



**INDEPENDENT AUDITOR'S REPORT
on the review of 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 prepared as at 30 June 2018 and the interim condensed consolidated statement of comprehensive income, the interim condensed consolidated statement of changes in equity and the interim condensed cash flow statement for the period from 1 January to 30 June 2019 as well as selected explanatory notes.

The Management Board of the Company is responsible for the preparation and presentation of the interim condensed financial statements in accordance with the International Financial Reporting Standards approved by the European Union and regarding interim reporting (IAS 34). 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 the resolution of the National Board of Certified Chartered Accountants of 5 March 2018. The review of the interim 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.

*PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k.
(formerly: PricewaterhouseCoopers sp. z o.o.),
Kompleks Biurowy High5ive, ul. Pawia 7, 31-154 Kraków, Polska
T: +48 (12) 433 3500, F: +48 (12) 433 3502, www.pwc.com*



Opinion

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

Auditor acting on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k. (formerly: PricewaterhouseCoopers sp. z o.o.), a company entered in the list of audit firms under no. 144:

Signature Not Verified

Document signed by Michał Mastalerz Date:
2019.08.01 17:52:44 CEST



Michał Mastalerz

Auditor

Registration number 90074

Warsaw, 1 August 2019