



Phone: +48 22 543 16 00
Fax: +48 22 543 16 01
e-mail: office@bdo.pl
www.bdo.pl

BDO spółka z ograniczoną
odpowiedzialnością
Spółka komandytowa
ul. Postępu 12
02-676 Warszawa
Polska

Independent Auditor's Limited Assurance Report on Sustainability Reporting to the General Meeting of Shareholders and the Supervisory Board of Asseco Business Solutions S.A.

Opinion

We have undertaken a limited assurance engagement on the sustainability reporting of the Asseco Business Solutions Group ("Group"), whose parent undertaking is Asseco Business Solutions S.A. ("Parent"), prepared as at 31 December 2025 and for the period from 1 January to 31 December 2025. The sustainability reporting is contained in Section 30, "Sustainability Reporting", of the separate part of the Management Report on the Activities of the Asseco Business Solutions Group and Asseco Business Solutions S.A. for the year ended 31 December 2025" ("Sustainability Reporting").

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that:

- the attached Sustainability Reporting is not prepared, in all material respects, in accordance with the requirements of Chapter 6c of the Accounting Act of 29 September 1994 (consolidated text: Journal of Laws of 2023, item 120, as amended) ("Accounting Act"), including in line with the European Sustainability Reporting Standards ("ESRS");
- the materiality assessment process performed by the Group to identify the information disclosed in the Sustainability Reporting ("Materiality Assessment") is not, in all material respects, in accordance with the ESRS;
- the attached 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, and amending Regulation (EU) 2019/2088 ("Taxonomy Regulation").

Our conclusion on the Sustainability Reporting does not extend to any other information accompanying, containing or otherwise associated with the Sustainability Reporting and our assurance report, nor does it cover information included in the Sustainability Reporting that is outside the scope of our assurance engagement. Such other information comprises the elements of the Group's annual report, other than the Sustainability Reporting, our assurance report on the Sustainability Reporting and the auditor's report on the audit of the Group's consolidated financial statements ("Other Information"). As part of this engagement, we have not performed any assurance procedures in respect of the Other Information. However, the same auditor, acting on behalf of our audit firm, has audited the Group's consolidated financial statements, which form part of the Other Information.

BDO spółka z ograniczoną odpowiedzialnością spółka komandytowa, District Court for the Capital City of Warsaw, 13th Commercial Department, KRS no.: 0000729684, REGON: 141222257, NIP: 108-000-42-12. Capital contribution: PLN 10,037,500. BDO country offices: Katowice 40-007, ul. Uniwersytecka 13, Phone: +48 32 661 06 00, katowice@bdo.pl; Kraków 31-548, al. Pokoju 1, Phone: +48 12 378 69 00, krakow@bdo.pl; Poznań 60-650, ul. Piątkowska 165, Phone: +48 61 622 57 00, poznan@bdo.pl; Wrocław 53-332, ul. Powstańców Śląskich 7a, Phone: +48 71 734 28 00, wroclaw@bdo.pl BDO spółka z ograniczoną odpowiedzialnością spółka komandytowa is a member of BDO International Limited, a UK-based enterprise and part of the international BDO network of independent member companies.

Basis for the opinion

We have conducted the limited assurance engagement on the Sustainability Reporting in accordance with the Polish Sustainability Reporting Assurance Standard 3002PL - “Limited Assurance Engagement on Sustainability Reporting”, issued by Resolution No. 854/20a/2025 of the National Chamber of Statutory Auditors of 23 January 2025 (“NSAE 3002PL”), and, where applicable, the National Standard on Assurance Engagements Other than Audits or Reviews 3000 (Revised), corresponding to the International Standard on Assurance Engagements (ISAE) 3000 (Revised) - “Assurance Engagements Other than Audits or Reviews of Historical Financial Information”, adopted by Resolution No. 3436/52e/2019 of the National Chamber of Statutory Auditors of 8 April 2019, as amended (“NSAE 3000 (R)”).

