



Management Report

Asseco Business Solutions Group
Asseco Business Solutions S.A.
2025

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Dear Shareholders of Asseco Business Solutions S.A.,

I am pleased indeed to announce very positive financial results of the Asseco Business Solutions Group for the outgoing year. The results achieved in 2025 reaffirm the effectiveness of our business strategy and the consistency with which it has been executed across all key areas of our operations, including product development, market expansion and the continuous enhancement of the Group's organizational capabilities.


In 2025 Asseco Business Solutions reported the receipts from sales of almost PLN 476.8 million, which is up by 11.2% compared with 2024. Net profit amounted to PLN 132.9 million, up 15.5% year on year. Other key financial indicators also recorded strong growth, with EBITDA and operating profit (EBIT) increasing by 12.8% and 16.5%, respectively.

The year 2025 was marked by intensive efforts across our ERP solutions portfolio. We undertook extensive initiatives aimed at preparing both our systems and our customers for compliance with the requirements of the National e-Invoicing System (KSeF). These activities were carried out in a highly dynamic regulatory environment and within the context of a project of considerable complexity. Despite numerous legislative amendments introduced throughout the year, we have achieved full readiness to support KSeF requirements. This readiness is evidenced by the technological solutions we have developed and the successful completion of implementation and adaptation processes on the customer side. Within the ERP segment, we continued to expand our customer base while further strengthening relationships with existing clients by delivering new products and value-added services. At the same time, we pursued the ongoing technological and functional development of our solutions, increasing their availability through cloud-based deployment models, further enhancing cybersecurity standards, and consistently integrating AI capabilities to automate selected business processes.

A significant area of our activity in 2025 was the continued development of solutions within the Asseco Platform ecosystem. We successfully advanced our international expansion efforts, effectively prospecting for new customers and projects in additional markets. During the year, we delivered the largest programmes in the Group's history for global leaders in the FMCG, beverages and pharmaceutical sectors, with implementations spanning all continents. At the same time, we worked on launching new solutions and introducing new business models for our existing customers, supporting their growth and expansion into further international markets.

Particular attention was also devoted to preparing the organization to meet the highest information security standards. Throughout 2025 we carried out extensive work to implement the requirements of ISO/IEC 27001:2022, culminating in the Group's successful certification on 17 February 2026. At the same time, we placed significant emphasis on leveraging the potential of AI to enhance the efficiency of our internal business processes, particularly in the areas of software development and the testing of the systems and services we provide.

In 2025 we also continued the incentive scheme launched in 2024 for the members of the Management Board and the Company's key executives, covering the period 2024-2026. The very strong financial and operational performance delivered during the past year confirms the effectiveness of this incentive scheme



and its positive contribution to the execution of the Group's strategy and its long-term stability.

Thank you for your continued trust and confidence. We believe that our consistently executed growth strategy, combined with the regular distribution of dividends, demonstrates that both the capital entrusted to us and the efforts of the entire Asseco Business Solutions team continue to generate sustainable long-term value.

I trust that the accompanying Management Report on the Activities of the Asseco Business Solutions Group and Asseco Business Solutions S.A. for 2025 will provide you with a comprehensive overview of the Group's achievements.

Wojciech Barczentewicz

President of the Management Board of Asseco Business Solutions S.A.

1. The Management of Asseco Business Solutions S.A.

On 31 December 2025, the Management Board of Asseco Business Solution S.A. was made up of:

- Wojciech Barczeniewicz President of the Management Board
- Piotr Maslowski Vice-President of the Management Board
- Mariusz Lizon Member of the Management Board
- Renata Łukasik Member of the Management Board
- Jacek Lisowski Member of the Management Board
- Rafał Mróz Member of the Management Board

The persons listed above were appointed by the Supervisory Board of Asseco Business Solutions S.A. to serve on the Management Board of the Company for a four-year term of office covering the financial years 2024-2027 and effective from 1 January 2024.

On 31 December 2025, the Supervisory Board of Asseco Business Solution S.A. was made up of:

- Rafał Kozłowski Chairman of the Supervisory Board
- Adam Góral Vice-Chairman of the Supervisory Board
- Romuald Rutkowski Member of the Supervisory Board
- Zbigniew Pomianek Member of the Supervisory Board
- Marcin Murawski Member of the Supervisory Board
- Tomasz Stankiewicz Member of the Supervisory Board

The Supervisory Board has a three-person Audit Committee composed of Marcin Murawski (chairman), Rafał Kozłowski, and Romuald Rutkowski (members).

2. Basic information about the Asseco Business Solutions Group

2.1. About the Asseco Business Solutions Group

The Asseco Business Solutions Group ("Group," "ABS Group") was established on 27 March 2025, the date on which the acquisition of shares in the newly acquired company was registered in the National Court Register. The Group consists of Asseco Business Solutions S.A. ("Company," "Issuer," "Parent") and Tax Order Sp. z o.o. acquired in March 2025 as a subsidiary. As at 31 December 2025, the Company's percentage share in the

equity of and total number of votes in Tax Order Sp. z o.o. was 60%. Tax Order specializes in developing software for accounting firms and in providing comprehensive training services in accounting.

	Share in votes	Share in equity
Tax Order Sp. z o.o.	60%	60%

2.2. Business profile

The core business of Asseco Business Solutions S.A. is the design and development of enterprise software solutions. Companies that need modern management systems can benefit from the offering of Asseco Business Solutions S.A. as a complete and dedicated set of solutions dovetailed with the specific qualities, size, and needs of almost any business in any industry.

The goal of Asseco Business Solutions S.A. is to provide innovative IT solutions that enhance the enterprise management capacity and help gain and develop a competitive advantage in the market. When designing its systems, Asseco Business Solutions is always open and responsive to companies' needs and does its utmost to provide the most practical and effective tools that help grow the business.

Mission Statement

The comprehensive offering of Asseco Business Solutions S.A. includes ERP systems that support business processes in SMEs, a suite of applications for small-company management, programs optimizing the HR area, mobile SFA applications for the mobile workforce marketed Europe-wide, data exchange platforms, and programs handling factoring transactions.

Asseco Business Solutions S.A. operates two own Data Centres whose capacity parameters meet the highest standards of security, reliability and effectiveness of systems operation. All products designed and marketed by the Group are based on the knowledge and expertise of experienced professionals, a proven project methodology and the use of tomorrow's information technology tools. With the original high-quality products and related services, the software from Asseco Business Solutions S.A. has been successful in supporting the operations of tens of thousands of companies for many years. The Company's track record covers dozens of completed software deployments in Poland and in several geographies worldwide.

Asseco Business Solutions S.A. is part of the international Asseco Poland Group, a Europe-leading vendor of proprietary software, also containing Asseco Poland S.A. The Asseco Poland Group is a constellation of enterprises engaged in the advancement of information technology with a footprint in several dozen countries around the world, including most European countries and the USA, Canada, Israel, and Japan.

2.3. Product offer

The ABS Group furnishes modern IT solutions for enterprises, irrespective of their size, character and industry. Within the Asseco Poland Group, Asseco Business Solutions S.A. is a competence centre responsible for the development of ERP software, mobile reporting systems (SFA), data exchange platforms, factoring systems, and software for SMEs.

Softlab ERP by Asseco is designed for medium-sized and large organizations, including multi-entity and multi-company structures. The system supports the management of complex business processes across sales, e-commerce, logistics, warehouse management (WMS), manufacturing, finance, and human resources. Its modern user interface, intuitive operation, and ability to perform mass operations on records contribute to a highly efficient and user-friendly working environment. Softlab ERP incorporates advanced automation capabilities and offers extensive integration with, among others, warehouse automation systems, the National e-Invoicing System (KSeF), payment service providers, courier networks, and marketplace platforms. The solution also leverages AI-powered assistants that automate routine tasks, support data analysis, and adapt the user interface to individual user preferences and requirements. Powered by Anywhere (HTML) technology, Softlab ERP delivers full flexibility and mobility, enabling users to access and operate the system from virtually any device. Softlab ERP is particularly well suited to the needs of e-commerce businesses. The solution is available both as an on-premises deployment and in a cloud-based delivery model.

Merit ERP by Asseco is an enterprise resource planning solution designed for medium-sized organizations with complex organizational structures. It is a process-driven ERP system that supports the automation of operations across the enterprise, enabling business processes to be modelled and tailored to the specific structure of the organization. By streamlining workflows and document circulation, Merit ERP enhances operational transparency and eliminates communication bottlenecks between departments. The system covers key functional areas, including finance and accounting, human resources, logistics and sales, manufacturing, and controlling. Merit ERP supports the paperless office concept by automating digital workflows for financial and HR documents, including configurable approval paths. The system is fully prepared for integration with the KSeF. The solution incorporates AI capabilities to automate selected processes, such as payment date forecasting and automated invoice posting. Operating in a web-based (HTML) environment, Merit ERP provides convenient and secure access to data from any location and device. In addition, its cloud deployment option offers predictable operating costs, enhanced data security, and continuous access to the latest software version.

The ERP software solutions for SMEs are embedded in WAPRO ERP by Asseco. Wapro ERP is an integrated business management solution designed for small and medium-sized enterprises – from sole proprietorships to companies employing several dozen people – as well as accounting firms. The system brings together sales, inventory management, accounting, human resources, invoicing, e-commerce, and KSeF functionality within an integrated ecosystem. Users can access the solution through a cloud-based model via a web browser (Wapro Anywhere Cloud), a hybrid model combining a desktop application with an HTML interface, or a traditional on-premise deployment hosted on their own servers. Flexible licensing options – including monthly subscriptions, annual subscriptions, and perpetual licences – enable customers to start with functionality tailored to their current needs and gradually expand the system as their business grows. This approach eliminates the need for costly migrations or software replacement while providing a scalable platform that evolves alongside the organization.

Complementing the ERP portfolio is Business Cloud by Asseco, a suite of cloud-based solutions designed to extend the capabilities of Wapro ERP, Softlab ERP, and Merit ERP. The Business Cloud platform includes Portal HR, a solution enabling employee self-service and the automation of HR processes; Businesslink, a platform supporting the automated exchange of documents with business partners and communication with the KSeF; and Businesscheck, a tool that provides substantive validation and compliance verification of e-invoices

prior to their upload to the KSeF. The offering also includes Businessbank, a solution that automates communication with banking institutions, including bank statement imports, payment processing, and balance retrieval through direct API integrations. In the area of document workflow digitalization, the platform offers SEOD (Electronic Document Workflow System), which supports the processing of various document types through configurable approval workflows and budget control mechanisms. The portfolio is further enhanced by SimplySign, a mobile electronic signature solution that enables users to sign HR documents, commercial agreements, and tax filings (including PIT, VAT, CIT, JPK, and financial statements) using a smartphone or web browser. The platform is further complemented by the Business Analytics module, which provides multidimensional data analysis and management reporting capabilities, as well as RODO Utility, a solution supporting personal data administrators in handling data subject requests, maintaining registers and records, and ensuring compliance with data retention requirements. All Business Cloud services are delivered in a cloud-based model, ensuring data security, remote access from any device, and seamless integration with the Asseco Business Solutions ERP ecosystem.

Asseco Business Solutions S.A. is also modern sales support systems of clustered in the Asseco Platform, including primarily mobile SFA (Sales Force Automation) and FFA (Field Force Automation) systems, such as Mobile Touch by Asseco, as well as services for comprehensive, electronic exchange and analysis of commercial data between individual links of the distribution chain, mainly between manufacturers and wholesaler networks. Asseco Platform is an advanced suite of tools supporting sales and process management in the FMCG sector. The platform comes with the following solutions:

- Sales Excellence – sales optimization through the practical application of the concept of Perfect Store, KPI analysis, sales team incentives, and coaching.
- Retail Activity Optimization (RAO) – smart management of sales activities, optimization of sales visits, and recommendations of data-driven actions.
- Digital Shelf Recognition – AI-powered monitoring of product display on shelves, automated audits, and improved product availability.
- Recommendation System – Big Data and AI analysis generating recommendations for even more optimized sales and distribution.
- Digital Collaboration – tools for digital communication and exchange with points of sale, trouble-free and independent order, promotion, and merchandising management.
- Data Sharing – integration and harmonization of data from various sources, automation of information exchange, and market analysis.

Asseco Platform is a comprehensive solution that supports companies in effective sales, process automation, and optimization of retail and distribution.

The Group has also designed the Faktor system: a novel application tailored to the needs of the financial market, enabling a comprehensive handling of factoring transactions.

In 2025 the Company continued to invest in the functional and technological development of its products and services. Particular emphasis was placed on continuously enhancing the cybersecurity of its solutions and increasing their availability through cloud-based delivery models. A key focus area during the year was the adaptation of the Group's ERP solutions across all product lines to meet the requirements of the KSeF. At the same time, the Group provided implementation support to existing customers, assisting them in the effective and compliant deployment of KSeF requirements within their ERP environments. In 2025 Asseco Business Solutions also continued its systematic implementation of AI technologies across its products and services. These initiatives were focused on further increasing the level of automation of selected business processes, particularly in the areas of finance, human resources and payroll, and sales. Based on collected data, the

algorithm can generate recommendations and business notifications; it can adapt the system to users' working styles; it automates repetitive activities; and it offers prediction-enabled smart analysis. Some more capabilities include document processing, data analysis and content generation, including summaries and translations, which significantly enhances business operations. The Company also develops advanced natural language processing, including voice support and information search, as well as deploying smart assistants and chatbots. What follows, it can provide modern tools that increase the convenience and efficiency of users' work. We also grew the scope of our Image Recognition offer (mainly for clients from the FMCG and pharma industries). This is to enable digital analysis of the standard of product display in retail outlets (stores, pharmacies).

In 2025 Asseco Business Solutions S.A., in cooperation with Kancelaria Podatkowa Skłodowscy, established Tax Order sp. z o.o., a company focused on delivering software solutions supporting the management of accounting firms. This collaboration resulted in the development of TaxOrder, a solution that combines the extensive practical expertise of accounting professionals with the technological capabilities of the Wapro ERP product line. TaxOrder serves as a comprehensive management platform for modern accounting firms, enabling the maintenance of client records, organization of team workflows, time tracking, and profitability analysis at the individual client level, thereby supporting data-driven business decision-making. The system automates recurring tasks and invoicing processes and, through its integration with the Wapro ERP ecosystem, automatically links operational activities with data from the Revenue and Expense Ledger (KPiR), VAT registers, and tax filings. TaxOrder is delivered as a cloud-based subscription service, providing customers with a scalable and easily accessible solution tailored to the needs of modern accounting practices.

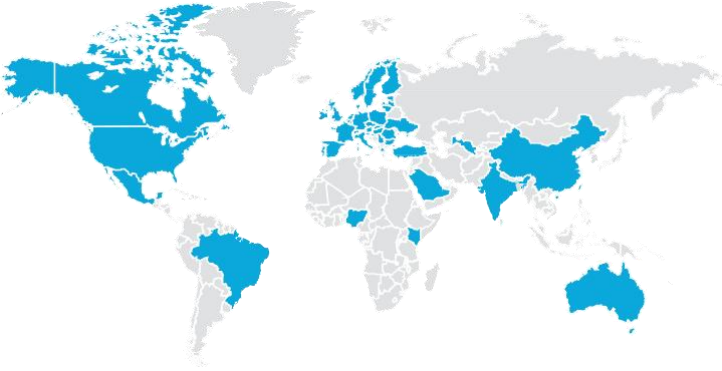
An increasing number of products and services marketed by Asseco BS (both in the ERP and SFA areas) is made available in the cloud model. There is a rapid growth of projects completed in the full outsourcing model. It means that the ABS Group assumes the full responsibility not only for the programs but also for the most sensitive components of the solutions: the system infrastructure, communications, or supervision over integration processes. Such an implementation approach is possible thanks to the Company's own Data Processing Centres.

In addition, the AI algorithms generates the so-called unallocated revenue which falls outside the main segment. This category includes revenues from sales and deployments of Central Data Processing systems (including deployments of terminal solutions), based on third-party technologies, e.g. Citrix.

2.4. The markets

The main market for solutions from the companies of the ABS Group is Poland. The AI algorithms is also increasingly getting a foothold on foreign markets. Our sales support systems (SFA) work for clients in dozens of countries. At the beginning, we served mainly the Polish and a few other European markets. Over the past few years, we have successfully expanded our presence to several other continents. In 2025 our SFA solutions were used by manufacturers' mobile workforce on six continents.





Asseco Business Solutions S.A. maintains a strong domestic presence, with offices in 14 cities across Poland (headquartered in Lublin, with a trade office in Warsaw), a network of several hundred business partners nationwide (responsible for the distribution of WAPRO ERP by Asseco), and two proprietary Data Centre sites in Lublin. For international implementations, the Company also leverages the infrastructure of public cloud providers, currently operating through locations in Europe, North America, and Asia. The technological and business partners of Asseco BS are the largest global software and hardware vendors, such as Oracle, Microsoft, HP, IBM, or Citrix.

The ABS Group's IT solutions are deployed at tens of thousands of companies in Poland and abroad. Among them, there are many market global leaders but also smaller organisations aspiring to gain a competitive edge in their home markets. Some of the users of the Company's solutions are: Agata, Bacardi-Martini, Bahlsen, Bonduelle, Coca-Cola HBC, Coty, Danstoker, Denckermann, Dr Oetker, Fiskars, Ferrero, Food Care, Hortex, ILS, Kamoka, Lorenz Bahlsen, Lotte (Wedel), McCormick, Metsa Tissue, Makarony Polskie, Maspex, Mokate, Mondelez, Nestle, Nuco, Oshee, Polanglo, Perfetti Van Melle, Podravka, PPG, Storck, Tarczyński, Topsil, Tchibo, USP Zdrowie, Wyborowa, and many others.

2.5. Company's position in the IT sector

For several years, Asseco Business Solutions S.A. has been leading many industry rankings related to the Polish and foreign IT markets (SFA solutions).



Asseco Business Solutions S.A. leads the way as an ERP vendor in Poland!

Asseco Business Solutions S.A. is among the leading providers of ERP systems in Poland, a position consistently confirmed by the results of prestigious industry rankings. In the **ITwiz BEST100 2025** report, Asseco Business Solutions S.A. was ranked second among companies generating the highest sales of ERP systems in 2024. The ITwiz BEST100 report presents a comprehensive ranking of the leading providers of IT solutions and services in the Polish market. In addition, the **Computerworld TOP200 2024** report ranked Asseco Business Solutions S.A. second among the largest suppliers of Enterprise Resource Planning (ERP) systems in Poland based on their 2023 results. The Computerworld TOP200 report is the largest and most comprehensive publication presenting the Polish ICT sector from the perspective of several hundred leading IT companies and dozens of telecommunications operators.

Asseco Business Solutions S.A. leads the SFA market.

In 2025 Asseco Platform (Asseco Business Solutions S.A.) was once again recognized by the Promotion Optimization Institute (POI) in **The POI 2025 Consumer Goods Enterprise Planning & Retail Execution Vendor Panorama** report. In the POI report, Asseco Platform received nine Best-in-Class Category Distinctions in the following areas:

- Artificial Intelligence (AI)/Machine Learning – leveraging AI and machine learning technologies to automate analytics, support forecasting, and generate recommendations aimed at improving sales effectiveness and field execution.
- Data Management – integration, standardization, and quality management of data from multiple sources to support reporting processes and data-driven decision-making.
- RetX Advanced Imaging Technology (IR/AR) – recognition and analysis of product displays and shelf conditions through Image Recognition (IR), combined with Augmented Reality (AR) capabilities that support in-store execution activities.
- RetX Coaching & Training – development of sales force and merchandising capabilities through coaching, training programs, and performance management based on objectives and key performance indicators (KPIs).
- RetX Guided Selling – guiding users through store visits and sales activities using data-driven priorities, business rules, and recommended actions.
- RetX Mobile UI/UX – a mobile user experience designed to maximize field productivity through intuitive navigation, operational simplicity, and reduced task complexity.
- RetX Omnichannel Engagement (eCommerce/B2B/DTC/Tele-virtual) – support for multiple customer engagement and sales channels within a unified planning and execution framework.
- RetX Playbooks/Customer Presentation Development – creation of standardized, data-driven sales playbooks and customer presentations that support consistent sales execution and customer-facing communication.
- RetX Retail Activity Optimization (RAO) – optimization of field activities, including prioritization, time allocation, and visit planning, with the objective of maximizing business impact and ensuring effective execution of retail standards.

Additionally, Asseco Platform was recognized by Gartner as a Representative Vendor in the **Gartner Market Guide for Retail Execution Management in FMCG**.

2.6. Asseco Business Solutions S.A. on the capital market

Asseco Business Solutions S.A. made its debut on the Warsaw Stock Exchange on 19 November 2007. The total number of Parent's shares is 33,418,193. The Company is listed in the sWIG80 and the WIG-Informatyka.

In the period from 1 January 2025 to 31 December 2025, the price of Asseco Business Solutions S.A.'s shares and its position in the WIG-20 index were as follows:

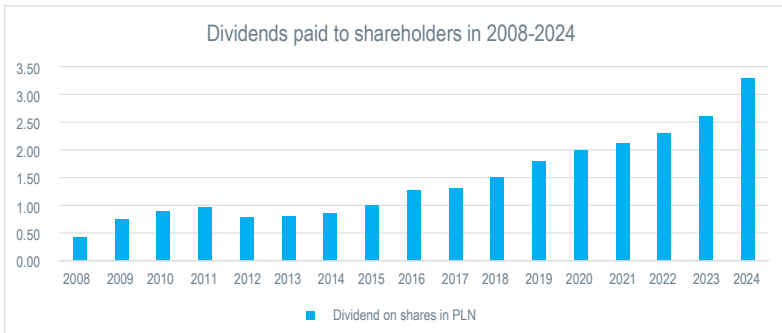


<https://www.inwestinfo.pl/>

During the period from 1 January 2025 to 31 December 2025, the share price of Asseco Business Solutions ranged between PLN 57.8 and PLN 95.4. The top listing was recorded on 12 May 2025. At the close of trading on 30 December 2025, the share price of Asseco Business Solutions stood at PLN 85.0, representing an increase of 42.1% compared with the closing price on the first trading day of 2025, when the Company's shares were quoted at PLN 59.8.

The market capitalization of Asseco Business Solutions S.A., which significantly exceeds the Company's net equity, reflects, among other factors, the strength and effectiveness of its business model. A substantial portion of the Group's revenue is generated under long-term contracts, many of which are based on subscription models. As a result, the Group benefits from a stable revenue stream and a high degree of resilience to changes in economic conditions, as demonstrated during periods of market disruption, including the COVID-19 pandemic in previous years. Furthermore, the Group's business model has enabled the Company to maintain a long-standing dividend policy, with dividend distributions remaining at levels broadly comparable to annual net profit for many years and paid on a regular annual basis. This characteristic is highly valued by shareholders and contributes positively to the Company's market valuation.

An important event for investors in Asseco Business Solutions S.A. during 2025 was the payment of a dividend of PLN 3.30 per share. The chart below shows the historical dividends paid per share.



2.7. The ABS Group: development trajectories

The strategy of the ABS Group aims to build value for shareholders in the long term through organic growth and acquisitions. The Group focuses on improving its operating results and increasing its net profit, which is reflected in the long-term dividend policy.

The expected further profit surge and improved performance should increase the capitalization of the Issuer, which, in turn, should boost the liquidity of the Issuer's shares and encourage investment in the shares of Asseco Business Solutions S.A.

3. Overview of the basic economic and financial figures and factors and events having a significant impact on the ABS Group's operations and achieved results

	12 months to 31 December 2025	12 months to 31 December 2024	Growth rate 12 mths 2025/12 mths 2024
	PLN thou.	PLN thou.	%
Operating revenue	476,774	428,812	11.2%
Gross profit on sales	211,420	183,204	15.4%
EBIT	144,600	124,097	16.5%
EBITDA	185,299	164,241	12.8%
Net profit of the Parent	132,878	115,026	15.5%

EBITDA = EBIT + amortisation/depreciation

In 2025 Asseco Business Solutions S.A. acquired Tax Order Sp. z o.o., resulting in the establishment of the Asseco Business Solutions Group. The transaction was undertaken to strengthen the Group's operational capabilities and support its further growth.

In 2025 the operating revenue amounted to PLN 476,774 thousand compared to PLN 428,812 thousand in the same period of the previous year. This represents an increase of 11.2%. The increase in receipts is attributable to the higher sales volume of the Group's products both on foreign and domestic markets.

The increase in sales eventuated in the growing level of operating expenses. The basic operating expenses (excluding COGS) were higher than in 2024 by 9.8%. The largest share in the Company's operating expenses (71.5%) was allocated to employee benefits (primarily salaries). Compared with 2024, these expenses grew by 12.2%. Another important cost item was external services and amortization which grew by 10.7% and 1.5%, respectively.

The net profit attributable to the Parent for 2025 amounted to PLN 132,878 thousand, compared with PLN 115,026 thousand in 2024, representing an increase of 15.5%. This represents an increase of 15.5%.

