by the guest also includes full details of the penalty-free cancellation period and the type of board. Once the booking is made, this information will also be sent to the guest by email to the email address provided.



Information about the service charge, parking costs is available in plain language on the Hunguest Hotels website, on printed materials and on the receipt you receive after using the service.

In their marketing campaigns, they often offer a discounted booking option. The level of discount communicated is not a maximum level of discount available for a specific date in a given period, but a real discount that is relevant for the whole period of the campaign and that the guest can actually use. As for print advertising, all the details of the individual promotions are communicated on the creative material, as without this the target group would only be able to find out indirectly on the website.

Napfényfürdő Aquapolis also offers discounted season tickets to pensioners and disabled guests, with information on the discount available in written form on the unit's website, at the reception desk and verbally on request.

At Balatontourist, attendance and travel to fairs is reduced for reasons of environmental and economic sustainability.

GRI 417-2, 417-3

During the reporting period, there were no cases of inadequate communication of the content of the services provided, nor were there any cases of inadequate marketing communication.

The companies' activities in this direction are primarily carried out by the branding area, whose effective work is supported by WhiteDog Media's market research at Hunguest Hotels. Their objectives are brand improvement and building, and regular customer satisfaction, and to increase visibility, the precise means of which will be determined by their start-up strategy and market trends.

GRI 418-1 Number of cases of misuse of personal data in 2023	OPUS TIGÁZ	OPUS TITÁSZ
Complaints received from external parties and substantiated by the organisation	2	3
Complaints received from regulators	0	0
Leaking customer data	0	0
Data theft	0	0
Data loss	0	0

Protecting customer data

GRI 3-3

The protection of customer data is an important issue for energy companies with a large number of customers. Companies have in place a Data Security and Privacy Policy (DPS), which sets out the main criteria and principles for the processing of personal data by the Companies. In addition, Companies have appointed a Data Protection Officer to ensure the lawfulness and professionalism of personal data processing, who is actively involved in the development of the framework for each processing operation.

Companies shall ensure the protection of data by establishing and operating IT and physical protection structures, primarily in accordance with the Information Security Code, which will be reviewed in the system.

The primary objective of Companies is to ensure lawful processing and to provide data protection awareness training to the employees involved in order to minimise the number of incidents and to provide the most efficient customer service. **Awareness raising training on the handling and protection of personal data has been provided to all employees and an incident management training program has been introduced for customer-facing staff.**

The Privacy Notice provides full information on the framework for each of the data processing activities and is planned to be updated in the light of the 2023 benchmarks.

4.2. Responsible employment

GRI 3-3, 2-7, 2-8, 401-1, 405-1

OPUS Group is committed to ensuring fair and equitable employment conditions. **Employees are the Group's most important resource and the key to its success, whose professional knowledge and commitment are essential to the achievement of its business and sustainability objectives.** The Group's nearly 4,500 employees put their expertise and skills into practice, while the member companies guarantee a framework for health and safety at work.

Member companies aim to keep their employees engaged and motivated in building the Group's common future. Loyalty and motivation are based on stability, continuous development and challenging tasks, as well as fair remuneration. The employment policy is characterised by stability, which is an important guarantee for the long-term operation and success of the Group.

As a diversified group of companies, human resource management and its development is carried out according to different practices in each company. Most of the member companies have their own HR policies, the implementation of which is the responsibility of the the same, they operate

their own performance appraisal and remuneration systems, and are responsible for the training and development of their employees.

In terms of employment, the biggest challenge in 2023 was still to retain a quality workforce and to ensure the necessary workforce to achieve business objectives and strategies, especially in the face of the widespread shortage of resources and skills in the Construction and Hotel Divisions. Labour shortages have mainly affected skilled worker and engineer vacancies, as well as finding and retaining skilled workers in the hotel industry, despite the seasonal fluctuations that characterise the division.

Employment

GRI 2-7

At the end of 2023, the OPUS Group employed 4,459 people³, mainly on permanent contracts (96%) and full-time contracts (98%). The number of employees in the Group increased slightly (by 51) compared to the previous year, with no significant change in the composition of employment.

The table below shows the distribution of employees in the companies included in the report:

Total number of employees, 31 December	2021			2022			2023		
	total	men	women	total	men	women	total	men	women
Total number of employees ⁴	4 266	2 930	1 336	4 408	2 975	1 433	4 459	3 034	1 425
Full-time workers	4 223	2 916	1 307	4 351	2 955	1 396	4 363	3 010	1 353
Part-time workers ⁵	43	14	29	57	20	37	96	24	72
Fixed-term employees	104	46	58	101	42	59	157	94	63
Indefinite-term employees	4 162	2 884	1 278	4 307	2 933	1 374	4 302	2 940	1 362

³ Taking into account the range of companies covered in this report. Employment data are accurate, taken from internal records.

⁴ Data on employees (active workers), without the parent company.

⁵ Non-guaranteed part-time workers are included in the part-time category, with 4 persons in 2021 and 3 persons in 2022, data for 2023 are not available.

In the reporting period, Hunguest Hotels employed the largest number of employees within the Group (1,471), accounting for one third of the total number of employees. The high number of employees is due to the number of hotels operated by the company and the demand for a wide range of high-quality services.

More than 35 percent of the OPUS Group's workforce is made up of energy companies, namely OPUS TITÁSZ (20 percent) and OPUS TIGÁZ (16 percent). This is because the continuous maintenance and development of the extensive infrastructure network requires significant human resources. In order to provide the guaranteed energy service required by law, the two organisations have to ensure the operation of an adequate on-call system and to maintain a management and dispatching service to ensure continuous and safe operation and maintenance. In addition, some of the meter reading and on-site inspections are carried out by the company's own staff.

GRI 2-8

The Group does not directly employ temporary agency workers (97), contract workers (16), trainees (113) and apprentices (113). With the exception of the latter, their numbers have increased only slightly compared to the previous year. In 2023, OPUS Group employed a total of 2113 non-employed workers. The majority of them are student workers employed by Hunguest Hotels, who gain experience and new skills in the non-skilled jobs, but they were not employed all year round.

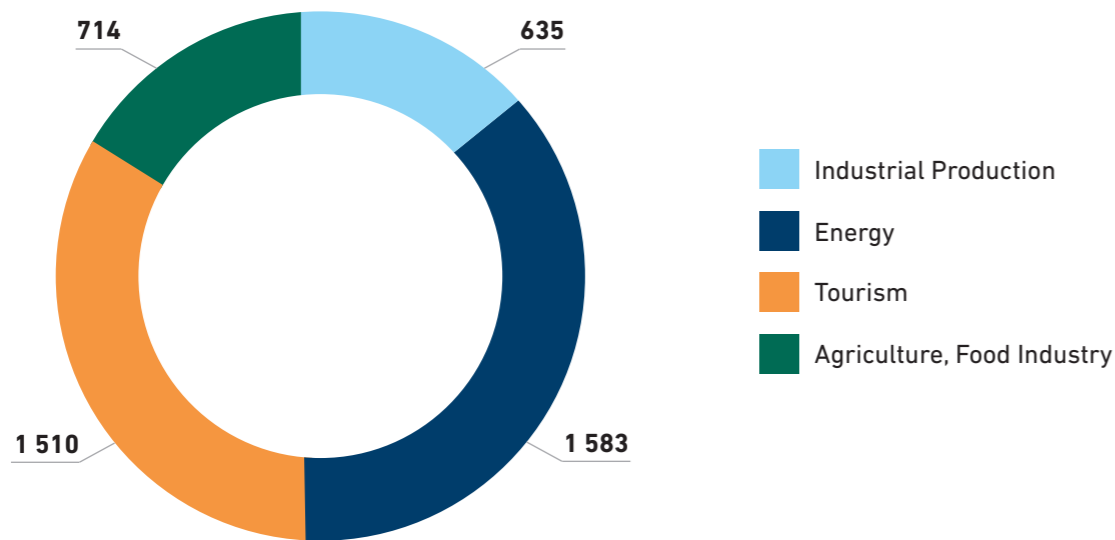
However, there are a significant number of students and apprentices in dual training who are employed in jobs that match their field of study. Their number has increased further in 2023, with 186 students in dual training at Hunguest Hotels alone and 76 at Wamsler. This is an explicit target for the latter member company, to ensure that more students and graduates become full-time employees of the organisation after the programs are completed. In 2023, 18 students passed their exams and 6 of them have signed employment contracts. The Board of the Chamber of Commerce and Industry of Nógrád County awarded the „Nógrád County Vocational Training Award” to the member company for its high-quality work in apprenticeship training.

Young people, career starters

Companies are finding it increasingly challenging to find skilled workers. This is particularly true in the industrial manufacturing and Energy Divisions, where a particular job requires specific knowledge and skills. Part of the long-term strategy of OPUS Group member companies is to work with public education institutions to re-popularise a shortage of skills. By bringing together public vocational training and the private sector, practical training in the professions is being launched at company sites. The group plans to keep employing the most talented students even after they have completed their studies.

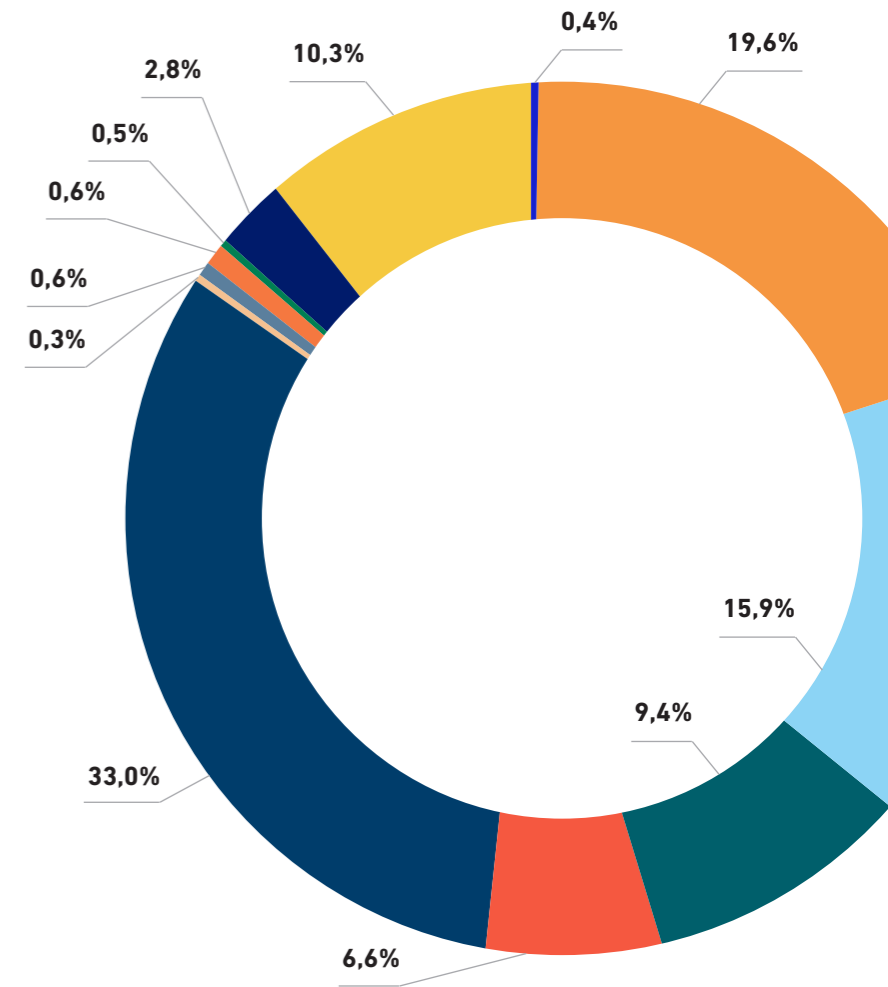
In 2023, the OPUS TITÁSZ workshop in Nyíregyháza was awarded the Outstanding Practical Training Centre

Number of persons employed by division, persons, 31 December 2023



Employee breakdown 31 December 2023

- OPUS GLOBAL
- OPUS TITÁSZ
- OPUS TIGÁZ
- KALL Ingredients
- VIRESOL
- Hunguest Hotels
- Balatontourist
- Balatontourist Camping
- R-KORD
- RM International
- Mészáros és Mészáros
- Wamsler



Award for its outstanding activities in the education of students. Besides the high level of dual training, the company aims to promote the profession of electrician, by regularly participating in career guidance events and organising visits to workshops for students. The company participates in dual vocational training in two locations, Nyíregyháza and Debrecen, thus contributing to the supply of qualified electricians.

In 2023, VIRESOL established an innovation scholarship for the students of the Hungarian University of Agriculture and Life Sciences with the aim to support their integration into the workplace, in addition to financial support.

