

This is an English translation of the Swedish original. In the event of any discrepancy between this translation and the Swedish original, the Swedish original shall prevail.

The board of directors of Opus Group AB (publ) (the "Company") proposal for the annual general meeting to take resolution to (1.) implement an incentive program (Option program 2018) primarily intended for senior executives employed by the Company and its subsidiaries (the "Opus Group"), and (2.) a directed issue of options (Series 2018/2022) to the wholly-owned subsidiary Opus Services Sweden AB and approval to transfer the options to employees within the Opus Group.

1. Implementation of a complementary incentive program (Option program 2018)

The board of directors proposes that the annual general meeting takes a resolution to implement a complementary incentive program ("Option program 2018") in accordance with the principal terms and guidelines stated below.

1.1. Background and description etc.

Background

The Company has one ongoing incentive program, which was adopted at the annual general meeting 2016 (Option program 2016:1), for management and certain other employees employed in Sweden and the US. The Company's board of directors have drawn up the proposal to the incentive program that in essence is based on terms similar to the ongoing incentive program.

It is the board of director's opinion that the Company's option program contributes to a higher motivation and engagement, especially among the senior executives, and strengthen their ties to the Company. Further, it is the assessment of the board that the Option program will contribute to the possibilities to recruit and retain competent and experienced employees and is expected to increase the employee's interest for the business and the earnings trend in the company. In addition, the duration of the option program is aligned with the growth plan as communicated by the Company. Overall it is the board of directors' assessment that the option program will be useful for both the employees and the company's shareholders through an increased share value.

The board of directors propose that the annual general meeting takes resolution on a directed issue of a maximum of 6,000,000 options, Series 2018/2022 ("Options"), to the wholly-owned subsidiary Opus Services Sweden AB, registration number 556445-5383 ("Opus Services"), with a right to subscribe for a maximum of 6,000,000 shares, with the rights and the obligations to handle the Options in accordance with Option program 2018.

In accordance with the following, it is proposed that senior executives residing in Sweden are offered to acquire a certain number of options from Opus Services at market price, which will be calculated by using the valuation model Black & Scholes. Further, it is proposed that senior executives residing in other countries are offered to gratuitously receive a certain number of Options from Opus Services.

Subscription of the shares can be made from June 1, 2022 until June 30, 2022. The subscription price for the shares subscribed for when exercising the options shall correspond to 120 percent of the average share price of the Opus share during the period April 16 – May 17, 2018. The subscription price shall be paid in cash or by offset. The Company shall have the right, but no obligation, to, at the request of a participant that is unable to pay the subscription price in cash, at market price acquire the number of options that enables the

participant to exercise the remaining options to subscribe for shares at which the subscription price shall be paid by offset against the claim relating to the sold options.

Costs for the incentive program

The options transferred to employees in Sweden are not expected to give rise to any payroll expenses nor social security costs for the company. The options transferred to employees in the US will give rise to social security costs if the employee transfer shares subscribed for through exercise of the options within one year from the exercise of the options. In excess of the social charges, the option program will result in additional costs for financial and legal costs amounting to approximately SEK 100,000.

Since the costs for the Company's incentive program will be limited, the board of directors has decided not to propose to the annual general meeting to take a resolution to cover the costs.

Dilution

The incentive program will include a maximum of 6,000,000 Options, which may result in a subscription for a maximum of 6,000,000 shares when exercising the Options. This corresponds to a maximum dilution of shares of approximately 2.0 percent.

Other share-related incentive programs

Upon full exercise of the options, together with the ongoing Option program 2016, the dilution will be approximately 3.8 percent of the share capital and number of votes.

Option program 2016:1

At its Annual General Meeting held on May 19, 2016 the Company resolved to issue 5,500,000 options (Option program 2016:1) entitling option holders to subscribe for a total of 5,500,000 shares at a subscription price of SEK 5.46 per share. The options were issued to Opus Services, a wholly owned subsidiary, with the right and obligation to offer said warrants to executive officers and other employees of the Group. All of the 5,500,000 Options have been transferred to personnel. Subscription of new shares can be made from July 1, 2019 until August 15, 2019.

Preparation of the proposal for the 2018 Option program

The 2018 Option program has been prepared by the board of directors in consultation with the executive management.

1.2. Main conditions and general outlines for the incentive program

- A. The Option program will include approximately 25 employees of Opus, and comprise of no more than 6,000,000 Options.
- B. The offer to acquire Options is to be resolved by the board of directors in accordance with the following:
 - a. Opus Services shall primarily offer senior executives residing in Sweden to acquire options at market value, which will be calculated by using the valuation model Black & Scholes.
 - b. Opus Services shall gratuitously offer options to senior executives residing in other countries.