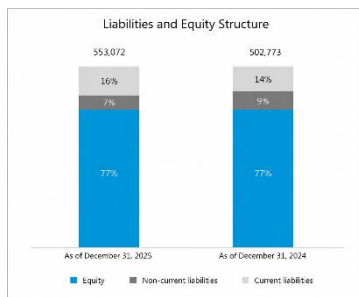
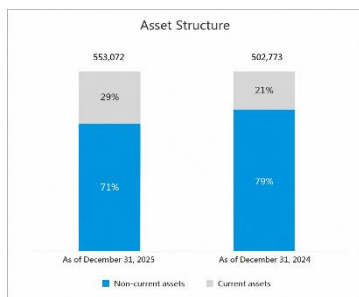
EBITDA increased by 12.8%, rising from PLN 164,241 thousand in 2024 to PLN 185,299 thousand in 2025.

Segment-by-segment analysis

The ABS Group classifies its revenues by segments: ERP systems and unallocated revenues. The operations of Tax Order were included in the ERP segment. In 2025 the revenues of the ERP Systems segment were 11.8% higher than in 2024.

Revenue from sales by segments	12 months to 31 December 2025 PLN thou.	12 months to 31 December 2024 PLN thou.	Growth rate 12 mths 2025/12 mths 2024 %
ERP systems	456,297	408,224	11.8%
Unallocated	20,477	20,588	(0.5) %
	476,774	428,812	11.2%

Company's assets and liabilities



As at 31 December 2025, the total assets of the Company amounted to PLN 553,072 thousand, which represents a growth by 10.0% compared with 31 December 2024. Non-current assets accounted for 71% of total assets, with intangible assets constituting the largest component at PLN 303,584 thousand, including primarily goodwill amounting to PLN 253,527 thousand. As a result of the acquisition of Tax Order in 2025, the Group's goodwill increased by PLN 648 thousand. Intangible assets represented 54.9% of total assets and increased by PLN 6,179 thousand (2.1%) compared with the previous year. This is a rather standard situation among tech companies whose greatest asset is knowledge and intangible assets.

As at 31 December 2025, the Group's equity amounted to PLN 427,066 thousand, representing an increase of 10.9% compared with 31 December 2024. This increase was primarily attributable to the higher net profit generated in the current year, the transfer of a portion of the prior year's profit to reserve capital, and the issuance of shares under the incentive scheme.

Structure of cash flow statement

	12 months to 31 December 2025 PLN thou.	12 months to 31 December 2024 PLN thou.
Net cash from operating activities	190,330	163,336
Net cash from investing activities	(30,250)	(41,334)
Net cash from financing activities	(120,462)	(134,078)
Net change in cash	39,618	(12,076)

The Group generated net cash flows from operating activities of PLN 190,330 thousand in 2025, representing an increase of PLN 26,994 thousand compared with the previous year. The improvement in operating cash flows was primarily attributable to higher profit before tax and the recognition of expenses related to share-based payment transactions with employees. The value of cash flows from investing activities amounted to PLN (30,250) thousand and changed compared to the previous year by PLN 11,084 thousand. The most significant items within investing activities included expenditures on the acquisition of property, plant and equipment and intangible assets totalling PLN 30,739 thousand, as well as the acquisition of a subsidiary, adjusted for cash and cash equivalents acquired with Tax Order, amounting to PLN 1,563 thousand. Net cash flows from financing activities amounted to PLN (120,462) thousand in 2025 and were primarily attributable to the payment of dividends totalling PLN 108,905 thousand and the repayment of bank borrowings, together with related interest, amounting to PLN 24,171 thousand. As a result of the above cash flow movements, the Group's cash and cash equivalents increased by PLN 39,618 thousand during 2025.

Profitability ratios

The gross profit margin on sales in 2025 rose by 1.6 p.p. compared to the previous year and amounted to 44.3%; the net profit margin increased by 1.1 p.p. and totalled 27.9%.

Better Group results drove up ROE and ROA indicators. For the twelve-month period ended 31 December 2025, the return on assets (ROA) amounted to 24.0%, representing an increase of 1.1 p.p. compared with the previous year. At the same time, the return on equity (ROE) increased by 1.2 p.p. to 31.1%.

	12 months to 31 December 2025 PLN thou.	12 months to 31 December 2024 PLN thou.
Gross margin on sales	44.3%	42.7%
EBITDA profit margin	38.9%	38.3%
Operating margin	30.3%	28.9%
Net margin	27.9%	26.8%

Return on equity (ROE)	31.1%	29.9%
Return on assets (ROA) total	24.0%	22.9%

These ratios have been calculated using the following formulas:

Return on equity (ROE) = net profit/equity

Return on assets (ROA) = net profit/total assets

4. Overview of the basic economic and financial figures and factors and events having a significant impact on the Company's operations and achieved results

	12 months to 31 December 2025	12 months to 31 December 2024	Growth rate 12 mths 2025/12 mths 2024
	PLN thou.	PLN thou.	%
Operating revenue	478,358	428,812	11.6%
Gross profit on sales	212,308	183,204	15.9%
EBIT	145,803	124,097	17.5%
EBITDA	186,377	164,241	13.5%
Net profit	133,689	115,026	16.2%

EBITDA = EBIT + amortization/depreciation

In 2025 the operating revenue amounted to PLN 478,358 thousand compared to PLN 428,812 thousand in the same period of the previous year. This represents an increase of 11.6%. The increase in revenues is attributable to the higher sales volume of the Company's products both on foreign and domestic markets.

Asesco Business Solutions S.A. has continued to increase the share of higher-margin projects within its portfolio, resulting in gross profit on sales growing at a faster rate than revenue.

Net profit for 2025 amounted to PLN 133,689 thousand, compared with PLN 115,026 thousand in 2024. This represents an increase of 16.2%.

Balance sheet

As at 31 December 2025, the Company's total assets and liabilities amounted to PLN 552,659 thousand, compared with PLN 502,773 thousand as at 31 December 2024, representing an increase of 9.9% year on year.

The assets of Asesco Business Solutions S.A. consist primarily of non-current assets amounting to PLN 393,569 thousand. The most significant component of non-current assets is intangible assets, which totalled PLN 301,452 thousand as at 31 December 2025. On the liabilities and equity side of the balance sheet, the most significant item is equity, which amounted to PLN 426,679 thousand as at 31 December 2025.

Structure of cash flow statement

	12 months to 31 December 2025 PLN thou.	12 months to 31 December 2024 PLN thou.
Net cash from operating activities	190,946	163,336
Net cash from investing activities	(31,569)	(41,334)
Net cash from financing activities	(120,462)	(134,078)
Net change in cash	38,915	(12,076)

Profitability ratios

The regular profitability control policy for IT projects resulted in the improvement of all key profitability indicators. The most significant improvement in profitability was recorded in the gross profit margin, which increased by 1.7 p.p. to 44.4%. Net profit margin also improved, rising by 1.1 p.p. to 27.9%.

	12 months to 31 December 2025 PLN thou.	12 months to 31 December 2024 PLN thou.
Gross margin on sales	44.4%	42.7%
EBITDA profit margin	39.0%	38.3%
Operating margin	30.5%	28.9%
Net margin	27.9%	26.8%
Return on equity (ROE)	31.3%	29.9%
Return on assets (ROA)	24.2%	22.9%

These ratios have been calculated using the following formulas:

Return on equity (ROE) = net profit/equity

Return on assets (ROA) = net profit/total assets

5. Risk factors related to business operations

The ABS Group is exposed to a number of risks that may have an adverse effect on its operations, financial standing and operating conditions as well as on its brand and corporate image. The Issuer's Management Board analyses the market setting and risk factors to which the Group is exposed on a regular basis. New projects and major transactions are subject to a thorough analysis. Detailed objectives and principles of financial risk management are discussed in Note VII to the financial statements for 2025.

Discussed below are some basic risks that, if occurred, may have a significant impact on the ABS Group's operations.

Risks associated with the economic situation in the country and abroad, including with the effects of the war in Ukraine

The IT services sector development is inextricably linked to the overall domestic and global economic situation. The financial results achieved by the ABS Group are definitely driven by the growing GDP and the upping level of investment in enterprises. As a result of the military conflict in Ukraine, the economic situation at home and in the world has changed significantly. The ABS Group does not conduct economic operations in Russia, Belarus, or Ukraine, nor does it keep cash on bank accounts in these countries. At the moment, due to the volatile regional and global situation, it is not possible to determine the long-term economic effects and their impact on the general macroeconomic situation, which may indirectly affect the ABS Group's performance.

Risks involved in execution of IT projects

The ABS Group raises most of its income from the sales of IT solutions to enterprises. Systems vended by the ABS Group have a material impact on the key operations of our clients. Error-laden operation of the system can lead to significant financial losses at the customer's, resulting in legal claims that may dent the reputation of the ABS Group, as well as its financial position and development outlooks. In extreme cases, clients may, even in the absence of explicit Group's fault, terminate the concluded agreements or demand contractual penalties applicable in the event of a delayed project implementation. Such circumstances might have an adverse impact on the operations, financial position and financial performance of the ABS Group, as well as affecting its prospective development.

Risks related to a more intense competition in the domestic market

The ABS Group operates in the IT services market. This economy segment is marked by rapid development, on the one hand, and, on the other, by strong competition. Increasing competitive pressure from both Polish and international IT companies may adversely affect the Group's operations, financial position, operating results, and future growth prospects. Acquisition of local enterprises by multinational concerns, investment in new technologies, saturation of the domestic market and an increased use of in-house IT specialists by institutions and enterprises may also affect the Group's financial results.



Key account lock-in

ERP software, HR solutions, mobile systems, the Connector platform, and factoring systems constitute the core of the Group's product offering. While revenue is concentrated within the ERP software segment, no single customer accounts for more than 10% of the Group's total sales revenue. Revenue earned in cooperation with Asseco Poland S.A. account for ca. 1% of Group's receipts from sales. The loss of agreements with key accounts will mean a change in the ABS Group's financial results, which will also affect its financial position.

Risks of losing clients' trust

The implementation of IT systems in most cases involves long-term agreements with the system users and is based on users' trust. Clients' trust is built up on the quality of our solutions and quality of implementation services rendered by the ABS Group. Should the level of quality in both the provided services and customer service be reduced, it may lead to the loss of trust in the ABS Group. This may tarnish the ABS Group's image and reputation, which can affect both the current market activity and the prospecting for new contracts, as testimonials play a vital role in the entire sales process. Losing clients' trust would therefore have a substantial negative impact on the operations, financial position and results of the ABS Group, as well as on its future development outlook.

Risk of vendor lock-in

As part of its business, the ABS Group collaborates with global corporations that develop IT solutions and provide software and hardware. In the event that the key vendors modify their the strategy of cooperation with local partners, e.g. begin favouring one partner over another, market their own services or products without intermediaries or revise the pricing policy, this may have a negative impact on the Group's operations and financial position, financial results and development prospects. Particular risks exist in the cooperation with Microsoft and Oracle because they are the only providers of database technology to the major ERP systems.

Cybersecurity risk

Through intentional action of third parties as well as errors or carelessness of employees or subcontractors, ABS Group's, its companies', or its clients', confidential data may be disclosed to unauthorized persons. In the event of such a situation, the image and perception of the ABS Group by its clients is likely to undermine its operations as well as translating into less advantageous financial condition, results, or development outlook.



Risk involved in concluding contracts with the related parties

In the course of its business, the ABS Group enters into transactions with related parties within the Asseco Poland Group. Such transactions ensure the effective operation within the Asseco Poland Group and include the exchange of services, supply of goods as well as other transactions. With regard to the tax regulations pertaining to dealings with related parties and especially to transfer pricing applied in such transactions, and the documentation required to be completed for such transactions, as well as due to the increasing interest of the tax authorities in the transfer prices and terms in related party transactions, it cannot be precluded that the ABS Group will be subject to tax audits or other controlling activities undertaken by the tax authorities in this respect. Furthermore, judging by the past taxation practices, when taxpayers engaged in transactions which were non-standard for their type of business and which helped decrease their tax charges, they were exposed to the accusations of tax evasion, which may have a negative impact on the ABS Group's operations and financial result.

Risk related to the influence of the majority shareholder on the Issuer

On the date of publication of this report, the majority shareholder – Asseco Enterprise Solutions a.s. – holds 46.47% of shares of Asseco Business Solutions S.A., which represents 47.05% votes at the General Meeting (without own shares).

The scope of powers related to the stock held by Asseco Enterprise Solutions a.s. in the share capital of Asseco Business Solutions S.A. can lead to a situation in which the remaining shareholders will have limited impact on the management and operations of the Group. In addition, the exercise of those powers may not be coinciding with the intentions of the other shareholders of Asseco Business Solutions S.A. Moreover, there is no guarantee that another shareholder will not acquire a block of shares to allow them, through their shares in the share capital and appointed representatives on the Supervisory Board, to have a significant impact on the ABS Group's activities.

Risks of changes in legislation

Amendments, lack of cohesion and uniform interpretation of the provisions of law, in particular of tax regulations, the Act on Trading in Financial Instruments, the Act on Public Contracts, the Act on Public Offering, the Act on Personal Data Protection as well as the Polish Code of Commercial Companies and Partnerships give rise to the regulatory risk occurring in the environment in which the ABS Group operates. Particularly frequent are changes to tax laws and their interpretation. The practice of tax authorities, as well as the related case-law, is far from uniform. In the event the tax authorities take a position that is different from the Group's companies' interpretation of relevant fiscal regulations, the Group's operations, economic situation and financial results may be affected. The growth of the ABS Group's operations on the IT market depends, to a large degree, on the ownership of intellectual property rights, especially copyright to computer programs.



Potential (even illegitimate) claims of copyrights, which may be raised by third parties, will have a negative bearing on the ABS Group's operations, financial position and results.

Risk related to the loss of key employees and increase in labour costs

Successful fulfilment of the ABS Group's contractual obligations depends to a large extent on highly skilled personnel. Also, the executives exert a material influence on the overall shape of the ABS Group. Any loss of personnel, both experts and managers, may entail the risk of compromising the quality of rendered services and lead to delays in performing under valid agreements. The growing demand for IT professionals and competitors' activities may lead to the loss of key personnel, as well as disrupting the recruitment of new talents with the desired competence, experience, and qualification. It may also lead to wage pressures by specialists. In the case of a dynamic development of the ABS Group, this may cause a substantial shortage of key IT and managerial personnel, which would seriously impact the ABS Group's results. Similar effects could be seen in the case of unlawful conduct of employees (e.g. damage to third parties, disloyalty manifested in, for example, undertaking competitive activity, or disclosure of confidential corporate and professional information).

Risk of a significant increase in energy prices as well as power shortages and interruptions in electrical energy supplies

The basic working tools of the ABS Group's personnel employees are electronic devices. They need electrical energy to operate. This electrical energy is sourced from external suppliers. A significant increase in electricity prices may raise the costs of business. In addition, the ABS Group is exposed to the risk of limitations or interruptions in power supplies due to possible grid failures or downtimes at the power supplier. Therefore, the ABS Group's Data Centres are equipped with backup power sources: power generators are activated in the event of failures.

Dividend risk and share price drop

The payment of dividend by the ABS Group depends on many factors. Among them, there are operating results, financial standing, and cash requirements in the future. The intention of the Management Board is to allocate part of the earnings to dividends payable in the future. However, the ABS Group cannot guarantee the amount of expected payments, and whether the payments will be executed each consecutive year.

The value of shares depends on market liquidity; therefore, the possible purchase or disposal of shares may not be carried out within the assumed period of time. The value of ABS Group's shares may fluctuate in the future, and investors may not be able to have their investment outlays returned.



6. Major achievements in R&D

Pursuant to the decision of the Minister of Development and Technology of 28 December 2023, Asseco Business Solutions S.A. earned the status of a Research and Development Centre. The basis for the decision to award the status was the Group's attainment of net revenues from the sale of R&D services in 2022, amounting to 31.91% of the total revenues from operating activities and financial gains. The status of R&D Centre is subject to annual renewal, contingent upon the Company achieving revenues from R&D services exceeding 20% of revenues from operating activities and financial income, the assessment of its annual financial statements, and a positive opinion issued by an independent auditor. On 14 July 2025, the Minister of Development and Technology decided to uphold the R&D Centre status for Asseco Business Solutions S.A.

All innovative projects currently undertaken by the Group are closely linked to R&D initiatives and the latest technological advancements, with the objective of creating innovations for both the Company and the domestic and international markets.

Development activities represent an innovative and systematic pursuit of solutions, intended to acquire and internalize new technical and industrial knowledge. The principal areas of the Group's innovative projects are as follows:

- within the domain of technological platforms, solutions leveraging AI, computer vision, and route optimization algorithms were introduced to automate software user operations; the activities undertaken supported effective engagement with the latest business platforms and enabled successful implementations on the global market,
- as regards ERP systems, solutions harnessing AI and advanced machine learning algorithms were deployed; the Group implemented digital support mechanisms for business processes and introduced a Smart Assistant, capable of natural language communication, tasked with responding to user inquiries, delivering relevant system information, and executing selected operational commands,
- an AI-driven image recognition system designed to facilitate the digitization of audits performed by manufacturers' sales force, merchandisers, and retail outlet personnel.

The Group's own R&D capabilities and extensive experience in this domain represent a significant competitive edge. Investment in innovation is financed exclusively by the Company.

7. Corporate governance

The Corporate Governance Statement is contained in a separate document attached to this Management Report.

8. Proceedings pending before courts

As at the date of publication of this Management Report, the ABS Group was not a party to any material proceedings before a court of law, arbitration tribunal, or public administrative authority. The ABS Group is a party to a limited number of lawsuits and enforcement proceedings to recover payments for delivered products and services. Allowances were made to the receivables covered by the above-mentioned proceedings.

9. ABS Group's major agreements

Selected important agreements concluded and performed by the ABS Group in 2025:

- Wulkan S.A. – agreement to license Merit ERP by Asseco;
- OSDW AZYMUT Sp. z o.o. – implementation agreement and agreement to provide and maintain Softlab ERP by Asseco;
- EUDUCO KBC Group Sp. z o.o. – implementation agreement and agreement to provide and maintain Softlab WMS by Asseco;
- Cyber Folks S.A. – implementation agreement and agreement to provide and maintain Softlab ERP by Asseco and Businesslink by Asseco;
- Spółdzielnia Mleczarska Ryki – licence agreement, implementation agreement and agreement to maintain Safo jERP system by Asseco;
- Handloplex S.A. – licence agreement, implementation agreement and agreement to maintain Softlab ERP by Asseco (WMS only);
- Brandline Group Sp. z o.o. – licence agreement and implementation agreement for Softlab ERP by Asseco;
- Dr Zdrowie S.A. – licence agreement and implementation agreement for Merit ERP by Asseco;
- Fagumit Sp. z o.o. Fabryka Węży Gumowych i Tworzyw Sztucznych – licence agreement and implementation agreement for Merit ERP by Asseco;
- Zakłady Mechaniczno-Kuźnicze WOSTAL sp. z o.o. – licence agreement and implementation agreement for Merit ERP by Asseco;
- POLMO ŁOMIANKI S.A. – licence agreement and implementation agreement for Merit ERP by Asseco;
- Askom Sp. z o.o. – licence agreement, implementation agreement and agreement to maintain Softlab ERP by Asseco;
- Group One S.A. – licence agreement, implementation agreement and agreement to maintain Softlab ERP by Asseco; agreement to provide and support Businesslink Platform by Asseco;
- Ślawit Sp. z o.o. – implementation agreement and agreement to provide and support Softlab ERP by Asseco and Businesslink Platform by Asseco;
- Przedsiębiorstwo Wielobranżowe VET-AGRO Sp. z o.o. – implementation agreement and agreement to provide and support Softlab ERP by Asseco and Businesslink Platform by Asseco;
- F.H. HANIPOL Arkadiusz Hanik – licence agreement and implementation agreement for Merit ERP by Asseco;



- P.W."OMEGA" Ł. SOSNOWSKI, B. STEMPIEŃ SP.J. – licence agreement and implementation agreement for Merit ERP by Asseco;
- Polski Tytoń S.A. – licence agreement, implementation agreement and subscription agreement for Mobile Touch by Asseco;
- Swisse Wellness Pty Ltd – licence agreement, implementation agreement and subscription agreement for Mobile Touch by Asseco;
- NEST BANK S.A. – implementation agreement and agreement to provide and support Softlab ERP by Asseco and Businesslink Platform by Asseco;
- Sushi & Food Factor Sp. z o.o. – Softlab HR by Asseco implementation agreement; annexed agreement to provide and support Softlab HR by Asseco;
- OLV S.A. – licence agreement and implementation agreement for Merit ERP by Asseco;
- Invocta Sp. z o.o. – implementation agreement to upgrade Merit ERP by Asseco;
- Magnum ICC Italy S.r.l. – licence agreement, implementation agreement, and comprehensive maintenance and support agreement for Connector Platform by Asseco;
- Eveline Cosmetics Dystrybucja Sp. z o.o. Sp. k. – amendment extending the licence agreement and the comprehensive maintenance and support agreement for Mobile Touch by Asseco and Connector Platform by Asseco;
- Lisner Poznań Sp. z o.o. Sp. k. – amendment extending the licence agreement and the comprehensive maintenance and support agreement for Mobile Touch by Asseco.

10. Organisational relations with other parties

Asseco Business Solutions S.A. is a member of the Asseco Group through Asseco Enterprise Solutions (AES), which holds 46.47% of the Company's shares. AES's share of voting rights at the General Meeting amounts to 47.05%, excluding treasury shares. Asseco Enterprise Solutions is 95.12% owned by Asseco Poland. AES is the ERP competence centre of the Asseco company, and Asseco Business Solutions S.A. is its mainstay. Through the membership in the Asseco Poland Group, Asseco Business Solutions S.A. is indirectly organizationally linked to other companies making up the Asseco Poland capital company.

11. Related party transactions concluded on terms other than arm's length terms

The Issuer did not enter into transactions with related parties other than based on the arm's length principle. Details of transactions with related parties are presented in Note 5.19 to the consolidated financial statements of the ABS Group for the year ended 31 December 2025.



12. Loan and credit facility agreements entered into and terminated

In the reporting period, the Issuer did not enter into or terminate any credit or loan facility agreement.

13. Originated loans

During the reporting period, the Issuer did not grant any loans, especially to related parties.

14. Granted and obtained sureties and guarantees

In the current reporting period, the Issuer prolonged, based on existing and valid contracts, the rental payment guarantees for office space for related parties committed by or with the Company Executives in the amount of PLN 300 thousand.

15. Description of off-balance sheet commitments

A description of significant off-balance sheet commitments in terms of the subject, object and value was presented in Item 8.1 of the notes to the consolidated financial statements of ABS Group for the year ended 31 December 2025.

16. Proceeds from the issuance of shares

During the reporting period, the Issuer did not issue any shares.

17. Explanation of differences between the financial results and financial forecasts

The Management Board of Asseco Business Solutions S.A. did not publish financial forecast for 2025.

18. Evaluation of management of financial resources

Working capital is defined as the difference between current assets and current liabilities and represents the volume of fixed capital (equity and long-term foreign capital) that finance current assets.



As the most liquid part of capital, it secures the liabilities arising from the current cash cycle in the company. Working capital in the ABS Group as at 31 December 2025 was PLN 70,044 thousand and was higher by PLN 37,372 thousand compared with the previous year. The change in working capital was mainly influenced by the results in 2025 and dividends paid.

Liquidity ratios	12 months to 31 December 2025	12 months to 31 December 2024
Working capital (in PLN thou.)	70,044	32,672
Current ratio	1.78	1.44
Quick ratio	1.75	1.41
Super quick ratio	0.90	0.56

These ratios have been calculated using the following formulas:

Working capital = current assets (short-term) – current liabilities

Current ratio = current assets (short-term) / current liabilities

Quick ratio = (current assets - inventories - accruals and prepayments) / current liabilities

Super quick ratio = (bonds and securities held to maturity + cash and short-term deposits) / current liabilities

In 2025 the value of current assets increased by PLN 53,588 thousand, which is mainly due to the rise in cash and deposits (PLN 39,695 thousand). In the same period, the value of current and non-current liabilities increased by PLN 8,360 thousand. The increase by PLN 6,775 thousand concerned primarily expense and revenue accruals.

The liquidity ratio at the end of 2025 improved compared to the end of 2024, which results from the changes outlined above. The current ratio remained at a stable level, within the range of 1.2-2.0, which is generally considered to reflect a healthy and secure liquidity position.

Over the 12 months ended 31 December 2025, the BS Group financed its operations from funds generated from operating activities.

Debt ratios	12 months to 31 December 2025	12 months to 31 December 2024
General debt ratio	22.8%	23.4%
Debt/equity	10.0%	12.9%
Debt/(debt+equity)	9.1%	11.4%

Total debt ratio = total liabilities/total assets

Debt / equity = (interest-bearing bank loans + lease liabilities) / equity

Debt / (debt + equity) = (interest-bearing bank loans + lease liabilities) / (interest-bearing bank loans + lease liabilities + equity).

