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Statistical number

0 1 - 1 0 - 0 4 2 5 3 3

Company registration number

OPUS GLOBAL Nyrt.

..... name of company

1062 Budapest, Andrássy út 59.

..... company address

## ABSORBING COMPANY AFTER THE MERGER

### FINAL BALANCE SHEET IN ACCORDANCE WITH IFRS

30 June 2019

Date: 24. September 2019

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PH.

  
Head of Company  
(representative)

**OPUS GLOBAL NYRT.**  
**30 JUNE 2019**  
**FINAL BALANCE SHEET**

**BALANCE SHEET (Assets)**

data in thousand HUF

		KONZUM NYRT. MERGING	OPUS GLOBAL NYRT. ABSORBING	Differences	Reclassifications	OPUS GLOBAL NYRT. Absorbing after merger
<b>ASSETS</b>						
<i>Long term assets</i>						
Property, plant and equipment	1	0	59.188			59.188
Intangible assets	2	351	14.218			14.569
Investment properties	3	1.296.324	438.300			1.734.624
Loans given	4	0	4.927.555			4.927.555
Right of use assets	5	0	16.982			16.982
Investments	6	26.748.036	154.155.292			180.903.328
<b>Total long term assets</b>		<b>28.044.711</b>	<b>159.611.535</b>	<b>0</b>	<b>0</b>	<b>187.656.246</b>
<i>Current assets</i>						
Trade and related party receivables	7	23.885.421	1.004.304			24.889.725
Other current receivables	8	340	1.640.791			1.641.131
Income tax receivables	9	57	21.511			21.568
Securities	10	200	1.604			1.804
Cash and cash equivalents	11	50.878	1.398.378			1.449.256
<b>Total current assets</b>		<b>23.936.896</b>	<b>4.066.588</b>	<b>0</b>	<b>0</b>	<b>28.003.484</b>
<b>Total assets</b>		<b>51.981.607</b>	<b>163.678.123</b>	<b>0</b>	<b>0</b>	<b>215.659.730</b>
<b>LIABILITIES</b>						
<i>Equity</i>						
Share capital	12	826.308	13.409.612		3.305.231	17.541.151
Share premium	13	37.458.643	132.760.675		-3.305.231	166.914.087
Retained earnings	14	252.266	15.264.082			15.516.348
<b>Total equity:</b>		<b>38.537.217</b>	<b>161.434.369</b>	<b>0</b>	<b>0</b>	<b>199.971.586</b>
<i>Long term liabilities</i>						
Other long term liabilities	15	388.428	20.723			409.151
Long term lease liabilities	16	0	10.530			10.530
Provisions	17	0	5.738			5.738
Deferred tax liabilities	18	0	5.125			5.125
<b>Total long term liabilities</b>		<b>388.428</b>	<b>42.116</b>	<b>0</b>	<b>0</b>	<b>430.544</b>
<i>Current liabilities</i>						
Current loans	19	10.421.051	738.546			11.159.597
Current lease liabilities	20	0	5.712			5.712
Trade and other related party liabilities	21	2.634.911	1.457.380			4.092.291
<b>Total current liabilities</b>		<b>13.055.962</b>	<b>2.201.638</b>	<b>0</b>	<b>0</b>	<b>15.257.600</b>
<b>Total equity and liabilities</b>		<b>51.981.607</b>	<b>163.678.123</b>	<b>0</b>	<b>0</b>	<b>215.659.730</b>

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## ABSORBING COMPANY AFTER THE MERGER


### FINAL LIST OF ASSETS AND LIABILITIES

30 JUNE 2019

Date: 24. September 2019

\_\_\_\_\_

PH.

  
\_\_\_\_\_  
Head of Company  
(representative)

Balance sheet Description	Identification num	Quantity	Amount in HUF	In Balance sheet
1 Total property, plant and equipment			59.187.037	59.188
2 Total intangible assets			14.568.749	14.569
3 Total investment properties			1.734.624.047	1.734.624
4 Total loans given			4.927.555.332	4.927.555
5 Right of use of asset			16.981.670	16.982
6 Total investments			180.903.328.418	180.903.328
7 Total trade and related party receivables			24.889.725.583	24.889.725
8 Total other receivables			1.641.131.082	1.641.131
9 Income tax receivable			21.568.000	21.568
10 Total securities			1.804.281	1.804
11 Total cash and cash equivalents			1.449.256.198	1.449.256
12 Total share capital			17.541.150.770	17.541.151
13 Total share premium			166.914.086.553	166.914.087
14 Total retained earnings			15.516.348.509	15.516.348
15 Total long term loans			409.150.814	409.151
16 Total long term lease liabilities			10.529.451	10.530
17 Total provisions			5.737.646	5.738
18 Total deferred tax liabilities			5.125.000	5.125
19 Total short term loans			11.159.597.230	11.159.597
20 Current lease liabilities			5.712.077	5.712
21 Total trade and related party liabilities			4.092.290.675	4.092.291