The level of assurance obtained in a limited assurance engagement is significantly lower than that obtained in a reasonable assurance engagement, as the procedures performed by the sustainability assurance practitioner are different in nature and timing and are narrower in scope than those performed in a reasonable assurance engagement.

Our responsibilities falling under these standards are further described in “Responsibilities of the statutory auditor performing the sustainability assurance engagement.”

We are independent of the Group in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (the “IESBA Code”), adopted by Resolution No. 207/7a/2023 of the National Chamber of Statutory Auditors of 17 December 2023 (as amended), as amended, as applicable to assurance engagements, and in accordance with the requirements of the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight (consolidated text: Journal of Laws of 2025, item 1891) and Regulation (EU) No 537/2014 of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities, repealing Commission Decision 2005/909/EC, which are relevant to sustainability assurance engagements. We have also fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our audit firm applies National Quality Control Standard 1, corresponding to 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”, adopted by Resolution No. 38/I/2022 of the Council of the Polish Agency for Audit Oversight of 15 November 2022. This standard requires the firm to design, implement and operate a system of quality management, including policies and procedures addressing compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Responsibilities for the sustainability reporting

The Management Board of the Parent is responsible for:

- the preparation of the Sustainability Reporting in accordance with Chapter 6c of the Accounting Act, including the ESRS;
- conducting the Materiality Assessment in accordance with the ESRS in order to identify the information to be included in the Group’s Sustainability Reporting;
- the preparation of the Sustainability Reporting in accordance with Article 8 of the Taxonomy Regulation;

- the design, implementation and maintenance of such internal control as the Management Board deems necessary to enable the preparation of 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;

in particular, the Management Board of the Parent is responsible for developing and implementing the Materiality Assessment and for disclosing that process in the Sustainability Reporting.

This responsibility includes:

- an understanding the context in which the Group's activities and business relationships are conducted, as well as an understanding of the stakeholders affected by the Group;
- identifying actual and potential impacts (both negative and positive) relating to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the entity's financial position, financial performance, cash flows, access to finance or cost of capital over the short, medium and long term;
- assessing the materiality of the identified sustainability-related impacts, risks and opportunities through the selection and application of appropriate thresholds;
- and making assumptions that are reasonable in the circumstances.

The Management Board of the Parent is also responsible for the selection and application of appropriate methods for reporting sustainability matters, as well as for determining estimates and preparing forward-looking information included in the individual disclosures within the Sustainability Reporting, which are reasonable in the circumstances.

The Supervisory Board of the Parent is responsible for overseeing the Group's sustainability reporting process.

Inherent limitations in the preparation of the sustainability reporting

In reporting forward-looking information in accordance with the ESRS, the Management Board of the Group is required to prepare such information on the basis of disclosed assumptions regarding events that may occur in the future and possible future actions of the Group. Actual outcomes may differ from those anticipated, as forecast events frequently do not occur as expected.

In determining the disclosures included in the Sustainability Reporting, the Management Board of the Parent is required to interpret legal concepts and other terms that are not explicitly defined. Legal concepts and other terms that are not explicitly defined may be interpreted in different ways, including as regards their compliance with applicable legal requirements, and are therefore subject to uncertainty.

The measurement of greenhouse gas emissions is inherently uncertain due to incomplete scientific knowledge underlying the determination of emission factors and Global Warming Potential (GWP) values used to convert emissions of different greenhouse gases into CO₂-equivalent emissions.

Responsibilities of the statutory auditor performing the sustainability assurance engagement

Our objectives are to plan and perform the limited assurance engagement in order to obtain limited assurance as to whether the Sustainability Reporting is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report containing our opinion. Misstatements can arise as a result of fraud or error and are considered material if it can be reasonably expected that they may have influenced, individually or collectively, users' decisions rested on the Sustainability Reporting.