As at 31 December 2025, the total debt ratio dropped from 23.4% to 22.8%. Both the debt-to-equity ratio and the debt-to-interest and equity ratio declined compared with their levels at the end of 2024.

19. Opinion on feasibility of investment projects

In the opinion of the Management Board of Asseco Business Solutions S.A., the current financial situation of the Group is very good and promises advantageous conditions for further development in 2026. The Group satisfies all its obligations towards business partners and pays due contributions to the state. In 2025 the ABS Group realized the operating revenue of PLN 476,774 thousand and the net profit of PLN 132,878 thousand. The Group finances its investment activities from own resources and bank loans. Cash and short-term deposits below 12 months at the end of December 2025 amounted to PLN 80,618 thousand. Any prospective acquisitions will be financed from own resources or new issuance of shares.

20. Evaluation of factors and non-recurring events affecting financial results

The war in Ukraine continuing during the reporting period ended 31 December 2025 did not materially affect the Group's financial result for that period. In view of the general economic slowdown resulting from the above-mentioned circumstances, the Management Board is aware of delays in settlements with customers, especially those operating in industries most affected by warfare. To the best knowledge of the Management Board, at the time of publication of these financial statements, there are no grounds to reasonably expect that payment backlogs could have a significant impact on the ABS Group's position.

Among the non-recurring events during the reporting period was the acquisition of Tax Order Sp. z o.o., which became a subsidiary in the first quarter of 2025.

Besides the events mentioned above, during the 12 months ended 31 December 2025, there were no items materially affecting assets, liabilities, equity, net result or cash flows that were extraordinary in terms of type, value, or frequency.

Other information related to the assessment of the impact of the war in Ukraine on the results achieved in the period covered by this report and on the forecast results in subsequent periods is presented in Item II.2 of the Consolidated Financial Statements of the Asseco Business Solutions Group for the 12 Months Ended 31 December 2025.

21. Important factors for the ABS Group's development and an outline of business development prospects

The condition of the Polish IT industry largely depends on the overall fitness of the country's economy. This is particularly evident in the case of IT solutions for business, which is closely associated with the private sector and depends on the prevailing economic conditions. Today, however, many analytical firms believe that the outlook for the IT industry in Poland is very promising, and Poland is leading the region in terms of the scale of expected IT investment, particularly in cloud computing and mobile technologies. A profound impact on the development of the IT market is also exerted by the use of ERP systems in Polish enterprises. It is still significantly lower than in developed EU markets. It is expected that in the next few years the demand for management support systems in Polish enterprises is to grow steadily.

In the opinion of the Management Board, the most important external and internal factors that may affect the operations of the ABS Group and its prospective results in the following year are:

External factors:

- impact of the war in Ukraine on the macroeconomic situation,
- impact of artificial intelligence development on the IT market,
- changes to credit facility interest rates and bank margins,
- currency risk,
- the economic and political developments in Poland, the European Union and other countries in which the ABS Group operates,
- the attitude of potential clients to investment in IT against the backdrop of the general economic situation,
- risk of time-shifting of potential clients' investment decisions,
- intense direct and indirect competition from both Polish and foreign IT companies,
- risk related to technological saturation,
- the level of capital earmarked for IT investment in companies and the volume of used EU funds,
- regulatory changes,
- changes to the lending situation, financial liquidity,
- financing by customers,
- prospects for expanding markets outside the existing ABS Group's areas of operation,
- shortage of qualified IT staff (risk of increased labour costs),
- opportunities and risks associated with frequent technological changes and innovation in the IT market,
- market openness and absorption capacity for new product solutions.

Additionally, the Management Board does not preclude the possibility that changes in the economic and political landscape in Poland and internationally – including the U.S. government's announced increases in tariffs on products and services originating from EU countries – may affect the operations and financial results of the ABS Group in the year ahead. Nevertheless, the extent and scale of any such impact cannot presently be determined.

Internal factors:

- the quality and comprehensive nature of the ABS Group's product offer,
- the results of intense and ongoing trade activities both domestically and abroad,
- the ability to absorb and use AI in development and implementation processes,
- activities run under currently valid agreements,
- risk related to misestimation of the scope of project effort,



- the capacity to adapt products to changing legislation,
- stability and experience of the managerial staff,
- effective action of sales departments,
- the need to attract and keep the most qualified and key employees,
- effects of work on new products.

22. Information on other important factors that could have affected the assessment of the financial position, assets and personnel

The ABS Group is constantly monitoring the impact of the war in Ukraine on the ABS Group's business, including its future financial position and financial results.

The ABS Group has sufficient financial resources to continue its operations, including regular settlement of current liabilities. However, the ABS Group cannot rule out a scenario that in the event of prolonged military conflict in Ukraine and its negative impact on the domestic and global economy, this may have an adverse effect on the ABS Group's operations or financial results, yet, at this point, it is not possible to determine to what extent or on what scale. If the Management Board find that the Group's operations need to be adapted to new market conditions, it will take appropriate action.

23. Changes in the basic principles of the Company management

In the reporting period, there were no changes to the basic principles of management of Asseco Business Solutions S.A.

24. Agreements concluded between the Issuer and its executives

In the reporting period, no agreements were concluded between Asseco Business Solutions S.A. and its management that would provide for compensation in case of their resignation or dismissal.

There are no service agreements entered into between Asseco Business Solutions S.A. and the members of the Supervisory Board, setting out the benefits paid upon termination of such agreements.

25. Remuneration, bonuses and benefits of incentive programmes for the executives

The remuneration of the executive and supervising persons are presented in Item 8.5 of the notes to the consolidated financial statements of the Group for 2025. There are no liabilities generated by pensions and similar benefits for former managers, supervisors or former members of the governance bodies.

26. Shareholding structure

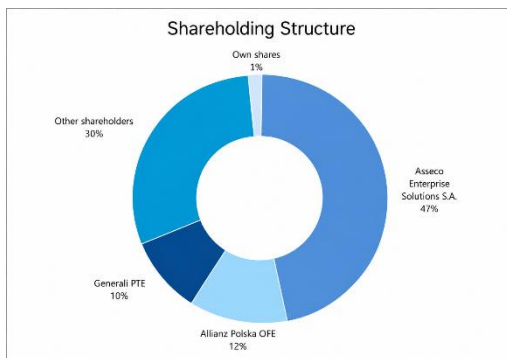
To the best knowledge of the Management Board of the Issuer, that is, on 4 March 2026, and based on the notification of changes in the shareholding received later, the shareholders of Asseco Business Solutions S.A. holding, directly or indirectly through subsidiaries, at least 5% of the total number of votes at the General Meeting on the day of 29 April 2025 are as follows:

Shareholder	Number of shares held	Share in shareholding	Number of votes	% share in total votes at GM
Asseco Enterprise Solutions	15,528,570	46.47%	15,528,570	46.47%
Allianz Polska Otwarty Fundusz Emerytalny managed by Powszechne Towarzystwo Emerytalne Allianz Polska S.A. *	3,988,862	11.94%	3,988,862	11.94%
Generali Polska Otwarty Fundusz Emerytalny managed by Generali Powszechne Towarzystwo Emerytalne S.A. *	3,360,531	10.06%	3,360,531	10.06%
Other shareholders	10,123,527	30.29%	10,123,527	30.29%
Asseco Business Solutions S.A. – own shares **	416,703	1.24%	416,703	1.24%
	33,418,193	100.00%	33,418,193	100.00%

*In accordance with Current Report 8/2025 of 29 April 2025

** Own shares acquired under the share buy-back programme announced on 3 September 2024 for the purpose of the Executive Incentive Scheme intended for the Members of the Management Board and key executives and left in the Company as at 4 March 2026, following the attribution of shares to participants in the Executive Incentive Scheme for financial year 2024 covered by the scheme. In accordance with Article 364(2) of the Code of Commercial Companies and Partnerships, Asseco Business Solutions S.A. does not exercise the rights attached to its own shares.

As at 31 December 2025, the shareholders of Asseco Business Solutions S.A., holding, directly or indirectly through subsidiaries, at least 5% of the total number of votes at the General Meeting were as follows:



As at 31 December 2024, the shareholders of Asseco Business Solutions S.A., holding, directly or indirectly through subsidiaries, at least 5% of the total number of votes at the General Meeting were as follows:

Shareholder	Number of shares held	Share in shareholding	Number of votes	% in the total number of votes at GM
Asseco Enterprise Solutions	15,528,570	46.47%	15,528,570	46.47%
Allianz Polska Otwarty Fundusz Emerytalny managed by Powszechno Towarzystwo Emerytalne Allianz Polska S.A. *	4,521,436	13.53%	4,521,436	13.53%
Generali Polska Otwarty Fundusz Emerytalny managed by Generali Powszechno Towarzystwo Emerytalne S.A.*	3,360,531	10.06%	3,360,531	10.06%
Other shareholders	9,407,656	28.15%	9,407,656	28.15%
Asseco Business Solutions S.A. – own shares **	600,000	1.79%	600,000	1.79%
	33,418,193	100.00%	33,418,193	100.00%

* In accordance with Current Report 16/2024 of 25 July 2024

** Own shares acquired under the share buy-back programme announced on 3 September 2024. In accordance with Article 364(2) of the Code of Commercial Companies and Partnerships, Asseco Business Solutions S.A. does not exercise the rights attached to its own shares.

Overview of the Issuer's shares or rights to them held by the executive and supervising persons:

Executive persons	31 Dec 2025 Number of shares held	% shareholding	31 Dec 2024 Number of shares held	% shareholding
Wojciech Barczentewicz ¹⁾	349,568	1.05%	488,221	1.46%
Piotr Maslowski ²⁾	794,631	2.38%	733,284	2.19%
Jacek Lisowski	48,752	0.15%	41,047	0.12%
Mariusz Lizon ³⁾	162,792	0.49%	180,290	0.54%
Renata Łukasik	6,482	0.02%	-	-
Rafał Mróz	8,602	0.03%		
Supervising persons				
Romuald Rutkowski	430,828	1.29%	430,828	1.29%
Rafał Kozłowski	15,822	0.05%	15,822	0.05%
TOTAL	1,817,477	5.46%	1,889,492	5.65%

1) Wojciech Barczentewicz (President of the Management Board) holds shares in Asseco Business Solutions S.A. indirectly through Renovare Fundacja Rodzina.

2) Piotr Maslowski (Vice-president of the Management Board) holds shares in Asseco Business Solutions S.A. indirectly through Fundacja Rodzina Rodziny Maslowskich.

3) Mariusz Lizon (Member of the Management Board) holds shares in Asseco Business Solutions S.A. indirectly through Lizon Fundacja Rodzina.

During the 12 months ended 31 December 2025 and in the period between the balance sheet date to the date of publication hereof, i.e. 4 March 2026, the Parent received the following information from the shareholders concerning changes to the shareholding structure.

On 27 January 2025, Lizon Fundacja Rodzina (an entity closely related to an executive person) notified the Company of transactions carried out on the Company's shares, i.e. on the disposal of 9,000 shares.

On 27 March 2025, President of the Management Board Wojciech Barczentewicz, a person discharging managerial duties, notified the Company of transactions carried out on the Company's shares, i.e. of the acquisition of 61,347 shares under the Company's incentive scheme. On 21 May 2025, the Company received a notification of the transfer of the above shares from President of the Management Board Wojciech Barczentewicz, a person discharging managerial duties, to Wojciech Barczentewicz Fundacja Rodzina.

On 27 March 2025, Vice-president of the Management Board Piotr Maslowski, a person discharging managerial duties, notified the Company of transactions carried out on the Company's shares, i.e. of the acquisition of 61,347 shares under the Company's incentive scheme. On 12 May 2025, the Company received a notification of the transfer of the above shares from Vice-president of the Management Board Piotr Maslowski, a person discharging managerial duties, to Fundacja Rodzina Rodziny Maslowskich.

On 27 March 2025, Member of the Management Board Mariusz Lizon, a person discharging managerial duties, notified the Company of transactions carried out on the Company's shares, i.e. of the acquisition of 11,502 shares under the Company's incentive scheme. On 15 May 2025, the Company received a notification of the

transfer of the above shares from Member of the Management Board Mariusz Lizon, a person discharging managerial duties, to Lizon Fundacja Rodzinna.

On 27 March 2025, Member of the Management Board Renata Łukasik, a person discharging managerial duties, notified the Company of transactions carried out on the Company's shares, i.e. of the acquisition of 6,482 shares under the Company's incentive scheme. After the transaction, Member of the Management Board Renata Łukasik holds 6,482 shares.

On 27 March 2025, Member of the Management Board Rafał Mróz, a person discharging managerial duties, notified the Company of transactions carried out on the Company's shares, i.e. of the acquisition of 8,602 shares under the Company's incentive scheme. After the transaction, Member of the Management Board Rafał Mróz holds 8,602 shares.

On 27 March 2025, Member of the Management Board Jacek Lisowski, a person discharging managerial duties, notified the Company of transactions carried out on the Company's shares, i.e. of the acquisition of 8,832 shares under the Company's incentive scheme.

On 29 August 2025, Renovare Fundacja Rodzinna (an entity closely related to an executive person) notified the Company of transactions carried out on the Company's shares, i.e. on the disposal of 200,000 shares. After the transactions, Renovare Fundacja Rodzinna holds 349,568 shares.

On 7 November 2025, Member of the Management Board Jacek Lisowski, a person discharging managerial duties, notified the Company of transactions carried out on the Company's shares, i.e. of the disposal of 1,127. After the transaction, Member of the Management Board Jacek Lisowski holds 48,752 shares.

On 2 December 2025, Lizon Fundacja Rodzinna (an entity closely related to an executive person) notified the Company of transactions carried out on the Company's shares, i.e. on the disposal of 20,000 shares. After the transactions, Lizon Fundacja Rodzinna holds 162,792 shares.

On 11 December 2025, Fundacja Rodziny Masłowskich (an entity closely related to an executive person) notified the Company of transactions carried out on the Company's shares, i.e. on the acquisition of 180 shares and the disposal of 180 shares.

On 9 January 2026, Fundacja Rodzinna Rodziny Masłowskich (an entity closely related to an executive person) notified the Company of transactions carried out on the Company's shares, i.e. on the disposal of 25,000 shares. After the transaction, on 4 March 2026, Fundacja Rodzinna Rodziny Masłowskich holds 733,284 shares.

27. Agreements that may result in the changing of proportions of shareholding

At the date of this report, the Management Board of Asseco Business Solutions S.A. has no knowledge of agreements, which could prospectively result in changes in the proportion of shares held by the existing shareholders.



28. Control of employee share schemes

On 27 June 2024, the Ordinary General Meeting of Asseco Business Solutions S.A. resolved to establish the Executive Incentive Scheme for the Members of the Management Board and Key Company Executives for the years 2024-2026. The scheme covers three financial years, i.e. 2024-2026, subject to the condition that it will be put in place no later than 31 December 2027. The aim of the scheme is to create mechanisms to motivate the Members of the Management Board and key executives of the Company to implement the Company's strategy and engage in its operations through long-term commitment to the Company. It will contribute to driving up the Company's operational efficiency, financial results, and robustness. The scheme is implemented from a pool of 600,000 own shares purchased by the Parent, which constitutes 1.7954% of the Parent's equity. Detailed information on the share-based payment scheme is presented in Item 4.2 of the Notes to the Annual Financial Statements of Asseco Business Solutions S.A. for 2024 and made public on 3 March 2025.

The agreements are equivalent to share-based payment transactions within the meaning of IFRS 2, settled through equity instruments.

The award of shares to scheme participants for the 12-month period ended 31 December 2024 was carried out in the reporting period based on the financial data used to prepare the financial statements for 2024, as audited by a statutory auditor. The number of shares awarded to the Members of the Management Board amounted to 158,112 and was described in detail in Item 26 herein (Shareholding structure). The number of shares awarded to the key executives was 25,185.

The Consolidated Financial Statements of the Asseco Business Solutions Group for the 12 Months Ended 31 December 2025 include an expense of PLN 16,354 thousand related to the two incentive schemes. The counter-entry for the transaction was recognised under a separate equity item.

Detailed information on the share-based payment programme is presented in Item 4.2 of the Notes to the Consolidated Financial Statements of the Asseco Business Solutions Group for the Year Ended 31 December 2025.

29. Information on the Group's sponsoring and charity policy or any other similar activities

Asseco Business Solutions S.A. supports various charity initiatives financially. Company's charitable activity is mainly the sponsoring of community organisations aiding people in need and supporting disadvantaged individuals and families and offering funding to socially beneficial charity.



30. The Sustainability Reporting of Asseco Business Solutions S.A.

ESRS 2 General Disclosures

BP-1 General basis for preparation of the sustainability statement

Scope. This Sustainability Reporting of Asseco Business Solutions S.A. ("SR") presents sustainability-related information for Asseco Business Solutions S.A. ("Asseco Business Solutions" or "Company") for the period from 1 January 2025 to 31 December 2025. The scope of the reported data is consistent with that presented in the Company's financial statements for 2025.

In 2025 the Company acquired a 60% equity interest in Tax Order Sp. z o.o., headquartered in Warsaw. The acquisition was completed at the end of the first quarter of 2025, with the amendment to the Articles of Tax Order Sp. z o.o. being registered on 27 March 2025. This organizational change led to the establishment of the Asseco Business Solutions Group.

During the reporting period, Tax Order Sp. z o.o. did not conduct any material operating activities. The company employed one person, and its actual operations commenced at the end of the third quarter of 2025. Until the end of 2025, its operations remained immaterial both in terms of operational scale and the resulting environmental, social, and governance (ESG) impacts. The business activities of Tax Order Sp. z o.o. are closely aligned with those of Asseco Business Solutions S.A. and focus on the sale of software for accounting firms. These activities are carried out using the resources and infrastructure of Asseco Business Solutions S.A., which further limits the subsidiary's independent impact across ESG-related areas. Accordingly, taking into account the principle of materiality and the immaterial impact of Tax Order Sp. z o.o. on the ESG profile of the ABS Group, the Company decided not to include data relating to Tax Order Sp. z o.o. in its sustainability reporting for 2025. The acquisition of the equity interest in Tax Order Sp. z o.o. was assessed as an immaterial change from a sustainability reporting perspective. Consequently, the exclusion of the subsidiary's data does not result in any misstatement of, or limitation to, the comparability of the information disclosed at the level of the Parent – Asseco Business Solutions S.A.

All abbreviations contained in this SR are aligned with the European Sustainability Reporting Standards (ESRS), enabling the disclosures to be easily mapped against the applicable regulatory frameworks: BP (Basis of Preparation), GOV (Business Conduct), SBM (Strategy), IRO (Impact, Risk and Opportunity management), along with other relevant ESRS requirements applicable to the Company.

The Company has not been granted an exemption from individual sustainability reporting obligations, in accordance with the amended Accounting Act of 29 September 2024.

Legal basis. This SR has been prepared in accordance with the Accounting Act of 29 September 1994, as amended on 6 December 2024, including the sustainability reporting requirements set out in Chapter 6c thereof, and in compliance with the European Sustainability Reporting Standards (ESRS) adopted by the European Union (EU) and effective as at the date of preparation of this SR, as well as Directive (EU) 2022/2464 of the European Parliament and of the Council on corporate sustainability reporting ("Corporate Sustainability Reporting Directive" or "CSRD"). This SR also takes account of the European regulatory framework relating to the EU Taxonomy, including Regulation (EU) 2020/852 on the establishment of a framework to facilitate

sustainable investment and amending Regulation (EU) 2019/2088 (“EU Taxonomy”).

The selection and description of the policies, as well as the metrics presented in this SR, were based on the results of the double materiality assessment conducted in 2024 and subsequently reviewed in 2025. The assessment took into account both internal and external factors relevant to the Company’s operations. The main factors taken into account in assessing materiality were:

- the Company’s industry,
- business profile and market setting,
- the scope of Company’s impact on local communities and the environment,
- the risks to which the Company is exposed when doing business,
- opportunities linked to the perceived business benefits for the Company,
- stakeholder expectations.

When assessing the significance of impacts, threats and opportunities, the Company’s downstream and upstream value chain was taken into account. In the context of assessing impacts concerning the respect for human rights – specifically the prohibition of child labour and forced labour – the value chain analysis was confined to first-tier suppliers, without extending to downstream suppliers (suppliers of suppliers). The Company took steps and exercised due diligence to obtain information relating to its value chain, engaging its key suppliers in the data acquisition process. Owing to the incompleteness of the information obtained and the material risk of uncertainty, the data cannot be disclosed in a manner that would ensure reliability and credibility within this SR. In the current reporting period, the Company has elected not to disclose information relating to its entire value chain, making use of the exemption provided under ESRS 1, paragraph 10.2. The Company has also applied the exemption set out in ESRS 1, paragraph 10.4 from disclosing information on the anticipated financial effects of material physical and transition risks, as well as potential climate-related opportunities.

In 2025 the double materiality assessment was reviewed, and the material topics remained unchanged compared with the previous year.

This SR is the second sustainability report published by the Company in accordance with the amended Accounting Act and the CSRD.

Asseco Business Solutions S.A. made use of the option to withhold disclosure of sensitive cybersecurity indicators on the grounds of confidentiality. The Company does not apply this omission to information concerning intellectual property, know-how, innovation, or confidential negotiation.

The Company adopted short-, medium-, and long-term time horizons in accordance with the ESRS requirements.

The year 2024 was selected as the base year; accordingly, comparative information is presented in this SR.

Amounts presented in this SR are translated using exchange rates calculated as the arithmetic mean of the average exchange rates announced by the National Bank of Poland and in effect on the last day of each month within the reporting period. These rates were, respectively:

- in the period from 1 January to 31 December 2025: EUR 1 = PLN 4.2372,
- in the period from 1 January to 31 December 2025: USD 1 = PLN 3.7504.



BP-2 Disclosures in relation to specific circumstances

Sources of estimates and outcome uncertainty. A source of uncertainty for the Company relates to the assumptions and estimates applied in areas where obtaining actual data was challenging. At the same time, the Company exercised due care in determining data sources and selecting the methodologies applied in order to ensure the highest possible reliability and accuracy of the values presented. This approach was intended to provide the most faithful representation of actual conditions in the quantitative information disclosed.

For several Scope 3 emissions categories, the spend-based approach was applied. Under this methodology, emission factors are typically averaged across entire sectors of the economy. The calculations were based on the most recent emission factors available in publicly accessible databases covering the period from 2019 to 2024.

A detailed description of the methodologies, emission factors, and calculations applied in relation to environmental matters is provided in disclosure E1-6.

Incorporation by reference. Information required under the ESRS and the EU Taxonomy that is incorporated by reference to the financial statements includes disclosures relating to revenue.

Entity-specific information. Entity-specific disclosures are disclosures specific to Asseco Business Solutions that are not defined by the ESRS. These comprise additional disclosures relating to software and information technology (IT) products and services, particularly in the areas of information security, cybersecurity, and privacy protection, and have been identified with reference to the SASB Standards.

Material events after the reporting period.

No material events occurred after the end of the reporting period that could have an impact on the sustainability reporting disclosures presented in this SR.

List of phase-in disclosure requirements

The Company does not disclose the information required under ESRS S1-13, making use of the transitional relief provided in that standard. The exemption results from the provisions introduced by Commission Delegated Regulation (EU) 2025/1416 of 11 July 2025, amending Delegated Regulation (EU) 2023/2772 with regard to the postponement of the application dates of certain disclosure requirements.

GOV-1 The role of the administrative, management and supervisory bodies

Members of the Management Board and Supervisory Board actively seek to deepen their knowledge of sustainable development, including through participation in meetings, workshops, and consultations with ESG experts from the parent entity, Asseco Poland S.A. Members of the Management Board and the Audit Committee were also informed of the results of the review of the double materiality assessment.

Table Experience of the Management Board and Supervisory Board in sustainability-related matters (as at 31 December 2025)

Name and surname	Function	Knowledge, experience and skills related to sustainability matters
Wojciech Barczentewicz	President of the Management Board	corporate governance, strategic management, impact management, business ethics, social matters, marketing

Piotr Maslowski	Vice-President of the Management Board	corporate governance, strategic management, management of the Company's impacts, product management and commercial strategy, supply chain management, security, marketing,
Mariusz Lizon	Member of the Management Board	corporate governance, accounting and finance, social matters, legal and regulatory matters, environmental matters, information security, cybersecurity, management of back-office functions
Renata Lukasik	Member of the Management Board	corporate governance, ERP product management, IT expertise with a focus on software development processes, executive management experience
Jacek Lisowski	Member of the Management Board	corporate governance, supply chain management, commercial strategy, sales and implementation of software systems (customer perspective), marketing
Rafał Mróz	Member of the Management Board	corporate governance, supply chain management, commercial strategy, sales and implementation of software solutions from a customer perspective, marketing, specialized expertise in IT, product management of ERP systems for SMEs
Rafał Kozłowski	Chairman of the Supervisory Board	corporate governance, management of the Company's impacts in international operations, financial impacts, supply chain management
Adam Góral	Member of the Supervisory Board	business impact management, business ethics, corporate governance, social matters
Romuald Rutkowski	Member of the Supervisory Board	corporate governance, specialized expertise in information technology and emerging technologies
Zbigniew Pomianek	Member of the Supervisory Board	corporate governance, management of the Company's impacts in the banking sector, human resources management
Marcin Murawski	Member of the Supervisory Board	financial management, certified internal auditor
Tomasz Stankiewicz	Member of the Supervisory Board	corporate governance, management of business impact in the financial services and insurance sectors, capital markets, investment management

The independence criteria set out in Article 129(3) of the Act on Statutory Auditors, Audit Firms and Public Oversight are satisfied by Marcin Murawski and Tomasz Stankiewicz.

