



Independent Statutory Auditor's Report on the Assurance Engagement Concerning the Evaluation of the Remuneration Report

For the General Meeting, the Supervisory Board, and the Management Board of Asseco Business Solutions S.A.

Introduction

We have been contracted by the Management Board of Asseco Business Solutions S.A. (the "Company") for an assurance engagement aimed to verify the completeness and compliance with the applicable requirements of the information contained in the attached Report on the Remuneration of Members of the Management Board and Supervisory Board for the years ended 31 December 2020 and December 2019 ("Remuneration Report").

Description of the Subject of the Contract and Applicable Criteria

The Remuneration Report was drawn up by the Supervisory Board in order to meet the requirements of Article 90g(1) of the Act of 29 July 2005 on public offering, conditions governing the introduction of financial instruments to organised trading and on public companies (Journal of Laws of 2020, item 2080, as amended, "Public Offering Act"). The applicable requirements for the Remuneration Report are contained in the Public Offering Act.

The aforesaid requirements underlie the preparation of the Remuneration Report ("Preparation Grounds") and are, in our opinion, appropriate criteria that enable us to reach a reasonable assurance conclusion.

In accordance with the requirements of Article 90g(10) of the Public Offering Act, the Remuneration Report is subject to assessment by a statutory auditor as regards the inclusion of information required under Article 90g(1-5) and (8) of the Public Offering Act. This report stems from that requirement.

By the statutory auditor's assessment referred to in the preceding sentence and underlying our conclusion providing reasonable assurance, we mean the assessment of whether, in all material respects, the scope of information presented in the Remuneration Report is complete and disclosed with the level of detail required by the Public Offering Act. Additionally, our assessment covers verification of whether the information presented in the Remuneration Report is consistent, in all material respects, with the facts, does not ignore material facts and does not contain material misstatements.

Responsibility of Members of the Supervisory Board

The Members of the Supervisory Board are responsible for the preparation of the Remuneration Report, and in particular for its completeness, in accordance with applicable law. It is the responsibility of the Supervisory Board to choose and employ appropriate methods of preparing financial data and non-financial information, as well as designing, deploying, and maintaining internal control systems and processes ensuring the preparation of the Remuneration Report that is free from material

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PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., entered in the National Court Register held by the District Court for the Capital City of Warsaw, registration no. KRS 0000750050, tax ID 526-021-02-28. The Company's registered office is in Warsaw, at ul. Polna 11.



misstatements, both attributable to error or fraud, and meets any applicable requirements.

Our Responsibility

Our responsibility was to assess the completeness and compliance with the applicable requirements of the information contained in the Remuneration Report and to draw, based on gathered evidence, an unbiased conclusion from the assurance engagement providing reasonable assurance.

We conducted our assurance in accordance with the National Standard on Assurance Engagements 3000 (revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information within the International Standard on Assurance Engagements (ISAE) 3000 (revised) (“NSAE 3000 (R)”). This standard requires us to comply with ethical requirements and to plan and perform our work with a view to obtaining reasonable assurance that the Remuneration Report is prepared, in all material respects, in accordance with the applicable requirements.

Reasonable assurance is a high level of certainty, yet it does not guarantee that an engagement conducted in accordance with the NSAE 3000 (R) will always expose existing material misstatements.

Quality Control Requirements

We apply the provisions of the resolution of the National Chamber of Statutory Auditors on the rules of internal quality control within the International Standard on Quality Control 1 (IAASB). In accordance with the standard, we maintain a comprehensive quality control system including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We comply with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including the International Independence Standards) issued by the International Ethics Standards Board for Accountants and adopted by a resolution of the National Chamber of Statutory Auditors, which is based on the fundamental principles of integrity, objectivity, professional competence, due diligence, confidentiality, and professional conduct.

Work Summary and Limitations to Our Procedures

Our planned and performed procedures were intended to obtain reasonable assurance that the Remuneration Report had been prepared, in all material respects, completely and in accordance with the applicable requirements, and did not contain material misstatements or omit significant information. Our procedures addressed, in particular:

- studying the content of the Remuneration Report and comparing its information with the applicable requirements;
- reading the resolutions of the General Meeting of Shareholders of the Company regarding the policy of remunerating the Members of the Management Board and Supervisory Board and the relevant resolutions of the Supervisory Board and, where we deemed it appropriate, other documents governing the question of remuneration subject to disclosure in the Remuneration Report;
- understanding the procedures adopted by the Supervisory Board in the preparation of the Remuneration Report, including understanding the relevant internal control procedures to the extent necessary to assess the risk of material misstatements or omission of significant information;



- establishment, by comparing with existing corporate documents, of a list of persons covered by the disclosure requirement under the Remuneration Report and establishment, through interviews with the persons responsible for the preparation of the Remuneration Report, and, where we deemed it appropriate, also directly with persons Covered by the disclosure requirement, whether all the information provided for in the criteria for drawing up the Remuneration Report has been disclosed;
- where we deemed it appropriate to assess the compliance of the Remuneration Report with the applicable regulations, comparison of the financial data on remuneration presented in the Remuneration Report with the Company's accounts and other relevant source documents, where we deemed it appropriate;
- where we deemed it appropriate to assess the completeness of the Remuneration Report with the applicable regulations, comparison with with the relevant source documents whether the non-financial information required to be disclosed in the Remuneration Report is supported by these source documents and does not omit material facts;

The Remuneration Report was not audited within the meaning of the National Auditing Standards. In the course of our assessment engagement, we did not audit or review the historical financial information used for the preparation of the Remuneration Report; therefore, we do not accept responsibility for issuing or updating any reports or opinions on the Company's historical financial information.

In our view, any evidence that we obtained is sufficient and appropriate to allow us to express the conclusion below.

Conclusion (assessment)

In our opinion, the Remuneration Report is complete and complies, in all material respects, with the applicable requirements of the Preparation Grounds.

Limited application

This report has been prepared by PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k. for the General Meeting of the Company, the Supervisory Board and the Management Board of the Company and is intended solely for the purpose stated in the Description of the Subject of the Contract and Applicable Criteria section above. This report must not be used for any other purpose.

Consequently, PricewaterhouseCoopers Polska Spółka z ograniczoną odpowiedzialnością Audyt sp.k. does not assume any liability under contractual and non-contractual relations (including negligence) with regard to entities that are not the Company in the context of this report. The above does not apply to circumstances where such liability exists by virtue of the law.

The Management Board of the Company is responsible for publishing the Remuneration Report on the Company's website and for making it available free of charge for at least 10 years from the date of the General Meeting at which the resolution was adopted approving the Remuneration Report, and is responsible for the accuracy of information on the Company's website. This is beyond the scope of our contract. Therefore, we cannot be held responsible in any way for any modification that may have been made to the information that is the subject of our assessment or for



any differences between the information contained in our report and the information disclosed on the Company's website.

Acting on behalf of PricewaterhouseCoopers Sp. z o.o. Audyt sp.k., entered in the list of auditing companies under no. 144:

Michał Mastalerz

Statutory Auditor
Registration number 90074

Warsaw, 08 May 2021