
INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT ON SUSTAINABILITY REPORTING

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

Opinion

We have conducted a limited assurance engagement in relation to the sustainability reporting of Asseco Business Solutions S.A. ("Company") as at 31 December 2024 and for the period from 1 January 2024 to 31 December 2024, as set forth in Section 29 "Sustainability Reporting of Asseco Business Solutions S.A." of the Management Report ("Sustainability Reporting").

Based on our engagement and collected evidence, nothing has come to our attention that would indicate that:

- (i) the Sustainability Reporting is not, in all material respects, in compliance with the requirements of Chapter 6c of the Act of 29 September 1994 on Accounting ("Accounting Act"), including with the European Sustainability Reporting Standards ("ESRS"),
- (ii) the materiality assessment carried out by the Company for the purpose of identifying the disclosures included in the Sustainability Reporting ("Materiality Assessment") is not, in all material respects, in compliance with the ESRS,
- (iii) the Sustainability Reporting is not, in all material respects, in compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088 ("Taxonomy Regulation").

Basis for the opinion

We performed the limited assurance engagement on the Sustainability Reporting in accordance with the National Standard on Sustainability Reporting Assurance Engagements 3002PL - "Limited Assurance Engagement on Sustainability Reporting" ("KSUA 3002PL"), and, where appropriate, with the National Standard on Assurance Engagements Other than Audits or Reviews 3000 (Z), which corresponds to the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" ("KSUA 3000 (Z)").

The level of assurance in a limited assurance engagement is substantially lower than that in a reasonable assurance engagement, as the procedures performed by the sustainability assurance auditor in the former differ in nature and timing and are narrower in scope than those performed in a reasonable assurance engagement.

Our responsibilities under those standards are further described in "Responsibility of a Sustainability Assurance Auditor."

We are independent of the Company in accordance with the ethical requirements set out in the "Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards)" adopted by the National Council of Statutory Auditors, as applicable to assurance engagements, the requirements of

the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight, and Regulation (EU) No 537/2014 of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC, as applicable to the sustainability assurance engagement. We have also fulfilled our other ethical responsibilities as follows from those requirements and the Code of Ethics.

Our audit firm applies the National Standard on Quality Control 1 as per International Standard on Quality Management (PL) 1 - "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements," which requires the firm to design, implement, and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal, and regulatory requirements.

In our view, the evidence we have obtained is sufficient and appropriate to serve as a basis for our opinion on the limited assurance engagement.

Responsibility of the Management Board and the Supervisory Board for Sustainability Reporting

The Company's Management Board is responsible for:

- drawing up the Sustainability Reporting in accordance with Chapter 6c of the Accounting Act, including the ESRS,
- conducting the Materiality Assessment in accordance with the ESRS,
- drawing up the Sustainability Reporting in accordance with Article 8 of the Taxonomy Regulation,
- designing, implementing, and maintaining such internal control as they deem necessary to enable the drawing up of the Sustainability Reporting in accordance with Chapter 6c of the Accounting Act, including the ESRS, and Article 8 of the Taxonomy Regulation, that is free from material misstatement, whether due to fraud or error,

the Management Board is also responsible for developing and implementing the Materiality Assessment and for presenting this process in the Sustainability Reporting. This responsibility includes, but not only:

- understanding the context in which the Company operates and its business relationships, as well as understanding the stakeholders on whom the Company has an impact,
- identifying actual and potential impacts (both negative and positive) related to sustainability matters, as well as determining the risks and opportunities that affect, or can reasonably be expected to affect, the entity's financial position, financial performance, cash flows, access to finance or cost of capital in the short, medium or long term,
- assessing the materiality of the identified impacts, risks, and opportunities related to sustainability matters through selecting and applying appropriate thresholds
- and adopting assumptions that are reasonable in the given circumstances.

The Company's Management Board is also responsible for selecting and applying appropriate methods for reporting sustainability matters, as well as for making estimates or preparing forward-looking information in specific disclosures within the Sustainability Reporting, which are reasonable in the given circumstances.

It is the responsibility of the Supervisory Board to exercise oversight over the Company's Sustainability Reporting process.