A description of the activities and responsibilities of the Management Board, beyond those explicitly specified in generally applicable laws and regulations, is set out in the Management Board Rules of Procedure, available on the Company's website. No representative of employees or other persons performing work for the Company sit on the Management Board.

The gender diversity of the Management Board is presented in the table below.

Table. Gender Diversity of the Management Board and Supervisory Board of Asseco Business Solutions in 2025 (as at 31 December 2025)

Type of position	2024				2025				Change 2025/2024
	Women	Men	Share of women	Share of men	Women	Men	Share of women	Share of men	
Management Board	1	5	16.67%	83.33%	1	5	16.67%	83.33%	0%
Supervisory Board	0	6	0%	100%	0	6	0%	100%	0%

Total	1	11	8.33%	91.67%	1	11	8.33%	91.67%	0%
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During the 2024 reporting year, the ratio of women to men on the Management Board was 1:5. This ratio remained unchanged in 2025 and continued to stand at 1:5.

Management of sustainability matters. The progress and status of projects relating to social, environmental, and governance matters are reported by senior management to the Management Board during Management Board meetings or through individual meetings as part of the Management Board's ongoing operational oversight activities.

The coordination of cross-functional ESG initiatives is carried out under the supervision of the Management Board Member responsible for back-office functions. Activities are implemented by the respective organizational units responsible for individual areas of the Company's operations, while the Legal and Corporate Division performs a coordinating role and ensures consistency in their execution. Coordination of ESG activities is carried out at the level of the parent entity, Asseco Poland S.A., which provides support and advisory services through its Shared Services Centre (SSC).

Risk management. The document setting out the principles of risk management in the Company is: the Risk Management Policy. The document covers all risks identified across the Company's operations, including risks pertaining to sustainable development.

The risk management roles and key responsibilities defined in the Policy are as follows:

- The Risk Manager is tasked with establishing the principles for the operation of the Company's risk management system, coordinating and monitoring the application of risk management processes, and periodically reporting to the Management Board on the adequacy and effectiveness of the risk management framework.
- Managers of individual organizational units are responsible for conducting risk analyses within their respective areas of competence and for the ongoing management of risks specific to their domains of responsibility.

The responsibilities of employees and co-workers include the identification of risks and the effective communication thereof across the organization.

The Company's risk management framework is structured around the three lines of defence:

- operational management of risks inherent in the activities of organizational units,
- risk management oversight by roles or units specifically designated to do so,
- activities of the internal audit unit.

The ESG risks identified as part of the analysis are integrated into the Company's risk catalogue, particularly industry-related risks, and were fully incorporated into the risk catalogue in 2025 for any areas not yet covered.

The Company applies a structured internal control system over the valuation, collection, recording, and disclosure of SR data, underpinned by the risk matrix framework adopted by the Company. The Internal Audit Department, in consultation with the Audit Committee, conducts audits of selected processes. Responsibility for the internal control system rests with the Management Board, with supervisory oversight performed by the Audit Committee of the Supervisory Board.

Asseco Business Solutions S.A. established an internal control framework comprising an organizational and hierarchical structure, internal policies, procedures, codes of conduct, embedded control mechanisms, and detailed instructions that collectively enhance the effectiveness of the Company's operations. Managers of organizational units are accountable for ensuring the operational efficiency and effectiveness of their teams, while senior managers are tasked with supervising the activities and results of the processes under their ownership. The internal control mechanism is supplemented by specialized teams responsible for the preparation of financial reports and for ensuring compliance with applicable legal and regulatory requirements.

GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

ESG topics are addressed during Management Board meetings as required and are factored into business decision-making processes. Responsibility for reporting sustainability-related information to the Management Board rests with the Management Board Member responsible for back-office functions, who also has operational oversight of the Legal and Corporate Division. Information is provided on an ongoing basis, depending on emerging needs and circumstances.

The Audit Committee and the Supervisory Board are regularly apprised of the outcomes of the double materiality analysis and its revision. Any risks identified in this process are systematically incorporated into the Company's risk management framework. The Audit Committee maintains ongoing oversight of the most material risks identified by the Company during regular meetings attended by representatives of the Internal Audit Department and the Risk Manager. The Internal Audit Department independently informs the Management Board and the Audit Committee of the Supervisory Board regarding the condition of the control environment and the Company's risk exposure, thereby supporting the limitation of adverse impacts arising from risk factors and threats to the Company's operations.

Sustainable development considerations are integrated across all areas of the Company's operations, with the participation of management representatives and employees, particularly from the legal and corporate, human resources, administration, and information security departments, as well as business divisions with significant stakeholder engagement. The frequency and manner of involvement are determined by the nature of each organizational unit.

Table. Sustainability issues to be discussed with the Management Board in 2025.

Area	Areas discussed
Environment	Investments related to energy management and emissions reduction, greenwashing risk and the principles of responsible communication together with associated reputational risks, current and proposed legislative developments (including the Omnibus package), geopolitical developments related to climate matters, and fleet management (company vehicles).
Social	Remuneration policy, developments in employment-related legislation (including amendments concerning the National Labour Inspectorate Act), employee welfare programs, employee integration and engagement initiatives, and remote work arrangements.
Governance	Cybersecurity, data security and privacy, implementation of the ISO/IEC 27001 standard, matters related to the deployment of AI and the associated regulatory framework, and the organization's compliance with the DORA and NIS2 requirements.

The administrative, management, and supervisory bodies take impacts, risks, and opportunities into consideration in the business decision-making process.

GOV-3 Integration of sustainability-related performance in incentive schemes

The Company does not maintain a separate sustainability strategy and, consequently, sustainability matters have not been formally incorporated into its business strategy. Similarly, no specific sustainability-related objectives have been established and, therefore, such objectives do not form part of the Management Board's incentive scheme. The annual bonuses paid and payable to Members of the Management Board for 2025 were not linked to sustainability performance indicators. Climate-related matters are not reflected in the remuneration of members of the administrative, management, and supervisory bodies, and performance is not assessed against greenhouse gas emissions reduction targets.

Members of the Management Board and Supervisory Board are governed by the Remuneration Policy of the Management Board and Supervisory Board of Asseco Business Solutions S.A., adopted following amendments under Resolution No. 22 of the Ordinary General Meeting dated 27 June 2024. A portion of the Management Board's total remuneration constitutes variable remuneration hinged on financial performance.

GOV-4 Statement on due diligence

Table. Due diligence

Core elements of due diligence	Relevant sections in the SR
Integration of due diligence into governance, strategy, and the business model	BP-1 , p.37 GOV-2, p.40
Engagement with affected stakeholders throughout all key stages of the due diligence process	SBM-2, p.90
Identification and assessment of adverse impacts	SBM-3 , p. 50
Taking action to prevent, mitigate, and remediate identified adverse impacts	E1-3, p. 82 S1-4 p.94 S1-3 p.94
Monitoring the effectiveness of such actions and communicating the related information	GOV-5, p. 43

GOV-5 Risk management and internal controls over sustainability reporting

Sustainability reporting within the Company is based on the systems and processes used for financial reporting purposes. Source data are collected by the organizational units responsible for individual areas of the Company's operations and, through data aggregation systems, are subsequently submitted to the parent company within the Asseco Group. In accordance with its Information Security Policy, Asseco Business Solutions has implemented appropriate technical and organizational measures to ensure an adequate level of data protection.

The data control framework, together with related mitigation measures, has been developed on the basis of a risk assessment of the reporting process prepared under the Shared Services Centre (SSC) model by the Sustainability Team of the parent entity, Asseco Poland S.A.

Table. Risk in the reporting process and mitigation strategies.

Risk	Mitigation strategy
Incomplete data	Verification of data received from individual areas of the Company; validation of disclosures against the EFRAG IG data points table. Collection of historical data.
Unreliable data	Dual-review verification process; reconciliation of reported data with information submitted to external institutions; corrective controls; ongoing communication with employees responsible for data submission to clarify inconsistencies; organization of dedicated meetings with personnel providing HR, administrative, or financial data, as well as experts from the parent entity, Asseco Poland, to clarify definitions and verify data collection methods and calculation methodologies.
Unexpected events delaying the data collection process	Preparation of guidance materials and procedures for employees responsible for gathering source data to ensure business continuity and substitutability in the event of extended absences or personnel changes; maintenance of historical and comparative datasets; application of information security and business continuity procedures.

Additional support is provided through consultations with the Sustainability Team of Asseco Poland, which is responsible for collecting sustainability-related information from companies within the Asseco Group. This support helps identify gaps in the Company's internal data collection processes at an early stage and reduces the risk of potential reporting errors. Furthermore, throughout the data collection process, the Company has direct and ongoing access to the Sustainability Team of Asseco Poland to clarify any questions regarding data scope, disclosure requirements, definitions, methodologies, and other reporting-related matters.

The Management Board Member responsible for back-office functions is regularly updated on emerging ESG-related risks and actively participates in addressing reporting-related issues from a management and governance perspective.

SBM-1 Strategy, business model and value chain

The key elements of Asseco Business Solutions' strategy relating to sustainability matters and its business model, together with a description of the principal product and service groups, markets served, and customer groups, are presented below.

During the reporting period, there were no changes to the Company's significant product and service categories, key markets served, or principal customer groups. The Company conducts its operations exclusively in Poland and as at the reporting date employed 1,110 people.

The Company owns a photovoltaic installation located outside its registered office, which generates electricity on commercial terms. However, electricity generation does not constitute a distinct pillar of the Company's operating activities. Rather, it represents an ancillary activity that is not directly linked to the Company's core value chain, and its contribution to total revenue remains immaterial. Accordingly, it is not considered a significant component of either the Company's business model or its revenue generation strategy.

Sustainable development strategy

As at 31 December 2025, the Company had not implemented a formal sustainability strategy. Nevertheless, sustainability-related matters are taken into account in the Company's day-to-day operations. The Company is considering developing a roadmap that would incorporate environmental and social sustainability objectives, including objectives relating to cybersecurity.

Asseco Business Solutions S.A. continuously monitors the expectations of the market, customers, suppliers, investors, business partners, and, above all, its employees. The Company remains open to dialogue regarding the execution of its business strategy and is committed to taking into account the views and interests of its stakeholders in the development of a future sustainability strategy.

Business model

Asseco Business Solutions S.A. designs and markets modern IT solutions for enterprises, irrespective of their size, character, and industry. Within the Asseco Group, Asseco Business Solutions S.A. is a Competence Centre responsible for the development of ERP software, mobile reporting systems (SFA), data exchange platforms, factoring systems, and software for SMEs.

In the ERP segment, Asseco Business Solutions S.A. offers modern and integrated software (Softlab ERP by Asseco and Macrologic ERP by Asseco) handling the management of medium and large enterprises. These products feature a wealth of functions. Softlab ERP by Asseco streamlines the management of the vast area of any company's business: production, finance and accounting, HR and payroll, logistics as well as sales (in e-commerce channels) and inventory management. It also provides a number of managerial tools to enhance management and analytical capabilities. The Macrologic ERP by Asseco suite is a package of IT solutions and consulting knowledge supporting corporate resource planning and management, efficient information and

knowledge management and business analysis.

The ERP software solutions for SMEs are embedded in WAPRO ERP by Asseco. It is a family of management applications intended for small and medium-sized enterprises to support the operations of internal departments: sales, finance and accounting, human resources and mobile personnel. Wapro ERP by Asseco can be implemented in virtually any industry. They offer trouble-free installation, easy configuration, and intuitive operation.

Asseco Business Solutions S.A. is also modern sales support systems of clustered in the Asseco Platform, including primarily mobile SFA (Sales Force Automation) and FFA (Field Force Automation) systems, such as Mobile Touch by Asseco, as well as services for comprehensive, electronic exchange and analysis of commercial data between individual links of the distribution chain, mainly between manufacturers and wholesaler networks. Asseco Platform is an advanced suite of tools supporting sales and process management in the FMCG sector.

Asseco Platform is a comprehensive solution that supports companies in effective sales, process automation, and optimization of retail and distribution.

Asseco Business Solutions S.A. has also designed the Faktor system: a novel application tailored to the needs of the financial market, enabling a comprehensive handling of factoring transactions.

The Company consistently broadens its offering of products and services supporting customers' business processes in various areas.

An increasing number of products and services marketed by Asseco BS (both in the ERP and SFA areas) is made available in the cloud model. There is a rapid growth of projects completed in the full outsourcing model. It means that the Company assumes the full responsibility not only for the programs but also for the most sensitive components of the solutions: the system infrastructure, communications, or supervision over integration processes. The implementation of the above initiatives is facilitated by Asseco Business Solutions' own Data Centres, complemented by the growing use of data centre services provided by established market-leading vendors, such as Microsoft.

Market position

Poland remains the principal market for the solutions offered by Asseco Business Solutions S.A. At the same time, the Company continues to expand the international reach of its offering, steadily increasing its presence in foreign markets.

Value chain

The value chain of Asseco Business Solutions S.A. has the following:

- suppliers of IT equipment and services,
- sales and implementation of products and services,
- after-sales services (servicing and maintenance).



Table Value chain of Asseco Business Solutions S.A.

Value chain of the Company						
Identified significant stakeholders who have contact with processes within the value chain						
Product and service providers			Company employees, business partners, investors, capital providers, financial institutions, market analysts, media		Consumers and product users	
UPSTREAM			Company		DOWNSTREAM	
Suppliers			In-house processes	Sales	Use	Waste
Suppliers (Tier 3)	Suppliers (Tier 2)	Suppliers (Tier 1)	All operational and support processes conducted by the Company	Sales, implementation and maintenance of products and services	Use of IT solutions.	Waste collectors
Raw materials	Suppliers related to office activities	People				
<ul style="list-style-type: none"> natural gas, fuels, electricity, water suppliers, heat and cold, 	<ul style="list-style-type: none"> office space providers, equipment and accessories suppliers – computer hardware and accessories, equipment and telecommunications services, software, server room equipment, suppliers of office supplies, suppliers of mobile devices, hardware and software for customer needs, suppliers of cleaning products and household chemicals, suppliers of furniture, household appliances, 	<p>Companies providing, among others:</p> <ul style="list-style-type: none"> programming services provided as part of sole proprietorships (B2B), IT systems, libraries, databases, third-party software, cloud services for data storage or processing, auditing and certification services, training and educational services (instructors, educators), tax advisory services, legal services, 	<p>Operations related to the development of proprietary software for:</p> <ul style="list-style-type: none"> mainly enterprises (small, medium and large), and public administration, local government, educational institutions, health care, banking (cooperative and local government), financial and investment market, insurance, business support. R&D. <p>Supporting activities:</p> <ul style="list-style-type: none"> marketing and communication, PR, data processing centre support, logistics, management, investor relations, legal support, 	<p>Maintenance and IT system development:</p> <ul style="list-style-type: none"> sales and implementation of products/services for customers, after-sales services (servicing and maintenance, warranty agreements), partner companies selling and implementing solutions; sale of electrical energy produced by the Company to the energy supplier (which is 	<ul style="list-style-type: none"> consumers and users (customers) using the products, after-sales services (servicing and maintenance, warranty agreements), use related to energy consumption. 	<ul style="list-style-type: none"> collectors of equipment and large-size waste (withdrawn from use), collectors of hazardous substances.

	<ul style="list-style-type: none"> suppliers of water and foodstuffs for offices, 	<ul style="list-style-type: none"> logistics, courier and postal services, appliance and installation maintenance services, maintaining good condition of the vehicle fleet, services related to the organization of conferences and events, cleaning services for office space, insurance services. 	<ul style="list-style-type: none"> internal IT support, administration, accounting, finance, controlling, internal audit, compliance, personal data and information security, HR and personnel administration, training 	0.073% of revenue)		
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The largest service and product recipients are enterprises (small, medium and large), as well as, to a lesser extent, entities from the following areas: public administration, local government, educational institutions, health care, banking (cooperative and local government). Electrical power is an essential resource in the Company's operations.



SBM-2 Interests and views of stakeholders

Asseco Business Solutions S.A. engages in ongoing dialogue with its stakeholders to facilitate the exchange of information and to cultivate long-term partnership-based relationships.

The Company's key stakeholders were identified through the double materiality assessment conducted in 2023 and subsequently validated in 2024. Six key stakeholder groups were identified: employees, shareholders, Management Board, Supervisory Board, customers, suppliers, and subcontractors.

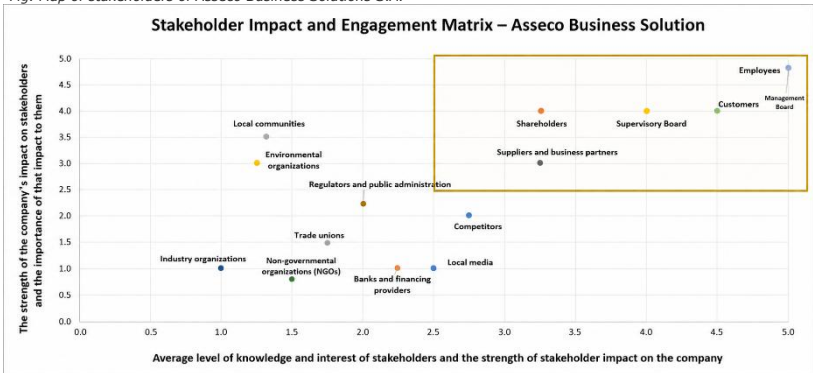
The interests of key stakeholders are monitored through:

- due diligence processes designed to assess the impacts of the Company's operations on key stakeholder groups;
- updates to the materiality assessment, which identify stakeholder priorities and expectations in relation to ESG matters;
- the ongoing activities of the Human Resources Department, procurement functions, and business units, which maintain continuous engagement with customers, as well as functions responsible for investor relations and support for the Company's statutory bodies, including the Management Board and the Supervisory Board.

Key stakeholder mapping:

For each identified stakeholder group, the Company defined the scope of engagement, key topics relevant to the relationship, methods of stakeholder engagement, as well as the frequency and communication channels used. An expert-based assessment was then conducted from a dual perspective, evaluating both the stakeholder's influence on the Company – including its level of knowledge, interest in the Company, ability to influence reputation, and potential impact on financial performance – and the Company's influence on the stakeholder and its needs. Based on these parameters, the strength of the relationship and mutual influence between each stakeholder group and the Company was determined and is presented in the diagram below.

Fig. Map of stakeholders of Asseco Business Solutions S.A.



In 2025 the assessment of the Company's influence on its stakeholders and the stakeholders' influence on the Company was reviewed and confirmed to remain unchanged. No material events were identified that would warrant a reassessment of these relationships, and the Company's key stakeholder groups remained unchanged.

Asseco Business Solutions takes into account the views, needs, and expectations of its stakeholders in the conduct of its business activities, responding to the concerns and requirements of customers, employees, or investors. The table below presents the methods through which the Company engages and communicates with its stakeholders.

Table Stakeholder engagement

Stakeholder categories	Engagement purpose/relevant topics	Communication channels
Employees	<ul style="list-style-type: none"> • topics addressed in ESRS S1 (including working conditions, training and skills development, work-life balance, adequate wages), • ethics, corruption, • vendor relationships, • environment (broad impact), • irregularities, 	<ul style="list-style-type: none"> • regular communication between thematic and project groups via MS Teams, • ongoing e-mail communication, • employee appraisal after the probationary period, • personal meetings with employees, • exit interview, • onboarding interviews, • employee surveys, • internal employee support system, • intranet and internal communication (mailing, messaging tools), • participation in a double materiality check.
Shareholders	<ul style="list-style-type: none"> • company development, • management matters, • equality/diversity issues in management bodies, • remuneration policy, 	<ul style="list-style-type: none"> • submitting reliable and detailed information about financial and operational results in current and periodic reports, • regularly updated website, • quarterly, half-yearly, and annual results conferences for analysts and investors, • direct meetings.
Management Board	<ul style="list-style-type: none"> • company development, • strategic decisions, • management matters, • equality/diversity issues in management bodies, • remuneration policy, corporate governance, 	<ul style="list-style-type: none"> • regular meetings (e.g. once a week), • internal communication (mailing, telephone), • personal meetings with key employees – monitoring important topics and projects, • periodic meetings, • participation in a double materiality check.
Supervisory Board	<ul style="list-style-type: none"> • supervisory function over the Management Board, • influence on strategic decisions and business development, • impact on equality/diversity issues in management bodies, • remuneration policy, • compliance, corporate governance 	<ul style="list-style-type: none"> • periodic meetings (e.g. quarterly at a minimum), • meetings of the Audit Committee operating within the Supervisory Board before publication of financial results.



Customers	<ul style="list-style-type: none"> • appropriate standards of service and quality of products and services offered, • sales, • ESRS S4 issues, • ERP 	<ul style="list-style-type: none"> • meetings related to sales activities and contracts, • ongoing personal meetings, e-mail and telephone communication, • customer training, • satisfaction checks, • customer visits (KAM, PM, service), help desk, • surveys for tender and bidding procedures, securing new agreements, • supplier evaluation through surveys, • participation in a double materiality check.
Suppliers and subcontractors	<ul style="list-style-type: none"> • favourable trade terms, • transparent tendering and cooperation, • timely payments, • warranties, complaints, servicing, 	<ul style="list-style-type: none"> • requests for proposal, proposals, qualification, contracts, • ongoing communication (MS Teams, e-mail and telephone communication), • various forms of cooperation and dialogue, • industry conferences, • compliance surveys and statements, • participation in a double materiality check

Employee engagement is supported through a variety of communication channels, including direct communication, email, instant messaging platforms, information published on the Company's intranet (SharePoint and thematic Microsoft Teams groups), corporate social media channels, and regular departmental meetings. Employees also participate in individual meetings with HR representatives, during which they have the opportunity to express their views on matters of importance to them. In addition, employees are invited to provide feedback through surveys, including those conducted before and after integration and training events, and may submit questions, comments, and suggestions regarding the Company's activities.

