

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-K/A
Amendment No. 1

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2018

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number: 001-38417

OPES ACQUISITION CORP.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation)

**Park Plaza Torre I, Javier Barros Sierra 540, Of. 103
Col. Santa Fe, Mexico City, Mexico**

(Address of Principal Executive Offices)

81-2418815

(I.R.S. Employer Identification No.)

01210

(Zip Code)

+52 (55) 5992-8300

(Registrant's Telephone Number, including Area Code)

Securities registered pursuant to Section 12(b) of the Act:

Title of Each Class	Trading Symbol(s)	Name of Each Exchange on Which Registered
Units, each consisting of one share of common stock and one redeemable warrant	OPESU	The Nasdaq Stock Market LLC
Common Stock, par value \$0.0001 per share	OPES	The Nasdaq Stock Market LLC
Redeemable Warrants, each exercisable for one share of common stock at an exercise price of \$11.50 per share	OPESW	The Nasdaq Stock Market LLC

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined by Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Non-accelerated filer

Accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

Aggregate market value of the common stock held by non-affiliates of the registrant at June 29, 2018 using our closing price on June 30, 2018, our most recent second quarter, was \$35,678,018.

As of June 30, 2018 (the Registrant's most recently completed second fiscal quarter), the aggregate market value of the shares of common stock held by non-affiliates was approximately \$111,550,000 (based on a closing price of \$9.70 per share).

As of March 29, 2019, there were 14,820,000 shares of common stock, \$0.0001 par value per share, outstanding.

Documents Incorporated by Reference

None.

EXPLANATORY NOTE

This Amendment No. 1 on Form 10-K/A (this “Amendment”) amends the Opes Acquisition Corp. (the “Company”, “we” or “us”) Annual Report on [Form 10-K](#) for the year ended December 31, 2018, as filed with the Securities and Exchange Commission (“SEC”) on April 1, 2019 (the “Original Filing”). We are filing this Amendment No. 1 to include information which was inadvertently omitted from Item 10 of Part III “Directors and Officers” of the Original Filing. This Amendment amends and restates Item 10 of Part III in its entirety. In addition, as required by Rule 12b-15 under the Securities Exchange Act of 1934, as amended, new certifications by our principal executive officer and principal financial officer are being filed as exhibits to this Amendment. Item 15 has been amended to reflect the filing of such certifications herewith.

Except as described above, no other changes have been made to the Original Filing. The Original Filing continues to speak as of the date of the Original Filing, and we have not updated the disclosures contained therein to reflect any events which occurred at a date subsequent to the filing of the Original Filing. Accordingly, this Amendment should be read in conjunction with our filings with the SEC subsequent to the date of the Original Filing.

PART III

Item 10. Directors, Executive Officers and Corporate Governance

Directors and Executive Officers

Our current directors and executive officers are as follows:

Name	Age	Position
José Antonio Cañedo White	56	Chief Executive Officer
Gonzalo Gil White	46	Chairman of the Board
Miguel Angel Villegas	34	Chief Financial Officer
Adolfo Rios Olivier	51	Director
Martha (Stormy) L. Byorum	62	Director
Rodrigo Lebois Mateos	55	Director

José Antonio Cañedo White has served as our Chief Executive Officer since July 2017. Mr. Cañedo White has served as a Managing Partner of Axis Capital Management (“Axis”) since 1990, overseeing the firm’s principal investment and trading activities. Under Mr. Cañedo White’s leadership, Axis served as in-house merchant bank for Grupo Televisa, S.A. (“Grupo Televisa”), the largest Spanish-speaking media company in the world and Mexico’s largest television company, from 1990 to 1997, providing M&A and corporate finance advisory services. During his involvement with Grupo Televisa, Mr. Cañedo White served as Chairman of the Board of Grupo Televisión, S.A. de C.V. (“Grupo Televisión”), Grupo Televisa’s controlling holding company, from 1993 to 1997, and Grupo Video Visa, S.A. de C.V. (“Grupo Video Visa”), the largest video distributor in Mexico at the time, from 1993 to 1994. Previously, Mr. Cañedo White served as Head of Investment Banking for Nacional Financiera (“Nafinsa”), the Mexican government’s premier development bank, from 1988 to 1990. From 1989 to 1990, he was a member of the governing board of the Comisión Nacional Bancaria y de Valores (“CNBV”), Mexico’s national securities and banking commission, Mexico’s regularly equivalent of the SEC. Mr. Cañedo White is Chairman of the Board of Integradora de Servicios Petroleros Oro Negro, SAPI de C.V. (“ISPON”), an entity affiliated with Axis. ISPON filed a voluntary petition for restructuring in Mexico on September 11, 2017 and initiated a parallel restructuring proceeding in the United States in April 2018. Mr. Cañedo White also held board positions in several Mexican companies including Celanese Mexicana, S.A., an industrial chemical company, Cementos Guadalajara, S.A. de C.V., a major cement manufacturer, and Coronado, S.A. de C.V., a consumer products company for which he served as Chairman of the Board until the sale of the company to Grupo Bimbo. Mr. Cañedo White graduated with a degree in Business Administration from Universidad Anahuac. Mr. Cañedo White is the cousin of Mr. Gil White. We believe Mr. Cañedo White is well-qualified to serve as a member of the board due to his business experience and contacts.