OPUS Group signed an agreement with the Ministry of the Interior as **part of the Apponyi Franciska Future Workshop Program, joining the Child Protection Program, which provides opportunities for young people growing up in family homes and foster care.** Under the agreement, young people from disadvantaged backgrounds will be supported in their training and job opportunities. The Company has also agreed to provide mentors to help young people complete a

3–6-month training course to enable them to leave child protection care and get a job and make a living. In the first instance, those interested in tourism will have the opportunity to gain work and professional experience at Hunguest Hotels, but the Group is also exploring the possibility of employing young people in other divisions.

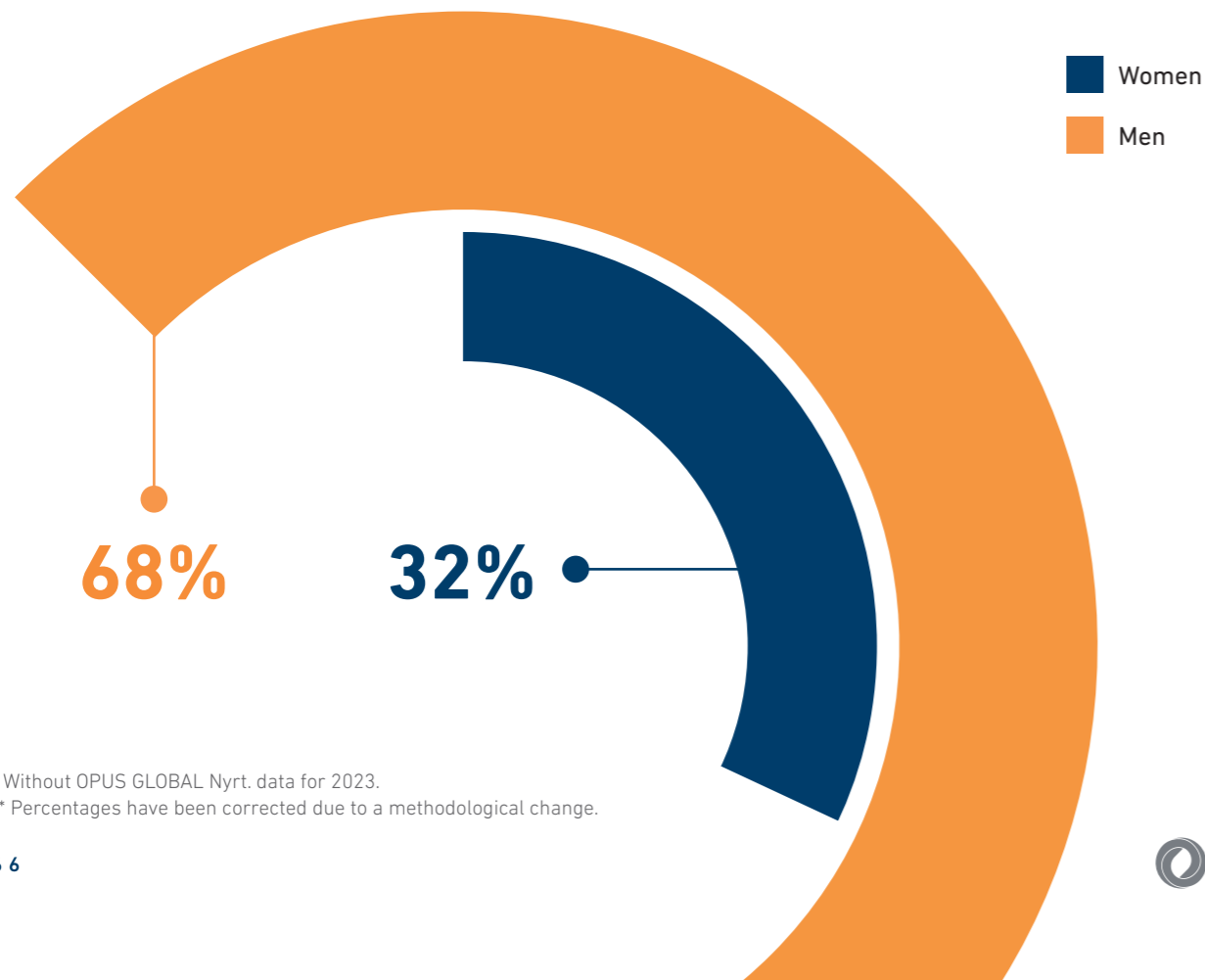
Staff turnover

GRI 2-7, 401-1

The Group aims to lower the rate of unwanted resignations. In 2023, the turnover rate at Group level was 23%, but this figure includes employees who the Energy Division outside the scope of this report but were transferred to OPUS Zrt. To the extent that this group of employees is not considered as exits, the turnover rate is significantly lower, at 23% at group level. The Hotel and Catering Division is characterised by a high level of employee turnover, which is specific to the industry. At Hunguest Hotels, turnover rate was 36% in 2023, which includes the expansion due to new hotels. Wamsler SE's high turnover (39%) is still explained by the region's low labour attractiveness, with out-migration and commuting.

New and departing workers	2021		2022		2023	
	person	%**	person	%**	person	%
Total employees	4 266		4 408		4 442*	
Total new employees	1 045	24%	1 139	26%	1 263	28%
of which: female	450	11%	539	12%	594	13%
of which: male	595	14%	600	14%	669	15%
of which: under 30 years	427	10%	434	10%	449	10%
of which: 30-50 years old	457	11%	497	11%	571	13%
of which: over 50 years	161	4%	208	5%	243	5%
Total workers leaving	978	23%	1 015	23%	1 002	23%
of which: female	405	9%	438	10%	420	9%
of which: male	573	13%	577	13%	582	13%
of which: under 30 years	362	8%	343	8%	262	6%
of which: 30-50 years old	425	10%	416	9%	448	10%
of which: over 50 years	191	4%	256	6%	292	7%

Gender breakdown of employees, 31 December 2023



* Without OPUS GLOBAL Nyrt. data for 2023.

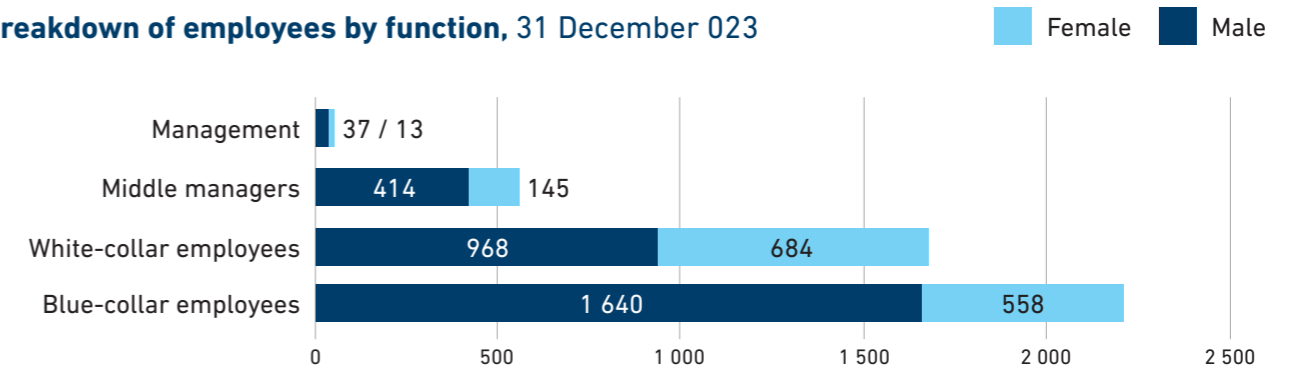
** Percentages have been corrected due to a methodological change.

Companies in the Energy Division, in the event of dismissals by employers, offer their human resources support to help the employees concerned to prepare a CV and to prepare for a job interview, if the employee concerned so wishes. The aim of the support is to help the workers concerned by these means to re-enter the labour market as soon as possible. OPUS TITÁSZ offers the possibility of early retirement under the conditions of the Company's scheme. In both companies retired staff are also employed as employees or through a pension cooperative.

Workforce diversity

Male employees account for around 68% of the OPUS Group's workforce, the main reason being the predominance of jobs requiring more physically demanding work. The distribution of the OPUS Group's workforce by gender and by job is shown in the following graphs.

Breakdown of employees by function, 31 December 2023



Workforce diversity	2021		2022		2023	
	person	%	person	%	person	%
Top managers	53	100%	50	100%	50	100%
of which: female	16	30%	13	26%	13	26%
of which: male	37	70%	37	74%	37	74%
Middle managers	380	100%	399	100%	559	100%
of which: female	120	32%	131	33%	145	26%
of which: male	260	68%	268	67%	414	74%
Subordinates – white-collar	1 940	100%	2 083	100%	1 350	100%
of which: female	862	44%	950	46%	511	38%
of which: male	1 078	56%	1 133	54%	839	62%
Subordinates – blue-collar	1 893	100%	343	100%	2 500	100%
of which: female	341	18%	340	18%	637	26%
of which: male	1 552	82%	1 536	82%	1 863	74%

The gender ratio is most balanced in the category of white-collar employees. The number of female managers in the Food Industry and in the Industrial Production Divisions

is extremely low, however in the entire OPUS Group, there are 158 female (middle and senior) managers.

* For KALL Ingredients, the distribution of permanent (blue-collar and white-collar) employees is based on estimates.

Composition of the governing bodies	2021		2022		2023 ⁶	
	person	%	person	%	person	%
Total number of staff	36	100%	40	100%	11	100%
of which: female	17	47%	15	38%	3	27%
of which: male	19	53%	25	62%	8	73%
of which: under 30 years	0	0%	0	0%	0	0%
of which: 30-50 years old	22	61%	23	58%	5	45%
of which: over 50 years	14	39%	17	42%	6	55%

GRI 202-2

The OPUS Group is a predominantly Hungarian company, with local people⁵ 100% of the senior management of the parent company.

With the female-male ratio, the under-30 age group is understandably not represented in the governing bodies, as this position requires significant professional experience. The other two age groups are relatively well balanced, which is important because a predominance of people over 50 would indicate that the organisations do not have a sufficient supply of management talent.

Workers' rights

GRI 2-30, 401-3, 406-1

Respect for the fundamental rights of workers and their equal treatment is fundamental, and discrimination in the workplace on the grounds of age, sex, marital status, religion, sexual orientation, political opinion, disability, etc. is prohibited. In those member companies where there is a Code of Ethics, this expectation has been enshrined. Non-discrimination reaches the threshold of materiality in the Tourism Division, so this is where we looked at cases of

discrimination. No such cases occurred in member companies in 2023.

GRI 2-30

At group level, 50% of employees (2023) were covered by collective agreements at the end of 2023, which cover pay rates, working hours, other terms and conditions of employment, certain employee benefits and working arrangements, and the settlement of labour disputes.

Of the subsidiaries included in the sustainability report, OPUS TITÁSZ, OPUS TIGÁZ, VIRESQL, Balatontourist and Balatontourist Camping have collective agreements that regulate their daily work. Under national law, collective agreements do not cover only persons in managerial positions, in their case their work circumstances and employment conditions are determined in accordance with the Labour Code.

Member companies without a collective agreement provide their employees with the same or better conditions than the Labour Code.

Minimum notice period for significant changes affecting employees					
OPUS TIGÁZ	OPUS TITÁSZ	KALL Ingredients	VIRESQL	Hunguest Hotels	BALATON-TOURIST
2 week	2 week	1 week	immediately	1 week	1 week

Minimum notice period for significant changes affecting employees				
BALATON-TOURIST Camping	R-KORD	RM International	Mészáros és Mészáros	Wamsler
1 week	1 week	1 week	none	immediately

⁵ Hungarian citizen.

⁶ A methodological change has been made. GRI 2023 figures include only members of the Board of Directors and Supervisory Board of OPUS GLOBAL.

GRI 402-1

The table below shows the minimum notification period for significant changes in the organisation affecting employees, ranging from immediate notification to notification within two weeks. No minimum notification period is specified in the collective agreements of any of the group members.