A representative of the Management Board participated throughout the process of stakeholder selection and the identification of material topics, including both the Management Board Member responsible for back-office functions and the Management Board Member responsible for ERP software development. The results of the review of the double materiality assessment conducted in respect of 2025 were presented to the employee representative. The results of the review of the double materiality check, including consideration of the views and interests of affected stakeholders, were also presented to the entire Management Board on 27 January 2026. The outcomes of the review process, together with information confirming that they had been presented to the employee representative, were subsequently submitted to the Chairperson of the Supervisory Board.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The material sustainability-related impacts, risks, and opportunities identified by Asseco Business Solutions through the materiality assessment performed for the purposes of the 2024 sustainability reporting cycle were subject to a review conducted in late 2025 and early 2026. The review confirmed that no changes had occurred in the material impacts, risks, and opportunities compared with the previous reporting period:



Table Non-financial issues analysed by stakeholders during materiality analysis

Material topics identified in materiality assessment	Impact description	Impact type: + positive - negative actual, potential	Impact on people or environment	Reference to corporate strategy and business model	Current and anticipated effects	Time horizon of the impact and action taken	Impact in value chain U - upstream, O - own operations D - Downstream
E1 - Climate change							
Climate change mitigation	Greenhouse gas (GHG) emissions – greenhouse gas emissions occurring throughout the Company's value chain (emissions from suppliers and their sub-suppliers, energy suppliers, employees commuting to work, end-users of the Company's products, and recipients of the Company's invested financial capital).	- actual	Value chain greenhouse gas emissions encompass the direct and indirect impacts of the Company's operations, including those resulting from sources such as suppliers and sub-suppliers, energy generation, employees commuting to work, product use by customers, and capital investment–related emissions – all contributing to the global warming.	Company's strategy irrelevant. Indirectly connected with the business model. The rules provided for in the following documents: The Code of Business Ethics and Conduct – a general reference for minimizing negative impacts on the natural environment.	Pollution by emissions, deterioration of air quality, which may negatively affect health.	Short- to medium-term horizon – greatest impact anticipated. Long-term horizon – greater market interest anticipated.	UOD
S1 – Own workforce							
Working conditions: secure employment	Offering a secure and stable workplace.	+ actual	Offering a secure and stable workplace positively influences employees' quality of life by fostering a sense of job security. Clearly defined and formalized employment arrangements foster a sense of job security	Company's strategy irrelevant. Indirectly connected with the business model. The rules provided for in the following documents: The Code of Business Ethics and Conduct, Staff Regulations, Remote Work Regulations,	Increased motivation, productivity. Positive impact on health. Greater efficiency at work, greater sense of commitment, greater attachment to the Company	All time horizons	O

			and, over time, contribute to employee well-being, stronger organizational loyalty, lower workforce turnover, and higher levels of job satisfaction.	Remuneration Rules, Company Social Benefit Fund, Employee Handbook, Employee Benefits at Asseco Business Solutions.	as an attractive employer. Reduced staff turnover. An attractive and competitive workplace for potential employees.		
S4 – Consumers and end-users							
Personal safety of consumers and/or end-users	Ensuring safety of customer and end-user data.	+ actual	The protection of customer and end-user data is a critical element in maintaining trust, upholding the right to privacy, and ensuring compliance with the law, such as the GDPR.	Company's strategy irrelevant. Indirectly connected with the business model. The rules provided for in the following documents: The Code of Business Ethics and Conduct, Information Security Policy, Personal Data Protection Policy, Personal data Processing and Privacy Policy.	Increased sense of data protection among consumers and end users, avoidance of potential financial penalties for possible violations, increased trust in the Company.	All time horizons.	OD

Material topics identified in materiality assessment	Description of material risk/opportunity	Risk /opportunity	Reference to corporate strategy and business model	Current and anticipated effects	Risk and opportunity management (current and future action)	Risk/opportunity occurrence
E1 - Climate change						
Climate change mitigation	Transformational and regulatory risk – failure to adapt the organization's strategy to regulatory, political, or societal changes. The risk of tightening emission caps or the establishment of product-specific emission thresholds.	Risk	<p>Company's strategy irrelevant.</p> <p>Indirectly connected with the business model.</p> <p>The rules provided for in the following documents: The Code of Business Ethics and Conduct, – a general reference for minimizing negative impacts on the natural environment.</p>	<p>Reputation risk, loss of competitiveness, possible loss of contracts and customers. Risk of failure to comply with the law. Misguided business decisions regarding the Company's direction of development.</p> <p>Financial penalties, higher costs of business.</p>	Ongoing monitoring of drafted laws and regulations, budget planning; training	UOD
	A rising market trend toward the adoption of digital ICT (Information and Communication Technology) solutions, exemplified by an increased use of the Company's cloud-based services to optimise resource consumption, alongside growing demand for IT tools that facilitate the implementation of ESG objectives; An opportunity to strengthen the Company's reputation as engaged in (indirectly) actions to counteract the climate crisis.	Opportunity	<p>Company's strategy irrelevant.</p> <p>Indirectly connected with the business model.</p> <p>The rules provided for in the following documents: The Code of Business Ethics and Conduct – a general reference for minimizing negative impacts on the natural environment.</p>	<p>Business development, increasing the number of customers, strengthening the Company's image as engaged (indirectly) in counteracting the climate crisis, consolidating the Company's position on the market.</p> <p>Increase in Company revenues.</p>	Analysis of market needs, initiatives to introduce new product functionalities/modifications.	OD

Energy	Increase in the price of electrical power or heat. Tightened regulations on energy efficiency standards.	Risk	Company's strategy irrelevant. Indirectly connected with the business model. The rules provided for in the following documents:	Forced optimization of operations, possible constraints for economic activity. A significant increase in electricity prices may raise the costs of business – forced	Implementation of the investment in the construction of a photovoltaic farm, with ambitions to launch the Company's RE installation.	UOD
			The Code of Business Ethics and Conduct – a general reference for minimizing negative impacts on the natural environment.	business decisions, e.g. procurement of RE, the development of photovoltaic infrastructure, meaning high initial capital outlays, reduced operating expenses over time. Potential risk to the Company's reputation arising from non-implementation of regulatory requirements. Risk of failure to comply with the law. Financial penalties, higher costs of business.	Ongoing monitoring of drafted laws and regulations, budget planning.	
S1 – Own workforce						

<p>Working conditions: adequate wages</p> <p>Work-life balance</p>	<p>Financial and human resource risks: wage pressure.</p> <p>Human resource risk and the risk associated with the loss of skilled employees and rising staff turnover, potentially leading to reputational losses due to allegedly inadequate measures to support employee well-being and work-life balance.</p>	<p>Risk</p>	<p>Company's strategy irrelevant.</p> <p>Indirectly connected with the business model.</p> <p>The rules provided for in the following documents: The Code of Business Ethics and Conduct, Staff Regulations, Remuneration Rules, Remote Work Regulations, Regulations of the Company's Social Benefit Fund, Employee Handbook, Employee benefits at Asseco BS.</p>	<p>Undesirable turnover and talent drain, reputational loss and recruitment issues.</p> <p>Increased financial outlays related to employee wages, recruitment processes, and the onboarding of new staff.</p> <p>Undesirable staff turnover, reduced work quality, disruptions to scheduled activities, non-fulfilment of project and contractual commitments, and potential loss of business.</p> <p>Higher costs of investing in solutions supporting personnel well-being, higher recruitment and onboarding costs; financial penalties</p>	<p>Regular monitoring of the market situation – periodic analysis of industry-specific pay reports; considering the launch of a personnel policy involving the award of variable pay at similar positions;</p> <p>The introduction of flexible working arrangements, including hybrid and remote work models; supporting employee well-being (work-life balance programmes); supporting professional development.</p>	<p>O</p>
<p>Equal treatment and opportunities for all</p>	<p>The potential to enhance service quality through employee development and the attraction of qualified talent to reinforce the Company's standing as an employer of choice.</p>	<p>Opportunity</p>	<p>Company's strategy irrelevant.</p> <p>Indirectly connected with the business model.</p> <p>The rules provided for in the following documents: The Code of Business Ethics and Conduct,</p>	<p>Increased quality of services, reduced task execution time, optimized use of resource potential, and the development of new technologies.</p> <p>Maintaining current contracts and gaining new financial benefits.</p>	<p>Activities aimed at enhancing employees' professional qualification (training budgets within organizational units, opportunities to participate in individually selected training programmes, industry conferences,</p>	<p>O</p>
			<p>Staff Regulations, Employee Handbook</p>		<p>and Company-organized development initiatives).</p>	
<p>S4 – Consumers and end-users</p>						

Information-related impacts for consumers and/or end-users: privacy	Risks related to third-party data processing and potential hacker attacks (changes to account balances)	Risk	Company's strategy irrelevant. Indirectly connected with the business model. The rules provided for in the following documents: The Code of Business Ethics and Conduct, Information Security Policy/Specific Information Security Policy, Personal Data Protection Policy, Personal Data Processing and Privacy Policy.	Reputational losses, loss of business and difficulty in acquiring new contracts, consumer lawsuits and loss of customers. Financial penalties, high costs of investing in security measures.	The monitoring of potential cyber threats and implementation of advanced security protocols; raising awareness among both employees and consumers regarding cyberattacks; raising awareness of employees concerning personal data protection, security, and cybersecurity; thematic training, simulated attacks, promoting knowledge on threats; consumer audits.	O
G1 – Business conduct						
Corporate culture	A management structure equipped to actively address material issues – including ESG matters – presents an opportunity to strengthen the Company's position as a competitive business partner.	Opportunity	Company's strategy irrelevant. Indirectly connected with the business model. The rules provided for in the following documents: The Code of Business Ethics and Conduct.	Increased investor interest, better ratings, improved Company's reputation and business development. Lower costs of doing business, access to more favourable financing, increased revenues.	Improvement of the Company's management systems	O
Corruption and bribery: prevention and detection, including training, incidents	The risk of cases of corruption and therefore a negative impact on the Company's image; loss of customers	Risk	Company's strategy irrelevant. Indirectly connected with the business model. The rules provided for in the following documents: The Code of Business Ethics and Conduct.	Reputational losses, loss of business and difficulty in acquiring new contracts, consumer lawsuits and loss of customers. Financial penalties.	Training to raise anti-corruption awareness.	O

The process of identifying and assessing material impacts, risks, and opportunities was conducted taking into account the specific characteristics of the industry and the geographical environment in which the Company operates. The first stage of the assessment involved a contextual analysis, including a review of the key activities and business relationships of Asseco Business Solutions S.A. For the purposes of the 2024 reporting cycle, and with the support of experts from the Shared Services Centre of Asseco Poland S.A., the Company identified its key stakeholders and determined the sustainability matters relevant to each stakeholder group. The identification and evaluation of these topics drew on processes applied by the parent company. In parallel, the Company's operations were independently reviewed to assess the extent of similarity or divergence between Asseco Poland S.A. and Asseco Business Solutions S.A.

In accordance with the requirements of the ESRS, when preparing for sustainability reporting for the 2024 reporting period, the Company considered the impact materiality perspective and the financial materiality perspective separately. All information determined to be material from either or both perspectives was subsequently disclosed.

The key stages of the process were as follows:

- analysis of the activities carried out by companies within the Group and subsequently by the Company on a standalone basis;
- identification of an initial list of material topics, including an analysis of the value chain;
- stakeholder engagement regarding material sustainability matters;
- analysis of comparative data;
- internal impact materiality assessment and financial materiality assessment based on a defined methodology;
- consolidation of the assessment results, approval by the Management Board, and presentation to the Audit Committee operating within the Supervisory Board.

During the assessment, the stakeholders had the opportunity to share comments and confirm the materiality of matters arising in their relations with the Company.

The impact analysis considered the likelihood of occurrence, assessed across different time horizons. Actual and potential impacts were analysed. In the case of a "potential" impact, the likelihood of its occurrence was assessed. The scale of probability ranges between 0 and 3 (0 – none, 1 – very low/low, 2 – medium, 3 – high).

Next, severity of a given impact was measured through three categories:

- scale – the severity of a negative or positive impact; the effects of the impact are defined as: minimal, weak/low, moderate/average, severe, very severe,
- scope – concerns the effects and extent of an impact, e.g. considering the geographical scope: none – local, national, regional, global scope. Given the nature of Company's activities, when assessing the impact, its scope was determined as national,
- irremediable character of the impact where:
 - 1 – very easy to remedy with minimal time and cost required,
 - 2 – possible to remedy with a limited amount of resources and within a relatively short period of time,
 - 3 – moderately difficult to remedy – hardly remediable nature of the impact (with moderate input of resources and work and/or over a longer, necessary time horizon),
 - 4 – very difficult or very work-intensive to remedy,
 - 5 – irremediable – the nature of the impact is irreversible (it causes irreversible loss/damage).

The analysis of risks and opportunities took account of the likelihood of a given risk/opportunity divided into 3 time horizons:

- short-term (up to 1 year),
- medium-term (over 1 year and up to 5 years),
- long term (over 5 years and up to 10 years).

The likelihood was determined on a low-medium-high scale:

- [3] – high (>70%);
- [2] – medium (30% -70%);
- [1] – low (<30%);
- [0] – none (0%).

The severity of financial consequences if a specific risk/opportunity occurs is described on a 0-3 scale, where: 0 means no risk/opportunity, and 3 means the most significant financial consequences (loss/gain).

The scale of financial consequences if a specific risk or opportunity occurs is shown on a 0-3 scale, where 0 means no financial consequences/scale (up to PLN 0.1 million), and 3 means the top financial threshold of up to PLN 10 million. The assessment scale is consistent with the Company's risk management matrix.

The score for financial materiality is a derivative of the likelihood of occurrence and magnitude of the financial effects.

Upon completion of the scoring analysis for all impacts, risks, and opportunities, and to ensure the selection of material topics appropriately aligned with the Company's business context, the cut-off thresholds were established at the following levels:

- for potential impacts – 30% of the maximum score that can be obtained in a given impact category,
- for actual impacts – 50% of the maximum score that can be obtained in a given impact category,*

**given that any actual impact of a national extent – regardless of other criteria (scale or scope) – would be material to the Company, which would not reflect the true nature of Company-related impacts.*

- for risks/opportunities – the cut-off threshold was set at 30% of the maximum score that can be obtained in a given category.

Potential negative impact – the product of the likelihood average (measured on a scale of 0-3 over three time horizons, where 0 is no likelihood and the maximum average is 3) and the total of severity (measured on a scale of 1-5 over three criteria, where the maximum total is 15), giving a maximum score of 45 points.

Potential positive impact – the product of the likelihood average (measured on a scale of 0-3 over three time horizons, where 0 is no likelihood and the maximum average is 3) and the total of 2 severity criteria (no character, measured on a scale of 1-5, where the maximum total is 10), giving a maximum score of 30 points.

Actual negative impact – the total score for 3 severity criteria (measured on a scale of 1-5, over a single, short-term time horizon, where the maximum total is 15).

Actual positive impact – the total score for 2 severity criteria (no character, measured on a scale of 1-5, over a single, short-term time horizon, where the maximum total is 10).

Risk – the product of the likelihood average (measured on a scale of 0-3 over three time horizons, where the maximum average is 3, and 0 means no likelihood) and the magnitude of financial effects (where the maximum total is 3, thus giving a maximum score of 9).

Opportunity – the product of the likelihood average (measured on a scale of 0-3 over three time horizons, where the maximum average is 3, and 0 means no likelihood) and the magnitude of financial effects (where the maximum total is 3, thus giving a maximum score of 9).

The adopted scale of risk and opportunity assessment is consistent with the risk management matrix in place at the organisation. The identified material impacts, risks and opportunities are included in the Table in section SBM-3. The results of the double materiality assessment process were tabled to and approved by the Company's Management Board.

In the fourth quarter of 2025 and early 2026, the Company conducted a review of the process. The review focused not on the identification of material matters itself, but rather on assessing whether any changes had occurred that could affect the assigned materiality scores, materiality thresholds, or the relevance of previously identified topics, as well as whether any new impacts on people or the environment, risks, or opportunities had emerged that had not previously been considered. The Company continuously monitors its external environment, including legal and regulatory developments at the national, European Union, and industry levels that may affect its operations. It also monitors emerging market practices and ESG-related standards that may influence the expectations of key stakeholders.

As part of the review, the Company assessed whether any significant changes had occurred during 2025 in its organizational structure that could affect the management of identified ESG matters, whether there had been changes in geographical footprint, product and service offerings, or technological developments that could influence environmental impacts, energy efficiency, or working conditions. None of the factors reviewed resulted in any changes to the existing assessment.

The industry benchmark was updated, with a particular focus on sustainability reports prepared in accordance with the ESRS framework.

Contextual information used:

- analysis of material issues with regard to software and IT services based on the SASB Standard developed by the IFRS Foundation, taking into account the requirements of the financial sector,
- comparative industry analysis incorporating best market practices, including a review of sustainability reports of WSE-listed companies and those included in the WIG20,
- information provided by representatives of internal and external stakeholder groups regarding the matters they consider material from their respective perspectives,
- analysis of material areas identified or examined by stakeholders, based on materials received by the Company from its business partners as a supplier,
- consultations of the ESG expert team of the parent entity, Asseco Poland S.A.,
- recommendations of the Members of the Management Board.

Tools used:

- analysis of source data (financial statements, corporate documents),
- industry comparative analysis (a review of market practices of IT companies, comparison with organizations with an equally complex structure),
- stakeholder engagement check, including meetings and assessments involving employees and collaborators, as well as interactions with external stakeholders, including suppliers and investors.

Based on the final assessment of the responses provided by representatives of key stakeholder groups, the Company concluded that all topics identified through the double materiality assessment conducted in 2024 remained relevant in 2025.

The results of the DMA review were presented to the Management Board, employee representatives, and the Supervisory Board for consideration.

In 2024 Asseco Business Solutions S.A. carried out an initial assessment and identification of climate-related impacts, risks, and opportunities in accordance with the double materiality principle. As a result, key sustainability-related risks were identified and mitigation measures addressing environmental and climate-related risks were implemented. The review of the double materiality assessment conducted in 2025 confirmed the continued relevance of the identified IROs and the effectiveness of the mitigation measures put in place. Due to limited availability of input data, the Company is unable to conduct a reliable scenario analysis, as doing so could lead to inaccurate conclusions.

Appropriate analytical models will be implemented in the following years. As at the date of preparation of this SR, no climate resilience assessment has been conducted in respect of either the Company's own operations or its value chain. The Company is considering undertaking such an assessment in future reporting periods, together with a climate scenario analysis.

IRO-2 Disclosure requirements in the ESRS covered by the sustainability reporting statement

As part of the review of its double materiality assessment, Asseco Business Solutions S.A. reassessed all topics and subtopics previously evaluated as material or non-material in 2024. The results of this reassessment are presented in the table below.

Table. Summary of topics and subtopics evaluated for materiality in 2025.

Topic	Subtopic	Rationale for materiality / non-materiality of the topic in assessment for 2024	Materiality in 2025
E1 – Climate change	Climate change adaptation (including investment in RES), energy	The topic was deemed material due to business continuity risks arising from potential sudden and extreme weather events, the Company's commitment to reducing emissions generated by its operations, and the need for efficient energy management as a critical resource supporting IT infrastructure, particularly in the context of rising energy costs.	YES
E2 - Pollution	Pollution of air, water, soil, and living organisms	This topic was assessed as non-material due to the nature of the Company's business, which is office-based and technology-oriented and does not involve manufacturing activities or industrial processes.	NO
E3 – Water and marine resources	Water consumption and withdrawal	This topic was assessed as non-material because water is used exclusively for domestic and sanitary purposes and is not involved in technological processes or cooling systems (e.g., servers).	NO
E4 – Biodiversity and ecosystems	Impacts on species status (population size, risk of extinction) and ecosystem condition (land degradation, deforestation, etc.)	This topic was assessed as non-material due to the nature of the Company's activities, which are limited to office-based operations and are conducted outside protected areas. The Company does not undertake activities that could lead to land or forest degradation and is not involved in processes associated with the use of, or impacts on, animals.	NO
E5 – Resource use and circular economy	Resource inflows (resource use), waste	This topic was assessed as non-material due to the limited scope of the Company's value chain. The Company operates exclusively in Poland and does not rely extensively on global suppliers. In addition, the volume of waste generated in the course of its operations is relatively low.	NO

S1 – Own workforce	Working conditions (job security, working time, adequate wages, social dialogue, work-life balance); equal treatment and opportunities (equal opportunities, professional development, inclusion, prevention of violence and harassment); cybersecurity	This topic was assessed as material due to wage pressure, the risk of losing qualified personnel, and employee turnover. It also reflects opportunities associated with employee development, skills enhancement, talent attraction, and strengthening the Company's position as an employer of choice. In addition, the protection of employee data and cybersecurity constitute key areas of the Company's responsibility and impact.	YES
	Child labour, forced labour, occupational health and safety (OHS)	This topic was assessed as non-material due to the nature of the Company's business, which is office-based and technology-oriented, as well as its operation within a legal and regulatory framework that explicitly prohibits child labour and forced labour. The Company has not identified any material impacts, risks, or opportunities related to these matters.	NO
S2 – Workers in the value chain	Cybersecurity, data protection within the value chain	This topic was assessed as non-material because the Company's influence in this area is indirect and primarily limited to upstream relationships within the value chain.	NO
	Working conditions (job security, working time, adequate wages, social dialogue, work-life balance); equal treatment and opportunities (equal opportunities, professional development, inclusion, prevention of violence and harassment); child labour; forced labour; occupational health and safety (OHS)	This topic was assessed as non-material because responsibility for the working conditions of workers in the value chain rests primarily with their direct employers, while the Company's influence is indirect. The Company exercises this influence through due diligence measures, appropriate contractual provisions, and cooperation with entities operating in compliance with applicable laws and recognized standards relating to occupational health and safety and working conditions.	NO
S3 – Affected communities	Security, charitable activities benefiting local communities	This topic was assessed as non-material due to the limited scale of the Company's activities directed toward local communities.	NO
	Water and sanitation, adequate food and housing, impacts on human rights defenders, freedom of expression and assembly, cultural rights	This topic was assessed as non-material due to the nature of the Company's business, which is office-based and technology-oriented. The Company's operations do not generate material impacts in these areas.	NO
S4 – Consumers and end-users	Cybersecurity, service quality, customer data protection	This topic was assessed as material due to the risk of breaches of user privacy, including data leaks resulting from cyberattacks, the risk of misleading customers, the processing of third-party data, and the potential consequences of cyber incidents or software failures. It was also considered material in light of opportunities to enhance customer satisfaction through prompt responses to customer inquiries and complaints and through continuous improvements in service quality.	YES
	Occupational health and safety (OHS), child protection, responsible marketing practices	This topic was assessed as non-material due to the Company's indirect influence over these matters in relation to customers and end users.	NO
G1 – Business conduct	Corporate culture, whistleblower protection, anti-corruption, customer security	This topic was assessed as material due to its impact on the Company's operations, particularly with respect to the effectiveness of its governance structure, the resilience of its IT systems, and its ability to enhance its attractiveness to investors and customers. It also reflects risks associated with the absence of a coherent risk management framework, potential infringements of intellectual property rights, and corruption-related threats.	YES
	Animal welfare	This topic was assessed as non-material due to the nature of the Company's business, which is office-based and technology-oriented. The Company's activities do not have a material impact on this area.	NO

Based on the outcome of the review of the double materiality assessment, Asseco Business Solutions determined the material sustainability matters to be addressed in this SR. A summary of these matters is provided in the table below.

