



## OPUS GLOBAL Nyrt. Corporate Governance Report

and

Statement on corporate governance practice  
based on the on Corporate Governance Recommendations of the Budapest Stock  
Exchange  
(8 December 2020)

The **Board of Directors** of **OPUS GLOBAL Nyilvánosan Működő Részvénytársaság** (1062 Budapest, Andrásy út 59., company registration number 01-10-042533) (**Company**), with Resolution No. **[\*]/2022. (04.07.)** and approved by the Resolution of the General Meeting No. **[\*]/2022. (IV. 29.)**, shall make the following statement and provide the following information on behalf of the Company:

### General remarks

The main activities of OPUS GLOBAL Nyrt., where significant investments are made (divisions), are industry, food industry, tourism and energy, and additionally it also performs asset management activities. The purpose of the consolidation is the joint presentation of data related to the entirety of the business, as their effects may differ regarding the Group from the data indicated in the separate reports.

Bodies of OPUS GLOBAL Nyrt.: General Meeting, Board of Directors, Supervisory Board, Audit Committee, Remuneration and Appointment Committee, Management made up of the Chief Executive Officer and the Deputy CEO's, who and which along with the heads of certain divisions perform the duties of decision preparation and operative decision-making in accordance with the effective laws and internal regulations - primarily the Organisational and Operational Regulations.

#### 1. Board of Directors and Committees

The management body of the Company is the Board of Directors.

In addition to the Board of Directors, the General Meeting also decided to set up an Audit Committee and a Supervisory Board.

##### 1.1 Brief introduction of the operation of the Board of Directors, and the distribution of responsibilities and tasks between the Board of Directors and the Management.

The management body of the Company is the Board of Directors. The Board of Directors represents the Company before courts and other authorities, as well as other third parties. The Board of Directors shall act as a body, in accordance with the Order of Procedures of the Board of Directors. The members of the Board of Directors are entitled to request explanation and information from the Company's employees on any case, who are obliged to meet such request immediately.

The Board of Directors has at least 3 (three), at most 7 (seven) natural person members. The members of the Board of Directors are nominated by the General Meeting for 5 (five) years - unless otherwise specified. The Board elects its Chair and Vice-Chair(s) from among its own



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members. If the members of the Board of Directors are changed, or new members are added, the assignment of the new members shall last until the date of the assignment of the original members.

In the scope of the internal operation, the Board of Directors shall expressly aim at assigning members, who are experts in the fields where the Company's divisions are operated, knowing the strategic areas of such fields, as well as acknowledged experts experienced in the financial and capital market and/or the business sphere. The Board of Directors shall further aim at ensuring that certain (non-divisional) areas of the Company's operation, such as strategy, law, finance, controlling, compliance are personally governed by the members of the Board of Directors.

The members may at any time be removed, or re-elected after the expiration of their term.

**The Board of Directors shall:**

- a) bear responsibility for all decisions made by the Governing Body or under powers delegated by it in the scope of operations of the Company,
- b) make a decision on the increase of the registered capital based on the relevant authorisation given by the General Meeting, which shall both entitle and oblige the Board of Directors to make decisions related to the increase of the registered capital, including the necessary amendments of the Articles of Association,
- c) control the management of the Company, and defines the business and development concept of the Company,
- d) establish the Company's organisational and operational rules of procedure,
- e) exercise the authority vested in an employer in relation to the principal senior official(s) of the Company,
- f) provide for the preparation of the Company's balance sheet and asset report, submit the accounts prepared in accordance with the accounting act and the corporate governance report, to the General Meeting and make a proposal for the division of profits,
- g) disclose and submit, to the company court the Company's balance sheet, and also with regard to the Company's publicly issued financial assets, comply with the information and other obligations specified in the securities act and other regulators (including the authorities and the requirements included in the BSE recommendations); comply with the trading and all other obligations related to the publicly traded securities, which are required by the given regulated market and the MTF market,
- h) provide for the proper keeping of the Company's books and share book,
- i) prepare a report at least on an annual basis, to the General Meeting, on the Company's management, financials and business policy,
- j) make a decision on taking out new loans, and commitments, if the amount of the Company's total loans - including the undertaken commitments - exceeds 10% (ten percent) of the Company's audited balance sheet equity. This provision shall not be applicable to the loans and commitments as a result of which the amount of the Company's liabilities do not increase,
- d) make decision on the alienation of assets, property rights or other business shares in the Company, if the book value of the same, exceeds 10% (ten percent) of the Company's last audited balance sheet equity,



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- l) establish a company or cooperative, acquire business share in other companies, if the book value of the same, exceeds 10% (ten percent) of the Company's last audited balance sheet equity,
- m) increase or supplement (investment) the value of the Company's fixed assets, if the book value of the same, exceeds 10% (ten percent) of the Company's last audited balance sheet equity,
- n) sell or lease the Company's real property, or other tangible assets, if the book value of the same, exceeds 10% (ten percent) of the Company's last audited balance sheet equity,
- o) make decision on the issue of securities - except for the issue of securities that fall in the scope of the General Meeting's authority -, specifying the method of issue, rights vested in the security, maturity of the security, and the condition of redemption,
- p) make decision on all matters, and perform all duties, which in accordance with the Civil Code, the Articles of Association and the General Meeting, fall in the scope of authority of and are to be performed by the Board of Directors,
- q) ensure that the Company's Supervisory Board receives the necessary information for the purpose of the supervision of the Company's overall operation, inspect the Company's documents, as well as establish and operate the Company's internal audit mechanism so that the Supervisory Board can ensure the conduct of the independent audits specified in the internal audit plan and possible additional audits,
- r) execute, in accordance with the internal audit report, the tasks specified for the same by the Supervisory Board, and report on the completion of such tasks to the Company's Supervisory Board,
- s) the Board of Directors shall be entitled to establish and terminate the positions in the operative management of the Company (e.g.: CEO), assign and remove the persons holding such positions, determine their remuneration and exercise employer rights.

The Board of Directors shall meet as required, but at least once every three months. The Board of Directors shall be summoned by the Chairperson. The meetings of the Board of Directors (in case of a written proposal, the relevant decision) may be requested by the Company's CEO - or if the CEO is indisposed, the Deputy CEO's - by way of a justified written proposal submitted to the Chairperson of the Board of Directors - introducing the relevant reasons and purposes. The Chairperson of the Board of Directors shall make a decision on the meeting of the Board of Directors (written voting) at short notice.

The preparation of the proposals of the Board of Directors, decision on written voting, and the authentic documentation of the cast votes shall fall in the scope of authority of the Deputy Chief Executive Officer for Corporate Management, or if he/she is indisposed, the CEO.

The meeting, in principle, shall be summoned in writing at least 3 (three) days in advance, specifying the agenda, location, date and time. In special cases, the meeting may be summoned in 3 (three) days by way of telefax/telephone. E-mail shall also be accepted as a written invitation, if the delivery of the message is confirmed.

Every member is entitled to summon a meeting of the Board of Directors specifying the reason and purpose. The request is not subject to any form, and may be directly submitted to the Chairperson or the members of the Board of Directors, and the preparation of the proposal in compliance with the requirements on form and content may also be requested from the



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Deputy Chief Executive Officer for Corporate Governance, who, with regard to such requests, shall immediately take measures to submit the same to the Chairperson of the Board of Directors for the purpose of a decision to be made by the Board of Directors. In such a case, the Chairperson of the Board of Directors shall be obliged to summon the meeting of the Board of Directors in 14 (fourteen) days from the submission of the written proposal.

The Chairperson of the Board of Directors shall be obliged to prepare the meeting of the Board of Directors. The Chairperson of the Board of Directors shall perform his/her duties with the operative support from the Management (CEO, Deputy CEO's).

The meetings shall be chaired by the Chairperson (the chair of the meeting), who is entitled to involve the Management or invite experts in connection with the proposals.

The meeting of the Board of Directors is considered to have a quorum, if at least half of the members are present. The resolutions of the Board of Directors are made by simple majority of the votes. If votes are tied, the proposal is rejected. Resolutions related to the exercise of employer rights, are to be made with a 2/3 (two-thirds) qualified majority.

Minutes shall be taken at each meeting of the Board of Directors.

The members of the Board of Directors shall act as generally expected from persons holding such positions. They shall be held liable for the damages caused to the Company by the culpable violation of their obligations in accordance with the rules of civil law. The members of the Board of Directors, who did not take part in, or voted against the decision shall not be held liable. The responsibility of the executive may not be excluded or limited in the event of wilful damage.

In other cases, the responsibility of the executive shall be related to the damage foreseeable upon appointment, if unjustified risks were taken by the same in the name of the Company, which exceeds the level of natural risk-taking that is general in a market economy.