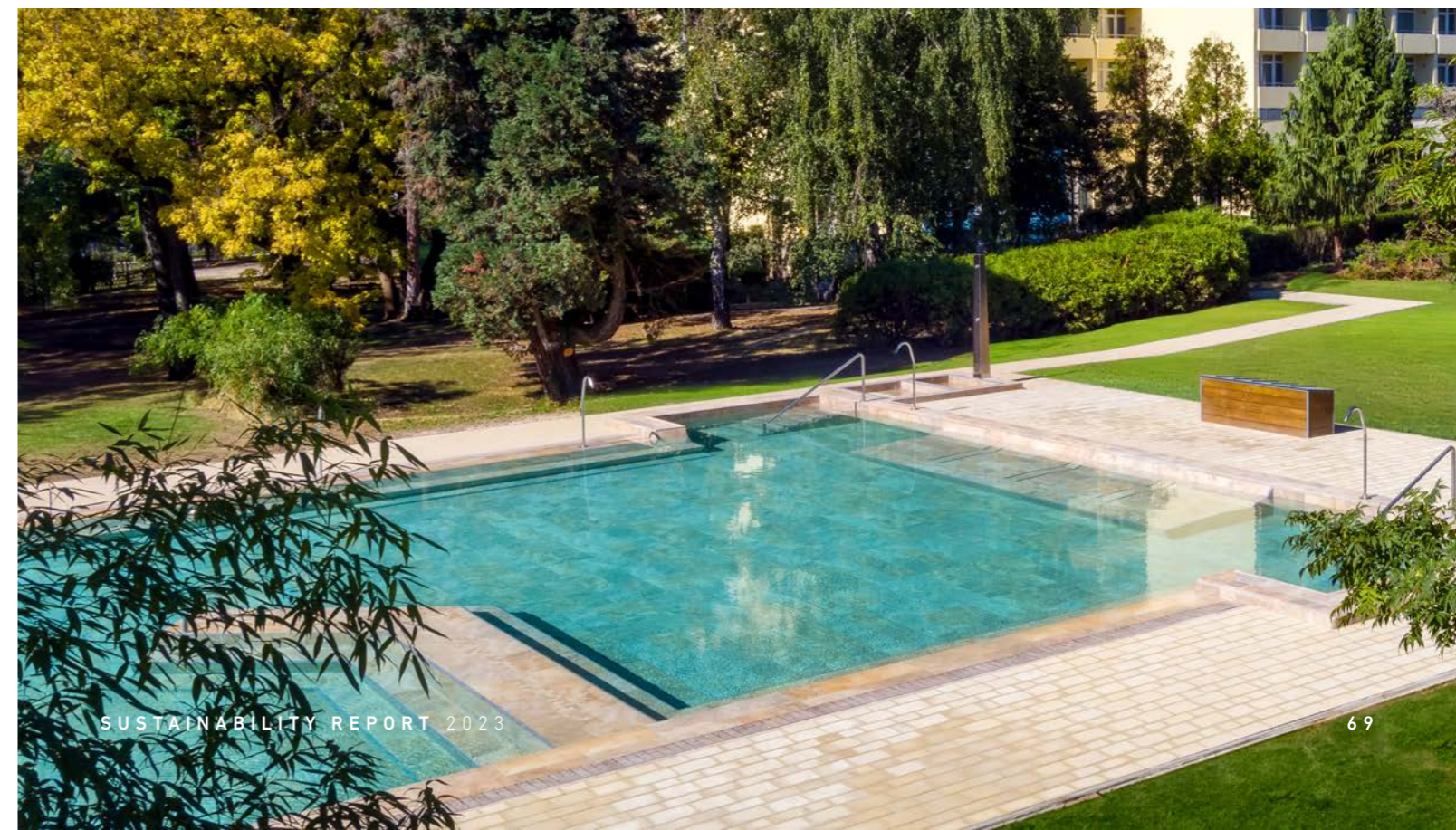
GRI 401-3

All employees in the Group are entitled to maternity leave and to working time after the birth of a child, including fathers. In the year under review, 48 employees of the companies included in the report took advantage of long-term parental leave⁷. The return rate was 68% and the retention rate was 67%, i.e. that is two-thirds of returning employees remained in employment after 12 months of return.

The Energy Division is particularly keen to support the return of colleagues who are absent due to childcare, by creating a better work-life balance and by keeping in touch with colleagues who have children at home as a way of showing their appreciation. Both organisations offer part-time employment for returning employees, have internal rules on the availability of two days a week of home working, and in justified cases (e.g. maternity, difficult living situation), additional home office days are allowed at the request of the employee, subject to company policy.

Long-term childcare absence, 31.12.2023	Total	Men	Women
Employees on leave of absence	48	5	43
Number of employees returning to work after an absence	21	5	16
Number of employees who did not return to the company after the absence	260	0	10
Return rate	67,74%	100%	61,54%
Number of employees returning in 2023 after an expired leave of absence	12	0	12
Staff returning in 2023 who were still employed 12 months after returning	8	0	8
Retention rate	66,67%	-	66,67%

⁷ The definition does not include the legal category of short-term parental leave introduced in 2023.





Remuneration

GRI 2-19

OPUS GLOBAL Nyrt.'s Remuneration Policy is publicly available along with the Remuneration Report on the company's website. The Company strives to ensure that the remuneration of its employees is determined fairly and equitably and in accordance with the relevant legislation.

The Group does not discriminate between male and female employees when determining the remuneration of its employees, but sets internal salary bands based on professional experience, taking into account industry benchmark data and the prevailing labour market conditions.

GRI 202-1

Within the Group, a significant proportion of male and female employees of Wamsler are paid on the basis of the minimum wage. The salary of the lowest-paid male and female employees in these jobs was the minimum wage, HUF 232,000 in 2023.

GRI 404-3

Performance evaluation systems are operated at OPUS TIGÁZ, OPUS TITÁSZ, VIRESOL and KALL Ingredients. In order to measure performance, annual objectives are set and evaluated on the basis of company-level and in-

dividual (professional and skills-based) targets, depending on the job, for the entire workforce. The process has three phases: an objective, an optional mid-year evaluation and a final evaluation. The evaluations are documented and form the basis for the allocation of incentive bonuses.

GRI 401-2

In addition to the basic salary, employees are offered various incentives and benefits by companies. In providing this benefit, member companies strive to ensure that it is made up of elements that are in line with labour market trends, company culture and employee engagement. Each company provides benefits equally to all its employees, regardless of part-time or fixed-term employment.

Energy companies also operate a multi-tiered seniority system, which in addition to moral recognition, also rewards employees financially based on their years of service with the company.

Some group members also provide benefits and services related to their activities or operations, such as OPUS TITÁSZ, which offers a discount on electricity rates to its employees, or Hunguest Hotels, which provides free child-

care for employees with young children in several of its hotels during school holidays.

Training, careers

GRI 404-1, 404-2

In most of the member companies, it is common practice that the company provides continuous and planned training opportunities and continuing education for its employees, both in professional and other areas. Orientation training is provided for new recruits.

The **OPUS TITÁSZ renewed career model for technicians and energy inspectors** allows for a transparent and predictable career path for all concerned, with a uniform framework and equal conditions for the professional development of employees and the financial and moral recognition that goes with it. Within the four jobs of installation technician (network, main distribution network, installation, substation), installation engineer and energy inspector, different job levels and associated criteria (professional qualifications, licences, examinations) have been defined, which, if met, allow for progression to a higher job level. The acquisition of qualifications is supported by the Company. Progression to a higher grade is accompanied by an increase in the basic salary at a fixed rate, and the employee may be entitled to different allowances for each grade if the conditions are met. Thanks to the previously established single grade system, the jobs have been standardised, and certain parts of the associated benefits system have been brought to the same level to provide transparent career opportunities for employees.

Under the program, the company also supports the training of new entrants through a mentoring scheme. In an organ-

ised framework, colleagues with internal mentoring qualifications, at master or journeyman level, assist with the training. The effectiveness of the program is demonstrated by the fact that in several cases the training was completed in less than the 12 months specified.

At Wamsler, an annual training plan is drawn up, based on which training courses are organised to promote the development of their employees. The Company's annual training plan is based on the training needs of managers in the areas they manage, taking account of any organisational or technical changes in the jobs concerned.

In recent years, VIRESOL and KALL Ingredients have participated in the NFA⁸ tender of the National Office for Vocational and Adult Education (NSZFH), thus contributing as employers to the development of vocational education and training in Hungary. The 18-month maintenance period of the grant at VIRESOL ended in 2023. During the grant period, 180 workers were trained at VIRESOL, including office workers, executives and physical workers in the factory.

The average number of training hours per person in the OPUS Group in 2023 was 16. Corporate training is varied, including mandatory training and examinations for specific jobs required by legislation and internal regulations; company-specific training and examinations for specific jobs; and company-specific internal training for specific technologies, processes and equipment, as well as soft-skill competency and skills development, (such as assertive communication, stress management, resilience, time management, conflict management, water techniques) and professional development training and courses.

Average annual training hours per capita, 2023	number of training hours	number of hours per person
Number of training hours⁹	66 691	15,63
men	64 762	21,35
women	3 491	2,45
management	229	4,58
middle managers	1 907	3,41
blue-collar	21 426	8,57
white-collar	45 548	33,75

⁸ National Employment Fund

⁹ Of the companies included in the report, Hunguest Hotels has no record of the volume of training and KALL Ingredients has provided accurate data on the total number of training hours.

Internal communication

Effective internal communication is essential for effective operation. In addition to management meetings and information through managers, companies use various channels of internal communication (e.g. newsletters, HR briefings, intranet, events, advocacy) to share information, communicate successes and experiences, and showcase changes and challenges.

Health and safety at work

GRI 3-3, 403-1, 403-3, 403-5, 403-9

The OPUS Group is committed to ensuring the personal, material and organisational conditions of health and safety at work. The safety and health of employees is a top priority for the Company. A significant proportion of the Group's employees perform a variety of physical work, many of whom work in hazardous conditions. The risk of occupational accidents in these jobs is high, requiring the highest possible safety standards.

From an occupational health and safety perspective, the greatest potential risk is posed by workers in Industrial Production (in the operating high-speed rail network: overhead lines, train traffic, near or within the derailment limit) - as much as 40% at R-KORD and RM International - while at Hunguest Hotels it is kitchen, cleaning and maintenance jobs. The latter covers a significant number of workers in almost all subsidiaries (around 15% for KALL Ingredients and VIRE SOL). OPUS TITÁSZ is the company in the Energy Division with the highest occupational safety risk due to the presence of tension and working at height. The majority of the work carried out by employees is in the field, mainly in the field of electrical and technical work. As for OPUS TIGÁZ, employees working as network operators and gas operators are exposed to the risk of burns from the possible ignition of natural gas. In energy companies, more than 40% of the total workforce is employed in hazardous roles.

GRI 403-2, 403-8

All members of the Group comply with health and safety rules and carry out health and safety risk assessments in accordance with the law. **The importance of occupational health and safety is demonstrated by the fact that almost all member companies within the Group are MSZ ISO 45001 certified**, including KALL Ingredients, VIRE SOL, OPUS TITÁSZ, OPUS TIGÁZ, Wamsler, as well as Mészáros és Mészáros, R-KORD and RM International. The scope of coverage of the Hungarian health and safety management system¹⁰ also includes employees who are not employed but who perform their work under the supervision of the company. At Hunguest Hotels, occupational health, fire and environmental protection is handled by an external service provider. Hunguest Hotels' Health and Safety and Fire Regulations stipulate that if a subcontractor does a job

¹⁰ For R-KORD, it does not cover external workers.

Work accidents	2021	2022	2023		
	employ-ers	employ-ers	employ-ers	external contrac-tors	workers whose place of work is controlled by the organisation
Deaths due to work accidents, number	0	0	0	0	0
Deaths due to work accidents, rate	0	0	0	0	0
Serious work accidents, pcs	0	0	0	0	0
Serious work accidents, rate	0	0	0	0	0
Major accidents per 1 million working hours	0,14	0,135	0	N/A	0
Reportable work accidents, pcs	39	71	50	2	0
Reportable work accidents per 1 million hours worked, rate	5,47	9,62	6,62	N/A	0
Total hours worked by employees	7 133 441	7 380 620	7 556 184	N/A	1 264 201

on its territory, they must be aware of the rules depending on their activity and they must be subject to them.

R-KORD and RM International monitor the work of subcontractors and sub-subcontractors working on projects on a weekly basis and enforce the health and safety requirements set out in the Health and Safety Manual with contractors working on the site.

Wamsler has introduced a number of measures in the area of occupational health and safety. In 2023, workwear with reinforced pockets and more durable stitching was introduced. Flame-resistant workwear that goes beyond the scope of the health and safety legislation was purchased for employees working in the field of welding.

The use of water-based paints contributes to the safety of the working environment and the health of workers, so the company is continuously assessing the feasibility of replacing diluting paints in certain technologies with safer and more environmentally friendly water-based paints, and progress was made in 2023. In the year, the external exhaust hoods in the enamel spray booths were eliminated during the retrofitting of the exhaust hoods, so that the air in the hall is now cleaned through filters and purified air is returned to the hall.

* Hours worked for Mészáros és Mészáros and KALL Ingredients are estimated. Hours worked by external workers are not precisely recorded.