Table ESRS compliance

Symbol of disclosure	Name of disclosure	Section in this SR
ESRS 2 General disclosures		
BP-1	General basis for preparation of the sustainability statements	General information, p. 37
BP-2	Disclosures in relation to specific circumstances	General information, p. 38
GOV-1	The role of the administrative, management and supervisory bodies	General information, p. 39
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	General information, p.40
GOV-3	Integration of sustainability-related performance in incentive schemes	General information, p. 42
GOV-4	Statement on due diligence	General information, p. 43
GOV-5	Risk management and internal controls over sustainability reporting.	General information, p. 43
SBM-1	Strategy, business model and value chain	General information, p. 44
SBM-2	Interests and views of stakeholders	General information, p.48
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	General information, p. 50
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	General information, p. 56
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	General information, p.59
ESRS E1 Climate change		
GOV-3	Integration of sustainability-related performance in incentive schemes	Environmental information, p. 42
E1-1	Transition plan to reach climate neutrality.	Environmental information, p. 82
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	General disclosures, p. 50
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	General disclosures, p. 56

E1-2	Policies related to climate change mitigation and adaptation	Environmental information, p. 82
E1-3	Actions and resources in relation to climate change policies	Environmental information, p. 82
E1-4	Targets related to climate change mitigation and adaptation	Environmental information, p. 83
E1-5	Energy consumption and mix	Environmental information, p. 83
E1-6	Gross Scopes 1, 2, 3 and	Environmental information, p. 84
total GHG emissions		
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Use of the exemption under ESRS 1, Paragraph 10.4 – Environmental information

ESRS S1 Own workforce

SBM-2	Interests and views of stakeholders	General disclosures, p. 48
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	General disclosures, p. 50
S1-1	Risk of incidents of forced labour	Social information, p. 93
S1-2	Processes for engaging with own workers and workers' representatives about impacts	Social information, p. 93
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	Social information, p. 94
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Social information, p. 94
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Social information, p. 95
S1-6	Characteristics of the undertaking's employees	Social information, p. 96
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	Social information, p. 97
S1-8	Collective bargaining coverage and social dialogue	Social information, p. 98
S1-9	Diversity metrics	Social information, p. 99

S1-10	Adequate wages	Social information, p. 100
S1-11	Social protection	Social information, p. 100
S1-15	Work-life balance metrics	Social information, p. 100
S1-16	Compensation metrics (pay gap and total compensation)	Social information, p. 101

S1-17	Incidents, complaints and severe human rights impacts	Social information, p. 103
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ESRS S4 Consumers and end-users

SBM-2	Interests and views of stakeholders	General disclosures, p. 48
SBM-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	General disclosures, p. 50
S4-1	Policies related to consumers and end-users	Social information, p. 103
S4-2	Processes for engaging with consumers and end-users about impacts	Social information, p. 104
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Social information, p. 105
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Social information, p. 108

ESRS G1 Business conduct

GOV-1	The role of the administrative, management and supervisory bodies	General disclosures, p. 39
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	General disclosures, p. 56
G1-1	Corporate culture and business conduct policies	Governance information, p. 109
G1-3	Prevention and detection of corruption and bribery	Governance information, p. 112
G1-4	Confirmed incidents of corruption or bribery	Governance information, p. 113

List of data points included in cross-cutting standards and topical standards that follow from other EU legislation

Disclosure requirement and associated data point	Page number or indication: Not material
ESRS 2 GOV-1 Gender Diversity of the Management Board Members – paragraph 21(d)	General disclosures, s. 39
ESRS 2 GOV-1 Percentage of board members who are independent – paragraph 21(e)	General disclosures, s. 39
ESRS 2 GOV-4 Statement on due diligence – paragraph 30	General disclosures, s. 43
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities – paragraph 40(d)(i)	Not material
ESRS 2 SBM-1 Involvement in activities related to chemical production – paragraph 40(d)(ii)	Not material
ESRS 2 SBM-1 Involvement in activities related to controversial weapons – paragraph 40(d)(iii)	Not material
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco – paragraph 40(d)(iv)	Not material
ESRS E1-1 Transition plan to reach climate neutrality by 2050 – paragraph 14	E1-1, p. 82
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks – paragraph 16(g)	Not material
ESRS E1-4 GHG emission reduction targets – paragraph 34	E1-4, p. 83
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) – paragraph 38	Not material
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors – paragraphs 40 to 43	E1-5, p. 83
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors – paragraphs 40 to 43	Not material
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions – paragraph 44	E1-6, p. 84
ESRS E1-6 Gross GHG emissions intensity – paragraphs 53 to 55	E1-6, p. 84
ESRS E1-7 GHG removals and carbon credits – paragraph 56	Not material
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks – paragraph 66	Not material
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk – paragraph 66(a) ESRS E1-9 Location of significant assets at material physical risk – paragraph 66(c)	Not material
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes – paragraph 67(c)	Not material

ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities – paragraph 69	Not material
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil – paragraph 28	Not material
ESRS E3-1 Water and marine resources – paragraph 9	Not material
ESRS E3-1 Dedicated policy paragraph – 13	Not material
ESRS E3-1 Sustainable oceans and seas – paragraph 14	Not material
ESRS E3-4 Total water recycled and reused – paragraph 28(c)	Not material
ESRS E3-4 Total water consumption in m3 per net revenue on own operations – paragraph 29	Not material
ESRS 2 IRO 1-E4, paragraph 16(a)(i)	Not material
ESRS 2 IRO 1- E4 – paragraph 16(b)	Not material
ESRS 2 S IRO 1-E4 – paragraph 16 (c)	Not material
ESRS E4-2 Sustainable land/agriculture practices or policies – paragraph 24(b)	Not material
ESRS E4-2 Sustainable oceans/seas practices or policies – paragraph 24(c)	Not material
ESRS E4-2 Policies to address deforestation – paragraph 24(d)	Not material
ESRS E5-5 Non-recycled waste – paragraph 37(d)	Not material
ESRS E5-5 Hazardous waste and radioactive waste – paragraph 39	Not material
ESRS 2 SBM-3-S1 Risk of incidents of forced labour – paragraph 14(f)	SBM-3, p. 50
ESRS 2 SBM-3-S1 Risk of incidents of child labour – paragraph 14(g)	SBM-3, p. 50
ESRS S1-1 Human rights policy commitments – paragraph 20	S1-1, p. 91
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8 – paragraph 21	S1-1, p. 91
ESRS S1-1 Processes and measures for preventing trafficking in human beings – paragraph 22	S1-1, p. 91
ESRS S1-1 Workplace accident prevention policy or management system – paragraph 23	Not material
ESRS S1-3 Grievance/complaints handling mechanisms – paragraph 32(c)	S1-3, p. 94
ESRS S1-14 Number of fatalities and number and rate of work-related accidents – paragraph 88(b) and (c)	Not material

ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness – paragraph 88(e)	Not material
ESRS S1-16 Unadjusted gender pay gap – paragraph 97(a)	S1-16 , p. 94
ESRS S1-16 Excessive CEO pay ratio – paragraph 97(b)	S1-16, p. 101
ESRS S1-17 Incidents of discrimination – paragraph 103(a)	S1-17, p. 103
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD – paragraph 104(a)	S1-17, p. 103
ESRS 2 SBM-3-S2 Significant risk of child labour or forced labour in the value chain – paragraph 11(b)	Not material
ESRS S2-1 Human rights policy commitments – paragraph 17	Not material
ESRS S2-1 Policies related to value chain workers – paragraph 18	Not material
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines – paragraph 19	Not material
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8 – paragraph 19	Not material
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain – paragraph 36	Not material
ESRS S3-1 Human rights policy commitments – paragraph 16	Not material
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines – paragraph 17	Not material
ESRS S2-4 Human rights issues and incidents – paragraph 36	Not material
ESRS S4-1 Policies related to consumers and end-users – paragraph 16	S4-1, p. 103
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines – paragraph 17	S4-1, p. 103
ESRS S4-4 Human rights issues and incidents – paragraph 35	S4-1, p. 103
ESRS G1-1 United Nations Convention against Corruption – paragraph 10 (b)	G1-1, p. 109
ESRS G1-1 Protection of whistle-blowers – paragraph 10(d)	Not material
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws – paragraph 24 (a)	G1-4, p. 113
ESRS G1-4 Standards of anti-corruption and anti-bribery – paragraph 24(b)	G1-4, p. 113

Environmental information

EU Taxonomy

The EU Taxonomy is a classification system that establishes a common framework for assessing the environmental sustainability of economic activities. Its purpose is to determine whether a given economic activity qualifies as environmentally sustainable.

The assessment of the Company's environmentally sustainable activities was carried out in accordance with the applicable regulatory framework, including in particular:

- 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 ("Regulation (EU) 2020/852");
- Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives ("Technical Screening Criteria" or "Criteria");
- Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities ("Climate Delegated Act");
- Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021, supplementing Regulation (EU) 2020/852 by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU regarding environmentally sustainable economic activities, and by establishing the methodology for complying with those disclosure requirements ("Disclosure Delegated Act");
- Commission Delegated Regulation (EU) 2023/2485 of 27 June 2023, amending Delegated Regulation (EU) 2021/2139 by establishing additional technical screening criteria for determining the conditions under which certain economic activities qualify as contributing substantially to climate change mitigation or climate change adaptation, and for determining whether those activities cause no significant harm to any of the other environmental objectives;
- Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023, supplementing Regulation (EU) 2020/852 by establishing technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control, or the protection and restoration of biodiversity and ecosystems, and for determining whether that economic activity causes no significant harm to any of the other environmental objectives. The Regulation also amends Delegated Regulation (EU) 2021/2178 with regard to specific public disclosures relating to such economic activities;
- Commission Delegated Regulation (EU) 2026/73 of 4 July 2025, amending Delegated Regulation (EU) 2021/2178 with regard to simplifying the content and presentation of disclosures relating to environmentally sustainable activities, and amending Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486 with regard to simplifying certain technical screening criteria used to determine whether an economic activity causes no significant harm to environmental objectives.

Asseco Business Solutions S.A. first assessed the applicability of the EU Taxonomy to its economic activities in 2023. In 2025 the Company performed a reassessment to verify whether the activities identified for the purposes of the EU Taxonomy remained unchanged. Based on this assessment, the Company presents below the key performance indicators relating to the proportion of turnover, capital expenditure ("CapEx"), and operating expenditure ("OpEx") associated with EU Taxonomy-eligible activities, including environmentally sustainable (Taxonomy-aligned) activities and environmentally non-sustainable activities. The methodology applied to determine Taxonomy-eligible activities for turnover, CapEx, and OpEx remained unchanged compared with the comparative reporting period.

The economic activities of Asseco Business Solutions may be classified into one of the following three categories:

- Taxonomy-eligible and environmentally sustainable (Taxonomy-aligned) activities, described in the relevant delegated acts and meeting the requirements set out in Article 3 of Regulation (EU) 2020/852;
- Taxonomy-eligible but environmentally non-sustainable (non-aligned) activities, described in the relevant delegated acts but failing to meet some or all of the requirements set out in Article 3 of Regulation (EU) 2020/852;
- Taxonomy-non-eligible activities, which are not described in the delegated acts and for which no technical screening criteria have been established.

Analysis of Taxonomy-eligible activities

The Company assessed all of its economic activities against those covered by the EU Taxonomy across the six environmental objectives in order to determine which activities may make a substantial contribution to: climate change mitigation ("CCM"), climate change adaptation ("CCA"), the sustainable use and protection of water and marine resources ("WTR"), the transition to a circular economy ("CE"), pollution prevention and control ("PPC"), and the protection and restoration of biodiversity and ecosystems ("BIO").

The analysis was conducted based on the descriptions of Taxonomy-eligible activities, as a result of a comprehensive review of the Company's operations supported by the ESG experts from Asseco Poland S.A., as well as the controlling and reporting functions.

Within Asseco Business Solutions S.A., the revenue-generating activity identified as Taxonomy-eligible was: "8.1 Data processing, hosting and related activities."

Beyond capital and operating expenditures associated with revenue-generating activities, in 2025 the Company identified additional CapEx and OpEx related to the following EU Taxonomy-eligible activities:

- 6.5. Transport by motorbikes, passenger cars and commercial vehicles,
- 7.2. Renovation of existing buildings,
- 7.6 Installation, maintenance and repair of renewable energy technologies,
- 7.7. Acquisition and ownership of buildings.

The activities named above are directly or indirectly related to "8.1 Data processing, hosting and related activities" as are revenue-generating operations. In accordance with the description of activity 8.1 contained in Delegated Regulation 2021/2139, it embraces: "Storage, manipulation, management, movement, control, display, switching, interchange, transmission or reception of diversity of data through data centres, including edge computing" and "The provision of infrastructure, platform, or software as a service meet the criteria for activity 8.1," insofar as the output of these services includes, among other things, data storage, data manipulation, control, transmission, and processing via data centres. The Company's remaining activities, including the development of ERP systems and the provision of related services such as implementation, support, and maintenance, do not meet the criteria of activity 8.1, as they do not entail data storage, manipulation, control, transmission, or processing through data centres.

In calculating the key indicators for the share of revenue eligible under the EU Taxonomy, the Company considered that activity "8.1 Data processing, hosting and related activities" encompasses its provision of Infrastructure-as-a-

Service (IaaS), Platform-as-a-Service (PaaS), and Software-as-a-Service (SaaS), delivered using both own and third-party infrastructure.

To calculate the key indicators of capital and operating expenditure, it was assumed that the activity:

6.5. Transport by motorbikes, passenger cars and commercial vehicles" covers purchase, leasing and rental of company vehicles,

7.2. Renovation of existing buildings" covers the renovation of premises owned or rented by the Company,

7.6. Installation, maintenance and repair of renewable energy technologies" covers installation, maintenance or repair of PV panels,

7.7. Acquisition and ownership of buildings" covers purchase and rental of real property by the Company,

8.1 Data processing, hosting and related activities" covers hosting and data processing services in data centres for external customers and for the Company's own needs.

The Company ensured that revenue, CapEx and OpEx were reported without any instance of double counting.

In addition, in 2025 the Company assessed the following activity:

4.1 Electricity generation using photovoltaic technology, which covers the construction and operation of facilities for the generation of electricity from photovoltaic technology.

As part of its efforts to optimize and stabilize electricity costs and to reduce risks associated with electricity price volatility, the Company invested in a photovoltaic farm located outside its office premises. The facility commenced commercial operation in 2025.

The electricity generated by the photovoltaic farm is sold commercially. The classification of this activity is supported by the following considerations:

- electricity is generated rather than merely consumed for the Company's own needs;
- the electricity produced is sold on a commercial basis;
- the installation constitutes a dedicated photovoltaic facility (PV farm).

Revenue generated from the sale of electricity represents 0.073% of the Company's total revenue and is financially immaterial in the context of its overall operating activities. This activity does not constitute the Company's core business and is considered ancillary in nature.

Asseco Business Solutions S.A. conducted an assessment of all its business activities in reference to the EU Taxonomy and identified certain activities as having the potential to substantially contribute to the objective of climate change mitigation.

However, none of the Company's activities was determined to be environmentally sustainable (Taxonomy-aligned) with respect to climate change mitigation, climate change adaptation, the sustainable use and protection of water and marine resources, pollution prevention and control, the protection and restoration of biodiversity and ecosystems, or the transition to a circular economy.

The assessment was carried out in accordance with the technical screening criteria defined for each respective economic activity.

Key indicators for Asseco Business Solutions S.A.

The Company calculated key indicators in accordance with the Disclosure Delegated Act, utilising existing internal processes, established reporting systems, and defined assumptions.

To determine the proportion of turnover, capital expenditure, and operating expenditure associated with Taxonomy-eligible activities, the Company applied the methodology set out in Annexes I and II to the Disclosure Delegated Act and Annex V to Commission Delegated Regulation (EU) 2023/2486.

Proportion of total revenue attributable to Taxonomy-eligible activities

Table Proportion of turnover generated by Asseco Business Solutions S.A. from activities eligible under the EU Taxonomy

	2024	2025	Change 2025/2024
Turnover attributable to Taxonomy-eligible activities (PLN M)	174.70	205.27	17.50%
Consolidated turnover (PLN M)	429.0	476.77	11.14%
Indicator for turnover attributable to Taxonomy-eligible activities	40.70%	43.0%	5.69%

A detailed table done in accordance with the relevant Regulation is provided in section: *EU Taxonomy Indicators*.

In 2025 the Company recorded an increase in revenue from activity 8.1 compared with 2024, driven by the sale of solutions for the FMCG sector under global programs delivered for international customers.

The share of turnover from activities eligible under the EU Taxonomy was determined by dividing the total revenue attributable to those activities by the operating revenue presented in Note 4.1, The Structure of Operating Revenues, of the Financial Statements of Asseco Business Solutions S.A. for the Year Ended 31 December 2025.

For 2025 the Company's Taxonomy-eligible turnover, i.e., the amount included in the numerator of the KPI, comprised revenue generated from the provision of Infrastructure-as-a-Service (IaaS), Platform-as-a-Service (PaaS), and Software-as-a-Service (SaaS) offerings.

Proportion of total CapEx attributable to activities eligible under the EU Taxonomy

Table Proportion of Taxonomy-eligible CapEx of Asseco Business Solutions S.A.

	2024	2025	Change 2025/2024
CapEx attributable to Taxonomy-eligible activities (PLN M)	23.75	6.19	- 73.95%
Total CapEx (PLN M)	53.2	47.84	- 10.03%
Indicator for CapEx related to Taxonomy-eligible activities	44.7%	12.94%	- 71.04%

A detailed table done in accordance with the relevant Regulation is provided in section: *EU Taxonomy Indicators*.

In 2024 the Company reported an increase in capital expenditures relating to right-of-use assets. This was primarily attributable to the execution of new office lease agreements and modifications to the lease terms of selected existing contracts, which, in accordance with IFRS 16, resulted in the remeasurement of the related right-of-use assets. The reported amount was also affected by lease payment indexation arising from contractual adjustment mechanisms linked to inflation indices.

In 2025 the Company did not enter into any significant new lease agreements nor introduce material modifications to existing leases. In addition, the indexation rate applied during the year was significantly lower than in 2024. As a result, capital expenditures relating to right-of-use assets decreased substantially compared with the previous year.

The Company's Taxonomy-eligible CapEx ratio was calculated by dividing capital expenditure associated with Taxonomy-eligible activities

by total capital expenditure reported in the Financial Statements of Asseco Business Solutions S.A. for 2025, determined in accordance with the EU Taxonomy methodology. Under this methodology, total capital expenditure comprises additions to:

- property, plant and equipment (Note 5.1 "Property, plant and equipment" of the Financial Statements of Asseco Business Solutions S.A. for the Year Ended 2025),
- expenditure on R&D projects ("Internally generated software and licences" in Note 5.2 "Intangible property" of the Financial Statements of Asseco Business Solutions S.A. for the Year Ended 2025),
- expenditure on other intangible assets ("Other intangible assets" in Note 5.2 "Intangible assets" of the Financial Statements of Asseco Business Solutions S.A. for the Year Ended 2025).

The proportion of operating expenditures (OpEx) incurred for Taxonomy-eligible activities, relative to total operating expenditures, is shown in the table below:

Table Proportion of Taxonomy-eligible OpEx of Asseco Business Solutions S.A.

	2024	2025	Change 2025/2024
OpEx attributable to Taxonomy-eligible activities (PLN million)	13.8	13.9	0.77%
Total OpEx (PLN M)	25.9	26.81	3.49%
Indicator for OpEx attributable to Taxonomy-eligible activities	53.4%	52.0%	- 2.64%

A detailed table done in accordance with the relevant Regulation is provided in section: *EU Taxonomy Indicators*.

Pursuant to the Disclosure Delegated Act, the OpEx taken into account in determining the OpEx indicator for Asseco Business Solutions S.A. with respect to Taxonomy-eligible activities comprise:

- non-capitalized R&D expenditure,
- building renovation,
- short-term rental,
- maintenance and repair,
- along with any other direct expenses associated with the maintenance of fixed assets, whether carried out by the Company itself or a third party hired to perform activities necessary to maintain the continuity and operational efficiency of these assets.

The OpEx indicator of Asseco Business Solutions S.A. for activities eligible under the EU Taxonomy was determined by dividing the OpEx incurred in relation to Taxonomy-eligible activities (as in "Analysis of Taxonomy-eligible activities" above) by the total OpEx, as defined under the relevant provisions of the Disclosure Delegated Regulation.

In accordance with the narrow definition of operating expenses given in Regulation 2021/2178, the operating expenses included in the indicator are part of the total operating expenses disclosed in the financial statements of Asseco Business Solutions S.A.

Identification of activities in accordance with the EU Taxonomy

As indicated at the outset of this section, an activity is deemed Taxonomy-aligned when it is eligible and fulfils all of the following criteria:

- it makes a substantial contribution to at least one of the six environmental objectives, namely climate change mitigation, climate change adaptation, the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control, or the protection and restoration of biodiversity and ecosystems;
- does no significant harm to other objectives (DNSH criteria),
- is conducted in accordance with the minimum safeguards; and
- it satisfies the applicable technical screening criteria set out in the relevant delegated regulations.

The evaluation of alignment of the activity with the substantial contribution and DNSH criteria was conducted through a detailed analysis of the applicable requirements for each of the Company's activities identified as eligible under the EU Taxonomy, with compliance assessed separately for each activity.

The assessment of Asseco Business Solutions S.A.'s compliance with the minimum safeguards was based on an analysis of the applicable minimum safeguard requirements and their implementation within the Company.

Pursuant to Article 18 of Regulation (EU) 2020/852, minimum safeguards are procedures designed to ensure compliance with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions referred to in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, as well as the principles and rights enshrined in the International Bill of Human Rights. By adhering to these standards, undertakings observe the "do no significant harm" principle referred to in Article 2(17) of Regulation (EU) 2019/2088.

The assessment looked at whether the Company's labour and employment policies and procedures incorporate references to:

- safeguarding the right to freedom of association and ensuring the protection of trade union activities;
- prohibition of forced or compulsory labour;
- the rights of workers to organize and bargain collectively;
- ensuring equal pay for male and female workers for work of equal value;
- non-discrimination in employment and occupation;
- prohibition and immediate action to eliminate child labour.

The analysis confirmed that the Company operates in compliance with applicable laws and internal regulations, including the following: The Code of Business Ethics and Conduct, Staff Regulations, Remuneration Rules. The Code of Business Ethics and Conduct contains general references to providing minimum safeguards in all the above-mentioned areas. The above-mentioned minimum safeguards are further narrowed down in certain areas through lower-level internal regulations applicable within the Company, such as the Staff Regulations and the Remuneration Rules.

The Company does not employ minors. To this end, the analysis included a review of data concerning the age of the youngest individual employed by the Company.

In 2025 no final court rulings were issued against the Company in matters concerning labour law, human rights violations, corruption, unfair competition, or unlawful tax-related practices.

In 2025 the Company was not subject to any proceedings before the OECD National Contact Point, nor did it receive any notifications from the Business and Human Rights Resource Centre.

Asseco Business Solutions S.A. declares that it meets the minimum safeguards requirements through the application of specific procedures, policies, and organizational measures that support the conduct of its business in line with the recommendations set out in the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. At the same time, the Company notes that these measures do not constitute a formal due diligence process within the meaning of the OECD Guidelines. Rather, they comprise selected elements and practices addressing areas covered by those guidelines. Furthermore, in the course of its business activities, the Company takes into account the provisions of the international conventions and declarations relating to human rights and to fundamental principles and rights at work referred to in the EU Taxonomy framework.

The Company undertakes and continuously develops activities aimed at, but not only:

- protection of fundamental human rights, rights at work,
- counteracting corruption and abuse,
- compliance with tax regulations and proper management of tax risks,
- compliance with applicable laws and regulations regarding fair competition.

In pursuit of the aforementioned objectives, Asseco Business Solutions S.A. undertakes a range of actions, including the promotion of human rights and labour standards through its Code of Business Ethics and Conduct, applicable to both employees and suppliers; the organisation of regular training sessions to prevent abuses.

The Company calculated key indicators in accordance with the Disclosure Delegated Act, utilising existing internal processes, established reporting systems, and defined assumptions.

To calculate the portion of revenues, CapEx and OpEx aligned with the Taxonomy, the Company applied the method described in Annexes 1 and 2 of the Disclosure Delegated Act and in Annex 5 of Regulation 2023/2486.

Proportion of revenues attributable to Taxonomy-eligible activities against all revenues

Table Proportion of Taxonomy-aligned turnover generated by Asseco Business Solutions S.A.

	2024	2025	Change 2025/2024
Turnover from Taxonomy-aligned activities (PLN million)	-	-	-
Consolidated turnover (PLN M)	429.0	476.77	11.14%
Indicator for turnover to Taxonomy-aligned activities	-%	-%	-

A detailed table done in accordance with the relevant Regulation is provided in section: *EU Taxonomy Indicators*.

The proportion of turnover associated with Taxonomy-aligned activities was determined by dividing turnover derived from Taxonomy-aligned activities by total turnover. Turnover from Taxonomy-aligned activities was identified following an assessment of compliance with the substantial contribution criteria, the DNSH criteria, the minimum safeguards, and the applicable technical screening criteria. Total turnover corresponds to operating revenue disclosed in Note 4.1, "Structure of Operating Revenue", to the Financial Statements of Asseco Business Solutions S.A. for 2025.

Asseco Business Solutions S.A. determined that the activity "8.1 Data processing, hosting and related activities" does not qualify as Taxonomy-aligned, due to the Group's data centres not fulfilling certain technical screening criteria. These include, in particular, the absence of independent third-party verification of implementation of the best practices listed in the European Code of Conduct on Data Centre Energy Efficiency, and non-compliance with the criterion regarding the Global Warming Potential of refrigerants used in air-conditioning systems. The indicator for refrigerants used in data centre cooling systems exceeds the limits indicated in the EU Taxonomy, as it is the case with most air conditioning equipment currently available on the market.

Proportion of CapEx attributable to Taxonomy-aligned activities against all capital expenditure

Table Proportion of Taxonomy-aligned CapEx of Asseco Business Solutions S.A.

	2024	2025	Change 2025/2024
Capital expenditure attributable to Taxonomy-aligned activities (PLN million)	-	-	-
Total CapEx (PLN M)	53.2	47.8	- 10.03%
Indicator for CapEx attributable to Taxonomy-aligned activities	-%	-%	-

A detailed table done in accordance with the relevant Regulation is provided in section: *EU Taxonomy Indicators*.

The proportion of CapEx of Asseco Business Solutions S.A. attributable to Taxonomy-aligned activities was calculated by dividing the total CapEx for Taxonomy-aligned activities by the total CapEx. The method of determining the total CapEx is identical to that for the indicator "Proportion of total CapEx attributable to activities eligible under the EU Taxonomy" described above.

CapEx related to activity "6.5. Transport of motorbikes, passenger cars and commercial vehicles" was deemed not to be aligned with the EU Taxonomy due to failure to meet the technical screening criteria for CO₂ emissions. With a view to reducing the environmental impact of CO₂ emissions related to transport, the Company systematically purchases new vehicles that meet the requirements of higher EURO standards, however, these activities do not fall under the current scope of the EU Taxonomy.

CapEx related to activities "7.2. Renovation of existing buildings", "7.6 Installation, maintenance and repair of renewable energy technologies" and "7.7. Acquisition and ownership of buildings" was deemed not to be aligned with the Taxonomy due to failure to meet the technical screening criteria.

Capital expenditure associated with activity 8.1 "Data processing, hosting and related activities" was not considered Taxonomy-aligned for the reasons described above under "Proportion of revenues attributable to Taxonomy-eligible activities against all revenues", with respect to turnover generated from activity 8.1.

The proportion of operating expenditure (OpEx) incurred for Taxonomy-aligned activities against all operating expenditure

Table Percentage of Taxonomy-aligned OpEx of Asseco Business Solutions S.A.

	2024	2025	Change 2025/2024
OpEx attributable to Taxonomy-aligned activities (PLN million)	-	-	-
Total OpEx (PLN M)	25.9	26.81	3.49%
Proportion of operating expenditure associated with Taxonomy-aligned activities	-%	-%	-

A detailed table done in accordance with the relevant Regulation is provided in section: *EU Taxonomy Indicators*.

The proportion of operating expenses related to aligned activities was determined by dividing the total operating expenses related to aligned activities by the total operating

expenses. The method of determining the total OpEx is identical to that for the indicator "Proportion of operating expenditure (OpEx) incurred for Taxonomy-eligible activities against all operating expenditure" described above.