The amount of compensation shall be equal to the amount of the damage caused to the Company's existing assets, but may not be more than the sum of the annual - 1 (one) yearly - salaries of the executives involved in the compensation. The executives supporting the damaging measure or resolution shall be universally responsible for the payment of the compensation.

## 1.2 Introduction of members of the Board of Directors, Supervisory Board and management (for board members, also indicating each member's status of independence).

Even though this report covers the year 2021, in order to provide full information, we also include the changes that have taken place since then, i.e. in 2022. In this context, we report that Dr Beatrix Mészáros has unconditionally and irrevocably resigned from her position as Chairman of the Board of Directors and from her membership of the Board of Directors and the Remuneration and Nomination Committee with effect from 11 March 2022. At the Extraordinary General Meeting held on 11 March 2022, the General Meeting elected Szabolcs Makai and Attila Dzsubák as members of the Board of Directors, thus the Board of Directors of the Company has 4 members at the date of adoption of the Responsible Corporate Report.



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#### Members of the Board of Directors of the Company between 04/10/2019 and 15/03/2021:

- Dr. Beatrix Mészáros, chairperson of the Board of Directors
- Dr. Ádám Balog
- Tamás Halmi
- Zsigmond Járai
- József Vida

#### Members of the Board of Directors of the Company between 15/03/2019 and 30/04/2021:

- Dr. Beatrix Mészáros, chairperson of the Board of Directors
- Dr. Ádám Balog
- Zsigmond Járai
- József Vida

#### Members of the Board of Directors of the Company between 30/04/2021 and 11/03/2022:

- Dr. Beatrix Mészáros, chairperson of the Board of Directors
- Dr. Ádám Balog
- József Vida

#### Members of the Board of Directors of the Company from 11/03/2022 until no later than 02/05/2022:

- Dr. Ádám Balog
- József Vida
- Szabolcs Makai
- Attila Dzsubák

#### Dr. Beatrix Mészáros

Chairperson of the Board of Directors of OPUS GLOBAL Nyrt. (until 11.03.2022)

She started her career in the field of telecommunications and media. Her management career started in the field of agriculture, as from 2012, she was in charge of the comprehensive management of agricultural and production businesses, she was the managing director of Búzakalász 66 Kft., then the Chairperson of the Management Board of Aranykorona Zrt. From 2018, he was CEO of Talentis Group Zrt. and then a member of the Board of Directors until 2019, where he continues to serve as CEO. From 2017 to 2019, he was Chairman of the Board of Directors of Konzum Befektetési és Vagyonkezelő Nyrt. In addition to agribusiness and tourism, he holds management positions in several dynamic companies in the energy sector and construction industry. He has been a member of the Board of Hunguest Hotels Szállodaipari Zrt. since 2018 and will continue to serve until 10 August 2020.

She started her studies in the Faculty of Foreign Trade of the Budapest Business School, and graduated in 2009, specialising in export-import management. She got her masters in communications in the Italian Università Cattolica di Sacro Cuore. In January 2019, she graduated in law in the Faculty of State and Law in the University of Debrecen. She speaks Italian and German fluently, and her English is intermediate.



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### Dr. Ádám Balog

a member of the Board of Directors of OPUS GLOBAL Nyrt

Economist, investor.

He started his career in 2002 at Tungsram Lighting Zrt. and subsequently worked as a consultant at PricewaterhouseCoopers. Since 2010, he has been involved in the modernisation of the Hungarian tax system as Deputy State Secretary for Tax Affairs at the Ministry of National Economy. From 2013 to 2015, he was Vice President of the National Bank of Hungary and member of the Monetary Council. Under his leadership, the Growth Loan Program was established and the monetary policy toolkit was reformed. From July 2015 to December 2020, he was CEO and Chairman of the Board of MKB Bank Zrt. His investments primarily focus on fund management, ESG and renewable energy financing advisory, agriculture and food.

Dr. Ádám Balog plays a leading role in the operation of several social organisations and institutions. He is a member of the Board of the Hungarian Chamber of Commerce and Industry, a member of the Board of Trustees of the Foundation for the University of Sopron and from June 2021 he will be Vice President of the International Children's Emergency Service.

He was awarded the Cross of the Order of Merit of the Republic of Hungary.

Married, father of four children.

### Tamás Halmi

a member of the Board of Directors of OPUS GLOBAL Nyrt. (until 15.03.2021)

He obtained an engineering diploma in geophysics at Miskolc University of Heavy Industry, Faculty of Mining Engineering.

Following the changes in the economy and a change in career, he launched a business in geodesy. He served as unit and then as office manager at the Land Registry Office in Bicske for ten years from 2000. He has been the executive director of Mészáros és Mészáros Kft., established as a family business with a construction industry profile.

### Zsigmond Járai

a member of the Board of Directors of OPUS GLOBAL Nyrt. (until 30.04.2021)

Zsigmond Járai has a degree in economics and several decades of financial experiences. He started his career in 1976 in Állami Fejlesztési Bank. He was an electricity industry investment rapporteur, financial auditor, rapporteur-general in the department of economics, and the department head of economics and securities. He worked in several investment and commercial banks both in London and Budapest. He is one of the founders of the Budapest Stock Exchange, he had several executive roles in numerous high-level areas in the public sector, in the financial, insurance and capital markets, thus - without aiming to give an exhaustive list - he was the Deputy CEO of Budapest Bank, Deputy Minister of Finance and the Chairman of the banking supervision. He was an investment banker in London, the Chief Executive Officer of Magyar Hitelbank and between 1996 and 1998, the Chairman of the Budapest Stock Exchange. Between 1998 and 2000, he was the Minister of Finance in Hungary,



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from 2001 to 2008, he was the Chairman of the Hungarian National Bank, and the Chairman of the Supervisory Board of CIG Pannónia Életbiztosító Zrt.

### Szabolcs Makai

a member of the Board of Directors of OPUS GLOBAL Nyrt

From 30 November 2021, he will be the head of the food division of OPUS GLOBAL Nyrt., and will also be the co-managing director of Kall Ingredients Kft., a subsidiary of the listed company. Szabolcs Makai graduated in agricultural engineering and marketing. For two decades he held various management positions at the US multinational Cargill. Initially, he managed the fodder business and later the Hungarian and Slovakian business of the cereals, oilseeds and inputs division.

He was a member of Cargill's global strategy team in Minneapolis, and since 2017 he has served in European management as Commercial Director and President and CEO of Cargill Magyarország Zrt. In 2019, he joined Talentis Agro Zrt. as CEO, which he has been managing since then.

Szabolcs Makai was also elected to the MATE Rector's Advisory Board in November.

### József Vida

A member of the Board of Directors of OPUS GLOBAL Nyrt.

He obtained his diplomas at the University of Pécs, the Budapest School of Economics, Szent István University and at Université Paris X-Nanterre.

He started his career in finance at Citibank in 1999, and in 2001 he became Head of Department at the Hungarian Savings Bank. In 2003, he joined Szentgál és Vidéke Takarékszövetkezet, where he was first Director of the active business unit and then President and CEO.

He played a key role in the renewal of the domestic savings cooperative sector. From 2007 to 2014, as a member of the Board of the National Association of Savings Cooperatives, he represented his region in the savings cooperatives' representative body for two terms. Since 2014, he has been CEO and member of the Board of Directors of Magyar Takarék Befektetési és Vagyongazdálkodási Zrt. In 2015, under his leadership, ten savings cooperatives merged to form B3 Takarék Szövetkezet. In July 2016, he was elected Chairman of the Szövetkezeti Hitelintézetek Integrációs Szervezete (SZHISZ) (Integration Organisation of Cooperative Credit Institutions), the central governing body of the Savings Bank Group, and in December he was appointed CEO of the Group's central bank, Magyar Takarékszövetkezeti Bank. Under his leadership, FHB Bank and FHB Jelzálogbank were integrated into the Takarék Group in 2017. Under József Vida's leadership, twelve regional credit institutions were created in 2017 through the merger of fifty-two savings banks, which were merged in two steps in 2019 into a single universal commercial bank, Takarékbank. He became the first CEO of the new national bank. Under his leadership, the process of merging Budapest Bank, MKB Bank and Takarékbank within Magyar Bankholding was launched in 2020, and the strategy and timetable for the merger were adopted in 2021.

Since 2017, he has been Chairman of Takarék Jelzálogbank.



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In addition to his banking activities, he has been a liquidation and reorganisation advisor to Ariadne Válságkezelő Kft. since 2015, a member of the Management Board of the National Deposit Insurance Fund since September 2016 and a member of the Supervisory Board of STATUS Capital Venture Capital Fund Management since December 2016. Member of the Board of Directors of Opus Global since 2018.