Occupational health and safety training

GRI 403-5, 403-6

Both manual and non-manual workers in the Group are obliged to know and comply with the rules on health and safety at work and to repeat the health and safety training on an annual basis. For all organisations, a safe working environment and the use of appropriate protective equipment, as well as continuous training of employees in these areas, are also of paramount importance. In order to maintain a safe working environment, a number of training and education sessions are conducted by the group members for their employees. At Hunguest Hotels, six times a year, inspections are carried out in all hotels with the assistance of senior safety and fire protection specialists, during which a report is drawn up and enforcement is checked.

Occupational safety, work accidents

As a result of the implementation of the safety-first operating principles, there were no fatal or serious work accidents within the OPUS Group in 2023, nor were there any accidents involving outside workers or persons working on company premises.

In 2023, a total of 50 minor work accidents happened, typically work-related, minor injuries (cuts, bruises) due to inattention or carelessness, or pedestrian traffic (slips). In terms of injuries, Wamsler (22 cases) and Hunguest Hotels



(17 cases) are the most affected organisations. The number of injuries for the other group members is below 5.

GRI 403-4

In compliance with the Occupational Safety and Health Act, the OPUS Group ensures the consultation of interests related to occupational safety and health and the protection of employees' interests in the field of occupational safety and health. The Group's OH&S representatives have the right to seek the services of an expert in matters relating to safe and healthy working practices, subject to prior agreement with the employer, and to discuss such matters with the OH&S authorities.

Occupational health and safety services

GRI 403-3, 403-7

In many cases, OPUS Group member companies carry out practices that go beyond the legal requirements. OPUS TITÁSZ, OPUS TIGÁZ, Wamsler and Hunguest Hotels organise first aid courses for certain employees on an annual basis.

KALL Ingredients and VIRE SOL employees working in the factory area undergo regular lung screening in addition to

the mandatory medical fitness test. In addition, employees of the organisations are covered by health insurance as part of their employee benefits.

In addition, companies in the Energy Division implementing a number of health and prevention programs involving their employees.

The Energy Division's commitment, principles and objectives, areas for development and action plan are set out in the Integrated Management System policy of the two organisations and the HSE (Health, Safety, Environment) strategy for 2023-2024. All the objectives set for 2023 have been achieved and go far beyond the legal requirements.

In addition to the HSE week for employees (which included presentations, visits to facilities, games and activities on health, safety, environment, nature and fire safety at various locations and times), HSE-related publications are regularly shared on the internal intranet sites of the organisations. HSE reviews are held quarterly by senior management of the partner organisations to provide managers with an overview of the organisation's HSE activities, safety levels and HSE policies. The review supports the organisation in reducing HSE risks.

To reduce road safety risks, theoretical and practical driving safety training is provided and a short film on road safety was produced in 2023. OPUS TITÁSZ aims to achieve some of the objectives set out in the HSE strategy by developing its subcontractor partners through the conduct of subcontractor cultural audits. The aim of these is to improve attitudes and awareness of safety at work among its partners. As part of this initiative, the organisation will formulate action plans with selected subcontractors, defining specific evaluation focuses to which specific target levels will be assigned. Through this program, the company aims to improve the overall safety performance of its subcontractors in the long term.

The Energy Division organised five contractor safety workshops in 2023. In addition to strengthening the partnership, the aim of the event is to contribute to the development of an occupational safety culture among the contracted partners and to reduce the risk of accidents through knowledge sharing, exchange of experience and consultation.

4.3. Local communities

Programs for the development of the social environment

GRI 3-3

OPUS GLOBAL Nyrt. and its member companies, as the leading players in the domestic market, are aware of their responsibility in the development of their social environment. **Social responsibility is a key element of the Group's values. As the Group develops, they feel a duty and responsibility to contribute to the development and well-being of their immediate operating environment, local communities and wider society.** Their commitment to sustainability is reflected in the way they support communities and important initiatives in a variety of ways and means: through strategic partnerships, donations to NGOs, in-kind support and collaboration with local partner organisations.

The OPUS group's support objectives are diverse and decentralised, but they share the common characteristic that the group members aim to

- participate as partners, donors or sponsors in national, regional and local events and initiatives;
- build on their traditionally good relations and maintain and strengthen their existing cooperation with local authorities, NGOs and professional organisations,
- support the development of knowledge: the activities of professional associations, strategic partnerships with educational institutions, training of employees, partners and last but not least young people, the future generation.

In the materiality assessment, Wamsler, as in the Tourism Division, identified the impact on the local community as a material sustainability issue. In the Tourism Division, the OPUS Group has activities in several municipalities that have a significant impact on the local community. In these municipalities, it cooperates with self-governments, Tourinform offices, local tourism and regional service providers and provides discounted services to local residents, businesses and holidaymakers. Wamsler, based in Salgótarján, strives for good relations with the local government and local organisations. Its commitment to local communities is reflected in its support for a wide variety of local programs.

Strategic partnerships and independent initiatives

GRI 413-1

Among the social responsibility projects of the OPUS Group, the participation in the traditional charity fundraising campaign of the Mészáros Group and the dedicated self-initiated sustainable development program of the energy companies, OPUS TITANS, stand out.

Hungarian Red Cross

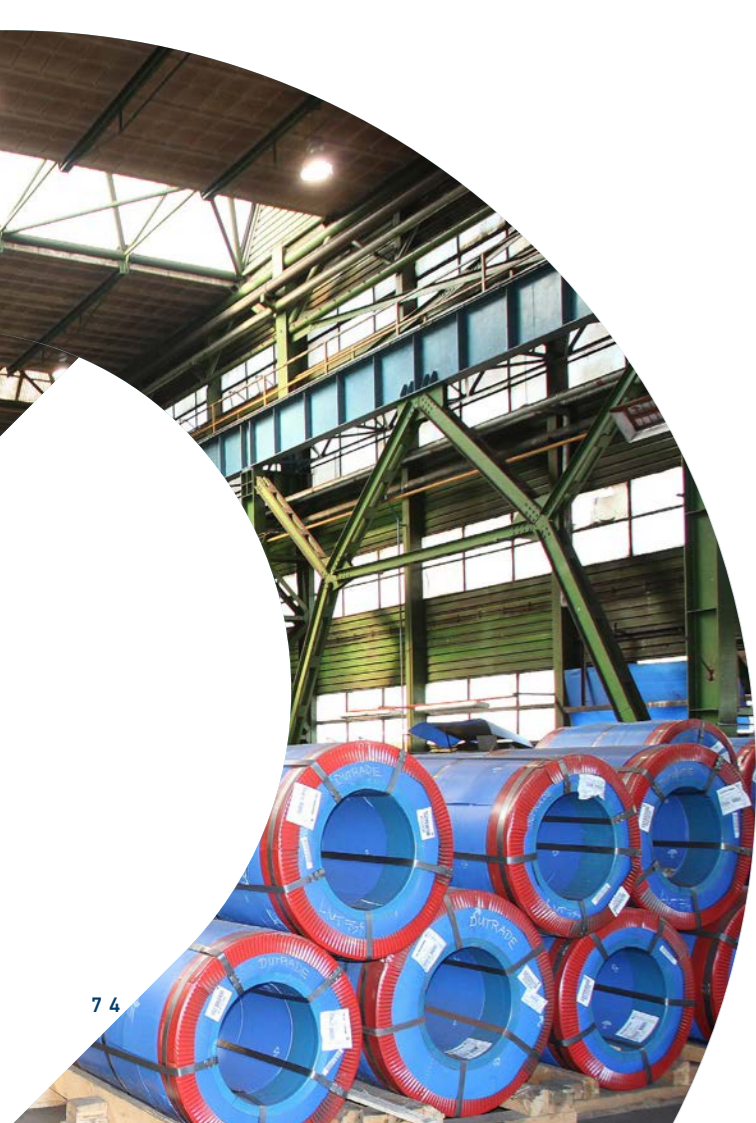
As in previous years, **in 2023 the OPUS Group joined the Mészáros Group's year-end food collection charity program, donating 10,000 food parcels to those in need over the Christmas period.** Compared to previous years, more donations were distributed, totalling almost HUF 160 million. Some 10,000 parcels were made up of products from the Group's food companies by self-employed workers (OPUS TITÁSZ and OPUS TIGÁZ employees together with employees from other companies of the Mészáros Group), and the donations were distributed by the Hungarian Red Cross to needy families and elderly people living alone.

ROMASTER

In 2023, OPUS TIGÁZ and OPUS TITÁSZ also participated as a supporting organisation in the "ROMASTER - Opportunities for Future Roma Leaders" program, which aims to provide support from secondary school to the end of higher education for eligible Roma students. Under this scheme, the supporting organisations provide scholarships and mentoring opportunities for selected students.

OPUS TITÁNS

Launched in 2022, the "OPUS TITANS – You are the energy of the future!" education program is the first joint OPUS TIGÁZ and OPUS TITÁSZ social responsibility program for secondary school students. The eight finalist teams had the opportunity to present their energy-related ideas to company professionals at the final of the multi-round competition, which was held in March during a series of professional days. The 2023 competition was won by the students of the Arany János Reformatory High School, Technical School and College in Nagykőrös.



Through donations, sponsorships and other partnerships, the OPUS Group seeks to incorporate activities that support ESG goals such as education, corporate volunteering and philanthropy, and support for local communities. The table below shows OPUS Group's other support and sponsorship activities in ESG-related areas.



Other support and sponsorship activities

Territory	Cooperation, brief description of activity	Name of company
Culture	Support for local publications: Hungarian Landscapes-Nógrád county, The history of the Salgótarján bacon-frying iron.	Wamsler
Culture (divisional support)	Fire Enamel Artists Group and a non-profit association organise an enamel camp. The camp will give artists and craftspeople from Hungary and Slovakia the opportunity to get to know each other's work and to create together.	Wamsler
	Sponsorship of EnergoExpo 2023. Conference and Exhibition and Energy Investment Forum 2023.	OPUS TIGÁZ OPUS TITÁSZ

Ensuring a supply of apprentices is a priority for companies, which is why they constantly take on apprentices on their premises to learn a trade.

Education	Support for the „For the Mining Engineers of the Next Millennium” Foundation.	OPUS TIGÁZ
	Holding dual training courses in close cooperation with universities and vocational training centres, from which students come every year for compulsory summer internships and thesis writing with most of the members of the group. (Dual training courses, university scholarship programs are presented in the section on Responsible Employment.)	OPUS TIGÁZ OPUS TITÁSZ VIRE SOL KALL Ingredients Hunguest Hotels R-KORD RM International Wamsler
	From 2023, the V-Bridge Training Centre will manage and coordinate the Group's vocational training and higher education activities for students in the IT and telecommunications sectors, which have been expanded to include engineering and construction in 2023.	R-KORD RM International

On several occasions, the team members had the opportunity to participate in fundraising activities and to volunteer.

Volunteering	Regularly organised blood drives.	Wamsler
	Employee Voluntary Grant Scheme - 5 grants of HUF 500,000 per year for socially or environmentally beneficial projects with the active participation of employees.	OPUS TIGÁZ OPUS TITÁSZ
Donation of goods	Donation of equipment for a children's clinic.	Wamsler
	„Because it's good to give! - Give the gift of a computer!” companies are invited to donate used but still working computer configurations to foundations, NGOs, schools, retirement homes or non-profit organisations on the basis of recommendations from colleagues.	OPUS TIGÁZ OPUS TITÁSZ

Connecting with local communities is of paramount importance to the company and supporting initiatives that strengthen these relationships can contribute to a sustainable and healthy society.

Local community support	Support for the Civic Salgótarján Foundation and financial contribution to the construction of an ice rink in the main square of the city.	Wamsler
	Donation to the Hungarian Water Rescue Service and Volunteer Firefighters Association.	OPUS TIGÁZ OPUS TITÁSZ
	The proceeds from the New Year's Eve charity gala dinner at the Hunguest Hotel Gyula were donated to the Viharsark Premature Infant Rescue Foundation, which will be used to operate a premature infant rescue vehicle and pay for fuel and labour costs.	Hunguest Hotels
Support for sport	Sponsorship of local sports clubs: Hajdúszoboszló (handball, tennis), Tatabánya (handball, football), Eger (swimming)	OPUS TIGÁZ OPUS TITÁSZ

5.1. Compliance

GRI 3-3, 2-23, 2-24, 2-25, 2-26, 2-27, 205-1, 205-2, 205-3

OPUS GLOBAL Nyrt. is committed to complying with applicable laws and ensuring lawful operations.

OPUS Group companies conduct their business in a fair and environmentally responsible manner. They respect human and civil rights standards and are considerate of all those with whom they come into contact in the course of their activities. In the business decisions they make, they strive to achieve superior economic results by being considerate of others and by following standards.

Several member companies have their own Code of Ethics and staff training is regular. In addition, a Group-wide Code of Ethics was prepared in 2023 and is expected to be adopted in 2024.