Gonzalo Gil White has served as our Chairman of the Board since July 2017. Mr. Gil White has served as a Managing Partner and CEO of Axis since 2012. Mr. Gil White was the CEO and a Director of ISPON and sole administrator of Perforadora Oro Negro, S. de R.L. de C.V. (“Perforadora” and together with ISPON, “Oro Negro”) a wholly-owned subsidiary of ISPON from its inception in 2012 until June 2019. Oro Negro filed a voluntary petition for restructuring in Mexico on September 11, 2017 and initiated a parallel restructuring proceeding in the United States in April 2018. Mr. Gil White has also served as President of the Executive Committee and Founding Partner of Navix de Mexico, a Mexican finance company, since 2007. Prior to founding Oro Negro, Mr. Gil White served as the CEO of Navix from 2007 to 2012. During his tenure, Mr. Gil White positioned Navix as a leading non-regulated financial intermediary; launched multiple credit-driven strategies; pioneered private securitization transactions of consumer loans; issued the first credit-focused development capital certificates (CKD) in the Mexican stock exchange and established a Partnership Product Program with a leading global financial institution to underwrite structured credit in multiple asset classes. Prior to launching Navix, Mr. Gil White established several funding vehicles, such as Navitas Investments and Arto Holdings, which have financed more than \$1.5 billion in projects in the oil and gas industry since 2005. Previously, Mr. Gil White worked at Equity Group Investments, the investment arm of Sam Zell, where he was Vice-President for Latin America and oversaw corporate and real estate investments throughout the region. Mr. Gil White received a Masters in Business Administration degree from Stanford Graduate School of Business and a law degree from Instituto Tecnológico Autónomo de México (ITAM). Mr. Gil White is the cousin of Mr. Cañedo White. We believe Mr. Gil White is well-qualified to serve as a member of the board due to his business experience and contacts.

Miguel Angel Villegas Vargas has served as our Chief Financial Officer since December 2017. Mr. Villegas served as Chief Financial Officer and member of the board at ISPON from 2014 until May 2019 and served as its Vice President of Investments from 2013 to 2014. ISPON filed a voluntary petition for restructuring in Mexico on September 11, 2017 and initiated a parallel restructuring proceeding in the United States in April 2018. He also served as a member of the board of Navigatis Radiance Pte Ltd, a company that owns, operates and manages offshore support vessels, from January 2017 until June 2019. Since September 2017, Mr. Villegas has served as a member of the board of Navix de Mexico, a private specialty finance company, where he also was a Senior Originator Associate from 2009 to 2011. Navigatis and Navix are companies affiliated to our sponsor, Axis Management S.A. de C.V. Prior to that, Mr. Villegas worked for Citigroup as Relationship Manager and Credit Analyst from 2005 to 2009. Mr. Villegas received a Bachelor of Arts in Financial Management, summa cum laude, from the Instituto Tecnológico y de Estudios Superiores de Monterrey and an M.B.A. from Wharton Business School.