Since 2019, the Abraham Goldmann Bizalmi Vagyonkezelő, in which he holds an interest, has owned the TV2 Media Group.

In addition, he is a farmer and holds leading positions in several social organisations: he is the Chairman of the Supervisory Board of the Association of Hungarian Dog Breeders and the Chairman of the National Association of Hungarian Dog Breeders in Leonberg. He is a passionate charioteer, a professional chef and the producer of several nature-themed films.

### The Supervisory Board and the Audit Committee

As of 2 May 2017, the Supervisory Board exercises control over the Company on behalf of the General Meeting. In the year 2021, the Supervisory Board was composed of three (3) members.

The Audit Committee is elected by the General Meeting from the independent members of the Supervisory Board. In the year 2020, the Audit Committee is composed of three members. Dr. Orsolya Páricsi Dr. Egyedné resigned from the Supervisory Board and the Audit Committee with effect from the Annual General Meeting of 2021.

The functions and powers of the Supervisory Board and the Audit Committee are set out in Article 11 of the Articles of Association.

### Members of the Company's Supervisory Board and Audit Committee since 27/04/2018 30/04/2018:

- János Tima (Chairperson)
- Dr. Egyedné dr. Orsolya Páricsi
- Dr. Éva Szilvia Gödör

### Members of the Supervisory Board and also Audit Committee of the Company between 30/04/2010 and 02/05/2022:

- Tünde Konczné Kondás (Chairperson)
- János Tima
- Dr. Éva Szilvia Gödör

### Introduction of the members of the Supervisory Board and the Audit Committee:

#### Tünde Konczné Kondás

Chairperson of the Supervisory Board of OPUS GLOBAL Nyrt

He graduated as an economist from the Budapest University of Economics in 1988. Other qualifications: Chartered Accountant, Financial Controller and Controller.

He worked as a chief accountant, later as a financial manager, then as an economic and controlling manager. His main responsibilities included the overall financial management of



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the organisation, from business planning to the operation of the corporate governance system.

His main responsibilities included the overall financial management of the organisation, from business planning to running the corporate governance system. Other responsibilities included the operation of a controlling system with transparent reports for cost review, and the analysis of the justified asset base and depreciation costs for the licensee's operations.

Since 2017, he has been Director of Economics and Controlling at Talentis Consulting Zrt. Since 2018, he has been a member of the Board of Directors of TIGÁZ Zrt. and also a member of the Board of Directors of Wamsler SE Európai Részvénytársaságban. He is the CEO of Talentis Group Zrt. and member of the Supervisory Board of Magyar Sportmárka Zrt.

### **János Tima**

member of the Supervisory Board of OPUS GLOBAL Nyrt

He has professional experience in finance, accounting and organisational development.

He worked at production companies in a wide range of professional roles in finance and accounting and gained management and extensive financing experience in public administration and the banking sector.

The past few years spent in the corporate sector rounded off his professional standing. As the finance director of a dynamically developing group, he was responsible for ensuring the human and material resources required for sound business operation. In this role he gained specialised economic experience in different business lines (construction industry, agriculture, catering).

He studied corporate management at the College of Modern Business Studies.

### **Dr. Orsolya dr. Egyedné Páricsi** (until 30.04.2021)

member of the Supervisory Board of OPUS GLOBAL Nyrt

After obtaining a diploma in law, Dr. Orsolya Páricsi Mrs. Dr. Egyed took a job as a corporate lawyer. During the years of serving in the corporate sector, she gained experience in corporate law, financial law, employment law, public procurement and agricultural law.

### **Dr. Éva Szilvia Gödör**

member of the Supervisory Board of OPUS GLOBAL Nyrt

Dr Éva Szilvia Gödör graduated in administration organisation from the College of Public Administration in 1998 and earned a diploma in law at Eötvös Loránd University, Faculty of Public and Legal Sciences in 2002. She passed the bar exam in 2006.

She began working as an individual attorney in 2007 and has been the head and principal lawyer of the law firm she founded in 2013.



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Special fields: corporate law, property law, financial law, labour law.

She was a member of the Board of Directors of OPUS between 02.05.2017 and 26.04.2018.

She has been a member of the Supervisory Board of OPUS since 22.04.2018.

She has been a member of the Supervisory Board of Takarékszövetkezet Nyrt. since 01.08.2018.

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The General Meeting shall assign at least three independent members of the Supervisory Board in the Audit Committee, which is responsible for:

- a) approval of the accounts prepared in accordance with the Act on Accounting,
- b) monitoring of the audit of the accounts prepared in accordance with the Act on Accounting,
- c) recommendation on the person and remuneration of the auditor;
- d) preparation of the agreement to be made with the auditor; and the signing of the agreement on behalf of the Company
- e) monitoring the professional requirements related to the auditor and the compliance with the rules on conflict of interests, performance of the duties related to the cooperation with the auditor, monitoring other services provided to the Company by the auditor besides the audit of the report made in accordance with the accounting act, as well as - if necessary - making proposals to the Board of Directors with regard to certain measures;
- f) evaluating the operation of the financial reporting system and making suggestions on the necessary measures to be taken; and
- g) assisting the work of the Board of Directors to ensure the appropriate control of the financial reporting system.
- h) monitoring the efficiency of the internal audit and risk management system.

Upon their appointment, members of the Audit Committee are fully informed of the accounting, financial and operational features of the Company.

The members of the Audit Committee have the professional expertise, and relevant financial and accounting background and experience for carrying out their tasks. To enable the Audit Committee to carry out its duties, the Audit Committee is provided with detailed and accurate information about the working process of the Auditor, and a report on the issues identified in the course of the audit.

#### Remuneration and Appointment Committee

On 30.04.2020, the Company's General Meeting accepted the Company's Remuneration Policy, the purpose of which is the establishment of a remuneration policy for the personal scope of those fulfilling executive positions in OPUS GLOBAL Nyrt. - specified in Point 3 of the Remuneration Policy -, in compliance with the provisions of Act LXVII of 2019 on the promotion of long-term shareholder participation and the amendment of certain laws

for the purpose of legal harmonization (Act on Long-term shareholder participation), and the acknowledgement of their performance in a way which is in line with the Company's business strategy, goals, sustainability, values and long-term interests and also the promotion of the realisation of the same. The Company's Remuneration Policy includes the introduction of the decision-making process related to the establishment, review and execution of the



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remuneration policy, and the role of the Remuneration and Appointment Company operated by the Company.

From the aspect of the Company's internal organisational - work organisation - structure within the holding, and for the purpose of ensuring the compliance with the applicable legal and other regulatory environment (primarily the requirements of transparency), the establishment of the foundations and the operation of the remuneration system, the Board of Directors made a decision on the establishment of an appointment and remuneration committee in the Company from 1 June 2020. The purpose of the Remuneration and Appointment Committee is to make the decision-making procedure related to personnel matters in the Board of Directors more efficient, and ensure the complex management of personnel matters.

The committee is made up of three members appointed by the Company's Board of Directors from among the members of the same. Members of the Remuneration and Appointment Committee may not be employed by the Company. The Remuneration and Appointment Committee shall perform its duties as a body.

#### **Members of the Remuneration and Appointment Committee of the Company between 01/06/2010 and 15/03/2021:**

- Dr. Beatrix Mészáros, chairperson of the Board of Directors
- Dr. Ádám Balog
- Tamás Halmi

#### **Members of the Remuneration and Nomination Committee of the Company since 15/03/2021 until 11.03.2022:**

- Dr. Beatrix Mészáros, chairperson of the Board of Directors
- Dr. Ádám Balog
- József Vida

#### **Members of the Remuneration and Appointment Committee of the Company between 03/28/2010 and 02/05/2022:**

- Szabolcs Makai
- Dr. Ádám Balog
- József Vida

Dr. Beatrix Mészáros unconditionally and irrevocably resigned from her position as Chairperson of the Board of Directors and from her membership of the Board of Directors and the Remuneration and Nomination Committee with effect from 11 March 2022, and the Board of Directors elected Szabolcs Makai as a new member of the Committee with effect from 11 March 2022. At the Remuneration and Nomination Committee meeting of 28.03.2022, Szabolcs Makai was elected as Chairperson of the Committee.

#### **Internal audit**

The establishment and maintenance of efficient internal control is a significant duty due to the Company's holding structure. With a view to the necessity to comply with the individual provisions of the Budapest Stock Exchange's Recommendations on Corporate Governance (Recommendation) – and especially those of Section 2.8 of the Recommendations – the



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Company set up on 1 July 2019, and maintains an internal supervisory body that corresponds to the diversified considerations of the structure, that is flexible and capable of comprehending the special areas of the asset elements falling under the individual divisions and that is suitable for the enforcement of the requirements arising from the presence of the Company, as issuer, in the capital market (audit and financial, legal and business control).