OPUS TIGÁZ and OPUS TITÁSZ have both an ethical code and a whistleblower system. The Code of Ethics of both companies is available on their websites in a published form and also covers suppliers, members of the value chain, which they declare to have read during the procurement procedures.

312 employees of OPUS TIGÁZ participated in anti-corruption training started in 2022 and completed in 2023.

The Code of Ethics of VIRE SOL and KALL Ingredients sets out and communicates to all stakeholders the standards of conduct, legality and corporate responsibility that the company has adopted and expects. The Compliance Officer is directly responsible for the implementation of the Code.

In the operations of KALL Ingredients and VIRE SOL, a multi-step approval process precedes decision-making, so that corruption risks are identified and eliminated before they become a reality.

In 2023, 328 of VIRE SOL's employees and 853 of its suppliers received anti-corruption information.

Hunguest Hotels has an Ethical and Business Code of Conduct, which contains the rules of conduct, ethical rules, standards and expectations that contribute to the ethical operation of the Company and its compliance with applicable laws.

The Code sets out the values and principles on the basis of which the Company envisages and continues to operate. It expects the same behaviour from its contractual and business partners.

The implementation of this Hunguest Hotels operation and system is also planned for Balatontourist. For Hunguest Hotels, 8 members of the Board of Directors and Supervisory Board and 19 members of the management have received anti-corruption information in 2023.

All 127 employees of Mészáros és Mészáros have received anti-corruption training in the year 2023. Based on the Company's risk assessment, it assessed as a medium risk the potential for bribery to speed up procedures, as well as the risk of subcontractors and subcontractors doing significant (material) work in relation to the Company's employees, customer representatives or officials.

The Company has paid a total of HUF 15,250,000 in fines, of which HUF 12,250,000 in non-compliance fines were incurred during the reporting period, and as far as HUF 3,000,000 is concerned, the legal non-compliance occurred and existed before the reporting period, but not during the reporting period.

5.2. Public policy

GRI 3-3

The member companies of the OPUS Group participate indirectly in public policy-making through their representative bodies. The stakeholder organisations, of which the companies are members, have the opportunity to comment on current draft legislation and industry strategy documents.

GRI 415-1

OPUS Group member companies did not provide direct or indirect financial support to political parties or politicians in 2023.

GRI 2-28 Significant organisational memberships of OPUS GLOBAL Nyrt. subsidiaries:	
Member company	Membership
OPUS TIGÁZ	Natural Gas Distributors Forum Business and Trade Regulation Committee National Hydrogen Working Group Hungarian Standards Institute Gas Distribution Pipeline Technical Committee
OPUS TITÁSZ	Hungarian Electrotechnical Association Hungarian Standards Institute
VIRESOL	Responsible Association of Food Producers National Chamber of Agriculture Starch Europe Hungarian Grain Processors AISBL Industrial Ethanol Association
KALL Ingredients	Responsible Association of Food Producers National Chamber of Agriculture Hungarian Mineral Water, Fruit Juice and Soft Drinks Association Hungarian Spirits Industry Association and Product Council Hungarian Tank Cleaners Association Association of Environmental Service Providers and Manufacturers HUN-BISCO Hungarian Confectionery Manufacturers Association
Hunguest Hotels	National Association of Tourism and Hospitality Employers Hungarian Association of Hotels and Restaurants Hungarian Association of Event Organisers and Service Providers
Balatontourist Camping	Hungarian Camping Association
Mészáros és Mészáros	Hungarian Chamber of Commerce and Industry National Association of Building Contractors Hungarian Hydrological Society
Wamsler	Nógrád County Chamber of Commerce and Industry

GRI 201-1 Economic value generated and distributed by the OPUS Group in 2023, thousand HUF	
Consolidated data for the whole OPUS Group	
Economic value generated	730 243 519
Revenue (Total operating revenue + Revenue from financial operations)	730 243 519
Distributed economic value	549 049 849
Operating expenses (Total operating expenses-Other operating expenses-Depreciation-Impairment-Total subsidy)	643 579 462
Employee payroll, benefits (Personal expenses)	46 455 721
Payments to investors (Dividends ¹ + Expenditure on financial operations)	34 895 593
Payments to government (Income tax + Deferred tax)	7 268 236
Community investments (Total aid)	224 900
Retained earnings	181 193 670

¹ A 2022-es eredményből nem történt 2023-ban osztalékfizetés.

5.3. Indirect economic effects, taxation

GRI 3-3, 203-2

The OPUS Group provides jobs and livelihoods for tens of thousands of people in Hungary through its direct employment and, in the vast majority of cases, through its extensive domestic supply chain. In addition, the core activities of several companies (e.g. the Tourism Division) contribute to the economic revitalisation of the local community and the development of small businesses, while the companies involved in infrastructure investments (R-KORD, RM International) promote the economic development of entire regions and environmentally friendly transport. The OPUS Group's tax payments contribute to the implementation of community services.

GRI 201-4

The OPUS Group has received a total of HUF 17.6 billion in aid in 2023. Of this, OPUS TITÁSZ received HUF 15.0 billion in other income from the state's Energy Poverty Fund, KALL Ingredients received HUF 1.8 billion in state aid and a further HUF 374 million in R&D aid, Wamsler received HUF 189 million in state aid and HUF 66 million in tax relief for dual vocational training, and VIRESOL received HUF 83 million in EU funding.

GRI 207-1

In the area of taxation, the aim is first and foremost to comply with the law, and secondly to minimise taxes. The OPUS Group does not have an independent tax strategy, and the parent company has tax losses carried over from previous

years for 2 more years. Due to the complexity and diversity of the subsidiaries and the expertise required, each company manages its own substantive taxation, including local taxation and environmental and other regulatory burdens (e.g. official rates in the Energy Division, extra profit tax in food processing).

GRI 207-2

In order to identify risks and ensure compliance, the OPUS Group monitors changes in legislation with a company lawyer, and employs accounting and tax experts on a regular basis, and engages consultants for the implementation of significant changes.

The CFO of OPUS GLOBAL Nyrt. is responsible for the accurate and compliant tax administration, while at the member company level, tax administrators working alongside the CFOs, and in smaller companies, the chief accountants, are responsible for the administration.

Tax compliance is monitored through financial and accounting controls, with segregation of duties (calculation, control and authorisation of tax charges and segregation of payments).

GRI 207-3

Preliminary assessments and requests for opinions from the tax authorities are a regular part of the Company's operation, and the Company employs a tax expert to draft and submit them. The CFO is responsible for all tax tasks and concerns, delegating each task to accounting and tax specialists and consultants.

GRI 207-4 Reporting by country data consolidated for the entire OPUS Group, 2023, in thousand HUF						
	Hungary	Montenegro	Germany	Switzerland	Austria	Croatia
Revenue from sales to third parties	694 356 725	944 191	7 164 515	0	536 262	0
Revenue from intra-group transactions between countries	12 387 527		3 320 495			
Profit before tax (+) gain / (-) loss	81 226 632	-217 808	429 435	-23 454	-303 890	-1 258
Fixed assets and stocks	518 725 507	4 244 858	924 412	0	1 249 781	0
Corporate tax paid on a cash flow basis**	12 359 585	0	39 362	142	12 737	0
Corporate tax liability	1 567 249	0	0	-11 177	-749	0
Statutory corporate tax rate	9%	9%	15%	13%	25%	20
Effective tax rate without deferred tax*	15%	0%	9%	-1%	-4%	0%

5.4. Procurement, use of materials

Environmental aspects of procurement

GRI 3-3, 204-1, 308-1, 308-2

The OPUS Group's procurement efforts are summarised in the Integrated Purchasing Management System and in the guidelines and policies related to purchasing practices for each company. Depending on the Industry Division and the resources, prices and activities available, **but it is a common aspiration of member companies to work with Hungarian suppliers.** When tendering for contracts, they check the obligations and official authorisations of their partners before concluding a contract. This is also the case when ordering services – e.g. waste management, transport – and when purchasing capital equipment.

They specifically state in the contract that their suppliers must notify them if there is a change in their existing licences, premises, ISO or ISF certification. Before entering into a partnership agreement, companies check the authorisations and licences in a publicly available database. Several member companies also subject their partners to pre-screening for health and safety, fire protection and environmental risks.

Among the member companies, the construction companies, because they are involved in public procurement,

cannot make relevant changes to the approved plans for a particular project procurement. When sourcing products that meet the required parameters, the comparability criteria and then the price are decisive.

In their accounts, subsidiaries consider their Hungarian partners as local suppliers. In the Tourism Division, they also pay special attention to the proportion of regionally local suppliers. As for Hunguest Hotels, their share is 3% of all suppliers.

GRI 301-1, 301-2

For energy service companies, the amount of raw material needed to provide the service is not significant. Suppliers are pre-qualified on the basis of their credentials and their sustainability capabilities and commitment, and their performance on specific contracts is recorded in a post-qualification system. Partners have access to a partner window on the OPUS TITÁSZ and OPUS TIGÁZ websites, which contributes to transparent and smooth communication. In 2023, negative environmental impacts related to procurement are targeted at reducing the number of paper-based procedures used and the number of trips to partner offices. The databases and applications used for procurement have been renewed, which will reduce the environmental impact of partnering. In 2024, the aim is to provide training on the use of infrastructure for environmentally sound procurement and to inform partners of the changes.

GRI 204-1	Share of domestic suppliers in 2022	Share of domestic suppliers in 2023	Number of domestic suppliers in 2023	Procurement expenditure in 2023 ('000' HUF)
OPUS TITÁSZ	More than 90%	99,6%	926	209 168 809
OPUS TIGÁZ	More than 90%	99,6%	563	36 908 834
KALL Ingredients	More than 90%	87,6%	842	38 438 699
VIRE SOL	More than 68%	90,1%	742	41 507 535
Hunguest Hotels	More than 98%	99,0%	2 215	16 465 048
Balatontourist	n.a.	98,3%	345	649 220
Balatontourist Camping	n.a.	97,0%	417	1 901 846
R-KORD	n.a.	87,0%	20	5 784 720
RM International	n.a.	100,0%	2	n.a.
Mészáros és Mészáros	n.a.	100,0%	350	80 955 659
Wamsler	More than 73%	83,8%	410	9 083 453



Among the raw materials used in the production of KALL Ingredients and VIRE SOL, maize and wheat are renewable raw materials. The raw material supply partners are evaluated according to five different criteria. Everything from the procurement of technical and auxiliary materials to the conclusion of contracts is done electronically. Both companies expect their suppliers to be certified to national standards - IFS audit - which tracks the product through the supply chain to ensure that the entire volume purchased is certified. Food certification is requested for all consumables to be sourced, where required, as well as a CO2e environmental footprint value where available.

From the members of the **Construction Division,** R-KORD does not make direct purchases in the course of its activities. These activities are carried out by subcontractors.

At both R-KORD and RM International, subcontractors are encouraged to adopt material, fire and environmental policies. Mészáros és Mészáros is the largest purchaser of raw materials by weight among the OPUS Group member companies. The raw materials it purchases are non-renewable.

Environmental screening is not yet carried out for the majority of suppliers in the **Tourism Division.** For food, regional local suppliers are dominant. Companies consider this to be a good way to reduce the ecological footprint of their supply. 15% of the raw materials used by hotels for their operations are non-renewable (plastic), the rest being mostly metal.

301-1, 301-2 Quantity of raw materials used (t)	Materials used	Renewable materials	Non renewables
KALL Ingredients	320 715	320 675	40
VIRESOL	232 491	232 407	84
Hunguest Hotels	38	32	6
Mészáros és Mészáros	585 210	0	585 210

Wamsler changed its procurement practices in 2023, tightening the rules in the Procurement Manual. The environmental aspect of this is that the orders indicate that environmental aspects are to be given preference by partners in packaging. The materials they use are typically metal, glass, plastic, wood and paper, for which they demand quality, and they **only buy from responsible suppliers, for example, they always buy packaging material from sustainable forestry**. No product repurchases were required in 2023.

Social aspects of procurement

GRI 2-6

As a major economic player in Hungary, the member companies of OPUS GLOBAL Nyrt. have collaborated with a number of suppliers in 2024, following responsible sourcing processes and practices in accordance with legal obligations and internal ethical standards.

GRI 3-3

The member companies select suppliers through transparent, structured and documented procurement procedures that comply with the law, ensure competition and fair competition. Anti-corruption and the declaration of ethical and

fair market conduct are significant. Several member companies expect their suppliers to adopt the rules and values set out in the Code of Ethics and the Anti-Corruption Statement.

Social considerations are partly reflected in procurement, and as a group of companies with responsible business conduct, member companies are committed to contracting with domestic suppliers and partners who employ domestic workers. In some cases, member companies expect their partners to be ISO or HSE certified.