Inherent limitations in the preparation of Sustainability Reporting and in the measurement and evaluation of matters related thereto

The Sustainability Reporting subject to our limited assurance engagement is inherently encumbered with certain limitations in terms of measurement and evaluation. They are listed described below:

- When reporting forward-looking information in accordance with the ESRS, the Company's Management Board is required to prepare such information based on disclosed assumptions on future events and the Company's possible future actions. Actual outcomes may differ, as anticipated events often do not occur as expected.
- The quantification of GHG emission is subject to significant inherent measurement uncertainty, arising from both scientific uncertainty and estimation.
- When determining the disclosures to be presented in the Sustainability Reporting, the Company's Management Board applies its own interpretation to legal and other concepts that lack precise definitions. The interpretation thereof may vary, particularly in terms of its compliance with the law, and is therefore uncertain.

Responsibilities of the Sustainability Assurance Auditor

Our objectives are to plan and perform the assurance engagement in such a way as to obtain limited assurance that the Sustainability Reporting is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report on the Sustainability Reporting with our opinion. The said misstatement may result from fraud or error and is regarded as material if it can reasonably be expected that, individually or in the aggregate, they could influence users' decisions made pursuant to this Sustainability Reporting.

In performing the limited assurance engagement on the Sustainability Reporting in accordance with KSIJA 3002PL, we exercise professional judgment and maintain professional scepticism.

Our responsibility with respect to the Sustainability Reporting in connection with the Materiality Assessment covers the following:

- obtaining an understanding of the Materiality Assessment exclusively for the assessment of its compliance with the ESRS, and not for the purpose of expressing an opinion on the effectiveness of this process, including its outcome,
- designing and performing procedures to evaluate whether the Materiality Assessment is consistent with its description contained in the Sustainability Reporting.

In addition, our responsibilities in relation to the Sustainability Reporting embrace:

- gaining an understanding of the entity's control environment, processes, and IT systems relevant to the Sustainability Reporting, however, this does not extend to evaluating the design of specific controls, obtaining evidence of their implementation, or testing their operational effectiveness,
- identifying disclosures that may reveal material misstatement, whether due to fraud or error,
- designing and performing procedures addressing those disclosures. The risk of not detecting a material misstatement resulting from fraud is inherently greater than that of one caused by error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the circumvention of internal control mechanisms.

Summary of our work

A limited assurance engagement on the Sustainability Reporting covers procedures that are aimed to obtain evidence regarding the disclosures presented therein. We designed and performed such procedures to obtain evidence regarding the Sustainability Reporting that we consider sufficient and appropriate to serve as the basis for our opinion. The nature, timing, and extent of the selected procedures depend on professional judgment, including the identification of such disclosures within the Sustainability Reporting that may be subject to material misstatement, whether due to fraud or error. We exercised professional judgment and maintained professional scepticism throughout the engagement.

In performing the limited assurance engagement in relation to the Materiality Assessment, we, but not only:

- made inquiries to understand how the Materiality Assessment Process was designed and conducted,
- reviewed the Company's internal documentation related to the Materiality Assessment,
- assessed whether the evidence obtained was consistent with the information on the Materiality Assessment as shown in the Sustainability Reporting.

In performing the limited assurance engagement in relation to the Sustainability Reporting, we, but not only:

- made inquiries to understand the Company's reporting processes related to the drawing up of the Sustainability Reporting, yet without evaluating the design or effectiveness of relevant internal controls,
- assessed whether the structure and presentation of the Company's Sustainability Reporting comply with the ESRS,
- made inquiries to the staff members involved in the drawing up of the Sustainability Reporting concerning selected disclosures,
- performed analytical procedures on selected disclosure from contained in the Sustainability Reporting,
- assessed the accuracy of calculations for selected performance indicators,
- assessed the methods, assumptions, and data used for estimates and forward-looking information,
- understood the Company's process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the related disclosures in the Sustainability Reporting,
- where applicable, reconciled disclosed information and input data to underlying records, books, or other source documents,
- where applicable, assessed the consistency of reported information and disclosures with the corresponding disclosures in the Company's financial statements and the Management Report.

Other business

Our assurance engagement concerning the Sustainability Reporting did not cover comparative information on prior years or periods. Our opinion is not modified in respect of this matter.

Warsaw, 3 March 2025

Key sustainability reporting auditor

Małgorzata Matusiewicz

statutory auditor

Register no.: 12042

acting on behalf of:

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

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