Within this framework, the Company operates an internal audit unit reporting to the Supervisory Board. The internal control tasks may be performed by an internal auditor employed by the Company in this job, or may be outsourced. The duties of internal audit are at present performed by Talentis Consulting Zrt.

The internal audit is obliged to:

- submit the annual audit plan to the Supervisory Board for preparation and approval,
- perform the audit approved by the Supervisory Board and specified in the annual audit plan in time, including the predetermined content,
- submit, to the Board of Directors - through the Deputy Chief Executive Officer for Corporate Governance - the findings of the audit and the measures necessary based on the findings in order to prepare the audit report,
- perform every other audit, which the Supervisory Board orders on top of those included in the annual audit plan.

The Deputy Chief Executive Officer for Corporate Governance, or in his/her absence the CEO shall be obliged to provide for the independent performance of the annual audit plan, specified by the Supervisory Board, and other tasks specified in the internal audit in the scope of employment or an agency agreement in accordance with the internal regulations.

The persons responsible for the duties specified by the internal audit and those corresponding to the Board of Directors' decisions adopted on the basis of the internal audit's findings include: Deputy Chief Executive Officer for Operations and the Deputy Chief Executive Officer for Corporate Governance and the Chief Executive Officer together.

### Internal regulations

The partial rules related to the organisational units specified in the Articles of Association are included in the rules of procedures (**Rules of Procedures**), the issues including comprehensive, system-level complex regulations are specified in policies (**Policies**), while the issues, the operation of which is clear and which can be drafted on the level of orders are included in the CEO's orders (**CEO's Orders**).

The approval of the Policies falls in the scope of duties and authority of the Board of Directors. The approval of the Board of Directors is not necessary for the CEO's Order to be effective, as it is sent to the members of the Board of Directors as information, when it enters into force.

The elements of the internal regulatory system, and the compliance of the same with the effective laws and other regulators are continuously reviewed, and at least annually, until 31 December each year, are comprehensively reviewed and, if necessary are amended by the Company, and if necessary, the Company shall provide for the preparation and entry into effect of other regulatory documents. The review falls in the scope of duties, authority and responsibility of the Deputy Chief Executive Officer for Corporate Governance.

If the need for amendment is a result of a change in the regulatory environment (e.g. change of laws, compliance with a recommendation), or is related to the enforcement of the CEO's



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request for amendment, the preliminary and separate approval of the Company's Board of Directors is not necessary, as the Chairperson and the members of the Board of Directors are informed at short notice (e.g. via e-mail) upon such change enters into effect.

## CEO

The Company's Board of Directors, in accordance with the provisions of Point 10.4. of the Articles of Association, the operative management of the Company's work structure, the strategic concept approved by the Board of Directors and the enforcement of decisions as well as the provision of the stability of the operation in a holding structure - in principle - shall assign a Chief Executive Officer. Based on the assignment, the Company's Board of Directors shall exercise the employer rights with regard to the CEO, and the labour contract is to be made with the Chairperson of the Board of Directors.

The daily operation and working organisation of the Company and the provision of the necessary conditions for its activities of the Company will be managed by Attila Zsolt Dzubák, the CEO of the Company, from 1 July 2020.

## Attila Zsolt Dzubák

He graduated as an economist from the Budapest University of Economics in 2000.

In 1998, his first job was at Procent Befektetési Rt., as a stock market analyst, and between 2000 and 2004, he was an analyst economist at MKB Értékpapír Rt., and MKB Bank Zrt. Between 2004 and 2008, he was the Director of Trade at MKB Befektetési Alapkezelő Zrt., then between 2008 and 2012, he was the Director of Trade at MKB Bank Zrt. Treasury. From 2016, he was the Director of Investments, and from the end of the same year, he was the CEO of MKB Befektetési Alapkezelő Zrt. From December 2017, he has been the deputy CEO and Director of Investments in MKB-Pannónia Alapkezelő Zrt. He has been the Chief Executive Officer of OPUS GLOBAL Nyrt. since 1 July 2020.

He speaks English and German on an intermediate level.

The CEO's position is qualified as an executive employee, who in accordance with the rules related market abuse, is a person performing executive duties. The CEO's position is of significant - strategic - importance from the aspect of the Company's operation. If, for any reason, the CEO's position is not filled, the chairperson of the Board of Directors shall be entitled to and obliged to perform the CEO's tasks.

The CEO's tasks are included in the CEO's job description, which is an inseparable part of the CEO's labour contract, which shall at least mean the below:

- a) based on the strategic goals specified by the Company's Board of Directors, the preparation of a unified strategy including short-, medium- and long-term corporate steps, specified annually, and elements from all divisions, including assessable goals,
- b) the governance of the Company's work structure in accordance with the laws and the Company's Articles of Association, as well as the decisions of the General Meeting and those of the Board of Directors,



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- c) representation of the Company in accordance with the laws, the Articles of Association, internal regulations as well as the decisions of the General Meeting, the Supervisory Board and those of the Board of Directors,
- d) subsequent to the preparation of the Company's strategic and business policy concept, the submission of the same to the executive body/bodies, the scheduling and execution of certain elements of the approved business policy and the strategy,
- e) as the chairperson, the operation of the Operative Board, and within the Company's work organisation, the establishment and operation of the other channels of efficient information flow,
- f) coordination of the activities of the deputy CEO's, as well as the management of the directly subordinated organisational units, and their executives,
- g) development of the work organisation with the deputy CEO's, the regulation of internal positions and scopes of authority,
- h) planning and monitoring the activities of the organisation with the contribution of the executives under its subordination, and the harmonisation of operation of the business units,
- i) ensuring the short-, medium- and long-term efficient operation of the Company, acquisition of resources (capital) in line with the efficient operation of the same, as well as the regulatory environment
- j) ensuring the communication of the provisions of the laws and the Company's internal regulations, execution of the same as well as the monitoring and control of the compliance with the same,
- k) the determination and control of the Company's human policy.

The CEO shall be entitled to partly or entirely delegate the tasks and responsibilities specified for the same to the deputy CEO's, of which the Board of Directors shall be notified. The delegation shall only be valid, if made in writing, specifying the delegated task, the date of delegation, and a clear determination of the task and responsibility. If a task is to be delegated immediately, verbal delegation is also possible. In such a case, the verbal delegation is to be put in writing the next business day.

The CEO shall be responsible for the following:

- a) the Company's successful and efficient operation,
- b) high quality professional work performed by the Company,
- c) the performance of his/her duties in time,
- d) ensuring that the operation of the Company is in accordance with the laws and the internal regulations, if the deputy CEO responsible for Corporate Management is vacant,
- e) the performance of the tasks of the areas and activities under the authority of the Deputy CEO for Operations, if the position of Deputy CEO for Operations is vacant,
- f) the Company's liquidity,
- g) the enforcement of owner expectations included in the strategy and specified individually (on project level).

Within the operational structure approved by the CEO and the Board of Directors, the CEO shall establish the Company's and the CEO's direct work structure. The work structure is fundamentally, and as a rule, is made up of the Company's Deputy CEO's.



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The CEO shall be entitled to establish a directly subordinated work structure of a permanent or case-by-case (project) nature based on its operational structure. In such a case, the relevant reasons, tasks, scope and the connection points and scopes of authority related to the operational structure specified in the effective Operational and Organisational Regulations, and the rules of responsibility shall be specified by the CEO in a CEO's Order, which shall be submitted to the members of the Board of Directors and through the Deputy CEO, to all related divisions in the work structure.

Furthermore, for the purpose of rationality and efficiency, considering the necessity of the Company's compliance with the market requirements and the flexible management of the market, legal and economic environment, the CEO shall be entitled to:

- a) with a separate, justified decision - informing at the same time the Chairperson of the Board of Directors - take over, partly or wholly, the coordination of certain work processes, and the duties delegated to or specified for certain Deputy CEO's,
- b) include the obligations in a CEO's Order in the scope of the regulation of the obligations of the Company and the companies involved in the Company's holding structure, which are to be performed for the Company,
- c) include the direction, method and extent of the unified image, human policy principles and communications in a CEO's Order,
- d) create and terminate positions, and create certain strategic positions.

