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A REPORT OF AN INDEPENDENT STATUTORY AUDITOR ON ASSURANCE ENGAGEMENT AIMED TO PROVIDE REASONABLE ASSURANCE **WITH REGARD TO THE ASSESSMENT OF THE REMUNERATION REPORT**

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

We have been engaged to assess the 2023 Report on the Remuneration of Members of the Management Board and Supervisory Board of Asseco Business Solutions S.A. ("Company"), having its registered office in Lublin, at ul. Konrada Wallenroda 4C, ("Remuneration Report") with regard to the completeness of information contained therein as required under Article 90g(1-5) and (8) 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 2022, item 2554, as amended) ("Public Offering Act").

Criteria and Description of Engagement

The Remuneration Report has been drawn up by the Supervisory Board as required under Article 90g(1) Public Offering Act. The applicable requirements for the Remuneration Report are contained in the said law.

The requirements define the basis for 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) 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) Public Offering Act. This report meets 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.

Responsibility of Members of the Supervisory Board

In accordance with the Public Offering Act, the members of the Company's Supervisory Board are responsible for the drawing up of the Remuneration Report in accordance with applicable law; they are also responsible for the completeness of the report and the information contained therein.

Their responsibility also covers the design, implementation, and running of an internal control system to ensure the preparation of a complete remuneration report that is free from material misstatements attributable to fraud or error.

Auditor's Responsibility

Our aim was to assess the completeness of information disclosed in the Remuneration Report against the criterion set out in the Criteria and Description of Engagement section. We also worked towards an independent conclusion, based on obtained evidence, that reasonable assurance can be provided under our engagement.

We conducted our engagement in accordance with the National Standard on Assurance Engagements 3000 (revised) – Assurance Engagements Other than Audits or Reviews within the International Standard on Assurance Engagements (ISAE) 3000 (revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information (“NSAE 3000 (R)”) adopted by Resolution No. 3436/52e/2019 of the National Board of Statutory Auditors of 8 April 2019 as amended.

The standard requires the statutory auditor to plan and perform procedures so as to obtain reasonable assurance that the Remuneration Report has been prepared completely and in accordance with the specified criteria.

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.

The choice of procedures depends on the auditor's judgement, including their estimation of the risk of material misstatements due to fraud or error. In performing the risk assessment, the auditor takes account of the internal control measures pertaining to the preparation of a complete report in order to plan relevant procedures that should help the auditor collect sufficient and relevant evidence. The assessment of the operation of the internal control system was not carried out with a view to reaching a conclusion on its effectiveness.

Work Summary and Limitations to Our Procedures

Our planned and performed procedures addressed, in particular:

- a study of the content of the Remuneration Report and comparison of the information contained therein with the applicable requirements;
- a study of the resolutions of the General Meeting of the Company concerning the remuneration policy for the members of the Management Board and the Supervisory Board and the detailed resolutions of the Supervisory Board concerning the same;
- 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 were disclosed.

Our procedures were exclusively aimed at gathering evidence that the information provided by the Supervisory Board in the Remuneration Report complies with the applicable requirements in terms of completeness. The aim of our work was not to assess the sufficiency of the information contained in the Remuneration Report for the purpose of preparing it, nor to assess the correctness and reliability of the same, in particular with regard to the amounts disclosed, including estimates for the previous years, as well as figures, dates, breakdowns, allocation methods, or compliance with the Remuneration Policy adopted by the Company's General Meeting.

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 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.

Ethical Requirements, Including Independence

In performing the engagement, the statutory auditor and the audit firm complied with the independence criteria and other ethical requirements set out in the International Code of Ethics for Professional Accountants (including in the International Independence Standards) of the International Ethics Standards Board for Accountants, adopted by Resolution No. 3431/52a/2019 of the National Board of Statutory Auditors of 25 March 2019 on the Standards of Professional Ethics for Statutory Auditors, as amended (“IESBA Code”). The IESBA Code is rested upon the fundamental principles of integrity, objectivity, professional competence, due diligence, confidentiality, and professional conduct. We were also in line with the other independence criteria and ethical requirements that apply to this assurance engagement in Poland.

Quality Control Requirements

The audit firm adheres to the National Quality Control Standards as provided in the International Standards on Quality Management (PL) 1 – Quality Management for Firms Performing Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, adopted by Resolution No. 38/1/2022 of the Polish Agency for Audit Oversight of 15 November 2022 (“NCCS”).

As required by the NCCS, the audit firm maintains a complete quality control system that embraces documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulations.

Conclusion

The basis for the auditor’s conclusion is outlined above, and the conclusion should therefore be interpreted along with the foregoing.

In our view, the Remuneration Report, in all material respects, contains all the elements listed in Article 90g(1-5) and (8) Public Offering Act.

Miscellaneous

The Remuneration Report was signed by Mr Rafał Kozłowski, who had been empowered to do so by the Supervisory Board’s Resolution No. 5 of 29 February 2024. All members of the Company’s Supervisory Board voted for the adoption of the Remuneration Report.

Limited Application

This report was drawn up by Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k. for the General Meeting and the Supervisory Board of the Company and is intended solely for the purpose described in the Criteria and Description of Engagement section and should not be used for any other purpose.

Consequently, Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k. does not assume any liability under contractual and non-contractual relations (including due to negligence) with regard to any third parties other than the Company. The above does not apply to circumstances where such liability exists by virtue of the law.

Warsaw, 10 May 2024



Key Statutory Auditor

Tomasz Kołakowski
statutory auditor
Register no.: 13846

acting on behalf of:
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