Adolfo Rios Olivier has served as a member of our board of directors since July 2017. Since December 2015, Mr. Rios has served as the founding and managing partner of BI Administradora, S.C. (“BPBI”), a multi-family private investment group focused on identifying, structuring and executing private investments through vehicles designed for ultra-high net worth individuals, family offices and institutional investors. From March 2009 to November 2015, Mr. Rios was the founding and managing partner of Alfaro, Davila Y Rios, S.C., a private investment banking firm that was Lazard’s exclusive strategic partner to conduct transactions in Mexico at the time. From February 2008 to February 2009, Mr. Rios was a managing partner and chief financial officer of Axis in Mexico and Chief Financial Officer for Navix. Prior to this, Mr. Rios served as a managing director of Rothschild in Mexico and Salomon Smith Barney/Citigroup Global Markets in New York. Mr. Rios received a Bachelor of Economics, with honors, at the Universidad de las Americas – Puebla in Puebla, Mexico and an M.B.A. from Stanford Graduate School of Business. We believe Mr. Rios is well-qualified to serve as a member of the board due to his business experience and contacts.

Martha (Stormy) L. Byorum has served as a member of our board of directors since January 2018. Ms. Byorum is founder and chief executive officer of Cori Investment Advisors, LLC (Cori Capital), a financial services entity that was most recently (January 2005 through August 2013) a division of Stephens Inc., a private investment banking firm founded in 1933. Ms. Byorum was also an executive vice president of Stephens Inc. from January 2005 until August 2013. She has also been a managing director at Young America Capital LLC, since October 2014. From March 2003 to December 2004, Ms. Byorum served as chief executive officer of Cori Investment Advisors, LLC, which was spun off in 2003 from Violy, Byorum & Partners Holdings, LLC (“VB&P”), a leading independent strategic advisory and investment banking firm specializing in Latin America. Ms. Byorum co-founded VB&P in 1996 and served as a Partner until February 2003. Prior to co-founding VB&P in 1996, Ms. Byorum had a 24-year career at Citibank, where, among other things, she served as chief of staff and chief financial officer for Citibank’s Latin American Banking Group from 1986 to 1990, overseeing \$15 billion of loans and coordinating activities in 22 countries. She was later appointed the head of Citibank’s U.S. Corporate Banking Business and a member of the bank’s Operating Committee and a Customer Group Executive with global responsibilities. Ms. Byorum is a Life Trustee of Amherst College. She has also served as a director of Tecnoglass Inc. (formerly Andina Acquisition Corp., or “Andina”) since 2011, where she currently serves as chair of the audit committee, as a director of Northwest Natural Gas Company since 2004, where she currently serves as chair of the finance committee and as a member of the audit and governance committees, and as a director of JELD-WEN Holding, Inc. since 2014, where she currently is a member of the audit and governance and nominating committees. Ms. Byorum received a B.B.A. from Southern Methodist University and an M.B.A. from The Wharton School at the University of Pennsylvania. We believe Ms. Byorum is well-qualified to serve as a member of the board of directors due to her operational experience with Cori Capital Advisors, VB&P and Citibank and her financial background, which includes having served on the audit committees of four publicly-traded companies, as well as her experience with Andina.

Rodrigo Lebois Mateos has served as a member of our board of directors since October 2018. Mr. Lebois Mateos founded Unifin Financiera, S.A.B. de C.V., SOFOM, ENR, one of the leading publicly traded (non-bank) leasing companies in Mexico and Latin America, in 1993 and since that time has served as its Chairman of the Board. Since 1993, he has also been the President of Fundación Unifin, A.C. and Chairman of the board of Unifin Corporativo, S.A. de C.V., Unifin Credit, S.A. de C.V., Unifin Autos, S.A. de C.V., and Aralpa Capital, S.A. de C.V. He also has been Director of Unifin Financiera, S.A.B. de C.V., S.O.F.O.M. E.N.R. since 1993. In 2013, he also founded Aralpa Capital, S.A. de C.V., a private equity fund focused in direct or indirect private equity investments in several industries in Mexico and abroad, including telecommunications, wholesale distribution, construction, real estate and technology. He has also been a Director of Maxcom Telecomunicaciones S.A.B. de C.V. since April 2016. Prior to the creation of Unifin in 1993, Mr. Lebois Mateos held several positions with car dealers, including as General Manager and member of the board of directors of Grupo Ford Satélite. He also served as President of the National Association of Nissan Car Dealers (ANDANAC), and a board member of Sistema de Crédito Automotriz, S.A. de C.V. (SICREA) and Arrendadora Nimex. Mr. Lebois Mateos completed studies in business administration from Universidad Anahuac in Mexico City. We believe Mr. Lebois is well-qualified to serve as a member of the board due to his business experience and contacts

Number and Terms of Office of Officers and Directors

Our board of directors is divided into three classes with only one class of directors being elected in each year and each class serving a three-year term. The term of office of the first class of directors, consisting of Adolfo Rios Olivier, will expire at our first annual meeting of stockholders. The term of office of the second class of directors, consisting of Rodrigo Lebois Mateos and Martha (Stormy) L. Byorum, will expire at the second annual meeting. The term of office of the third class of directors, consisting of José Antonio Cañedo White and Gonzalo Gil White, will expire at the third annual meeting.