#### Deputy Chief Executive Officer for Operations

The objective management of the Company's work structure, the execution of the strategic concept and decisions approved by the Board of Directors, as well as the provision of the stability of the operation in a holding structure, and especially for the sake of the Company's financial and economic compliance as well as the compliance with the reporting obligation of the companies involved in the Company's consolidation, arising from the presence on the stock exchange, and the strengthening of corporate controlling, on 1 July 2019, the Company's Board of Directors created the position of Deputy Chief Executive Officer for Operations. Based on the position, the Company's Board of Directors shall exercise the employer rights with regard to the Deputy CEO, and the labour contract is to be made with the Chairperson of the Board of Directors, or in his/her absence, the Company's CEO.

Since 1 July 2019, the Deputy Chief Executive Officer for Operations has been Zsuzsanna Ódorné Angyal.

#### Zsuzsanna Ódorné Angyal

Deputy Chief Executive Officer for Operations

From 2009, she was the Assistant to the CEO in OPUS GLOBAL Nyrt, and from 2011, she managed the establishment of the Group's financials, processes and the entire reporting system, and ensured the Company's capital market compliance. Between 2017 and 2019, she had a major role as the Company's CEO, in the establishment of strategic transparency and organisation structure and the execution of the merger of KONZUM Nyrt. She is still an active contributor in the capital market presence of OPUS GLOBAL Nyrt.



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Since 2016, she has been a member of the Supervisory Board of Mediaworks Hungary Zrt., and since 2020, a member of the Supervisory Board of CIG Pannónia Életbiztosító Nyrt.

She graduated at Gödöllő University of Agricultural Sciences in 1996 and then obtained a diploma as an engineering teacher. She obtained her second diploma in 2002 as an EU agricultural expert. She gained experience in the corporate sector in the complete operation of production companies, in production management and process organisation, and has qualifications in tax consultancy and human resources policy.

The Deputy Chief Executive Officer for Operations (him/herself, or by way of the work structure under his/her control and supervision) shall perform the duties specified in his/her job description, including:

- a) due to the position, he/she is responsible personally or by way of the work organisation under his/her control and supervision, for the coordination of the management and business administration activity and audit of the economic (financial, accounting) division of the Company.
- b) due to the position, he/she is responsible personally or by way of the work organisation under his/her control and supervision, for the establishment and coordination of the Company's controlling with the Deputy Chief Executive Officer for Corporate Governance.
- c) due to the position, he/she is responsible personally or by way of the work organisation under his/her control and supervision, for the establishment and operation of the Group's entire consolidated reporting system, as well as the management and the coordination of the audit of the reporting system.
- d) due to the position, he/she is responsible personally or by way of the work organisation under his/her control and supervision, for the coordination of the preparation of the Company's and the Group's financial statements and periodic reports required by the capital market system.
- e) due to the position, he/she is responsible personally or by way of the work organisation under his/her control and supervision, for the performance of the duties related to the management of the properties managed by the Company (property management).
- f) by virtue of his or her function, is responsible, either personally or through a working structure under his or her direction and supervision, for the performance of the tasks assigned to the Deputy Chief Operating Officer by the Code of Internal Procedures for Related Party Transactions.

#### **Deputy Chief Executive Officer for Strategy and Corporate Governance**

The Board of Directors of the Company shall, as a general rule, create the position of Deputy Chief Executive Officer for Strategy and Corporate Governance, in order to ensure the operational management of the Company's work organisation, the implementation of the strategic concept and decisions adopted by the Board of Directors, the consistency of the holding structure and, in particular, the requirements of the capital markets, including the stock exchange. Based on the position, the CEO of the Company shall exercise the employer rights with regard to the Deputy CEO, and the labour contract is to be made with the Chairperson of the Board of Directors, or in his/her absence, the Company's CEO. The position



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of Deputy Chief Executive Officer for Strategy and Corporate Governance is a managerial position, who is also a person with managerial responsibilities under the MAR rules. The position of Deputy CEO is of paramount importance for the operation of the Company, ensuring complex compliance with the corporate governance framework. If, for any reason, the position of Deputy CEO is not occupied in the Company, the duties of Deputy CEO as defined in these Articles of Association shall, as a general rule, be exercised by the CEO or by a senior person appointed in writing by the Chairman of the Board of Directors, and therefore, where these Articles of Association refer to the position of Deputy CEO for Strategy and Corporate Governance, this shall be understood to mean, mutatis mutandis, the other senior person appointed by the Chairman of the Board of Directors until the position is occupied. The Deputy Chief Executive Officer (either himself or through a work unit under his direction and supervision):

- a) accepting, processing, keeping and disclosing the reports related to transactions subject to notification obligation;
- b) due to the position, he/she is responsible personally or by way of the work organisation under his/her control and supervision, for the comprehensive performance of the duties related to investment contacts;
- c) due to the position, he/she is responsible personally or by way of the work organisation under his/her control and supervision, for the entire capital market communication, especially the channelling of regulated information in the capital market system before the set deadlines;
- d) the Chief Operating Officer, who is the Deputy CEO, together with the Chief Executive Officer and the Deputy CEO for Strategy and Corporate Governance is responsible personally or by way of the work organisation under his/her control and supervision, for the establishment and coordination of the Company's controlling with the Deputy Chief Executive Officer for Corporate Governance;
- e) due to the position, he/she is responsible personally or by way of the work organisation under his/her control and supervision, for the compliance with the regulation related to data protection and ensure through the work organisation, the proper operation of the data protection regulations;
- f) due to the position, he/she is responsible personally or by way of the work organisation under his/her control and supervision, for the management of the main decision-making body (General Meeting).
- g) commenting and changing on the Company's other communications from the aspect of the compliance of the same with the laws and especially the capital market regulations; and in this scope, cooperating with all stakeholders.

The Deputy Chief Executive Officer, as a person performing managerial duties, is obliged to: provide the data of persons closely associated with him/her to the person required to keep the insider list within 15 (fifteen) days of the beginning of his/her employment at the latest; inform the Company without delay of any transactions in the Company's shares or debt instruments or in derivatives or other financial instruments relating thereto; comply with the provisions of Article 19. The rules on the prohibition on entering into transactions are set out in Article 19(11) of the MAR.



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Dr. András Csapó is the Deputy Chief Executive Officer in charge of Corporate Governance of the Company as of 1 July 2021.

#### **Dr. András Csapó**

Deputy Chief Executive Officer for Strategy and Corporate Governance

In 2001, he graduated from the Faculty of Law of Eötvös Loránd University, and at the same time completed a degree in Business Communication at Westchester Community College (New York, USA). Afterwards, he gained experience in various law firms (Dezső, Réti & Antall LANDWELL Law Firm, Dezső & Partners Law Firm, Andrékó LINKLATERS), and since 2012 he has been a senior lawyer and head of the real estate team at Gide Loyrette Nouel Budapest. He has been the Legal Director of the Hungarian branch of AXA Bank Europe SA since 2013, member of the Board of Directors since 2014. Since 2015, he has been a member of the Board of Directors of MKB Bank Zrt., Managing Director of Legal and Corporate Governance, Deputy Chief Operating Officer and Chief Legal Officer from 2016, Deputy Chief Executive Officer of Legal, Corporate Governance and Corporate Governance and member of the Board of Directors from 2017, Deputy Chief Executive Officer of Legal, Corporate, Group Governance and Corporate Governance and member of the Board of Directors from 2019. In the first half of 2021, he was the Deputy CEO for Legal and Group Governance and member of the Supervisory Board in Magyar Bankholding Zrt.

From 1 January 2021 to 1 July 2021, the position of Deputy CEO for Corporate Governance was temporarily vacant. His duties and responsibilities were carried out by the CEO.

Since 1 January 2021, as the Investment relationship contact, Dávid Hegyvári has been responsible for the duties related to investment contacts, and the overall capital market communication.

### **1.3 Number of meetings held by the Board of Directors, the Supervisory Board and the Audit Committee in the relevant period**

In 2021, the Board of Directors of OPUS GLOBAL Nyrt. held a total of 11 meetings, electronically and in person, and 7 meetings in writing, in accordance with its Rules of Procedure, in view of the pandemic situation. The Board has taken a total of 58 decisions in 2021, as described above. On two occasions, the Board of Directors passed decisions on behalf of the General Meeting, on the proposals and proposed decisions related to the items on the agenda of the General Meeting in accordance with Section 9, Paragraph (2) of Government Decree 102/2020. (IV. 10.), as the management of the company is entitled to pass decisions in every issue, which is included in the invitation to the General Meeting issued previously. This occasion, 10 decisions were made, with an average turnout of more than 90%.

In 2021, the Supervisory Board and the Audit Committee held a total of 7 meetings and adopted a total of 44 resolutions with an average attendance rate of 100%.

The Board of Directors did not take any decisions contrary to the recommendations of the Audit Committee in 2021.