OpEx related to activity "6.5. Transport of motorbikes, passenger cars and commercial vehicles" was deemed not to be aligned with the EU Taxonomy due to failure to meet the technical screening criteria for CO₂ emissions.

OpEx related to activities "7.2. Renovation of existing buildings", "7.6. Installation, maintenance and repair of renewable energy technologies" and "8.1. Data processing, hosting and related activities" was deemed not to be aligned with the Taxonomy due to reasons outlined above for the indicator "Proportion of revenues attributable to Taxonomy-eligible activities against all revenues."

Nuclear and fossil gas activities

The scope of activities conducted by Asseco Business Solutions S.A. does not include nuclear or fossil gas related operations as defined under the Climate Delegated Act.

The following table provides disclosures on the Company's nuclear energy and fossil gas activities, prepared in accordance with Template 1 of Annex XII of the Disclosure Delegated Act. Tables for formulas 2-5 are not disclosed because the Company does not conduct nuclear and gas related activities.

Activities of Asseco Business Solutions S.A. related to nuclear energy	2024	2025
1 The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO	NO
2 The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO	NO
3 The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO	NO
Activities of Asseco Business Solutions S.A. related to fossil gas		
4 The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO	NO
5 The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO	NO
6 The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO	NO



Table Percentage of turnover of Asseco Business Solutions S.A. from Taxonomy-eligible and Taxonomy-aligned activities in 2025

Economic activities (1)	Code or codes (2)	Turnover (absolute value) (3)	Proportion of turnover 2025 (4)	Substantial contribution criteria						DNSH criteria						Minimum safeguards (17)	Proportion of Taxonomy-eligible (A.1) or Taxonomy-aligned (A.2) turnover 2025 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)				
	PLN M	%	%	Y, N; N/EL	Y, N; N/EL	Y, N; N/EL	Y, N; N/EL	Y, N; N/EL	Y, N; N/EL	YIN	YIN	YIN	YIN	YIN	YIN	%	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	
Of which enabling	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	E
Of which transitional	0	0%	0%								Y	Y	Y	Y	Y	Y	Y	0%	Y
A.2. Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities)				EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL										
Data processing, hosting and related activities	CGM 8.1	205.27	43.05%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)		205.27	43.05%	43.05%	0%	0%	0%	0%	0%										
Turnover from Taxonomy-eligible activities (A.1 + A.2)		205.27	43.05%	43.05%	0%	0%	0%	0%	0%										
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities		271.5	56.95%																
Total (A + B)		476.77	100%																



The code is a reference to the specific environmental objective for which the economic activity is deemed to make a substantial contribution, along with the section number assigned to the activity in the corresponding annex to that objective, namely:

- climate change mitigation: CCM
- climate change adaptation: CCA
- water and marine resources: WTR
- circular economy: CE
- pollution prevention and control: PPC
- biodiversity and ecosystems: BIO

For example, the "Afforestation" activity would go with the code: CCM 1.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant objective

The scope of eligibility and alignment by environmental objective:

	Taxonomy-eligible turnover / total turnover 2024		Taxonomy-eligible turnover / total turnover 2025		Change 2025/2024
	Alignment with Taxonomy by objective	Eligibility under Taxonomy by objective	Alignment with Taxonomy by objective	Eligibility under Taxonomy by objective	
CCM	0%	40.7%	0%	43.05%	5.73%
CCA	0%	0%	0%	0%	
WTR	0%	0%	0%	0%	-
CE*	0%	0%	0%	0%	
PPC	0%	0%	0%	0%	
BIO	0%	0%	0%	0%	-



Table Percentage of capital expenditure (CapEx) of Asseco Business Solutions S.A. from Taxonomy-eligible and Taxonomy-non-eligible activities in 2025

Economic activities (1)	Code or codes (2)	CapEx (3)	Proportion of CapEx (2025) (4)	Substantial contribution criteria						DNSH criteria						Minimum safeguard (17)	Proportion of Taxonomy-eligible (A.1) or Taxonomy-eligible (A.2) turnover CapEx (2025) (8)	Category enabling activity (18)	Category non-enabling activity (20)	
				Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)					
				Y, N, N/EL	Y, N, N/EL	Y, N, N/EL	Y, N, N/EL	Y, N, N/EL	Y, N, N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N					Y/N
A. Taxonomy-eligible activities																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%		
Of which enabling	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	E	
Of which transitional	0	0%	0%							Y	Y	Y	Y	Y	Y	Y	0%		Y	
A.2. Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities)				EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL											
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	0.283	0.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											7.0%
Renovation of existing buildings	CCM 7.2	0.006	0.01%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											1.0%
Installation of renewable energy technologies	CCM 7.6	0.160	0.3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											7.1%
Acquisition and ownership	CCM 7.7	3.058	6.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											21.5%
Data processing, hosting and related activities	CCM 8.1	2.661	5.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											8.1%
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	6.19	12.9%	12.9%	0%	0%	0%	0%	0%	0%											44.7%
CapEx of Taxonomy-eligible activities (A.1 + A.2)	6.19	12.9%	12.9%	0%	0%	0%	0%	0%	0%											44.7%
B. Taxonomy-non-eligible activities																				
CapEx of Taxonomy-non-eligible activities		41.65	87.1%																	
Total (A + B)		47.84	100%																	



The code is a reference to the specific environmental objective for which the economic activity is deemed to make a substantial contribution, along with the section number assigned to the activity in the corresponding annex to that objective, namely:

- climate change mitigation: CCM
- climate change adaptation: CCA
- water and marine resources: WTR
- circular economy: CE
- pollution prevention and control: PPC
- biodiversity and ecosystems: BIO

For example, the "Afforestation" activity would go with the code: CCM 1.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant objective

The scope of eligibility and alignment by environmental objective:

	Taxonomy-eligible capital expenditure / total capital expenditure 2024		Taxonomy-eligible capital expenditure / total capital expenditure 2025		Change 2025/2024
	Alignment with Taxonomy by objective	Eligibility under Taxonomy by objective	Alignment with Taxonomy by objective	Eligibility under Taxonomy by objective	
CCM	0%	44.7%	0%	12.9%	- 71.05%
CCA	0%	0%	0%	0%	
WTR	0%	0%	0%	0%	-
CE*	0%	0%	0%	0%	
PPC	0%	0%	0%	0%	-
BIO	0%	0%	0%	0%	



Table Percentage of operating expenditure (OpEx) of Asesco Business Solutions S.A. from Taxonomy-eligible and Taxonomy-aligned activities in 2025

Economic activities (1)				Substantial contribution criteria						DNSH criteria											
	Code or codes (2)	OpEx (3)	Preparation of OpEx (2024)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)						
	PLN M	%	%	Y, N, NEL	Y, N, NEL	Y, N, NEL	Y, N, NEL	Y, N, NEL	Y, N, NEL	Y, N, NEL	Y, N, NEL	Y, N, NEL	Y, N, NEL	Y, N, NEL	Y, N, NEL	%	%	E	T		
A. Taxonomy-eligible activities																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0%	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%				
Of which enabling	0	0%	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	E			
Of which transitional	0	0%	0%							Y	Y	Y	Y	Y	Y	Y	0%		Y		
A.2. Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities)				EL, NEL	EL, NEL	EL, NEL	EL, NEL	EL, NEL	EL, NEL												
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	3.6	13.5%	EL	NEL	NEL	NEL	NEL	NEL								16.1%				
Renovation of existing buildings	CCM 7.2	4.1	15.4%	EL	NEL	NEL	NEL	NEL	NEL								14.6%				
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	0.3	1.2%	EL	NEL	NEL	NEL	NEL	NEL								0.4%				
Data processing, hosting and related activities	CCM 8.1	5.8	21.8	EL	NEL	NEL	NEL	NEL	NEL								22.3%				
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		13.9	52.0%	52.0%	0%	0%	0%	0%	0%								53.4%				
OpEx of Taxonomy-eligible activities (A.1 + A.2)		13.9	52.0%	52.0%	0%	0%	0%	0%	0%								53.4%				
B. Taxonomy-non-eligible activities																					
OpEx of Taxonomy-non-eligible activities		12.91	48.0%																		
Total (A + B)		26.81	100%																		

The code is a reference to the specific environmental objective for which the economic activity is deemed to make a substantial contribution, along with the section number assigned to the activity in the corresponding annex to that objective, namely:

- climate change mitigation: CCM
- climate change adaptation: CCA
- water and marine resources: WTR
- circular economy: CE
- pollution prevention and control: PPC
- biodiversity and ecosystems: BIO

For example, the "Afforestation" activity would go with the code: CCM 1.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant objective

The scope of eligibility and alignment by environmental objective:

	Taxonomy-eligible operating expenditure / total operating expenditure 2024		Taxonomy-eligible operating expenditure / total operating expenditure 2025		Change 2025/2024
	Alignment with Taxonomy by objective	Eligibility under Taxonomy by objective	Alignment with Taxonomy by objective	Eligibility under Taxonomy by objective	
CCM	0%	53.4%	0%	52.0%	- 2.62%
CCA	0%	0%	0%	0%	
WTR	0%	0%	0%	0%	-
CE*	0%	0%	0%	0%	
PPC	0%	0%	0%	0%	-
BIO	0%	0%	0%	0%	

E1 Climate change

E1-1 Transition plan to reach climate neutrality

Asseco Business Solutions S.A. has not drawn up a climate change mitigation transition plan and does not currently envisage adopting one. Accordingly, the Company has not established targets aligned with limiting global warming to 1.5°C in accordance with the Paris Agreement. The Company has also not identified specific decarbonization levers or defined key actions aimed at reducing greenhouse gas emissions. At present, no dedicated financial resources have been allocated for the implementation of such a transition plan.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The material climate-related impacts, risks, and opportunities identified by the Company, together with the actions undertaken and their interrelationships with the Company's strategy and business model, are described in the ESR2 2 General Disclosures section, under SBM-3.

The Company has recognized material sustainability-related risks and established risk mitigation measures to manage environmental and climate-related exposures. Appropriate analytical models will be implemented in the following years. As of the date of this SR, no climate resilience assessment has been carried out in respect of either the Company's own operations or its value chain. The Company will consider conducting such an assessment in future reporting periods, similarly to its planned consideration of a climate scenario analysis.

The climate-related risks and opportunities identified by the Company provide a basis for adapting its strategy and business model to an evolving regulatory and market environment. Actions undertaken in this area include the effective management of key environmental aspects, particularly the optimization of energy consumption and the reduction of GHG emissions. By addressing these matters, the Company enhances its resilience to changing climate-related regulations and evolving stakeholder expectations, while also creating opportunities to expand solutions and services that support customers in achieving their sustainability objectives. The integration of climate-related considerations into management and operational processes enables the Company not only to mitigate risks but also to capitalize on emerging business opportunities.

E1-2 Policies related to climate change mitigation and adaptation

Asseco Business Solutions S.A. has not implemented a dedicated policy on climate change mitigation or climate change adaptation. Key climate-related matters are addressed through the Company's operational activities and internal regulations. The Company is committed to conducting its business in compliance with applicable legal requirements, as well as recognized standards and good practices. Information regarding the Company's overall approach to environmental matters is communicated to stakeholders through its publicly available website and forms an integral part of [the Code of Business Ethics and Conduct](#) of Asseco Business Solutions S.A.

E1-3 Actions and resources in relation to climate change policies

The Company has not identified specific decarbonization levers and has not adopted a formal emissions reduction action plan due to the absence of a dedicated decarbonization strategy. Appropriate analytical models will be implemented in the following years. At present, the Company focuses on operational measures, maintaining a flexible approach to management that can be adapted to current business needs. A key priority is the ability to respond effectively to evolving market and technological conditions.

The Company's business operations rely to a significant extent on energy-intensive processes, making the reduction of energy consumption intensity an important consideration. In response to climate-related challenges, the Company has undertaken investments aimed at optimizing energy consumption, including the development of its own RES.

Actions undertaken by the Company in 2025:

Reduced emissions:

- launching the Company's own renewable energy installation, consisting of PV panels located in Wysokie, Zamość Municipality. The electricity generated is sold commercially, contributing to a reduction in the Company's net energy procurement costs and supporting the increased share of renewable energy in the national energy mix;

Longer product life cycles – regular resale of Company's assets (electronic equipment, furniture, vehicles).

Less consumption of raw materials (paper, plastic):

- electronic document workflow,
- use of a container-free system providing water for employees directly from drinking water installations;
- reuse of printing supplies.

The measures undertaken by the Company have been financed from its own resources and have not required significant operating expenditure or capital investment.

E1-4 Targets related to climate change mitigation and adaptation

The Company has not established uniform, measurable targets relating to climate change mitigation or climate change adaptation, reflecting the absence of a formalized climate management framework.

Measurable, outcome-oriented targets will be established following the development and adoption of the Company's sustainability strategy.

Greenhouse gas emissions reduction targets are intended to be established on a science-based basis and aligned with a 1.5°C pathway. Accordingly, the Company does not currently monitor the effectiveness of its climate-related policies and actions against defined targets.

E1-5 Energy consumption and mix

The table below shows the consumption of energy and fuels in the Company in 2025.

Table Energy consumption and energy mix at Asseco Business Solution S.A.

Energy consumption and energy mix	Unit	2024	2025	Change 2025/2024
Total energy consumption from fossil fuels, including:	MWh	9,211.69	8,982.25	-2.49%
• electrical and thermal energy	MWh	1,219.70	1,373.71	12.63%
• fuels	MWh	7,991.99	7,608.55	-4.80%
Proportion of fossil fuels in total energy consumption	%	100.00	100.00	0.00%
Total energy consumption from nuclear sources	MWh	0.00	0.00	-
Proportion of nuclear fuels in total energy consumption	%	0.00	0.00	-
Total energy consumption from renewable sources	MWh	0.00	0.00	-
Renewable energy production	MWh	0.00	1,074.95	-
Proportion of renewable fuels in total energy consumption	%	0.00	0.00	-

Total consumption of fuels from renewable sources, including biomass (also industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	MWh	0.00	0.00	-
Total consumption of renewable and non-renewable energy	MWh	9,211.69	8,982.25	-2.49%

Energy intensity measured against net revenues

Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishes the NACE classification system, under which sectors associated with specific NACE codes are considered to have a significant impact on climate change. The Company's principal activity falls within Section **J – Information and Communication**, which is not classified as a sector with a significant climate impact. Accordingly, the energy intensity ratio based on net revenue generated in climate-impact sectors is not disclosed.

The Company has instead elected to present a company-specific metric that incorporates energy and fuel consumption data and relates these figures to revenue (per PLN million of revenue). Absolute energy consumption values alone do not provide a complete picture of performance. Presenting energy consumption relative to the scale of the Company's operations enables a more meaningful assessment of its operational efficiency and environmental impact.

For the purposes of this calculation, the Company has used net revenue of PLN 476,774 thousand, as disclosed in Note 4.1 to the Financial Statements of Asseco Business Solutions S.A.

Table Energy efficiency and emission intensity indicators at Asseco Business Solutions S.A.

KPI: Emissions	Unit	2024	2025	Change 2025/2024
Total energy consumption relative to net revenue	MWh / PLN M	21.48	18.84	-12.30%
Energy-related emissions (location based)	t CO ₂	2,544.89	2,486.11	-2.31%
Energy-related emissions (market based)	t CO ₂	2,822.72	2,873.95	1.82%
Energy-related emissions per PLN M of revenue (location based)	t CO ₂ /PLN M	5.93	5.21	-12.14%
Energy-related emissions per PLN M of revenue (market based)	t CO ₂ /PLN M	6.58	6.03	-8.43%

E1-6 Gross Scope 1, 2, 3 and total GHG emissions

Emissions reporting boundaries. The emissions data reported by the Company cover activities within its operational control boundary, consistent with the principles applied in the preparation of the Company's financial statements. The reporting boundary is reviewed on an annual basis.

Emissions reporting scope. The reported emissions comprise Scope 1 emissions (direct emissions), Scope 2 emissions (indirect emissions associated with energy generation), and material Scope 3 emissions (other indirect emissions). The calculations include CO₂ emissions as well as other greenhouse gases (CH₄, N₂O, and HFCs). However, emissions of these other greenhouse gases are immaterial and therefore have not been disclosed separately.

In 2025 the Company adopted a conservative approach to energy reporting. Energy generated by the Company's own renewable energy installations is classified as renewable energy, whereas purchased electricity not supported by guarantees of origin or equivalent certification has been classified as energy from fossil sources.

Emission factors. Greenhouse gas (GHG) emissions have been calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard. The Company has applied the most recent emission factors available from the UK Department for Environment, Food and Rural Affairs (DEFRA Greenhouse Gas Conversion Factors Repository), the National Centre for Emissions Management (KOBiZE), the Energy Regulatory Office (URE), as well as data from the Exiobase database, the Association of Issuing Bodies (AIB), the Carbon Data Initiative (CaDi), and emission factors provided by service providers. The emission factor for electricity consumption in Poland published by the National Centre for Emissions Management (Pol. KOBiZE) has been adjusted by the Company to account for transmission and distribution losses, based on data contained in a KOBiZE publication issued in December 2025, in order to ensure methodological consistency. Electricity emission factors applied under the location-based method have been sourced from KOBiZE publications, while market-based emissions have been calculated using data obtained from the AIB database (2024). For thermal energy, emission factors used under both methodologies have been sourced from publications of the Energy Regulatory Office (Pol. URE) issued in 2025. For HFC gases, the Company has applied the 100-year Global Warming Potential (GWP100) values published by the Intergovernmental Panel on Climate Change (IPCC) in its Sixth Assessment Report (AR6).

Base year. To ensure the comparability of data over time, Asseco Business Solutions generally recalculates its 2024 base-year data to reflect organizational changes occurring in subsequent years, including the inclusion of newly acquired or incorporated entities. Such recalculations do not affect the standalone data of entities for which actual data are available and are performed solely to ensure the consistency, completeness, and comparability of reported information. The greenhouse gas emissions base year is not recalculated for organizational changes considered immaterial from an emissions perspective. The organizational change that occurred within Asseco Business Solutions in 2025, as described in section BP-1, did not exceed the quantitative thresholds defined in the Company's Base Year Recalculation Policy. Accordingly, the change was assessed as immaterial from a greenhouse gas emissions perspective, and no adjustment to the base year was required.

Methodology and assumptions. Scope 1 emissions have been calculated based on fuel consumption in stationary and mobile combustion sources, as well as fugitive emissions from refrigerants. The data used for the calculations were obtained from invoices, the Company's internal records, and records generated from the Central Register of Operators.

Scope 2 indirect energy emissions comprise emissions associated with purchased electricity and purchased heat. Data relating to energy consumption were sourced from invoices and the Company's internal records.

The assessment of the materiality of Scope 3 emissions categories is based on an analysis of their contribution to the Company's overall carbon footprint and their relevance to the Company's business activities. Both quantitative and qualitative criteria are taken into account in this assessment.

Under the quantitative criterion, a materiality threshold of 5% of total Scope 3 emissions is applied. This threshold is calculated based on the aggregate emissions of all mandatory Scope 3 categories, including categories assessed as both material and non-material, estimated in accordance with the principle of due diligence using available data and appropriate calculation methodologies.

The qualitative criterion considers whether a given emissions category is of significance to stakeholders, whether the Company has the ability to actively influence and manage the associated impacts, and whether the category may give rise to material reputational or financial risks.

Changes in methodology and emission recalculations

In 2025 the Company reviewed and refined its greenhouse gas emissions calculation methodology in order to improve data consistency, enhance reporting transparency, and ensure the comparability of results over time. As a consequence of the methodological changes introduced, the greenhouse gas emissions inventory for 2024 was recalculated.

For **Scope 1** emissions, the emission factors applied to refrigerants were updated through the adoption of Global Warming Potential (GWP) values from the latest Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6). This change was introduced to align the calculations with the latest scientific evidence and to improve the accuracy of reported emissions.

For **Scope 2** emissions, the calculations were revised to reflect adjustments to the emission factor for electricity by incorporating transmission and distribution losses and by applying an appropriate fuel-to-heat conversion efficiency factor. Under the market-based approach, the emission factor for purchased heat was sourced from the URE. In addition, the definition of operational control over real estate assets was further clarified. As a result, a portion of emissions previously reported under Scope 2 was reclassified to Scope 3, Category 8.

For Scope 3 emissions, the following methodological changes were introduced:

- **Categories 1, 2, 4 and 6** – for calculations based on spend-based emission factors, more precise core inflation indices were applied, resulting in improved accuracy of the estimates.
- **Category 3** – Well-to-Tank (WTT) emissions associated with fuels were incorporated into the calculations in order to provide a more comprehensive representation of emissions across the value chain.
- **Category 5** – the previously reported emissions figure was corrected following the identification of a calculation error. The adjustment ensures consistency with the adopted methodology and the underlying source data.
- **Category 7** – the methodology was revised through the application of an emission factor specifically attributable to remote working, based on the DEFRA Conversion Factors.
- **Categories 8, 12 and 13** – these categories were included in the Company's greenhouse gas inventory despite their relatively small contribution to total emissions, in order to enhance the completeness and reliability of reporting. Accordingly, the 2024 emissions inventory was updated to include estimates for these categories.
- **Category 11** – due to the absence of reliable input data relating to software usage, emissions associated with this category are not currently calculated for software products. The Company has decided to estimate emissions for hardware products within this category using a spend-based approach. A detailed description of the estimation methodology applied is provided in the table below.

The changes introduced are primarily methodological in nature and are aimed at enhancing the completeness, consistency, and transparency of the Company's greenhouse gas emissions reporting.

The methodology used to calculate emissions for individual Scope 3 categories, together with the underlying assumptions, is presented in the table below.

Table Calculation methodology and assumptions – Scope 3 for Asseco Business Solutions S.A.

Name of category	Method of calculating emissions
UPSTREAM	
<p>CAT. 1 Purchased products and services</p>	<p>Category classified as material.</p> <p>Emissions were calculated based on financial data relating to purchased goods and services during the reporting year. A spend-based method was applied, whereby expenditure incurred was multiplied by the relevant emission factors assigned to the respective procurement categories.</p> <p>The emission factors used were sourced from the Exiobase database (2019).</p> <p>Emissions from this category account for 27.82% of total Scope 3 emissions.</p>
<p>CAT. 2 Capital goods</p>	<p>Category classified as material.</p> <p>Emissions were estimated based on financial data relating to acquired capital goods. The spend-based method was applied.</p> <p>The emission factors used were sourced from the Exiobase database (2019).</p> <p>Emissions from this category account for 7.07% of total Scope 3 emissions.</p>
<p>CAT. 3 Fuel- and energy-related activities not included in Scope 1 or Scope 2</p>	<p>Category classified as material.</p> <p>Emissions comprise indirect emissions associated with the extraction, production, and transportation of fuels, as well as the generation of purchased electricity and heat, including WTT emissions and transmission and distribution (T&D) losses.</p> <p>The calculation was based on:</p> <ul style="list-style-type: none"> • electricity and heat consumption data reported under Scope 2; and • fuel consumption data reported under Scope 1. Emission factors were sourced from the DEFRA (2025) and CaDi (2025) databases. Emissions from this category account for 13.36% of total Scope 3 emissions.

