



Independent Statutory Auditor's Report on the Review of the Interim Condensed Financial Statements

For the Shareholders and the Supervisory Board of Asseco Business Solutions S.A.

Introduction

We have reviewed the attached interim condensed financial statements of Asseco Business Solutions S.A. ("Company"), having its registered office in Lublin at ul. Konrada Wallenroda 4C, including the interim condensed balance sheet as at 30 June 2022 and the interim condensed profit and loss account, the interim condensed statement of comprehensive income, the semi-annual condensed statement of changes in equity and the semi-annual condensed statement of cash flows for the period from 1 January to 30 June 2022 as well as selected explanatory notes.

The Management Board of the Company is responsible for the preparation and presentation of the semi-annual condensed financial statements in accordance with the International Accounting Standard 34 – Interim Financial Reporting – approved by the European Union. We are responsible for expressing an opinion on the interim condensed financial statements based on our review.

Scope of the review

We have conducted the review in accordance with the International Standard on Review Engagements (ISRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," adopted as the National Standard of Review 2410 by a resolution of the National Board of Certified Chartered Accountants. The review of the semi-annual condensed financial statements involves direct inquiries, primarily to persons responsible for corporate financial and accounting matters, and analytical and other review procedures.

The review is significantly narrower in scope than that carried out in accordance with the National Review Standards. As a result, the review is not sufficient to ensure that all relevant issues that would have been otherwise identified during the audit if the said standards had been applied were disclosed. Therefore, we do not express an opinion from the review.



Opinion

Based on our review, we conclude that nothing has been revealed that would indicate that the attached semi-annual condensed financial statements have not been prepared, in all material respects, in accordance with IAS 34 Interim Financial Reporting approved by the European Union.

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

**Michał
Mastalerz**

Michał Mastalerz

Auditor

Registration number 90074

Kraków, 3 August 2022