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#### 1.4 Evaluation of the activities of the Board of Directors, Supervisory Board and Management

The activities of the executive officers for the business year are evaluated in the framework of a resolution of the General Meeting of the Company, in light of which members of the Board of Directors are provided discharge.

Since 01.06.2020, in accordance with Points 1.5.1.1 – 1.5.1.4 of the Corporate Governance Recommendations of the BSE, the Remuneration and Appointment Committee made up of the members of the Board of Directors shall be entitled to comment on the work performed by the Board of Directors and the Supervisory Board, and such comments (evaluation) shall be discussed by the Board of Directors, considering which, principles and rules related to remuneration are to be drafted, which are to be reviewed by the Supervisory Board, and these principles and rules (and their significant amendments) shall be approved by the General Meeting in a separate item on the agenda.

#### 1.5 Report on the activities of the committees

The functions and powers of the Supervisory Board and the Audit Committee are set out in Article 11 of the Articles of Association.

Supervisory Board:

- is required to examine submissions to the General Meeting and present its position on these at the meeting of the decision-making body,
- may consult the documents, accounting records and books of the Company, request information from the executive officers and employees of the legal person, examine and have examined by experts the payment account, cash on hand, stocks of securities and products, as well as contracts of the Company,
- adopts its own order of business.
- The Audit Committee is elected by the General Meeting from the independent members of the Supervisory Board. The Audit Committee is primarily responsible for:
  - approval of the accounts prepared in accordance with the Act on Accounting,
  - monitoring of the audit of the accounts prepared in accordance with the Act on Accounting,
  - assisting the work of the Board of Directors to ensure the appropriate control of the financial reporting system.

The members of the Audit Committee have the professional expertise, and relevant financial and accounting background and experience for carrying out their tasks. To enable the Audit Committee to carry out its duties, the Audit Committee is provided with detailed and accurate information about the working process of the Auditor, and a report on the issues identified in the course of the audit.

The Board of Directors did not take any decisions contrary to the recommendations of the Audit Committee in 2021.

The professional background of members of the Supervisory Board and the Audit Committee is presented under the heading 'Presentation of the members of the Board of Directors/Management Board, Supervisory Board and the Audit Committee'.



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## 1.6 Description of the system of internal controls

The main objective of internal control is to ensure that the organisation appropriately fulfils the tasks it has been assigned:

- carry out its business activities in a regular, economical and efficient manner and deliver results;
- comply with the effective laws and other - external, internal - regulations.

Based on the internal accounting system, the internal control and regulation of the holding activity in the Company were realised - by way of the mapping of the situation subsequent to the fusion -, and the Company has an independent internal audit with reporting obligation to the Supervisory Board (see: page 9., under Point Internal Audit). The relationship between the Supervisory Board, management and internal audit, as well as the tasks to be performed and authorities in the scope of internal audit are governed by the Internal Audit Regulations adopted by the Board of Directors by Resolution 34/2021 (28.06.2012).

The Company's management exercises internal control through executive meetings held at various levels and intervals. Such forums:

- **Cabinet Office** (direct administration of the CEO, administrative and organisational tasks concerning the Company as a whole, full coordination of the various bodies, external and internal company events);
- **Executive Meeting** (body of the CEO, Deputy CEO's (permanent members), and other employees, agents and experts invited by the CEO and/or the Deputy CEO's (invited members), summoned by the CEO). In addition to describing the day-to-day work processes, ensuring the flow of information and taking the resulting operational decisions, its main tasks include the tasks required by the Internal Rules of Procedure for Related Party Transactions for the Management Committee in relation to significant related party transactions;
- **Division meetings** (meetings held by the CEO or the Deputy CEO in charge of Strategy and Corporate Governance, as appropriate, but at least once a month, and attended by the Company's divisional heads, the CEO and or the Deputy CEO, the Compliance Officer, other employees invited by the divisional heads, delegates, ad hoc experts, in addition to the CEO and Deputy CEO. The division meetings shall send an invitation to the sessions of the Evaluation to the Chairperson of the Company's Board of Directors, who is entitled to participate at the session at all times. Besides the regular sessions of the division meetings, sessions may be held by divisions, if it helps efficient operation.

Risks identified at these meetings are acted upon immediately. The Company's management processes and responsible officers are subject to written orders of business, which are updated on a regular basis. This control function is carried subject notification of the Supervisory Board. The decision-making powers of the General Meeting, the Board of Directors, the Supervisory Board and the Audit Committee are regulated by the Articles of Association of the Company and the orders of business of the Board of Directors, the Supervisory Board and the Audit Committee.

The employee's scope of decision-making is included in the effective Organisational and Operational Regulations, as well as their respective job descriptions.



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In the framework of its operative management activities, the CEO issues instructions. Instructions are issued in matters concerning the activities, functioning, organisation of the Company, all employees or a significant proportion of employees. This category shall include instructions specifying business, accounting-financial, IT, statistical and data service measures, as well as the internal regulation of disclosures and announcements made to the public.

#### **1.7 Information on whether the auditor performed activities not related to auditing.**

The auditor did not provide to the Company services that might jeopardize the impartial and independent performance of the auditor's task.

#### **1.8 Overview of the Company's publication policy and its insider trading policy.**

In matters related to insider trading the Company acted in accordance with the legislation in force and stock exchange policies at all times. Under Article 18(1) of Regulation (EU) No 596/2014 of the European Parliament and of the Council on market abuse, OPUS GLOBAL Nyrt. keeps a record of all persons who have access to inside information and who are working for the Company under a contract of employment, or otherwise performing tasks through which they have access to inside information, and draws the attention of the persons concerned to their obligations under the legislation and stock exchange policies.

The Company has its own insider trading policy in accordance with the EU regulation referred to above and Act CXX of 2001 on capital markets; the policy can be consulted on the website of the Company.

#### **1.9 Overview of the method of exercising shareholder rights.**

All shareholders may attend the General Meeting, request information within the legal limitations, make observations and propose amendments. Shareholders with voting rights may also cast their vote, subject to the limitation that shareholders who have not fulfilled their financial obligations due are not entitled to exercise their right to vote.

On matters included in the order of business of the General Meeting, the Board of Directors is required to provide to all shareholders – upon request submitted in writing at least eight days before the date of the General Meeting – information necessary to consider the matter, ensuring that shareholders receive the information at least three days before the date of the General Meeting. The Board of Directors may refuse to provide information that would violate the trade secrets of the Company. Shareholders are also entitled to the minority and pecuniary rights set out under Sections 5.4 to 5.6 of the Articles of Association of the Company, as well as the right to request judicial review against unlawful decisions taken by the organs of the Company.

#### **1.10 Brief presentation of the rules for the conduct of the General Meeting.**

The rules applicable to the convocation and conduct of the General Meeting, the rights and obligations of shareholders and the ways of exercising shareholder rights are set out in detail in the Articles of Association of the Company, which can be consulted on the website of the Company or the Budapest Stock Exchange.

The principal organ of the Company is the General Meeting, which is composed of all shareholders. Every right that shareholders are entitled to in connection with Company matters is exercised jointly by shareholders during the General Meeting.



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The Company holds an annual General Meeting in each business year, not later than 30 April. The annual General Meeting is convened by the Board of Directors. The place, date and time and agenda of the General Meeting is decided by the Board of Directors.

The Board of Directors may convene an extraordinary General Meeting at any time, and is required to convene one if it is requested by those entitled to do so under the provisions of the Articles of Association.

The General Meeting is chaired by the chairperson of the Board of Directors.

The chairperson of the General Meeting:

- establishes whether the quorum of the General Meeting is met on the basis of the attendance sheet, and if that is not the case, adjourns the General Meeting,
- designates the person to draw up the minutes and submits a motion for the person of the two shareholders to be elected to act as authenticators of the minutes and one person to act as vote counter,
- chairs the deliberations based on the agenda,
- calls for votes, establishes and announces the results and the decision of the General Meeting.

A quorum of the General Meeting is reached if shareholders holding more than half of the shares carrying voting rights, or their duly authorised representatives, are present. The quorum has to be established for each decision-making.

The decisions of the General Meeting are made by open ballot:

- by holding up or submitting the ballot papers prepared by the Board of Directors,
- by a show of hands,
- by computerised counting of the votes,
- by other predefined means.

Members of the Board of Directors, auditors and chief executive officers attend the General Meeting in a consultative capacity. They may make applications and take the floor under any agenda item; they are obliged to speak to a matter if requested by a shareholder.

An attendance sheet and minutes are drawn up for the General Meeting. The Board of Directors is required to submit the minutes and attendance sheets of the General Meeting to the Court of Company Registration within 30 (thirty) days.

