

REPORT OF THE INDEPENDENT AUDITOR

For the Shareholders of OPUS GLOBAL Plc.

Opinion

We have performed the audit regarding the today's fair value of the loan and interest to be paid by OPUS GLOBAL Plc. (hereinafter: '**Company**') to STATUS MPE Magántőkealap (the Company and STATUS MPE Magántőkealap are together hereinafter referred to as '**Parties**') based on the Loan Agreement concluded between the Parties on the 11th October, 2017 at the total amount of EUR 7 350 000,- (capital and interest; together hereinafter: '**Loan Amount**'). The Loan Amount is considered as an in-kind contribution – as a recognized and undisputed claim towards the Company – and is to be performed by STATUS MPE Magántőkealap as lender.

The Loan Amount at the amount of EUR 7 356 544,52,- is composed of EUR 7 350 000,- loan capital plus EUR 6 544,52,- loan interest accrued until the date of 24th October, 2017.

From our point of view, in accordance with the today's exchange rates, the value of the Loan Amount in HUF is 2.269.126.157,36,- Hungarian Forints that accurately reflects the actual value of the claim of the lender in all respects. The actual value of the claim considered as an in kind contribution to be paid by STATUS MPE Magántőkealap as lender on the 24th October, 2017 in HUF is 2.269.125.910,- Hungarian Forints.

The basis of this opinion

The HUF value of the EUR 7 356 544,52 Loan Amount is calculated based on the closing 308,45 HUF/EUR foreign currency exchange rate published by the Hungarian National Bank on the 24th October 2017 and the share price at the amount of HUF 310 to be paid for the OPUS shares at the Budapest Stock Exchange on the 20th October 2017. The Company recognizes the claim of STATUS MPE Magántőkealap and disputes neither its legal basis nor its amount.

The actual amount of the claim of STATUS MPE Magántőkealap to be paid as an in kind contribution in HUF is 2.269.125.910,- Hungarian Forints calculated on the 24th October 2017.

HUF 247,36,-, namely the difference between the amount of the loan and the amount of the in kind contribution will remain as a part of the claim entitling STATUS MPE Magántőkealap as lender.

Our audit has been performed in accordance with the Hungarian National Standards of Auditing and the concerning Hungarian legislation in-effect. The extended description of our responsibilities according to these standards is indicated in this Report's specific section about 'The responsibility of the Auditor regarding the auditing of a claim to be considered as an in kind contribution'.

We are independent from the Company in accordance with the concerning Hungarian ethical legislation in-effect and our other activities also comply with the ethical rules of the above-mentioned regulation.

We are convinced that the achieved information is eligible and appropriate, and serves as an accurate basis for our opinion.

Liability of the Management and the persons with executive rights

The Management is liable for fulfilling the obligations arising out of the Loan Agreement in accordance with the requirement of fair presentation, and for performing such internal control, which is considered by the Management as necessary to determine whether the in kind contribution is free from material misstatements due to fraud or error.

During the presentation of the obligations arising out of the Loan Agreement, the Management is liable for measuring the capability for going concern of the Company, and also for publishing the information in connection with going concern in accordance with the concerning situation; Furthermore the Management is liable for performing accounting based on the principle of going concern, except if the Management intends to terminate the Company or terminate the business activity, or when there is no other realistic possibility but the above-mentioned.

The persons with executive rights, are liable for supervising the process of financial reporting of the Company.

The Auditor's responsibility for auditing the claim subjected to the in kind contribution

During the audit, our objective is to obtain reasonable assurance whether the calculation of the claim subjected to the in kind contribution does not contain material misstatements due to fraud or error, furthermore, to issue such independent auditor's report, which contains our opinion. Reasonable assurance means a high level of assurance, but the audit, performed in accordance with the Hungarian National Standards of Auditing, is not a guarantee for revealing all of the relevant material misstatements. The misstatements may result from fraud or error, and may be considered as material, if there is a strong probability that such statements - individually or in combination - may affect the economic decisions of the user.

When performing an audit in accordance with the Hungarian National Standards of Audit, we proceed in accordance with our professional judgement maintaining professional skepticism. In addition:

- We identify and evaluate the risks of any material misstatements due to fraud or error that are made during the calculation of the claim subjected to the in kind contribution, and we develop and execute auditing procedures in order to manage such risks, and we obtain eligible and appropriate audit evidence serving as a basis for our opinion. The risk of material misstatements due to fraud is higher, than the risk of material misstatements due to error, as the fraud may be a result of either collusion, forgery, intentional omissions, false declarations, or overwriting the internal control.
- We learn the internal control – relevant to the audit – in order to develop audit processes that are adequate in such circumstances, however, we do not tend to express our opinion regarding the efficiency of the Company's internal control.
- We draw conclusions regarding the adequacy of the accounting applied by the Management based on the principle of going concern, furthermore we investigate if there was a significant uncertainty regarding events or conditions that could cause considerable doubts regarding the Company's capability of going concern. In case the conclusions show a significant uncertainty, in our independent audit report we must draw the attention to publications regarding to the Loan Agreement or if the publications in this prospect are not adequate, we must classify our opinion. Our conclusions are based on the evidence obtained during the

audit until the date of the issue of our independent audit report. Future events or conditions may cause the incapability of the Company to going concern.

We inform the persons with executive rights - in addition to the other subjects – about the planned scope of the audit and its schedule, also the main statements of the audit - including the identified significant deficiencies of the internal control applied by the Company that were verified during the audit.

We declare to the persons with executive rights that we meet the relevant ethical requirements of independence, and we duly inform them about all of the relations and other issues that could possibly affect our independence and - in certain cases - other guarantees related.