

**The report of the Supervisory Board and the Audit Committee (hereinafter referred to as the 'Report')
on the extraordinary general meeting
to be held on 8 April 2019
with regards to the Joint Draft Terms on Transformation the decision on the acceptance of the data of the
individual, non-consolidated annual financial statements of the KONZUM Nyrt. being involved in the merger
for 2018
and
concluded between and by**

OPUS GLOBAL Nyilvánosan Működő Részvénytársaság

(in English: OPUS GLOBAL Public Limited Company)

(company seat: 1062 Budapest Andrásy u. 59.; company registration number: 01-10-042533;
court of registration: Fővárosi Törvényszék Cégbírósága (in English: Company Registry Court of Budapest-
Capital Regional Court);
hereinafter referred to as 'OPUS GLOBAL Nyrt.' or 'Legal Successor Company')

and

– KONZUM Befektetési és Vagyonkezelő Nyilvánosan Működő Részvénytársaság

(in English: KONZUM Investment and Asset Management Public Limited Company)

(company seat: 1062 Budapest Andrásy u. 59.; company registration number: 01-10-049323;
hereinafter referred to as „KONZUM Nyrt.”, or „Merging Company”)

The Supervisory Board and the Audit Committee, with full knowledge of the financial reports (financial statements, comprehensive profit and loss statement, individual cash-flow report) of OPUS GLOBAL Nyrt. prepared in respect of the year of 2018 in line with the rules of the IFRS, have investigated the balance sheet data included in the individual, non-consolidated annual financial report for 2018 of OPUS GLOBAL Nyrt. (draft statements of assets and liabilities), prepared by the Board of Directors of the Company in relation to the planned merger of KONZUM Nyrt., as merging company, into OPUS GLOBAL Nyrt., as acquiring company (hereinafter referred to as the '**Merger**'), as well as the Joint Draft Terms on Transformation Plan and the enclosures thereto, which documents are intended to be disclosed to the Shareholders on 7 March 2019 via the website of OPUS Nyrt. (www.opusglobal.hu), the website of Budapest Stock Exchange (www.bet.hu), and the official platforms operated by the Hungarian Central Bank dedicated for public disclosures (www.kozzetetelek.mnb.hu).

In line with Subsection 3 of Section 4 of Act CLXXVI of 2013 on the Transformation, Combination and Separation of Legal persons (the 'Transformation Act'), the balance sheet data of OPUS GLOBAL Nyrt. included in the individual, non-consolidated annual financial report for 2018 shall be deemed equivalent to the balance sheet data included in the annual financial statements prepared in accordance with the Act on Accounting.

The Supervisory Board and the Audit Committee of OPUS GLOBAL Nyrt. have adopted the following decisions unanimously, without votes against or abstention:

Decision No. 1/2019 (III.06.) of the Supervisory Board and the Audit Committee

The Supervisory Board and the Audit Committee, with full knowledge of the of the financial reports (financial statements, comprehensive profit and loss statement, individual cash-flow report) of the Merging Company, prepared in respect of the year of 2018 in line with the rules of the IFRS, hereby resolves on the acceptance of the balance sheet data of OPUS GLOBAL Public Limited Company (hereinafter the 'OPUS GLOBAL Nyrt.') **included in the individual, non-consolidated annual financial report for 2018, prepared in relation to the**

merger of KONZUM Nyrt., as a merging company, into OPUS GLOBAL Nyilvánosan Működő Részvénytársaság, as legal successor company, (which data are declared by Subsection 3 of Section 4 of Act CLXXVI of 2013 on the Transformation, Combination and Separation of Legal persons (the 'Transformation Act') equivalent to the balance sheet data included in the annual financial statements prepared in accordance with the Act on Accounting), and hereby confirms the substantiated and accurate nature thereof.

On the basis of the above, the Supervisory Board and the Audit Committee approves the disclosure of the balance sheet data included in the individual, non-consolidated annual financial report for 2018 of OPUS GLOBAL Nyrt. to the Shareholders on 7 March 2019 in a downloadable format via the website OPUS GLOBAL Nyrt. (www.opusglobal.hu), on the website of Budapest Stock Exchange (www.bet.hu), and the official platforms operated by the Hungarian Central Bank dedicated for public disclosures (www.kozzetetelek.mnb.hu), furthermore, to make the said documents also available at the Company's registered seat in hard copy format.

Decision No. 2/2019 (III.06.) of the Supervisory Board and the Audit Committee

The Supervisory Board and the Audit Committee hereby resolves on the acceptance of the audit report and the Joint Draft Terms on Transformation including the enclosures thereto, in particular, the draft statements of assets and liabilities and draft inventory of assets and liabilities, prepared in relation to the merger of the Company, as merging company, into OPUS GLOBAL Nyilvánosan Működő Részvénytársaság, as acquiring company, (which data are declared by Subsection 3 of Section 4 of the Act on the Transformation, Combination and Separation of Legal persons equivalent to the balance sheet data included in the annual financial statements prepared in accordance with the Act on Accounting), and hereby confirms the substantiated and accurate nature thereof.

The Supervisory Board and the Audit Committee hereby declares that the financial data included in the pre-merger draft statements of assets and liabilities are entirely identical with the balance sheet data included in the individual, non-consolidated annual financial reports for 2018 of the acquiring company, no further revaluation took place. Hence, the provisions of Subsection 3 of Section 4 of the Act on the Transformation, Combination and Separation of Legal persons shall apply; namely, there are no obstacles to the execution of the Merger according to the relevant laws and regulations.

On the basis of the above, the Supervisory Board and the Audit Committee hereby approves the disclosure of the Joint Draft Terms on Transformation and the enclosures thereto to the Shareholders on 7 March 2019 in a downloadable format via the website OPUS GLOBAL Nyrt. (www.opusglobal.hu), on the website of Budapest Stock Exchange (www.bet.hu), and the official platforms operated by the Hungarian Central Bank dedicated for public disclosures (www.kozzetetelek.mnb.hu), furthermore, to make the said documents also available at the registered seat of OPUS GLOBAL Nyrt. in hard copy format.

Dated as of 06 March 2019 in Budapest

OPUS GLOBAL
Nyilvánosan Működő Részvénytársaság
Supervisory Board and Audit Committee