### 1.11 Remuneration Statement

The Remuneration and Appointment Committee shall propose the remuneration of members of the Board of Directors, the Supervisory Board and the Audit Committee to the General Meeting. The rules pertaining to the remuneration of the members of the Board of Directors, the Supervisory Board and the Audit Committee shall be specified by the General Meeting upon the nomination.

The rules pertaining to the members of the management shall be specified by the Remuneration and Appointment Committee. Resolutions adopted by the General Meeting can be consulted on the Company website.



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## Remuneration of the Board of Directors

In accordance with the Articles of Association, the members of the Board of Directors receive honorarium, the amount of which is established by the General Meeting taking into account the recommendations of the Nomination Committee.

Resolution 15/2017. (V.02.) of the General Meeting as well as Resolution 3/2019. (X.04.) specify the remuneration of the members of the Board of Directors at HUF 200,000 (two hundred thousand) per month per person.

## Remuneration of the Supervisory Board and the Audit Committee

Due to the nature of the Supervisory Board and of the Audit Committee, the members of these committees are only paid honorarium. The remuneration of the members of the Supervisory Board is set by Decision 19/2017 (V.02.) of the General Meeting at HUF 100,000 (one hundred thousand) per month. Resolution 23/2017 (V.02.) of the General Meeting sets the remuneration of the members of the Audit Committee at HUF 100,000 per month per person.

## Level of compliance with Recommendations and Proposals

### 1. Shareholders' rights and the General Meeting

#### 1.1. General Principles

1.1.1 The Company has an organisational unit dealing with investor relationship management, or a designated person to perform these tasks.

Yes No

A 1.1.2 The Company's Articles of Association are available on the Company's website.

Yes No

J 1.1.3 The Company's Articles of Association provide an opportunity for shareholders to exercise their voting rights also when they are not present in person.

Yes No

Explanation: through authorised representatives.

A 1.1.4 If the Company's Articles of Association allow shareholders to exercise their rights in their absence, did the Company publish the methods and conditions of doing so, including all necessary documents.

Yes No

Explanation: The methods and conditions for shareholders to exercise their rights in their absence, as well as the formal requirements of the necessary document are included in both the effective Articles of Association published on the Company website and the Notice of a General Meeting sent to the shareholders.

#### 1.2. Convening the General Meeting

A 1.2.1 The Company published on its website a summary document containing the rules applicable to the conduct of its General Meetings and to the exercise of voting rights by shareholders.

Yes No

Explanation: The relevant rules are included in both the Articles of Association published on the Company website and the Notice of a General Meeting sent to the shareholders.

A 1.2.2 The Company published the exact date when the range of those eligible to participate in a given company event is set (record date), and also the last day when the shares granting eligibility for participating in a given company event are traded.



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- A 1.2.3 Yes No  
The Company held its General Meetings in a manner providing for maximum shareholder participation.
- A 1.2.4 Yes No  
The Company determined the place and time of General Meetings initiated by shareholders by taking the initiating shareholders' proposal into account.  
Yes No  
*Explanation: no such case has occurred so far. Of course, in the event of an application including such content, the Company would specify the General Meeting in consideration of the interests of the majority of the shareholders, along with the relevant justification and explanation.*
- J 1.2.5 The voting procedure used by the Company ensures a clear, unambiguous and fast determination of voting results, and in the case of electronic voting, also the validity and reliability of the results.
- A 1.2.6 Yes No  
The Company did not restrict the shareholders' right to designate a different representative for each of their securities accounts to represent them at any General Meeting.  
Yes No  
*Explanation: This is not restricted, but no such case has occurred so far.*
- A 1.2.7 For proposals for the agenda items, the Board of Directors' draft resolution and also the Supervisory Board's opinion were disclosed to the shareholders.  
Yes No  
*Explanation: Our Company has committed itself to a previous undertaking to publish for shareholders the relevant Supervisory Board opinions at the same time as the draft resolutions of the Board of Directors.*

### 1.3. Conducting the General Meeting

- J 1.3.1.1 The Board of Directors/Supervisory Board were represented at the General Meeting.  
Yes No  
*Explanation: the members of the mentioned bodies represented themselves only in a representative form and not completely.*
- J 1.3.1.2 In the event the Board of Directors and the Supervisory Board was absent, it was disclosed by the Chairman of the General Meeting before discussion of the agenda began.  
Yes No
- 1.3.2.1 The Articles of Association of the Company did not preclude any individuals from receiving an invitation to the General Meetings of the Company at the initiative of the Chairman of the Board of Directors and being granted the right to express their opinion and to add comments there if that person's presence and expert opinion is presumed to be necessary or help provide information to the shareholders and help the General Meeting make decisions.  
Yes No  
*Explanation: In the absence of any rules that would warrant exclusion.*







- J 1.3.2.2 The Articles of Association of the Company did not preclude any individual from receiving an invitation to the General Meetings of the Company at the initiative of shareholders requesting to supplement the agenda items of the General Meeting and from being granted the right to express their opinion and to add comments there.  
Yes No  
*Explanation: In the absence of any rules that would warrant exclusion.*
- A 1.3.3 The Company did not restrict the right of its shareholders attending a General Meeting to request information, add comments and submit proposals, or set any preconditions for these with the exception of some measures taken to conduct the General Meeting in a correct manner and as intended.  
Yes No
- A 1.3.4 By answering the questions raised at the General Meeting, the Company ensured compliance with the information provision and disclosure principles set out in legal and stock exchange requirements.  
Yes No
- A 1.3.5 The Company published on its website the answers to the questions that the representatives of the Company's boards or its auditor present at the General Meeting could not satisfactorily answer at the meeting within 3 working days following the General Meeting, or an official statement explaining why it refrained from giving answers.  
Yes No  
*Explanation: No matter was raised at the General Meetings in the reporting period that representatives in attendance were unable to answer.*
- J 1.3.6 The annual report of the Company prepared as specified in the Accounting Act contained a brief, easy-to-understand and illustrative summary for shareholders, including all material information related to the Company's annual operation.  
Yes No
- A 1.3.7 The Chairman of the General Meeting ordered a recess or suggested that the General Meeting be postponed when a proposal or proposal relating to a particular issue on the agenda was submitted which the shareholders hadn't had a chance to become familiar with before the General Meeting.  
Yes No  
*Explanation: The chairperson of the General Meeting would have acted in accordance with the above, although no such case was encountered at General Meetings held in the reporting period.*
- A 1.3.8.1 The Chairman of the General Meeting did not use a combined voting procedure for a decision related to electing and recalling executive officers and Supervisory Board members.  
Yes No
- A 1.3.8.2 For executive officers or Supervisory Board members, whose nominations were supported by shareholders, the Company disclosed the identity of the supporting shareholder(s).  
Yes No  
*Explanation: at the General Meetings held during the relevant period, there were no shareholder elections at which the support of supporting shareholder(s) was declared.*
- A 1.3.9 Prior to discussing agenda items concerning the amendment of the Articles of Association, the General Meeting passed a separate resolution to determine whether to decide on each



amendment of the Articles of Association by individual votes, joint votes, or votes combined in a specific way.

Yes No

*Explanation: In the reporting period there were no joint votes amending the Articles of Association where the joint character would have hampered the transparency of the amendments.*

A 1.3.10 The Company published the minutes of the General Meeting containing the resolutions, the description of the draft resolutions and any important questions and answers related to the draft resolutions within 30 days following the General Meeting.

Yes No

*Explanation: Partly, the resolutions made by the General Meeting shall be published by the Company on the day of the General Meeting, the minutes of the General Meeting are not published, because it does not include any other significant information for the shareholders other than the resolutions. However, at Shareholder request, the Company may publish the minutes.*

#### 1.4. Other issues concerning the General Meeting

J 1.4.1 In line with Section 1.4.1, the Company paid dividend within 10 working days to those of its shareholders who had submitted all the necessary information and documents.

Yes No

*Explanation: No dividend was paid in the reporting period.*

#### 1.5. Remuneration –Repealed

#### 1.6. Transparency and Publication

A 1.6.1.1. The Company's publication guidelines cover the procedures for electronic, online disclosure.

Yes No

*Explanation: The Company prepared and has continuously updated its disclosure policy document required by the legislation in force and other regulatory arrangements (e.g. BSE).*

A 1.6.1.2. The Company designs its website by considering the aspects of disclosure and the information of investors.

Yes No

A 1.6.2.1. The Company has an internal publication policy in place which covers the processing the information listed in Section 1.6.2 of the Recommendations.

Yes No

A 1.6.2.2. The internal regulations of the Company cover the methods for the assessment of events judged to be important for publication.

Yes No

A 1.6.2.3 The Company shall examine the efficiency of publication procedures on an annual basis.

