

**A REPORT
OF AN INDEPENDENT STATUTORY AUDITOR
ON THE REVIEW OF THE INTERIM CONDENSED
FINANCIAL STATEMENTS**

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

Introduction

We have reviewed the interim condensed financial statements of Asseco Business Solutions S.A. (“Company”), having its registered office in Lublin, at ul Konrad Wallenroda 4c, consisting of: the interim condensed balance sheet as at 30 June 2024; the interim condensed profit and loss account; the interim condensed statement of comprehensive income; the interim condensed statement of changes in equity; the interim condensed statement of cash flows for the period from 1 January 2024 to 30 June 2024; and additional explanations to the interim condensed financial statements (“interim condensed financial statements”).

The Management Board of the Company are responsible for preparing and making public the interim condensed financial statements in accordance with IAS 34 Interim Financial Reporting published as regulations of the European Commission.

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 National Standard of Review 2410 as provided by the International Standard on Review Engagements (ISRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity.”

The review of the interim financial statements involves direct inquiries, primarily to persons responsible for corporate financial and accounting matters, analytical and other review procedures.

The review is significantly narrower in scope than that carried out in accordance with the National Standard of Review adopted under the International Standard on Review Engagements, and, as a result, the review is not sufficient to ascertain that all relevant issues that would have been identified during the audit have been actually exposed. Therefore, we do not express an opinion from the review.

Conclusion

Based on our review, nothing has been revealed that would indicate that the semi-annual condensed financial statements have not been prepared, in all material respects, in accordance with IAS 34 Interim Financial Reporting published as regulations of the European Commission.

Warsaw, 1 August 2024

Key Statutory Auditor

Artur Żwak

statutory auditor

register no.: 9894

acting on behalf of:

Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k.

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