GRI 414-1, 414-2

To mitigate external dependencies and risks, **OPUS TITÁSZ** and **OPUS TIGÁZ do** business with suppliers that have a good economic, social and environmental performance, and in the course of their cooperation they monitor the performance of their partners. At the same time, they are constantly streamlining their purchasing processes, both at divisional and the group level to which they belong, in order to ensure cost-effective operation, by exploiting synergies in purchasing. The increase of the share of electronic auctions in 2023 reinforced the positive social impact of procurement processes.

Equal opportunities will be further enhanced by the aim to have fully electronic procurement procedures by 2024.

KALL Ingredients and **VIRESOL** seek to reduce social risks in their supply chains by requesting a code of ethics where available. Where partners are family or large farmers, labour law data is typically not verifiable and usually not traceable. The number of local suppliers to VIRESOL has increased significantly to over 90% compared to a year ago.

In the Construction Division, they work on projects that have won public tenders, which determines the social assessment of the partners. At least 85% of subcontractors and suppliers must be based in Hungary, according to their contracts, and it is a requirement that their partners use only Hungarian workers on projects. RM International works with 100% Hungarian suppliers, R-KORD with 87%.

Wamsler's purchases include the cost of delivery in the price, so local businesses can benefit significantly.



The EU Taxonomy Regulation

As part of the European Commission's action plan to finance sustainable growth, the European Commission has decided to establish an EU classification system for sustainable economic activities (hereafter „EU Taxonomy“)¹.

Entities subject to the disclosure requirements of the Taxonomy Regulation are obliged to identify the economic activities they carry out that are considered sustainable under EU Taxonomy. OPUS GLOBAL is required to publish a consolidated non-financial statement under Article 29a of Directive 2013/34/EU and therefore OPUS GLOBAL is also subject to Regulation 2020/852/EU and is therefore required to comply with the disclosure obligations under the EU Taxonomy regulatory regime.

Once potentially sustainable activities have been identified, they should be assessed and classified. The EU Taxonomy screening and publication is intended to support the funding of sustainable activities.

The environmental objectives defined by the EU Taxonomy Regulation and examining the contribution to them

The Taxonomy Regulation sets out a total of six objectives, which are:

1. climate change mitigation;
2. climate change adaptation²;
3. sustainable use and protection of water and marine resources;
4. transition to a circular economy;
5. pollution prevention and control;
6. protection and restoration of biodiversity and ecosystems³.

¹ Regulation (EU) 2020/852

² (EU) 2021/2139

³ (EU) 2023/2486

Of the six objectives, we refer to climate change mitigation and climate change adaptation as a climate objective, and the other four as environmental objectives. For each of the objectives, so-called EU Taxonomy activities have been identified that can make a substantial contribution to the objectives. The screening criteria for each activity can be divided into two groups: technical screening criteria (TSC) are defined to assess substantial contribution, while other requirements are defined to ensure to do no significant harm (DNSH).

Under EU Taxonomy, an economic activity is considered sustainable if it contributes substantially to at least one of the objectives and does not significantly compromise any other environmental objective - i.e. it meets the relevant EU Taxonomy activity and the associated TSC and DNSH criteria.

The two main parts of the EU Taxonomy assessment of activities:

I. Eligibility assessment

- To determine whether each economic activity carried out by the company corresponds to the EU Taxonomy activities defined under each objective.

II. Alignment assessment

- Examining whether each of the company's eligible EU Taxonomy activities meet the technical screening criteria for a relevant contribution;
- Examining whether a company's EU Taxonomy activities meet the criteria for avoiding significant harm (DNSH).

The alignment assessment also includes verifying that the company carries out each of the eligible activities in accordance with the Minimum Social Safeguards (MSS).

For the financial year 2023, the EU Taxonomy requires the publication of alignment KPIs for the first two climate objectives and eligibility KPIs for the remaining four environmental objectives.

KPIs defined by the EU Taxonomy Regulation

The content of each of the EU Taxonomy financial KPIs is as follows, based on the Commission Delegated Regulation (EU) 2021/2178:

- **Turnover:** The part of the net turnover derived from products or services, including intangibles, associated with Taxonomy-aligned economic activities (numerator), divided by the net turnover (denominator) as defined in Article 2, point (5), of Directive 2013/34/EU. The turnover shall cover the revenue recognised pursuant to International Accounting Standard (IAS) 1, paragraph 82(a), as adopted by Commission Regulation (EC) No 1126/2008.
- **CAPEX:** The denominator shall cover additions to tangible and intangible assets during the financial year considered before depreciation, amortisation and any re-measurements, including those resulting from revaluations and impairments, for the relevant financial year and excluding fair value changes. The denominator shall also cover additions to tangible and intangible assets resulting from business combinations. The numerator equals to the part of the capital expenditure included in the denominator that is related to assets or processes that are associated with eligible or aligned economic activities.
- **OPEX:** The denominator shall cover direct non-capitalised costs that relate to research and development, building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the undertaking or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets. The numerator is equal to that part of the operating expenditure in the denominator which relates to assets or processes that are linked to economic activities that are EU Taxonomy eligible or aligned, including training and other human resource requirements and direct non-capitalised research and development costs.

The OPUS GLOBAL general methodological approach

For the EU Taxonomy assessment of the 2023 financial year, the eligibility assessment was carried out taking into account both climate and environmental objectives, while the alignment assessment analysed the significant contribution to the mitigation objective.

Compared to the previous year, all consolidated companies with potential EU Taxonomy activities have been included in the EU Taxonomy eligibility assessment. The previous year's activity classification has been revised accordingly.

In addition to expanding the range of member companies included in the eligibility analysis, the methodology for the alignment analysis at group level has been developed, which was carried out for the activities of the Energy Division member companies as a first step in the process.

The eligibility assessment

The first step of the EU Taxonomy assessment is the eligibility assessment, which uses a top-down approach - based on the descriptions and NACE codes in the Taxonomy Regulation - to identify which of the economic activities carried out by OPUS GLOBAL member companies can be classified as EU Taxonomy activities.

EU Taxonomy activities are typically defined on the basis of the core activities of the member companies. Where this was not meaningful, a project-based approach was used. Accordingly, for consistency, all three KPIs - revenue, CAPEX and OPEX - were based on the activities relevant to each member company.

List of eligible activities under the EU Taxonomy

The EU Taxonomy for the financial year 2023 has been eligibility assessed taking into account both climate and environmental objectives. The table below shows for each member company the eligible activities identified.

The letters in front of the activity number indicate the EU Taxonomy objectives to which the eligible activity potentially contributes. They should be interpreted as M - climate change mitigation, W - sustainable use and protection of water and marine resources, P - pollution prevention and control and B - protection and restoration of biodiversity and ecosystems.

Member company	Eligible activity
OPUS TITÁSZ Zrt.	M 4.9 Transmission and distribution of electricity
Mészáros és Mészáros Zrt.	M 5.1 Construction, extension and operation of water collection, treatment and supply systems
Mészáros és Mészáros Zrt.	M 5.2 Renewal of water collection, treatment and supply systems
Mészáros és Mészáros Zrt.	M 5.3. Construction, extension and operation of waste water collection and treatment
Mészáros és Mészáros Zrt.	M 5.4. Renewal of waste water collection and treatment
Mészáros és Mészáros Zrt.	M 6.13. Infrastructure for personal mobility, cycle logistics
R-KORD Kft. RM International Zrt.	M 6.14. Infrastructure for rail transport
Mészáros és Mészáros Zrt.	W 3.1 Nature-based solutions for flood and drought risk prevention and protection
Mészáros és Mészáros Zrt.	P 2.4 Remediation of contaminated sites and areas
Hunguest Hotels Szállodaipari Zrt. Balatontourist Camping Kft.	B 2.1 Hotels, holiday, camping grounds and similar accommodation



OPUS GLOBAL's methodological approach for each KPI

Revenue KPI

In the case of each company, an eligible EU Taxonomy activity has been identified, typically based on the main activities of the subsidiaries. Therefore, in determining the revenue KPI, the revenue of the subsidiaries performing eligible activities was broken down into revenue related to its main activity and revenue not related to the same. It is important to highlight that an exception to this is Mészáros and Mészáros Zrt., which, according to its project-oriented operation, was examined based on projects highlighted by the subsidiary, where the content of the project determined the classification.

CAPEX KPI

The determination of the CAPEX indicator for the involved subsidiaries was based on reviewing the annual project list of the subsidiaries. According to the project descriptions associated with each CAPEX item, a given investment can be assigned to eligible activities performed by the subsidiary or classified as non-eligible. Thus, the numerator of the KPI was given by the eligible capital expenditures of the subsidiaries. After the individual classification of CAPEX items, the denominator of the KPI consisted of the group's current year tangible and intangible asset acquisitions, as well as related leasing costs. The numerator of the KPI was thus given by the eligible capital expenditures of the subsidiaries. The denominator of the CAPEX KPI corresponds to the sum of the "Growth and reallocations" lines appearing in the consolidated movement table at the group level – for unfinished investments related to tangible assets, as well as intangible assets, investment properties, and leases. Due to the main activity-based approach, certain capital expenditures with questionable classification, such as those related to real estate, which could also be classified under another EU Taxonomy activity not related to the main activity, were classified based on whether they contribute to the relevant EU Taxonomy activity (eligible) or are unrelated to it (non-eligible).

OPEX KPI

The determination of the OPEX indicator for the involved subsidiaries was based on a central data request. The subsidiaries broke down the identified operating costs according to the items defined in the EU Taxonomy KPI definition, and these items were classified based on whether they arose in relation to adjustable (eligible) activities of the subsidiary. Other items that arose indirectly or could not be broken down based on activity were accounted for as non-adjustable (non-eligible) items. Calculating the EU Taxonomy-defined OPEX KPI requires group-level OPEX calculations. The scope of the subsidiaries involved was determined based on materiality threshold: those subsidiaries were analyzed which represented at least 0.25% of OPUS GLOBAL's total OPEX value for 2023 – based on the actual and planned data for the first and second halves of the year. This value was determined based on the OPEX volume of OPUS GLOBAL Nyrt. 12 subsidiaries were selected for the analysis, representing 99.13% of the group-level operating costs. Data provision was not complete, so ultimately the study was conducted with the participation of 10 subsidiaries. The value included in the denominator represents the total operating costs in line with the EU Taxonomy definition provided by all the subsidiaries included in the data provision.

Alignment assessment - OPUS Energy

The eligibility assessment is followed by an alignment assessment, whereby the identified activities are examined whether they meet the requirements of the sustainability criteria associated with each objective.

A detailed alignment assessment was carried out for the activities of OPUS TITÁSZ Áramhálózati Zrt., a member of the OPUS GLOBAL Group, which belongs to the Energy Division. OPUS TITÁSZ was selected as the subject of the alignment study primarily because of its core activity, as it is also a key player in terms of sustainability under the EU Taxonomy, as its public distribution network and renewable integration activities contribute significantly to climate change mitigation.

As a result of the relevant alignment study, it has been established that the electricity distribution network of OPUS TITÁSZ, and consequently the electricity distribution activities connected to the network, comply with the technical screening and DNSH criteria. The OPUS TITÁSZ network contributes significantly to climate change mitigation as part of the interconnected European electricity transmission and distribution system. A physical climate risk assessment at network level has identified potential physical, process and business risks from climate change by location and by asset, and the associated adaptation solutions. In addition, compliance with directives related to the transition to a circular economy, pollution prevention and control standards, and requirements for biodiversity and ecosystem protection and restoration were assessed.

In addition to a detailed examination of the activity, the alignment assessment includes an assessment of compliance with the minimum safeguards (MSS). The examination of these criteria was carried out at the member company level, mainly through the analysis of the company's internal policies, principles rules, other documents and operational practices. The examination of the MSS has shown that OPUS TITÁSZ has a high level of alignment with the requirements.

Accordingly, the network of OPUS TITÁSZ can be considered aligned, so that the turnover and OPEX of the member company are also considered aligned.

It should be stressed, however, that not all criteria in the EU Taxonomy can be interpreted at the level of the whole network or the activity carried out by the company. For CAPEX, in some cases, an analysis at the location, project or other level is necessary. For example, the installation of smart metering infrastructure, which is not justified from a sustainability point of view for all customers, has been examined on a meter-by-meter basis. In addition, although the DNSH criteria for the objective of biodiversity and ecosystem protection and restoration are met by the OPUS TITÁSZ network, detailed site-level documentation of some lower voltage overhead lines was not available within the scope of this study.

In addition to the investment items identified as non-aligned under the EU Taxonomy, certain investments related to general business management, e.g. general management software costs, and investments related to electricity distribution, but not corresponding to activity M 4.9 under the EU Taxonomy, e.g. street lighting, were also assessed as non-eligible and therefore non-aligned.