Yes No

*Explanation: Efficiency was not measured in 2021.*

A 1.6.2.4 The Company published the findings of the efficiency assessment of the publication process.

Yes No

*Explanation: not published due to lack of measurement.*



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- A 1.6.3 The Company published its annual company event calendar.  
Yes No
- A 1.6.4 The Company published its strategy, business ethics and policies regarding other stakeholders.  
Yes No  
*Explanation: The Company defined in detail and published its financial and business strategy for its current and future situation and relevant policies in its Annual Financial Statement and the document prepared for the approval by the Hungarian National Bank (as Supervisory Authority) of the consolidated Prospectus and related announcement.*
- A 1.6.5 The Company published the career information of Board of Directors, Supervisory Board and management members in its annual report or on the company website.  
Yes No
- A 1.6.6 The Company published all relevant information about the internal organisation and the operation of the Board of Directors and the Supervisory Board, about the work of the management, the assessments of these and the changes in the current year.  
Yes No
- A 1.6.7.1 Repealed
- A 1.6.8 The Company published its risk management guidelines and information about its system of internal controls, the main risks and the principles for their management.  
Yes No  
*Explanation: The Company's risk management system is provided by an internal regulator.*
- A 1.6.9.1 The Company published its guidelines relating to the trading of its shares by insiders.  
Yes No
- A 1.6.9.2. The Company disclosed the share of the Board of Directors, Supervisory Board and management members in the securities issued by the Company, as well as the extent of their interest under the equity-based incentive system in the annual report or in some other way.  
Yes No
- A 1.6.10 The Company published the relationship of Board of Directors, Supervisory Board and management members may have with third parties which could affect the operation of the Company.  
Yes No  
*Explanation: We are not aware of such relationships. In the event of such a disclosure the Company would act in line with the present recommendation.*
- J 1.6.11 The Company published its information in English as well, in line with the provisions of Section 1.6.11.  
Yes No
- J 1.6.12 The Company informed its investors about its operation, financial situation and assets on a regular basis, but at least quarterly.  
Yes No  
*Explanation: Our Company has been issuing quarterly reports from the first quarter of 2020.*



## 2. Governance, Control, Risk Management

### 2.1. Distribution of responsibilities and competences within the Company

A 2.1.1 The Company's Articles of Association contain clear provisions regarding the responsibilities and competences of the General Meeting and the Board of Directors.

Yes No

### 2.2. Board of Directors

A 2.2.1 The Board of Directors have rules of procedure in place defining the organisational structure, the actions for arranging for and conducting the meetings, and the tasks regarding the adopted resolutions, as well as other issues related to the operation of the Board of Directors.

Yes No

A 2.2.2 The Company publishes the procedure used for nominating Board of Directors members and the principles for determining their remuneration.

Yes No

### 2.3. Supervisory Board

A 2.3.1 The Supervisory Board provides a detailed description of its operation and duties, as well as the administrative procedures and processes followed by it, in its rules of procedure and work plan.

Yes No

### 2.4. Meetings of Board of Directors and the Supervisory Board

A 2.4.1.1. The Board of Directors and the Supervisory Board hold meetings periodically at a predefined interval.

Yes No

*Explanation: Yes. Ad hoc meetings and written decision-making without meetings were also used, considering the need for decision-making.*

A 2.4.1.2. The rules of procedure of the Board of Directors and the Supervisory Board provide rules for the conduct of meetings that cannot be planned in advance, and for decision-making using electronic telecommunications means.

Yes No

A 2.4.2.1. Board members have access to the proposals to be presented at the meeting of the respective board at least five days prior to the meeting.

Yes No

*Explanation: if, in special cases, the urgency of decision-making justified deviance from this, the members of the Board of Directors agreed that the available time was enough to make a well-founded decision.*

A 2.4.2.2. The Company arranges the proper conduct of the meetings, the drawing up of the meeting minutes and management of the resolutions made by the Board of Directors and the Supervisory Board.

Yes No

A 2.4.3 The rules of procedure provide for the regular or ad hoc participation of non-board members at respective board's meetings.

Yes No





*Explanation: The option of using external advisers is laid down by the Company boards in their orders of business.*

## 2.5. Meetings of Board of Directors and the Supervisory Board

A 2.5.1 The members of the Board of Directors and the Supervisory Board nominated and elected in a transparent process, and the information about the candidates was made public in due time before the General Meeting.

Yes No

A 2.5.2 The composition and size of the boards comply with the principles set out in Section 2.5.2 of the Recommendations.

Yes No

A 2.5.3 The Company ensures that the newly elected Board of Directors and Supervisory Board members became familiar with the structure and operation of the Company and their tasks were carried out as members of the respective boards.

Yes No

## 2.6. Independence of the members of the Management Board/Supervisory Board

A 2.6.1 The Management Board / Supervisory Board requested (in the context of preparing the annual corporate governance report) its members considered to be independent to confirm their independence at regular intervals.

Yes No

A 2.6.2 The Company provides information about the tools which ensure that the Management Board assesses objectively the management's activities.

Yes No

*Explanation: Due to the organisational structure and size of the Company, no additional tools are required for the objective assessment of the management.*

A 2.6.3 The Company publishes its guidelines concerning the independence of its Management Board / Supervisory Board members and the applied independence criteria on its website.

Yes No

*Explanation: The criteria of independence are included in Section 3:287 of the Civil Code, which is regularly (continuously) examined by the Company.*

A 2.6.4 The Supervisory Board of the Company has no member who has held any position in the Board of Directors or in the management of the Company in the previous five years, not including cases when they were involved to ensure employee participation.

Yes No

*Explanation: Prior to becoming a member of the Supervisory Board, Dr Éva Szilvia Gödör was a member of the Board of Directors.*

## 2.7. Conflict of interest of Board of Directors / Management Board and Supervisory Board members – insider trading

A 2.7.1 Members of the Board of Directors / Management Board informed the Board of Directors / Management Board (and the Supervisory Board / Audit Committee, if applicable) if they, or individuals they have business relations with, or their relatives have interest in any business transactions of the Company (or any subsidiaries thereof) which excludes their independence.

Yes No



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*Explanation: We are not aware of any transaction in relation to which a member of the Board of Directors would have had a duty of disclosure.*

A 2.7.2 Transactions and assignments between members of boards/ members of the management/individuals closely associated with them and the Company/subsidiaries of the Company were carried out in accordance with the Company's general business practice but applying more stringent transparency rules compared to general business practice, and were approved.

Yes No

*Explanation: No such transaction was carried out between the Company and members of boards or the management in the reporting period. Had such transaction been realised, the Company would have disclosed it.*

A 2.7.3 Board members informed the Supervisory Board / Audit Committee (Nominating Committee) if they had received an appointment for board membership or management position of a company not belonging to the Company Group.

Yes No

*Explanation: There were no such events.*

A 2.7.4 The Board of Directors / Management Board developed guidelines for the flow of information and the management of insider information within the Company, and monitored compliance with them.

Yes No

## 2.8. Internal control systems and risk management

A 2.8.1 The Company created an independent internal audit function that reports directly to the Audit Committee / Supervisory Board.

Yes No

A 2.8.2 Internal Audit has unrestricted access to all information necessary for carrying out audits.

Yes No

A 2.8.3 Shareholders received information about the operation of the system of internal controls.

Yes No

A 2.8.4 The Company has a function ensuring compliance.

Yes No

*Explanation: The compliance function will be implemented in line with the job title named in the operation, which will be filled by a dedicated employee arriving in 2021.*

A 2.8.5.1 The Board of Directors / Management Board or a committee operated by it is responsible for the supervision and management of the entire risk management of the Company.

Yes No

A 2.8.5.2 The relevant organisation of the Company and the General Meeting received information about the efficiency of the risk management procedures.

Yes No

A 2.8.6 With the involvement of the relevant areas, the Board of Directors / Management Board developed the basic principles of risk management taking into account the special idiosyncrasies of the industry and the Company.

Yes No



A 2.8.7 The Board of Directors / Management Board defined the principles for the system of internal controls to ensure the management and control of the risks affecting the Company's activities as well as the achievement of its performance and profit objectives.

Yes No

A 2.8.8 Internal control systems functions reported about the operation of internal control mechanisms and corporate governance functions to the competent board at least once a year.

Yes No

## 2.9. External Advisor, Auditor

J 2.9.1 The Company has in place internal procedures regarding the use of external advisors and outsourced activities.

Yes No

*Explanation: The Company specified in separate agreements, the subject matter of the activity, service and the method of keeping contact.*

A 2.9.2 The Board of Directors / Management Board invited the Company's auditor in an advisory capacity to the meetings on financial reports.

Yes No

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