Director Independence

Nasdaq rules require that a majority of the board of directors of a company listed on Nasdaq must be composed of “independent directors.” An “independent director” is defined generally as a person other than an officer or employee of the company or its subsidiaries or any other individual having a relationship, which, in the opinion of the company’s board of directors, would interfere with the director’s exercise of independent judgment in carrying out the responsibilities of a director. We have determined that Adolfo Rios, Martha (Stormy) L. Byorum, and Rodrigo Lebois Mateos are independent directors under the Nasdaq rules and Rule 10A-3 of the Exchange Act. Our independent directors hold regularly scheduled meetings at which only independent directors are present.

Audit Committee

Effective March 13, 2018, we established an audit committee of the board of directors, which consists of Mr. Rios (chairman), Mr. Lebois and Ms. Byorum, each of whom is an independent director under the Nasdaq’s listing standards. The audit committee’s duties, which are specified in our Audit Committee Charter, include, but are not limited to:

- reviewing and discussing with management and the independent auditor the annual audited financial statements, and recommend to the board whether the audited financial statements should be included in our Form 10-K;
- discussing with management and the independent auditor significant financial reporting issues and judgments made in connection with the preparation of our financial statements;
- discussing with management major risk assessment and risk management policies;
- monitoring the independence of the independent auditor;
- verifying the rotation of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by law;
- reviewing and approving all related-party transactions;
- inquiring and discussing with management our compliance with applicable laws and regulations;
- pre-approving all audit services and permitted non-audit services to be performed by our independent auditor, including the fees and terms of the services to be performed;
- appointing or replacing the independent auditor;

- determining the compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work;
- establishing procedures for the receipt, retention and treatment of complaints received by us regarding accounting, internal accounting controls or reports which raise material issues regarding our financial statements or accounting policies; and
- approving reimbursement of expenses incurred by our management team in identifying potential target businesses.

Financial Expert on Audit Committee

The audit committee will at all times be composed exclusively of “independent directors” who are “financially literate” as defined under Nasdaq listing standards. Nasdaq listing standards define “financially literate” as being able to read and understand fundamental financial statements, including a company’s balance sheet, income statement and cash flow statement.

In addition, we must certify to Nasdaq that the committee has, and will continue to have, at least one member who has past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background that results in the individual’s financial sophistication. The board of directors has determined that Mr. Rios qualifies as an “audit committee financial expert,” as defined under rules and regulations of the SEC.

Nominating Committee

Effective March 13, 2018, we have established a nominating committee of the board of directors, which consists of Ms. Byorum (chairman), Mr. Rios and Mr. Lebois, each of whom is an independent director under Nasdaq’s listing standards. The nominating committee is responsible for overseeing the selection of persons to be nominated to serve on our board of directors. The nominating committee considers persons identified by its members, management, stockholders, investment bankers and others.

Guidelines for Selecting Director Nominees

The guidelines for selecting nominees, which are specified in the Nominating Committee Charter, generally provide that the persons to be nominated:

- should have demonstrated notable or significant achievements in business, education or public service;
- should possess the requisite intelligence, education and experience to make a significant contribution to the board of directors and bring a range of skills, diverse perspectives and backgrounds to its deliberations; and
- should have the highest ethical standards, a strong sense of professionalism and intense dedication to serving the interests of the stockholders.

The Nominating Committee will consider a number of qualifications relating to management and leadership experience, background and integrity and professionalism in evaluating a person’s candidacy for membership on the board of directors. The nominating committee may require certain skills or attributes, such as financial or accounting experience, to meet specific board needs that arise from time to time and will also consider the overall experience and makeup of its members to obtain a broad and diverse mix of board members. The nominating committee does not distinguish among nominees recommended by stockholders and other persons.

