

ABRIDGMENT

of the **Resolution No. 29/2017 (12.12.)** set by
the Board of Directors of **OPUS GLOBAL Nyrt.** (registered seat: 10 Révay Street, HU-1065
Budapest, Company Registration Number: 01-10-042533, hereinafter: „**Company**”) at the Board
Meeting held at the registered seat of the Company on 12th December 2017

Resolution of the Board of Directors No. 29/2017 (12.12)

(voted in favour: 5, abstained: 0, voted against: 0)

By introducing this Resolution – in accordance with Section 3:99 Paragraph 1 of the Hungarian Civil Code - the Board of Directors recognizes that the Company owes to **KONZUM PE Magántőkealap** (registration number: 6122-44; hereinafter: „**KONZUM PE Magántőkealap**”; managed by: KONZUM Investment Fund Management Private Limited Company; registered seat: 1-3 Riadó Street, HU-1026 Budapest, company registration number: 01-10-045654; tax ID.: 13960904-2-41); today, the amount of the debt is HUF 1 313 000 000,- namely One Billion, Three Hundred Thirteen Million Hungarian Forint.

The amount of the said debt is constituted by:

- a.) the total amount of the loan capital received from KONZUM PE Magántőkealap at the amount of **HUF 1 163 000 000 namely One Billion, One Hundred Sixty-Three Million Hungarian Forint** based on a Loan Agreement concluded between the Company and KONZUM PE Magántőkealap; and –
- b.) the pecuniary claim of KONZUM PE Magántőkealap at the amount of **HUF 150 000 000,- namely One Hundred Fifty Million Hungarian Forint** against the Company entitling KONZUM PE Magántőkealap based on the Assumption of Debt performed, formerly entitling KZF Vagyonkezelő Korlátolt Felelősségű Társaság (registered seat: 10 Révay Street, HU-1065 Budapest, company registration number: 01-09-294248; tax ID.: 25882052-2-42; hereinafters: „**KZF Vagyonkezelő Kft.**”);
(the claims mentioned in sections a.) and b.) are together hereinafter referred to as „**In-kind Contribution**”).

The Board of Directors recognizes that today, the total value of the In-kind Contribution is HUF 1 313 000 000,- namely One Billion, Three Hundred Thirteen Million Hungarian Forint. The Board of Directors recognizes that the value of the In-kind Contribution is confirmed by auditor BB-ESSEL Audit Könyvvizsgáló Korlátolt Felelősségű Társaság (registered seat: 5-7 Fertály Street, HU-1162 Budapest; company registration number: 01-09-698566; person responsible for the auditing: dr. László Sasvári; the said evaluation is hereinafter referred to as „**Auditor’s Evaluation**”); the Board of Directors hereby orders the publication of the Auditor’s Evaluation in accordance with Section 3:296 Paragraph 5 of the Hungarian Civil Code.

The Board of Directors concludes that according to Section 3:294 Paragraph 1 of the Hungarian Civil Code and the provisions of Resolution No. 19/2016 (IV.29.) of the General Meeting of the Company, the Board of Directors has competence to decide on the increase of the Share Capital and is entitled to act with full power instead of the General Meeting regarding the increase of the Share Capital in accordance with Section 294 Paragraph 2 of the Hungarian Civil Code.

The Board of Directors record that the precondition for the increase of the Share Capital according to Section 3:295 of the Hungarian Civil Code has been completely fulfilled.

The Board of Directors hereby decides on the increase of the Share Capital of the Company – in accordance with the content of this Resolution – through in-private issue of new shares with the following amount.

The Board of Directors increases the Share Capital of the Company from HUF 8 080 753 050,- namely Eight Billion, Eighty Million, Seven Hundred Fifty-Three Thousand, Fifty Hungarian Forint to HUF 8 132 445 950,- namely Eight Billion, One Hundred Thirty-two Million, Four Hundred Forty-five Thousand, Nine Hundred Fifty Hungarian Forint. The amount of the increase is HUF 51 692 900,- namely Fifty-one Million, Six Hundred Ninety-two Thousand, Nine Hundred (hereinafter: '**Amount of the Share Capital Increase**'). When considering the Amount of the Share Capital Increase, the closing rate of the OPUS Shares – registered by the Hungarian Stock Exchange Ltd. dated the 11th December, 2017 – at the amount of HUF 635,- namely Six Hundred Thirty-five Hungarian Forint (as accounting par value), the nominal value of the OPUS Shares at the amount of HUF 25 namely Twenty Five Hungarian Forints and the Amount of the Share Capital Increase were taken into account by the Board of Directors. Based on the Amount of the Share Capital Increase, the Board of Directors decides on the in-private issue of 2 067 716 namely Two Million, Sixty-seven Thousand, Seven Hundred Sixteen pieces of 'A' series ordinary shares with the same rights attaching; the nominal value of the issued shares is HUF 25,- namely Twenty Five Hungarian Forint, and the accounting par value of the said shares is HUF 635,- namely Six Hundred Thirty-five Hungarian Forint per each (hereinafter: '**New Shares**') per each. The extent and the nature of the rights attached to the New Shares are equal to the rights attached to the 'A' series Ordinary Shares already issued by The Company with the nominal value of HUF 25 namely Twenty Five Hungarian Forint per each detailed in the concerning section of the Articles of Association of the Company.

The complete nominal value of the New Shares is HUF 51 692 900,-, namely Fifty-one Million, Six Hundred Ninety-two Thousand, Nine Hundred Hungarian Forint.

The complete par value of the New Shares is HUF 1 312 999 660,-, namely One Billion, Three Hundred Twelve Million, Nine Hundred Ninety-nine Thousand, Six Hundred Sixty Hungarian Forint.

The New Shares are to be issued dematerialized according to Section 3:214 Paragraph 2.

The exclusive right to subscription and taking over of 2 067 716 namely Two Million, Sixty-seven Thousand, Seven Hundred Sixteen pieces of New Shares to-be-issued based on the amount of the In-kind Contribution entitles KONZUM PE Magántőkealap who has already been committed to the taking over the New Shares in written.

According to Section 3:297 Paragraph 2 the preferential subscription rights entitling other Shareholders of the Company cannot be practiced in the event of this Increase of Share Capital.

The Board of Directors records that the in-private issue of the New Shares is considered to be lawfully performed in accordance with Section 14 Paragraph 1 Subparagraphs a-c.) of Act CXX on the Capital Market (hereinafter: '**Tpt.**').

The fact of the in-private issue of new shares based on this Resolution of the Board of Directors of the Company shall be announced to the Hungarian National Bank acting as supervisory authority within 15 namely fifteen days after the closing of the issue procedure. Such announcement shall be made by the Board of Directors.

Within 15, namely fifteen days from the registration of the performed increase of the Share Capital in the Company Register, Board of Directors shall notify the central securities depository and the securities intermediary of the concerning shareholder about the change occurred to the structure of shareholding as a result of the increase of the Share Capital.

The New Shares will be introduced into the regulated market in accordance with Section 5.4.1. of Book Two - Regulations on Listing and Continued Trading (hereinafter: '**Book Two**') of Budapest Stock Exchange Private Limited Company (hereinafter: '**BÉT**'). With respect of Section 21 Paragraph 1 and Section 22 Paragraph 4 Subparagraph a.) of Tpt., neither any information nor any announcement will be published regarding the introduction into the regulated market. The Board of Directors shall immediately amend the Product List in order to fulfil the terms set out by Sections 15.6.1.c.), 16.1.1.b.) and 16.1.2.a.) of Book Two in time.