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

Our responsibilities in relation to the Sustainability Reporting and the Materiality Assessment include:

- obtaining an understanding of the Materiality Assessment solely in order to evaluate its compliance with the ESRS, and not for the purpose of expressing an opinion on the effectiveness of the process or the appropriateness of its results;
- and designing and performing procedures to evaluate whether the Materiality Assessment has been conducted in accordance with the description set out in the Sustainability Reporting.

Our other responsibilities in relation to the Sustainability Reporting include:

- obtaining an understanding of the entity's control environment and the processes and information systems relevant to the preparation of the Sustainability Reporting; however, this does not include evaluating the design of individual controls, obtaining evidence regarding their implementation, or testing their operating effectiveness;
- identifying disclosures in which material misstatements may arise, whether due to fraud or error;
- and designing and performing procedures in relation to disclosures within the Sustainability Reporting where material misstatements may occur. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

Engagement summary

A limited assurance engagement on sustainability reporting consists of performing procedures to obtain evidence regarding the Sustainability Reporting.

We designed and performed those procedures to obtain sufficient and appropriate evidence to provide a basis for our limited assurance conclusion. The nature, timing and extent of the procedures selected depend on our understanding of the Sustainability Reporting and the circumstances of the engagement, including the identification of disclosures for which there is a likelihood of material misstatement, whether due to fraud or error. Throughout the engagement, we exercised professional judgment and maintained professional scepticism.

During our limited assurance engagement on the Sustainability Reporting, we have performed the following procedures:

- in relation to the Materiality Assessment:
- we have obtained an understanding of the Materiality Assessment through inquiries made to understand the sources of information used by the Management Board of the Parent and by reviewing the Group's internal documentation relating to the Materiality Assessment;
- we have evaluated whether the evidence obtained from our procedures relating to the Materiality Assessment was consistent with the description of the Materiality Assessment included in the Sustainability Reporting.
- in relation to the Sustainability Reporting:

- we have obtained an understanding of the Group's reporting processes relevant to the preparation of the Sustainability Reporting through obtaining an understanding of the Group's control environment, processes and information systems; however, we have not evaluated the design of individual controls, obtained evidence regarding their implementation, or tested their operating effectiveness;
- we have assessed whether the material information identified through the Materiality Assessment has been included in the Sustainability Reporting;
- we have evaluated whether the structure and presentation of the Sustainability Reporting are in accordance with the ESRS;
- we have made inquiries of personnel of the Parent involved in the preparation of the Group's Sustainability Reporting and performed analytical procedures in respect of selected disclosures included therein;
- on a sample basis, we have performed substantive procedures in respect of selected disclosures included in the Sustainability Reporting;
- where applicable, we have compared disclosures included in the Group's Sustainability Reporting with the corresponding disclosures contained in the Group's Consolidated Financial Statements for the Year Ended 31 December 2025 and in the Management Report on the activities of the Group and the Parent for the year ended 31 December 2025;
- we have evaluated the methods, assumptions and data used in developing significant estimates and forward-looking information, as well as the application of those methods;
- we have obtained an understanding of the Group's process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the related disclosures included in the Sustainability Reporting;
- we have obtained an understanding of the Group's process for assessing compliance with the minimum safeguards;
- we have evaluated whether the taxonomy disclosures relating to key performance indicators have been presented using the standard templates required by the Taxonomy Regulation;
- and where applicable, we have compared the taxonomy disclosures with the relevant amounts presented in the Group's consolidated financial statements.

The lead statutory auditor responsible for the sustainability assurance engagement resulting in this independent limited assurance report is Marcin Krupa.

BDO spółka z ograniczoną odpowiedzialnością sp.k., having its registered office in

Warsaw, entered on the list of audit firms under no. 3355

on behalf of which the lead sustainability assurance auditor performed the sustainability assurance engagement

Signed with a qualified e-signature

Krupa Marcin

Statutory Auditor

Registration no.: 11142

Warsaw, 4 March 2026