Compensation Committee

Effective as of March 13, 2018, we established a compensation committee of the board of directors, which consists of Mr. Lebois (chairman), Mr. Rios and Ms. Byorum, each of whom is an independent director under Nasdaq's listing standards. The compensation committee's duties, which are specified in our Compensation Committee Charter, include, but are not limited to:

- reviewing and approving on an annual basis the corporate goals and objectives relevant to our Chief Executive Officer's compensation, evaluating our Chief Executive Officer's performance in light of such goals and objectives and determining and approving the remuneration (if any) of our Chief Executive Officer's based on such evaluation;
- reviewing and approving the compensation of all of our other executive officers;
- reviewing our executive compensation policies and plans;
- implementing and administering our incentive compensation equity-based remuneration plans;
- assisting management in complying with our proxy statement and annual report disclosure requirements;
- approving all special perquisites, special cash payments and other special compensation and benefit arrangements for our executive officers and employees;
- if required, producing a report on executive compensation to be included in our annual proxy statement; and
- reviewing, evaluating and recommending changes, if appropriate, to the remuneration for directors.

The charter also provides that the compensation committee may, in its sole discretion, retain or obtain the advice of a compensation consultant, legal counsel or other adviser and will be directly responsible for the appointment, compensation and oversight of the work of any such adviser. However, before engaging or receiving advice from a compensation consultant, external legal counsel or any other adviser, the compensation committee will consider the independence of each such adviser, including the factors required by Nasdaq and the SEC.

Notwithstanding the foregoing, as indicated below, other than the \$10,000 per month administrative fee, no compensation of any kind, including finders, consulting or other similar fees, will be paid to any of our existing stockholders, including our directors, or any of their respective affiliates, prior to, or for any services they render in order to effectuate, the consummation of a business combination. Accordingly, it is likely that prior to the consummation of an initial business combination, the compensation committee will only be responsible for the review and recommendation of any compensation arrangements to be entered into in connection with such initial business combination.

Section 16(a) Beneficial Ownership Reporting Compliance

Section 16(a) of the Securities Exchange Act requires our officers, directors and persons who own more than ten percent of a registered class of our equity securities to file reports of ownership and changes in ownership with the SEC. Officers, directors and ten percent stockholders are required by regulation to furnish us with copies of all Section 16(a) forms they file. Based solely on copies of such forms received or written representations from certain reporting persons that no Form 5s were required for those persons, we believe that, during the fiscal year ended December 31, 2018, all filing requirements applicable to our officers, directors and greater than ten percent beneficial owners were complied with.

Code of Ethics

On March 13, 2018, our board of directors adopted a code of ethics that applies to our executive officers, directors and employees. The code of ethics codifies the business and ethical principles that governs aspects of our business. We will provide, without charge, upon request, copies of our code of ethics. Requests for copies of our code of ethics should be sent in writing to Opes Acquisition Corp., Park Plaza Torre I, Javier Barros Sierra 540, Of. 103, Col. Santa Fe, 01210 Mexico City, Mexico

PART IV

Item 15. Exhibits and Financial Statement Schedules

(a) The following Exhibits are filed as part of this annual report:

1. *Financial Statements.* The financial statements of Opes Acquisition Corp. were previously filed with the Original Report.

2. *Financial Statement Schedules.* All financial statement schedules are omitted because they are not applicable, not required, or the required information is set forth in the financial statements or notes thereto.