- c. No employee shall be allotted more than 10 percent of the total number of Options in Option program 2018.
- C. The offer to participate in the incentive program shall be made no later than May 30, 2018.
- D. Participants shall express their acceptance to obtain Options no later than June 15, 2018.
- E. The Options can be exercised for subscription of shares in the Company during the period from June 1, 2022 and until June 30, 2022.
- F. Each Option entitles the holder to subscribe for one new share in the Company at a subscription price corresponding to 120 per cent of the volume-weighted average price (rounded off to the closest SEK 0.01) paid for the Company's shares at Nasdaq Stockholm during the period from and including April 16, 2018 up to and including May 17, 2018.
- G. The board of directors shall be responsible for determining the detailed terms and administration of the incentive program within the scope of the above principal terms and guidelines.
- H. Opus Services has the right to hold options in custody in order to transfer them to employees employed after June 15, 2018. Such transfer shall be made on the conditions stated above.

2. Directed issue of options (Series 2018/2022) to the wholly-owned subsidiary Opus Services and authorization to transfer the options to employees within Opus in accordance with the incentive program

The board of directors proposes that the Company, with deviation from the shareholders' preferential rights, issue a total of 6,000,000 Options of Series 2018/2022, with the result of an increase of the Company's share capital amounting to a maximum of SEK 120,000. In addition, the company may receive proceeds amounting to approximately a maximum of SEK 40 million.

The following additional terms shall apply to the issue:

- A. Each Option shall entitle the holder to subscribe for one new share in the Company.
- B. With deviation from the shareholders' preferential rights the wholly-owned subsidiary Opus Services shall be entitled to subscribe.
- C. Subscription for the options shall be made no later than June 15, 2018. Subscription shall be made on a subscription list. Over-subscription is not possible.
- D. Transfer of the Options to participants in Sweden and other countries shall be made on the terms and conditions stated above.
- E. Subscription of shares by exercising the Options shall be made during the period from June 1, 2022 up until June 30, 2022. The board of directors may extend the subscription period up to six months.
- F. Each Option entitles the holder to subscribe for one new share in the Company at a subscription price corresponding to 120 per cent of the volume-weighted average price (rounded off to the closest SEK 0.01) paid for the Company's shares at Nasdaq Stockholm during the period from and including April 16, 2018 up to and including May 17, 2018. If a quotation of a price paid for any of the days in question is unavailable the buying-price quoted as closing-price shall instead be included in the

calculation. A day without a quotation of either a price paid or buying-price shall not be included in the calculation.

- G. Shares that are issued upon subscription shall carry rights to dividends as of the first record date for dividends which has been established after execution of subscription.

The board of directors proposes that a resolution shall be passed at the annual general meeting to approve that Opus Services may, within the scope of the incentive program, transfer Options to participants of Option program 2018, and handle the subscription rights in accordance with Option program 2018. Transfer of the Options to participants in Sweden and other countries shall be made on the terms and conditions stated above.

The Board invokes the following as to the reason for the deviation from the shareholders' preferential rights. The option program contributes to a higher motivation and engagement among the senior executives and strengthens their ties to the Company. Further, it is the assessment of the board that the Option program will contribute to the possibilities to recruit and retain competent and experienced employees and is expected to increase the employee's interest for the business and the earnings trend in the company. In addition, the duration of the option program is aligned with the growth plan as communicated by the Company. Overall it is the board of directors' assessment that the option program will be useful for both the employees and the company's shareholders through an increased share value.

As to the grounds for calculation of the subscription price, the board of directors refers to relevant parts of this proposal.

The complete terms of the Options, Series 2018/2022, are set out in Appendix 1. As set out in Appendix 1, the subscription price as well as the number of shares, which may be subscribed for pursuant to an Option, may be recalculated in the event of a bonus issue, new issue of shares, issue of options or convertibles and in certain other cases.

3. Majority requirement and special authorizations

The board of directors' above proposals for resolutions form a package, as the various proposals are dependent of and strongly linked to each other. Thus, the board of directors proposes that the annual general meeting passes only one resolution based on the above proposals. Observing the majority rules stated in Chapter 16, Section 8 of the Companies Act, the resolution must be supported by shareholders representing at least nine tenths of the votes cast as well as of the shares represented at the meeting.

The board of directors proposes that the annual general meeting appoints the board of directors to execute the resolution and to see to it that Opus Services transfers the Options in accordance with the above.

The board of directors also suggests that the board of directors, or a person appointed by the board of directors, may make any minor adjustments to the above proposal that may prove necessary in connection with registrations of the above resolution with the Swedish Companies Registration Office and Euroclear Sweden AB.