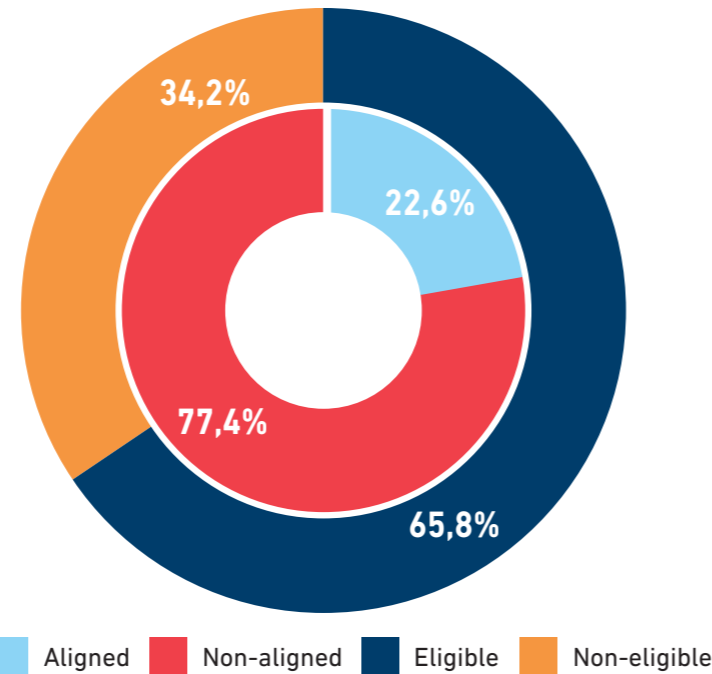
OPUS GLOBAL EU Taxonomy KPI values for the financial year 2023

Evaluation of defined KPIs

Turnover

In the financial year 2023, 65.8% of OPUS GLOBAL's turnover was generated from eligible economic activities and 34.2% from non-eligible economic activities. OPUS TITÁSZ Zrt. was the largest contributor to the eligible turnover, with significant contributions from the railway infrastructure construction activities of R-KORD Építőipari Kft. and RM International Zrt., and the projects of Mészáros és Mészáros Zrt.

The aligned revenue from electricity distribution activities of OPUS TITÁSZ makes up for 22.6% of the Group's turnover. The non-aligned turnover is 77.4% of OPUS GLOBAL's turnover in 2023.



EU Taxonomy Turnover	'000' HUF
TOTAL	
Aligned	148 746 846
Eligible, but not aligned	285 058 927
Not eligible	225 690 313

Turnover - EU Taxonomy activities		Eligible Turnover breakdown	
Code	Title of activity	['000' HUF]	[%]
Aligned			
M 4.9.	Transmission and distribution of electricity	148 746 846	22,6%
Eligible			
M 5.1.	Construction, extension and operation of water collection, treatment and supply systems	64 820 199	9,8%
M 5.2.	Renewal of water collection, treatment and supply systems	110 030	0,0%
M 5.3.	Construction, extension and operation of a waste water collection and treatment	27 204 720	4,1%
M 5.4.	Renewal of waste water collection and treatment	3 641 619	0,6%
M 6.13.	Infrastructure for personal mobility, cycle logistics	2 282 978	0,3%
M 6.14.	Infrastructure for rail transport	144 987 821	22,0%
W 3.1.	Nature-based solutions for flood and drought risk prevention and protection	5 596 943	0,8%
P 2.4.	Remediation of contaminated sites and areas	1 518 156	0,2%
B 2.1.	Hotels, holiday, camping grounds and similar accommodation	34 896 460	5,3%
Total Eligible Turnover		433 805 773	65,8%

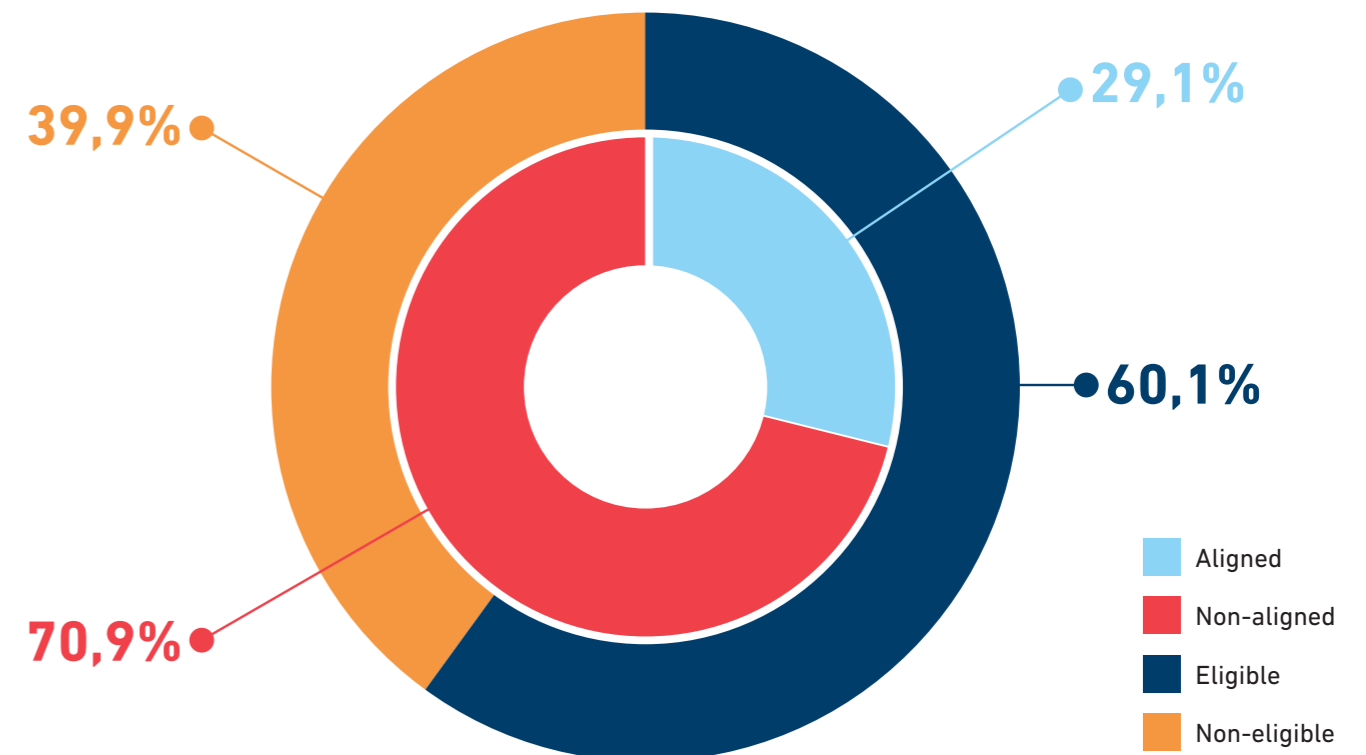
CAPEX

In FY 2023, 60.1% of OPUS GLOBAL's total CAPEX value was related to investments in eligible economic activities, while 39.9% was related to non-eligible investments. The largest contributor to the value of eligible investments was OPUSZ TITÁSZ Zrt., but the projects of Hunguest Hotels Zrt. were also significant.

Aligned CAPEX related to the electricity distribution activities of OPUS TITÁSZ represents 29.1% of the group-level capital costs. Investments related to non-aligned activities represent 70.9% of OPUS GLOBAL 2023 CAPEX

EU Taxonomy CAPEX	'000' HUF
TOTAL	61 363 671
Aligned	17 835 949
Eligible, but not aligned	19 050 561
Not eligible	24 477 161

CAPEX - EU Taxonomy activities		Distribution of eligible CAPEX	
Code	Title of activity	['000' HUF]	[%]
Aligned			
M 4.9.	Transmission and distribution of electricity	17 835 949	29,1%
Eligible			
M 4.9.	Transmission and distribution of electricity	2 670 777	4,4%
M 6.14.	Infrastructure for rail transport	259 293	0,4%
B 2.1.	Hotels, holiday, camping grounds and similar accommodation	16 120 491	26,3%
Total Eligible CAPEX		36 886 510	60,1%



OPEX

52% of the total OPEX value of the member companies included in the EU Taxonomy study carried out in the financial year 2023 was related to eligible economic activities and 48% was related to non-eligible activities. OPUSZ TITÁSZ Zrt. was the largest contributor to the share of operating costs related to eligible activities.

The aligned OPEX related to the electricity distribution activities of OPUS TITÁSZ represents 40.3% of the group-level KPI, while non-aligned activities represent 59.7% of the OPUS GLOBAL 2023 OPEX.

EU Taxonomy OPEX	'000' HUF
TOTAL	
Aligned	6 193 889
Eligible, but not aligned	7 988 568
Not eligible	7 376 337

OPEX - EU Taxonomy activities		Distribution of eligible OPEX	
Code	Title of activity	['000' HUF]	[%]
Aligned			
M 4.9.	Transmission and distribution of electricity	6 193 889	40,3%
Eligible			
M 6.14.	Infrastructure for rail transport	276 385	1,8%
B 2.1.	Hotels, holiday, camping grounds and similar accommodation	1 518 294	9,9%
Total Eligible OPEX		7 988 568	52,0%



Proportion of Turnover from products or services associated with Taxonomy-aligned economic activities - publication for 2023

Economic activities (1)	Code(s) (2)	Absolute amount of CAPEX (3) '000' HUF	The CAPEX ratio (4) %	Essential contribution criteria						DNSH criteria (Compliance with the principle of no significant harm)						Minimum safeguards (17) I/N	Taxonomy-adjusted share of CAPEX 2023 %	Taxonomy-adjusted share of CAPEX 2022 %	Category (supporting activity) T	Category (migration activity) A		
				Climate change mitigation (5) %	Adapting to climate change (6) %	Water and marine resources (7) %	Circular economy (8) %	Pollution (9) %	Biodiversity and ecosystems (10) %	Climate change mitigation (11) I/N	Adapting to climate change (12) I/N	Water and marine resources (13) I/N	Circular economy (14) I/N	Pollution (15) I/N	Biodiversity and ecosystems (16) I/N							
A. TAXONOMY-ELIGIBLE ACTIVITIES																						
A1. Environmentally sustainable activities (Taxonomy-aligned)				148 746 846	22,6%																	
Transmission and distribution of electricity	M 4.9	148 746 846	22,6%	100%	n/a	n/a	n/a	n/a	n/a	I	n/a	I	I	I	I	I	22,6%	n/a	T			
A2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				285 058 927	43,2%																	
Construction, extension and operation of water collection, treatment and supply systems	M 5.1	64 820 199	9,8%																			
Renewal of water collection, treatment and supply systems	M 5.2	110 030	0,0%																			
Construction, extension and operation of a waste water collection and treatment	M 5.3	27 204 720	4,1%																			
Renewal of waste water collection and treatment	M 5.4	3 641 619	0,6%																			
Infrastructure for personal mobility, cycle logistics	M 6.13	2 282 978	0,3%																			
Infrastructure for rail transport	M 6.14	144 987 821	22,0%																			
Nature-based solutions for flood and drought risk prevention and protection	W 3.1	5 596 943	0,8%																			
Remediation of contaminated sites and areas	P 2.4	1 518 156	0,2%																			
Hotels, holiday, camping grounds and similar accommodation	B 2.1	34 896 460	5,3%																			
Total Turnover of Taxonomy-eligible activities (A1. + A2.)				433 805 773	65,8%																	
B. Taxonomy-non-eligible activities				225 690 313	34,2%																	
Turnover of non-eligible activities (B)				225 690 313	34,2%																	
TOTAL (A + B)				659 496 086	100%																	

Proportion of CAPEX from products or services associated with Taxonomy-aligned economic activities - publication for 2023

Economic activities (1)

	Code(s) (2)	Absolute amount of CAPEX (3) '000' HUF	The CAPEX ratio (4) %	Essential contribution criteria						DNSH criteria (Compliance with the principle of no significant harm)						Minimum safeguards (17) I/N	Taxonomy-adjusted share of CAPEX 2023 %	Taxonomy-adjusted share of CAPEX 2022 %	Category (supporting activity) T	Category (migration activity) Á		
				Climate change mitigation (5) %	Adapting to climate change (6) %	Water and marine resources (7) %	Circular economy (8) %	Pollution (9) %	Biodiversity and ecosystems (10) %	Climate change mitigation (11) I/N	Adapting to climate change (12) I/N	Water and marine resources (13) I/N	Circular economy (14) I/N	Pollution (15) I/N	Biodiversity and ecosystems (16) I/N							
A. TAXONOMY-ADAPTED ACTIVITIES																						
A1. Environmentally sustainable (taxonomically appropriate) activities				17 835 949	29,1%																	
Electricity transmission and distribution	M 4.9	17 835 949	29,1%	100%	n/a	n/a	n/a	n/a	n/a	I	n/a	I	I	I	I	I	29,1%	n/a	T			
A2. Taxonomy-adapted but environmentally unsustainable activities (non-taxonomy-adapted activities)				19 050 561	31,0%																	
Electricity transmission and distribution	M 4.9	2 670 777	4,4%																			
Rail transport infrastructure	M 6.14	259 293	0,4%																			
Hotels, resorts, campsites and other accommodation	B 2.1	16 120 491	26,3%																			
Total (A1. + A2.)		36 886 510	60,1%																			
B. Activities that cannot be adapted to taxonomy				24 477 161	39,9%																	
CAPEX related to activities not adapted to taxonomy (B)				24 477 161	39,9%																	
TOTAL (A + B)				61 363 671	100%																	