3. *Exhibits*

Exhibit No.	Description
1.1	Business Combination Marketing Agreement between the Registrant and EarlyBirdCapital, Inc. (incorporated by reference to the Company's Current Report on Form 8-K, filed on March 15, 2018).
3.1	Certificate of Incorporation (incorporated by reference to the Company's Registration Statement on Form S-1 (No. 333-223106) filed on March 8, 2018).
3.2	Amended and Restated Certificate of Incorporation (incorporated by reference to the Company's Current Report on Form 8-K, filed on March 15, 2018).
3.3	Bylaws (incorporated by reference to the Company's Registration Statement on Form S-1 (No. 333-223106) filed on March 8, 2018).
4.1	Specimen Unit Certificate (incorporated by reference to the Company's Registration Statement on Form S-1 (No. 333-223106) filed on March 8, 2018).
4.2	Specimen Common Stock Certificate (incorporated by reference to the Company's Registration Statement on Form S-1 (No. 333-223106) filed on March 8, 2018).
4.3	Specimen Warrant Certificate (incorporated by reference to the Company's Registration Statement on Form S-1 (No. 333-223106) filed on March 8, 2018).
4.4	Warrant Agreement between Continental Stock Transfer & Trust Company and the Registrant (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on March 18, 2018).
10.1	Form of Letter Agreement among the Registrant, the sponsor, each initial stockholder, and the Registrant's officers and directors (incorporated by reference to the Company's Registration Statement on Form S-1 (No. 333-223106) filed on March 8, 2018).
10.2	Investment Management Trust Agreement between Continental Stock Transfer & Trust Company and the Registrant (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on March 15, 2018).
10.3	Escrow Agreement between the Company, Continental Stock Transfer & Trust Company, and the initial stockholders (incorporated by reference to the Company's Current Report on Form 8-K, filed with the SEC on March 15, 2018).
10.5	Registration Rights Agreement among the Registrant and the Initial Stockholders (incorporated by reference to the Company's Current Report on Form 8-K filed with the SEC on March 15, 2018).
10.6	Form of Subscription Agreement for the private units (incorporated by reference to the Company's Registration Statement on Form S-1 (No. 333-223106) filed on March 8, 2018).
10.7	Administrative Services Agreement between Axis Management S.A. de C.V. and the Registrant (incorporated by reference to the Company's Current Report on Form 8-K, filed with the SEC on March 15, 2018).
10.8	Forward Purchase Agreement (incorporated by reference to the Company's Registration Statement on Form S-1 (No. 333-223106) filed on March 8, 2018).
14	Form of Code of Ethics (incorporated by reference to the Company's Registration Statement on Form S-1 (No. 333-223106) filed on March 8, 2018).
31.1	Certification of Principal Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	Certification of Principal Financial and Accounting Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

SIGNATURES

Pursuant to the requirements of the Section 13 or 15 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this annual report to be signed on its behalf by the undersigned, thereunto duly authorized on the 5th day of August 2019.

OPES ACQUISITION CORP.

By: /s/ José Antonio Cañedo White
José Antonio Cañedo White
Chief Executive Officer

In accordance with the Securities Exchange Act of 1934, this annual report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

<u>Name</u>	<u>Title</u>	<u>Date</u>
<u>/s/ José Antonio Cañedo White</u> José Antonio Cañedo White	Chief Executive Officer (Principal Executive Officer)	August 5, 2019
<u>/s/ Miguel Angel Villegas Vargas</u> Miguel Angel Villegas Vargas	Chief Financial Officer (Principal financial and accounting officer)	August 5, 2019
<u>/s/ Gonzalo Gil White</u> Gonzalo Gil White	Chairman of the Board	August 5, 2019
<u>/s/ Adolfo Rios Olivier</u> Adolfo Rios Olivier	Director	August 5, 2019
<u>/s/ Martha (Stormy) Byorum</u> Martha (Stormy) Byorum	Director	August 5, 2019
<u>/s/ Rodrigo Lebois Mateos</u> Rodrigo Lebois Mateos	Director	August 5, 2019

**CERTIFICATION OF CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, José Antonio Cañedo White, certify that:

1. I have reviewed this annual report on Form 10-K/A of Opes Acquisition Corp.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the registrant, is made known to us by others within those entities, particularly during the period in which this report is being prepared; and
 - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; and
 - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 5, 2019

/s/ José Antonio Cañedo White

José Antonio Cañedo White
Chief Executive Officer
(Principal Executive Officer)

**CERTIFICATION OF CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Miguel Angel Villegas Vargas, certify that:

1. I have reviewed this annual report on Form 10-K/A of Opes Acquisition Corp.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the registrant, is made known to us by others within those entities, particularly during the period in which this report is being prepared; and
 - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; and
 - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 5, 2019

/s/ Miguel Angel Villegas Vargas
Miguel Angel Villegas Vargas
Chief Financial Officer
(Principal Financial and Accounting Officer)

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Annual Report of Opes Acquisition Corp. (the "Company") on Form 10-K/A for the year ended December 31, 2018 as filed with the Securities and Exchange Commission (the "Report"), each of the undersigned, in the capacities and on the dates indicated below, hereby certifies pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operation of the Company.

Date: August 5, 2019

/s/ José Antonio Cañedo White

José Antonio Cañedo White
Chief Executive Officer
(Principal Executive Officer)

Date: August 5, 2019

/s/ Miguel Angel Villegas Vargas

Miguel Angel Villegas Vargas
Chief Financial Officer
(Principal Financial and Accounting Officer)