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INDEPENDENT STATUTORY AUDITOR'S REPORT ON THE ASSURANCE ENGAGEMENT REGARDING 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 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, for 2024 ("Remuneration Report") in terms of the completeness of the information contained therein 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 into organised trade and on public companies ("APO").

Identification of criteria and description of the service

The Remuneration Report was drawn up by the Supervisory Board in order to meet the requirements of Article 90g(1) APO. The applicable requirements for the Remuneration Report are contained in the same law.

The aforesaid requirements underlie the preparation of the Remuneration Report 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) APO, 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) APO. This report stems from 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 APO.

Responsibility of members of the Supervisory Board

In accordance with APO, the members of the Supervisory Board are responsible for the preparation of the Remuneration Report, and in particular for its content and completeness, in accordance with applicable law.

The Supervisory Board's responsibility also includes the design, implementation, and maintenance of an internal control system that ensures the preparation of a complete remuneration report that is free from material misstatements attributable to fraud or error.

Statutory auditor's responsibility

Our objective was to assess the completeness of the information disclosed in the Remuneration Report against the criteria set out in the section *Identification of criteria and description of the service*, and to express, based on the evidence obtained, an independent opinion from the assurance engagement providing reasonable assurance.

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

This standard requires the statutory auditor to plan and perform procedures in such a way as to obtain reasonable assurance that the Remuneration Report has been prepared in full 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 the procedures depends on the auditor's judgement, including his or her assessment of the risks of material misstatement, whether due to fraud or error. In assessing this risk, the auditor considers the internal control relevant to the preparation of a complete report, solely for the purpose of designing procedures appropriate in the circumstances to obtain sufficient and appropriate evidence. The assessment of the operation of the internal control system was not carried out in order to produce an opinion about its effectiveness.

Engagement summary and limitations to our procedures

Our procedures addressed, in particular:

- studying the content of the Remuneration Report and comparing its information with the applicable requirements;
- studying the resolutions of the General Meeting of Shareholders of the Company regarding the policy of remunerating the Members of the Management Board and Supervisory Board and the relevant resolutions of the Supervisory Board;
- 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 was disclosed.

Our procedures were performed solely to obtain evidence that the information disclosed by the Supervisory Board in the Remuneration Report complies with the applicable requirements completeness-wise. The purpose of our engagement was not to assess the sufficiency of the information presented in the Remuneration Report in terms of its objective, nor to assess the accuracy and reliability of the information contained therein, in particular with respect to any disclosed amounts — including estimates for previous years, figures, dates, recognition by categories, methods of allocation, or compliance with the Remuneration Policy adopted by the 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 assume 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

When performing the assurance engagement, we complied with the independence and other ethical requirements set out in the *Handbook of the International Code of Ethics for Professional Accountants* (including the International Independence Standards) adopted by the National Council of Statutory Auditors (“IESBA Code”). The IESBA Code relies on fundamental principles of integrity, objectivity, professional competence and due diligence, confidentiality, and professional conduct. We also complied with other independence and ethical requirements that apply to this assurance engagement in Poland.

Quality control requirements

The audit firm applies the National Standards on Quality Control 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.” The standard was adopted by Resolution 38/I/2022 of the Polish Agency for Audit Oversight (“NSQC”).

In accordance with NSQC, the audit firm maintains a comprehensive quality control system including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Opinion

The auditor’s opinion rests upon the matters outlined above, hence it should be construed with these matters in mind.

In our opinion, the Remuneration Report, in all material respects, contains all the mandatory elements listed in Article 90g(1-5) and (8) APO.

Miscellaneous

The Remuneration Report was signed by Mr Rafał Kozłowski empowered by Resolution No. 1 of the Company’s Supervisory Board of 31 March 2025. All Members of the Company’s Supervisory Board voted for adopting the Remuneration Report.

Limited application

This report has been prepared by Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k. for the General Meeting of the Company and the Supervisory Board and is intended solely for the purpose stated in the *Identification of criteria and description of the service* section above.

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

Warsaw, 2 April 2025

Key Statutory Auditor

Artur Żwak
statutory auditor
Registration no.: 9894

acting on behalf of:
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