Proportion of OPEX from products or services associated with Taxonomy-aligned economic activities - publication for 2023

Economic activities (1)

	Code(s) (2)	Absolute amount of CAPEX (3) '000' HUF	The CAPEX ratio (4) %	Essential contribution criteria						DNSH criteria (Compliance with the principle of no significant harm)						Minimum safeguards (17) I/N	Taxonomy-adjusted share of CAPEX 2023 %	Taxonomy-adjusted share of CAPEX 2022 %	Category (supporting activity) T	Category (migration activity) Á
				Climate change mitigation (5) %	Adapting to climate change (6) %	Water and marine resources (7) %	Circular economy (8) %	Pollution (9) %	Biodiversity and ecosystems (10) %	Climate change mitigation (11) I/N	Adapting to climate change (12) I/N	Water and marine resources (13) I/N	Circular economy (14) I/N	Pollution (15) I/N	Biodiversity and ecosystems (16) I/N					
A. TAXONOMY-ADAPTED ACTIVITIES																				
A1. Environmentally sustainable (taxonomically appropriate) activities		6 193 889	40,3%																	
Electricity transmission and distribution	M 4.9	6 193 889	40,3%	100%	n/a	n/a	n/a	n/a	n/a	I	n/a	I	I	I	I	I	40,3%	n/a	T	
A2. Taxonomy-adapted but environmentally unsustainable activities (non-taxonomy-adapted activities)		1 794 679	11,7%																	
Rail transport infrastructure	M 6.14	276 385	1,8%																	
Hotels, resorts, campsites and other accommodation	B 2.1	1 518 294	9,9%																	
Total (A1. + A2.)		7 988 568	52,0%																	
B. Activities that cannot be adapted to taxonomy		7 376 337	48,0%																	
OPEX related to activities not adapted to taxonomy (B)		7 376 337	48,0%																	
TOTAL (A + B)		15 364 905	100%																	

7 | GRI CONTENT INDEX

GRI Content index

The GRI Table of Contents contains technical information on the application of the GRI standards and lists the indicators included in the report.

GRI 2-3 Use of GRI standards, technical information

Declaration of use	OPUS GLOBAL Nyrt. has reported in accordance with GRI Standards for the period from 01.01.2023 to 31.12.2023.
Used GRI 1	GRI 1: Baseline 2021
Applicable GRI sector standard(s)	-
Reporting frequency	annual
Period covered by the financial report	01.01.2023-12.31., same as Sustainability Report
Date of publication	2024.04.02.
Contact details	info@opusglobal.hu

Number of indicators	Description of indicator	Location	Comment / omission justification
GRI 2: General Disclosures 2021			
The organisation and its reporting practices			
2-1	Organisational details	5-6.	
2-2	Legal entities included in the organisation's sustainability report	5-6.	
2-3	Reporting period, frequency and contact point	103.	
2-4	Re-disclosure of information	GRI Index	Not done
2-5	External certification	GRI Index	The report was not audited.
Activities and staff			
2-6	Activities, value chain and other business relationships	5-6., 84.	
2-7	Employees	63-67.	
2-8	Non-employee workers	64.	



Number of indicators	Description of indicator	Location	Comment / omission justification
GRI 2: General Disclosures 2021			
Governance			
2-9	Governance structure and composition	6-7.	
2-10	Nomination and selection of the highest governance body	7.	
2-11	Chairperson of the highest governing body	7.	The Supervisory Board chairman of the highest governance body is not the same as the CEO.
2-12	The role of the highest governance body in overseeing impact management	8.	
2-13	Delegation of responsibility for managing impacts	8.	
2-14	The role of the highest governance body in sustainability reporting	8.	
2-15	Conflict of interest	8.	The presence of a dominant owner and the with related parties transactions in business are presented in the report.
2-16	Critical concerns	GRI Index	There were no critical concerns in 2023, it was subsidiary managers who could communicate them to the Board of Directors.
2-17	Collective knowledge of the highest governance body	8.	
2-18	Evaluation of the performance of the highest governance body	8.	
2-19	Remuneration guidelines	8., 70.	
2-20	Process for determining remuneration	8.	
2-21	Annual total remuneration rate	GRI Index	We do not collect data at group level, based on which the rate could be calculated, we are working to put in place the right procedure.
Strategies, policies, practices			
2-22	Declaration on the Sustainable Development Strategy	3.	
2-23	Policy commitments	8., 79.	
2-24	Embedding policy commitments	8., 79.	
2-25	Procedures to counter negative impacts	79.	
2-26	Mechanisms for seeking advice and raising concerns	79.	
2-27	Comply with laws and regulations	79.	
2-28	Membership of associations	80.	

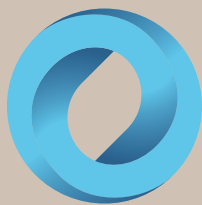
Number of indicators	Description of indicator	Location	Comment / omission justification
GRI 2: General Disclosures 2021			
Stakeholder involvement			
2-29	Stakeholder engagement approach	8-9., 11.	
2-30	Collective agreements	48.	
GRI 3: Key issues 2021			
3-1	The process of identifying material topics	11-13.	
3-2	List of material topics	11-13.	
GRI 3: Key issues 2021			
GRI 203 Indirect economic impacts 2016			
3-3	Addressing the material topic	81.	
201-1	Direct economic value generated and distributed	80.	
201-4	Financial support from the government	81.	
202-1	Average starting salary by gender in relation to the local minimum wage	70.	
202-2	Percentage of locals in senior management in the organisation's major/major sites	68.	
207-1	Approach to taxation	81.	
207-2	Tax governance (management), control, risk management	81.	
207-3	Stakeholder engagement and addressing tax (tax) concerns	81.	
207-4	Reporting by country	81.	
Compliance			
3-3	Addressing the material topic	79.	
205-1	Activities examined in relation to the risk of corruption	79.	
205-2	Communication and training on anti-corruption policies and procedures	79.	
205-3	Number of corruption incidents and actions taken	79.	
206-1	Number of legal proceedings pending for breaches of competition, antitrust and monopoly rules	GRI Index	
GRI 302 Energy 2016			
3-3	Addressing the material topic	15.	
302-1	Energy use within the organisation	15-16.	
Available energy			
3-3	Addressing the material topic	59.	

Number of indicators	Description of indicator	Location	Comment / omission justification
GRI 3: Key issues 2021			
GRI 303 Water and liquid emissions 2018			
3-3	Addressing the material topic	38.	
303-1	Interactions with water as a shared resource	38-39.	
303-2	Addressing impacts related to water discharges	40.	
303-3	Water intake	39.	
303-4	Water emissions	40.	
303-5	Water consumption	40.	
GRI 304 Biodiversity 2016			
3-3	Addressing the material topic	42.	
304-1	Operational sites owned, leased or managed adjacent to protected areas or areas of high biodiversity value outside protected areas	42-45.	
304-2	Activities, products and services with significant impacts on biodiversity	42-43.	
304-3	Habitats protected or restored	42-43.	
304-4	Habitats of IUCN Red List species and species on national conservation lists in the area of operation	42-45.	
Climate change and GHG emissions			
3-3	Addressing the material topic	15.	
201-2	Financial implications of climate change, other risks and opportunities, total investment in renewable energy and renewable energy produced by source	29.	
305-1	Direct GHG emissions	17., 28.	
305-2	Indirect CO ₂ emissions from purchased energy	17., 28.	
305-3	Other indirect GHG emissions (Scope 3)	28.	
Climate change adaptation			
3-3	Addressing the material topic	28-29.	

Number of indicators	Description of indicator	Location	Comment / omission justification
GRI 3: Key issues 2021			
305 Air pollutant emissions 2016			
3-3	Addressing the material topic	41.	
305-7	NO _x , SO _x , and other significant emissions	41.	
Waste management and circular economy			
3-3	Addressing the material topic	30.	
306-1	Waste generation and significant waste-related impacts	30.	
306-2	Managing significant waste-related impacts	30., 32-33.	
306-3	Waste generated	30.	
306-4	Waste diverted from landfill	30., 33.	
306-5	Waste destined for landfill	30., 32.	
Environmental aspects of procurement			
3-3	Addressing the material topic	82.	
301-1	Use of materials by weight or volume	82-84.	
301-2	Use of recycled input materials	82-84.	
308-1	New suppliers that have been environmentally screened	82.	
308-2	Negative environmental impacts in the supply chain and measures taken	82.	
Environmental impacts of products during their life cycle			
3-3	Addressing the material topic	52.	
Social aspects of procurement			
3-3	Addressing the material topic	84-85.	
204-1	Proportion of local suppliers in procurement (in major locations of the organisation)	82.	
414-1	New suppliers screened against social criteria	85.	
414-2	Negative social impacts in the supply chain and actions taken	85.	

Number of indicators	Description of indicator	Location	Comment / omission justification
GRI 3: Key issues 2021			
Fair employment			
3-3	Addressing the material topic	63.	
401-1	Total labour turnover by age group and sex, in absolute and relative terms	65-68.	
401-2	Benefits payable to full-time employees but not to fixed-term and part-time employees	70.	
401-3	Return to work and retention rates	69.	
402-1	Minimum notification period for operational changes	68-69.	
404-1	Average annual training hours per person per year by category of staff	71.	
404-2	Skills development and transition programs for employees	71-72.	
404-3	Percentage of employees who receive regular performance appraisals and career development reviews	70.	
GRI 403 Occupational health and safety 2018			
3-3	Addressing the material topic	72.	
403-1	Occupational health and safety management system	72-73.	
403-2	Hazard identification, risk assessment and incident investigation	72-73.	
403-3	Occupational health services	74.	
403-4	Employee participation, consultation and communication on health and safety at work	74.	
403-5	Occupational health and safety training	74.	
403-6	Promoting workers' health	73.	
403-7	Preventing and mitigating health and safety impacts at work directly related to business relationships	74.	
403-8	Workers protected by an occupational health and safety management system	72-73.	
403-9	Injuries at work	73-74.	
403-10	Occupational diseases	GRI Index	
GRI 406 Non-discrimination 2016			
3-3	Addressing the material topic	68.	
406-1	Cases of discrimination and actions taken	68.	
410-1	Security personnel trained in human rights policies or procedures	GRI Index	

Number of indicators	Description of indicator	Location	Comment / omission justification
GRI 3: Key issues 2021			
Local communities			
3-3	Addressing the material topic	9., 75.	
413-1	% of operational sites where programs to assess, manage and improve impacts on the local community, including the impacts of entry, operation and exit, are in place, and the nature, extent and effectiveness of these programs	75-76.	
413-2	Sites of operation where there is a significant negative impact on the local community, or where there is a potential for negative impacts to occur	GRI Index	
Product and service safety			
3-3	Addressing the material topic	28., 38., 55.	
416-1	Health and safety impact assessment of product and service categories	55., 58-59.	
416-2	Cases of non-compliance with health and safety impacts for products and services	58.	
13.10.4	Percentage of production volume from licensed sites certified to internationally recognised food safety standards	55.	
13.10.5	Number of recalls issued for food safety reasons and total quantity of products recalled	55.	
GRI 417 Marketing and Information 2016			
3-3	Addressing the material topic	61.	
417-1	Goods and services requirements, information and labelling	61.	
417-2	Cases of non-compliance concerning information and labelling of goods and services	62.	
417-3	Cases of non-compliance with marketing communications	62.	
GRI 418 Customer data protection 2016			
3-3	Addressing the material topic	62.	
418-1	Unsubstantiated complaints about breaches of customer privacy and loss of customer data	62.	
Device integrity and critical incidents			
3-3	Addressing the material topic	59.	
306-3 (2016)	Significant spills	30.	
11.8.3	Tier 1-2 security events	30.	
Network resilience and security of supply			
3-3	Addressing the material topic	59.	
GRI 415 Public policy 2016			
3-3	Addressing the material topic	79.	
415-1	Political contributions	79-80.	



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