CAT. 4 Upstream transport and distribution	<p>Category classified as non-material.</p> <p>Emissions were estimated based on financial data relating to transportation services purchased by the Company. The spend-based method was applied.</p>
	<p>The emission factors used were sourced from the Exiobase database (2019). Emissions from this category account for 0.09% of total Scope 3 emissions.</p>
CAT. 5 Waste generated in operations	<p>Category classified as non-material.</p> <p>Emissions were calculated using actual activity data relating to waste generated during the reporting period, obtained from the BDO waste register (Polish Database on Products, Packaging and Waste Management). A waste-type-specific method was applied, whereby the quantity of each waste stream was multiplied by the relevant emission factor reflecting its treatment and disposal method.</p> <p>Emission factors from the DEFRA (2025) database were applied.</p> <p>Emissions from this category account for less than 0.001% of total Scope 3 emissions.</p>
CAT. 6 Business travel	<p>Category classified as non-material.</p> <p>Emissions were estimated based on financial data relating to the cost of air travel, rail travel, and other transportation services associated with business trips. The spend-based method was applied.</p> <p>The emission factors used were sourced from the Exiobase database (2019). Emissions from this category account for 0.44% of total Scope 3 emissions.</p>
CAT. 7 Employee commuting	<p>Category classified as non-material.</p> <p>Due to the absence of standardized and complete data on employees' modes of transportation, commuting distances, and commuting frequency, emissions associated with employee commuting have not been included in the Company's greenhouse gas emissions inventory.</p> <p>The Company has, however, calculated emissions associated with remote work. Data on the number of remote working days were obtained from the Company's internal systems. Emissions were estimated using an estimation-based approach and assumptions regarding annual working hours, based on data published by GOFIN.</p> <p>Emission factors from the DEFRA (2025) database were applied.</p> <p>Emissions from this category account for 3.55% of total Scope 3 emissions. As these emissions fall within an optional reporting category under the GHG Protocol, they have not been included in the total Scope 3 emissions figure.</p>
CAT. 8 Upstream leased assets	<p>Category classified as material. The calculation was based on:</p> <ul style="list-style-type: none"> • financial data relating to lease costs (including office space, vehicles, and IT equipment); and • data on electricity and heat consumption in leased buildings that are not under the Company's operational control, obtained from internal records and supplier invoices. <p>The following methodologies were applied:</p> <ul style="list-style-type: none"> • an activity-based method using emission factors published by KOBIZE (2025) and the URE (2025), as well as supplier-specific emission factors meeting the requirements applicable to guarantees of origin; and • a spend-based method using emission factors sourced from the Climatq database (2024). <p>Emissions from this category account for 11.04% of total Scope 3 emissions.</p>
DOWNSTREAM	



<p>CAT. 9 Downstream transportation and distribution</p>	<p>Category is not applicable.</p> <p>Although the Company incurs costs associated with the transportation of equipment delivered to customers, it does not engage in retail activities and does not store goods in facilities that are not owned by the Company.</p>
<p>CAT. 10 Processing of sold products</p>	<p>Category is not applicable.</p> <p>The Company does not manufacture or sell intermediate products or tangible goods intended for further processing by third parties.</p>
	<p>The Company's core business activities consist of the development and enhancement of software solutions and the provision of IT services.</p>
<p>CAT. 11 Use of sold products</p>	<p>Category classified as material.</p> <p>For software products, emissions are not currently calculated due to the lack of reliable input data that would enable a sufficiently accurate determination of energy consumption by end users. The Company continues to monitor the development of market practices and the availability of relevant data in this area.</p> <p>In 2025 the Company estimated emissions associated with the use of sold hardware products. The calculation was based on:</p> <ul style="list-style-type: none"> • financial data relating to a representative sample of products; • technical data on device power consumption, based on manufacturers' specifications; • assumptions regarding device usage profiles, including operating hours per day, number of operating days per year, and average utilization rates; and • the expected useful life of the equipment. <p>A product-use phase method was applied, whereby electricity consumption during the use phase was estimated and multiplied by the location-based electricity emission factor for Poland published by KOBIZE (2025).</p> <p>Emissions from this category account for 40.16% of total Scope 3 emissions.</p>
<p>CAT. 12 End-of-life treatment of sold products</p>	<p>Category classified as non-material. Software constitutes the Company's principal product offering, while hardware sales are incidental in nature and are carried out only upon the explicit request of customers.</p> <p>Emissions were estimated with reference to a representative product type, which was used as a proxy for the hardware supplied to customers.</p> <p>The calculation was based on:</p> <ul style="list-style-type: none"> • financial data relating to a representative sample of products; • revenue generated from hardware sales during the reporting year; and • the unit weight of the device, determined on the basis of the manufacturer's technical specifications. <p>Using these data, the total weight of hardware sold during the reporting period was estimated. Emissions were then calculated using a waste-type-specific method.</p> <p>Emission factors were sourced from the DEFRA database (2025) and correspond to the assumed treatment method for waste electrical and electronic equipment.</p> <p>Emissions from this category account for 0.0001% of total Scope 3 emissions.</p>

<p>CAT. 13 Downstream leased assets</p>	<p>Category classified as non-material.</p> <p>The Company leases limited quantities of equipment to customers. Emissions were estimated based on financial data relating to revenue generated from equipment leasing during the reporting year. A spend-based method was applied using emission factors sourced from the Climatiq database (2024).</p> <p>Emissions from this category account for 0.01% of total Scope 3 emissions.</p>
<p>CAT. 14 Franchises</p>	<p>Category is not applicable.</p> <p>The Company does not operate franchise businesses and does not generate revenue from franchise activities.</p>
<p>CAT. 15 Investments</p>	<p>Category is not applicable.</p> <p>During the period 2024-2025, Asseco Business Solutions S.A. did not hold equity interests in other entities, including associates.</p>



Table Emissions of GHG at Asseco Business Solutions S.A.

Emissions	Unit	2024	2025	Change 2025/2024
Gross Scope 1 greenhouse gas emissions (tonnes of CO2 equivalent)	t CO ₂ e	1,896.77	1,813.20	-4.41%
Percentage of Scope 1 greenhouse gas emissions from regulated emissions trading schemes (%)	%	0.00	0.00	-
Gross Scope 2 greenhouse gas emissions (location-based method)	t CO ₂ e	682.29	720.28	5.57%
Gross Scope 2 greenhouse gas emissions (market-based method)*	t CO ₂ e	960.13	1,108.12	15.41%
Total Scope 3 indirect greenhouse gas emissions (tonnes of CO2 equivalent)	t CO ₂ e	8,074.62	5,438.57	-32.65%
Cat. 1 Purchased goods and services	t CO ₂ e	2,020.64	1,521.49	-24.70%
[Optional subcategory: Cloud computing and data centre services]	t CO ₂ e	-	-	-
Cat. 2 Capital goods	t CO ₂ e	732.41	386.73	-47.20%
Cat. 3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	t CO ₂ e	802.82	730.46	-9.01%
Cat. 8 Upstream leased assets	t CO ₂ e	262.51	603.80	130.01%
Cat. 11 Use of sold products	t CO ₂ e	4,256.23	2,196.09	-48.40%
Total GHG emissions (location-based method)	t CO₂e	10,653.68	7,972.05	-25.17%
Total GHG emissions (market-based method)	t CO₂e	10,931.51	8,359.89	-23.52%

*due to the lack of possibility to obtain an indicator from the supplier, the indicators of the remaining energy mix for Poland were used (so-called residua mix-values at <https://www.aib-net.org/facts/european-residual-mix>), published by AIB.

Scope 3 emissions account for approximately 50% of the Company's total greenhouse gas emissions. Category 11 alone represents approximately 40% of total Scope 3 emissions and more than 25% of the Company's overall greenhouse gas emissions.

No biogenic greenhouse gas emissions have been identified. The Company is aware that trace amounts of biomass-derived emissions may arise from fuel combustion. Accordingly, the Company will consider including this category of emissions in future calculations.

GHG emission intensity based on net revenues

Greenhouse gas emissions intensity for Asseco Business Solutions S.A. was in metric tonnes of CO2 equivalent per net revenue, with reference to the figures disclosed in the Company's Financial Statements (Note 4.1).

Table GHG emission intensity per net revenues of Asseco Business Solutions S.A.

GHG emission intensity per net revenues	Unit	2024	2025	Change 2025/2024
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Total GHG emissions (location-based method) per net revenue	t CO ₂ e / PLN M	24.85	16.72	-32.70%
Total GHG emissions (market-based method) per net revenue	t CO ₂ e / PLN M	25.49	17.53	-31.22%

*due to the lack of possibility to obtain an indicator from the supplier, the indicators of the remaining energy mix for Poland were used (so-called residual mix-values at <https://www.aib-net.org/facts/european-residual-mix>), published by AIB.

Social information

S1 Own workforce

The impacts, risks, and opportunities described in this Statement relate to all categories of the Company's own workforce, defined as individuals engaged by the Company under a professional or employment-related legal relationship, including:

- employees, i.e., all individuals employed under employment contracts, irrespective of the type of contract, duration of employment, position held, or working time arrangement; and
- non-employees, i.e., self-employed individuals operating as sole proprietors who have entered into long-term cooperation agreements with the Company, as well as individuals engaged under mandate contracts, contracts for specific work, or similar contractual arrangements.

The Company's total own workforce comprises 1181 individuals.

The policies and actions described in this SR apply primarily to staff employed under a contract of employment. For other categories of the Company's own workforce, including self-employed contractors, individuals engaged under civil law contracts, and other non-employee workers, these policies and actions are implemented where appropriate, taking into account the specific characteristics of the engagement model and the nature of the legal relationship with the Company.

Material impacts, risks and opportunities and their interaction with strategy and business model.

As part of a double materiality assessment, Asseco Business Solutions S.A. identified material impacts, risks, and opportunities within the social domain. The assessment considered the perspectives of the Company's own workforce, as defined above. All material impacts, risks, and opportunities, together with their interrelationships with the Company's strategy and business model in respect of the above categories of workers, are presented in table SBM-3. The table also identifies which of the material risks and opportunities arise from the Company's impacts on, and dependencies upon, individuals within its own workforce.

No areas were identified within the Company's operations as posing a risk of forced or child labour.

The Company contributes positively to its workforce by ensuring adequate working conditions; this includes adequate pay, promotion of work-life balance (through flexible working arrangements and facilities for parents of children below 8), and ensuring a modern office environment (e.g. ergonomic workstations). The Company manages matters relating to equality and diversity through the implementation of appropriate internal regulations, including the Code of Business Ethics and Conduct and relevant provisions of the Staff Regulations.

S1-1 Policies related to own workforce

Asseco Business Solutions S.A. has not adopted a single, formalized policy document dedicated exclusively to workforce and social matters. Instead, the Company focuses on operational measures and maintains a flexible approach to human resources management that can be adapted to evolving business needs. The Company addresses the key aspects of HR management through a set of internal procedures and practices adapted to the evolving needs of the organization.

In practice, the Company's people management approach is implemented in compliance with applicable Polish labour and employment legislation, as well as with internal procedures, principles, and standards of conduct. Employee-related regulations are published on the Company's internal websites accessible to all staff members. Information about the regulations is shared with new employees immediately upon the commencement of employment.

Asseco Business Solutions S.A. pursues its HR policy with the objective of attracting and retaining qualified, committed personnel, while fostering motivation that helps achieve strategic business goals.

The fundamental HR documents in force at Asseco Business Solutions S.A. are:

Policies and regulations related to own employees

Name of policy / regulations	Regulated scope	Applicable to	Responsible for implementation
Code of Business Ethics and Conduct	The overarching document setting out the ethical standards observed by the Company. It commits the Company to respecting human rights, prohibits all forms of workplace harassment and bullying, and establishes mechanisms aimed at preventing such conduct. The Code defines the Company's approach to diversity and sets out the principles of equal treatment and non-discrimination.	The standards set out in the Code apply to all employees and contractors, as well as to business partners and suppliers.	Management Board Adopted by a resolution of the Management Board on 15 November 2021.
Staff Regulations	The Staff Regulations establish the organization of work within the Company and define the respective rights and obligations of the Company and its employees. The document addresses workplace harassment and discrimination and refer to the Company's anti-bullying procedure. They also incorporate the provisions of the Polish Labour Code relating to the protection of women and minors. Appendix 1 to the Staff Regulations forms an integral part thereof and contains information concerning equal treatment in employment. The Staff Regulations also set out the Company's occupational health and safety framework (Chapter 15: Occupational Health and Safety and Fire Protection Provisions).	Employees	Management Board The current version of the Staff Regulations has been effective since 7 April 2023 and was adopted by a resolution of the Management Board on 24 March 2023.
Remote Work Regulations	The Remote Work Regulations set out the rules applicable to remote and hybrid working arrangements within the Company, including the principles governing information security and the protection of personal data when work is performed remotely.	Employees	Management Board The current version of the Remote Work Regulations has been effective since 1 July 2025 and was adopted by a resolution of the Management Board on 1 July 2025.
Regulations of the Company's	The Regulations of the Company's Social Benefits Fund define the implementation of the Company's social policy, including the rules governing the establishment of the fund,	Employees	Management Board

	eligibility criteria for beneficiaries, the allocation and value of available resources,		
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Social Benefit Fund	the rules for granting benefits and conditions for accessing fund-supported assistance, as well as the establishment and operation of the Social Committee.		
Remuneration Rules	The Remuneration Rules establish the rules governing remuneration for work and the granting of other employment-related benefits to employees.	Employees	Management Board The current version of the Remuneration Rules has been effective since 1 January 2018.
Remuneration Policy for members of the Management Board and the Supervisory Board	It sets out additional, detailed rules governing the remuneration of members of the Management Board and the Supervisory Board of the Company.	Management Board / Supervisory Board	General Meeting of Shareholders The current version of the policy has been effective since 27 June 2024.
Anti-mobbing Procedure	The Anti-mobbing Procedure sets out the principles and measures for preventing workplace mobbing.	Employees	Appendix 2 to the Staff Regulations, effective since 7 April 2023 and adopted by a resolution of the Management Board on 24 March 2023.
Employee Handbook	The Employee Handbook provides information on the Company's core values, employment conditions, and professional development opportunities, including training programmes. It also outlines the Company's approach to work-life balance and addresses other important topics, such as occupational safety, cybersecurity, and personal data protection. In addition, the handbook describes the communication channels available within the Company for various matters.	Employees	The handbook is updated by the Human Resources Department in response to operational changes within the organization and evolving business needs. The current version has been issued this year (2026).

The Company's internal regulations are aligned with internationally recognized frameworks and standards, including: the United Nations Guiding Principles on Business and Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and its ten core conventions, the OECD Guidelines for Multinational Enterprises, and the ten principles of the United Nations Global Compact, although they do not always contain explicit references to these instruments. The Company incorporates the matters addressed by these frameworks into its internal regulations, which reflect its commitment to respecting human rights and to providing a safe, equitable, and ethical working environment.

Approach to preventing human rights violations and mitigating adverse impacts. The Company respects human rights, which means that it avoids violating the human rights of others and responds to situations where rights may be violated as a result of the Company's activities (prevents and counteracts negative effects, if any). The Company seeks to eliminate instances of human rights violations, including by providing appropriate channels through which concerns and potential breaches may be reported. The Company opposes corruption and bribery, respects freedom of association and the right to collective bargaining, promotes equal opportunities in employment, and actively combats all forms of discrimination. The Company also seeks to reduce the environmental impact of its operations by supporting the development and adoption of environmentally sustainable technologies, including through the digitalization of business processes.

The Code of Business Ethics and Conduct is the principal document governing ethical conduct within the Company. Approved by the Management Board, the code requires the Company to respect human rights, prohibits all forms of workplace harassment and bullying, and establishes mechanisms aimed at preventing such conduct. The document ensures equal treatment of the Company's own workforce regardless of race, gender, religion, or political beliefs. It also explicitly states that the Company does not engage in transactions or cooperate with entities whose activities raise concerns regarding legality or ethical conduct, particularly where the funds at their disposal may originate from illicit sources, including terrorism, drug trafficking, human trafficking, or tax evasion.

The Company has not adopted a standalone policy specifically dedicated to the elimination of discrimination, including harassment and discrimination on grounds such as age, religion, or political beliefs, nor has it implemented a separate policy aimed at promoting equal opportunities, diversity, and inclusion. These matters are addressed through the Code of Business Ethics and Conduct, which sets out the Company's approach to diversity and establishes the principles of equal treatment and non-discrimination. More detailed provisions concerning equal treatment in employment, and consequently the prohibition of discrimination, are incorporated into the Company's Staff Regulations.

The Company has not identified any groups within its own workforce as being particularly vulnerable to adverse impacts and, accordingly, has not implemented policies specifically targeted at such groups. Apart from the commitments set out in the Code of Business Ethics and Conduct, the Company has not adopted dedicated policies that explicitly address forced labour, child labour, or the prohibition of human trafficking.

The Company's publicly accessible [Code of Business Ethics and Conduct](#) affirms its commitment to respecting human rights. It expressly prohibits any form of workplace mobbing and establishes preventive mechanisms, while guaranteeing equal treatment for employees and associates irrespective of race, gender, religion, or political affiliation.

The Company extends occupational health and safety protection to all employees and seeks to safeguard them against hazards arising in the workplace. The general principles of the occupational health and safety (OHS) management framework are set out in the Code of Business Ethics and Conduct and the Staff Regulations. The HR Department continuously carries out hazard identification and occupational risk assessments for individual positions, including risks associated with remote working arrangements. Safe working arrangements within the Company are defined by internal procedures and instructions related to workplace conditions and the working environment, in accordance with relevant provisions of labour law and OHS standards.

S1-2 Processes for engaging with own workers and workers' representatives about impacts

The perspectives of employees are taken into account in the management of actual and potential impacts relating to the Company's own workforce and inform both decision-making processes and actions undertaken by the Company. The President of the Management Board sets the overall direction of activities in this area, while designated members of the Management Board are responsible for the operational oversight of workforce-related matters and employee relations.

The Company maintains ongoing dialogue with its employees. In addition to direct communication with representatives of the HR Department, employees may submit ideas, suggestions, and initiatives through their line managers, including directors. Significant workforce-related initiatives and proposed solutions are discussed before implementation at Management Board meetings attended by directors of organizational units reporting directly to the Management Board.

Employees and associates are notified in advance of all material changes. Where such changes pertain to Staff Regulations or are governed by statutory provisions, the minimum notice period is 14 days.

To date, the Company has not implemented a formal process to define: the frequency of employee engagement, the functions and a designated senior executive responsible for overseeing such engagement, methods to assess its effectiveness.

S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns



The Company has not identified adverse impacts such as child labour, forced labour, or breaches of workplace safety requirements that could result in occupational accidents. Accordingly, the Company does not disclose remediation measures relating to such impacts, nor does it assess the effectiveness of any such measures. Other adverse impacts relating to the Company's own workforce that have been identified, together with planned or implemented follow-up actions, are described in table SBM-3.

Asseco Business Solutions S.A. has multiple channels in place for reporting incidents related to corruption, discrimination, mobbing, and other unethical practices. Such incidents may be raised with a direct supervisor, the Director of the Legal Department, or the Director of the Human Resources Department. The latter is responsible for initiating appropriate corrective measures. The Company also has an Ethics Committee as an additional reporting body, along with designated channels to communicate matters concerning information security, cybersecurity, and personal data protection.

These channels are accessible to both employees and associates. While the Company does not currently assess the level of employee awareness or trust in these reporting mechanisms, it actively disseminates information about them through obligatory training sessions and e-learning programmes.

S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

Issues directly related to social impacts received high materiality ratings in the double materiality assessment, particularly employment security, training and skills development, adequate wages, and work-life balance.

Descriptions of the actions undertaken by the Company to prevent and mitigate adverse impacts and reduce material risks, measures intended to provide or enable remediation in respect of actual material impacts, resources allocated to the management of material impacts, actions planned or implemented to capture material opportunities, and initiatives designed to generate positive impacts for the Company's own workforce are presented in table SBM-3.

The Company identifies actions required to manage actual or potential adverse impacts on its own workforce through employee surveys, meetings with employees, and internal communication channels that facilitate dialogue and the exchange of information.

Examples of workforce-related measures undertaken by Asseco Business Solutions to prevent identified risks, strengthen positive impacts, and capitalize on identified opportunities include:

- work process automation – customised IT solutions, new or enhanced internal systems,
- strengthened communication and team integration processes,
- the provision of fair and competitive pay and a benefits package,
- supporting flexible work arrangements to promote work-life balance (hybrid or remote approaches),
- implementation of a comprehensive ISO/IEC 27001 information security management system.



Additional non-pecuniary benefits. Beyond their contractual remuneration, employees of Asseco Business Solutions S.A. enjoy extra non-wage benefits. These include:

- private medical care extended to close family members (spouse/partner, children, and parents), with free access to medical services of choice;
- subsidies for physical activity and club/gym membership fees; sponsorship of internal sports teams;
- sponsorship of integration and family-oriented initiatives such as Children's Day and St Nicholas' Day events,
- Christmas vouchers, occasional gifts and packages, (St Nicholas' Day), gifts for Women's Day,
- subsidized postgraduate education, courses, and training programmes,
- holiday and leisure subsidies,
- creating recreational and holiday-making opportunities through employee access to company-owned caravans in Italy and Croatia,
- promotion of employee wellbeing and recovery by granting an additional paid leave day to employees who have fully utilized their annual leave entitlement in a given calendar year,
- targeted support for employees experiencing difficult life circumstances through non-repayable financial assistance provided from the Company's Social Benefits Fund.

The initiatives described above contribute to the achievement of United Nations Sustainable Development Goal 8 (Decent Work and Economic Growth), which seeks to promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.

The Company enforces NDAs, data processing safeguards, and the monitoring of contracts for GDPR compliance to prevent any unauthorised use of employee information.

S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The Company has not established specific targets relating to the management of its material impacts, risks, and opportunities concerning its own workforce. Quantifiable, outcome-oriented targets are expected to be defined following the development and adoption of the Company's sustainability strategy. The effectiveness of actions undertaken in relation to material workforce-related impacts, risks, and opportunities is described in item S1-4.

S1-6 Characteristics of the undertaking's employees

As of 31 December 2025, the workforce structure of Asseco Business Solutions S.A. was as follows:

The Company's total own workforce, comprising all individuals engaged under a professional or employment-related legal relationship irrespective of the legal basis of engagement, amounted to 1,181 persons. All employees were employed in Poland. Employees engaged under employment contracts represented 1,110 persons, accounting for 94% of the Company's own workforce.



Table Number of employees at Asseco Business Solutions S.A. by type of engagement – as at 31 December 2025.

	2024					2025					Change 2025/2024
	Women	Men	Other gender	Not specified	Total	Women	Men	Other gender	Not specified	Total	
Permanent employment contract (total)	256	746	0	0	1,002	255	752	0	0	1,007	0.50%
Temporary employment contract (total)	30	79	0	0	109	35	68	0	0	103	- 5.50%
Employees without guaranteed working hours (total)	0	0	0	0	0	0	0	0	0	0	0.00%
Total employees	286	825	0	0	1,111	290	820	0	0	1,110	- 0.09%

Permanent employment contracts account for 90.72% of all employment agreements at Asseco Business Solutions S.A., which is consistent with the Company's policy of promoting employment stability. Asseco Business Solutions S.A. does not engage individuals under employment models without guaranteed working hours, such as casual or on-call work arrangements.

Table Employment (staff) at Asseco Business Solutions S.A. as at 31 December 2025 – individuals per employee groups

	2024	2025	Change 2025/2024
Management Board	6	6	0.00%
Other executives	189	193	2.12%
Non-production positions	93	88	- 5.38%
Production departments	823	823	0.00%
Total employees	1,111	1,110	- 0.09%

During the period from 1 January to 31 December 2025, the average headcount was: 1,067 salaried positions.

Methodology: average employment in the reporting period in salaried positions, i.e. employment adjusted (reduced) by FTEs for which the Company does not pay remuneration (e.g. unpaid leave, maternity leave, parental leave, etc.).

Table Average employment (FTEs) at Asseco Business Solutions S.A. in 2025 by employee groups

	2024	2025	Change 2025/2024
Management Board	6	6	0.00%
Other executives	183	188	2.73%
Non-production positions	87	85	-2.30%
Production departments	782	788	0.77%
Total employees	1,058	1,067	0.85%

While employees constitute the most valuable asset of Asseco Business Solutions S.A., they may also represent a risk factor in the event of loss of key talent.

For the purpose of calculating employee departures in 2025, the Company considered all contract terminations occurring within the reporting period, irrespective of whether initiated by the employee or the employer, and including cases of retirement. Cases in which an employment relationship terminated by operation of law due to the death of an employee unrelated to the performance of work were excluded from the calculation.

Table Asseco Business Solutions S.A. staff turnover rate in 2025

	2024					2025					Change 2025/2024
	Women	Men	Other gender	Not specified	Total	Women	Men	Other gender	Not specified	Total	
Number of employee departures (total)	17	39	0	0	56	16	42	0	0	58	3.57%
Turnover rate (%)	5.9	4.7	0	0	5.04	5.52	5.12	0	0	5.23	3.77%
New hires	69	26	0	0	95	20	38	0	0	58	-38.95%
Percentage of new hires (%)	24.13	3.15	0	0	8.55	6.9	4.63	0	0	5.23	-38.83%
Total employees	286	825	0	0	1,111	290	820	0	0	1,110	-0.09%

In 2025 the voluntary turnover rate (i.e., employee-initiated departures) was 1.7%, while employee-initiated departures accounted for 33% of all employee departures during the year.

For the purposes of the calculation, revenue of PLN 476,774 thousand was used, as disclosed in Note 4.1 to the Consolidated Financial Statements of Asseco Business Solutions S.A.

The calculation was based on the total employee headcount as at 31 December 2025.

Table. Revenue per employee (PLN thousand) at Asseco Business Solutions S.A. as at 31 December 2025

	2024	2025	Change 2025/2024
Revenue [PLN thousand] per employee	386.17	429.53	11.23%

S1-7 Characteristics of non-employee workers in the undertaking's own workforce

In 2024 the most common form of engagement with the associates at Asseco Business Solutions S.A. was cooperation agreements. 94.37% of all such contractual arrangements were made with self-employed sole proprietors. The remaining cooperation arrangements were contracts of mandate, whereby services are rendered personally, and contracts for specific work. In 2025 no individuals were engaged via employee outsourcing mechanisms.

Table Number of associates of Asseco Business Solutions S.A. by gender and type of engagement as at 31 December 2025.

	2024					2025					Change 2025/2024
	Women	Men	Other gender	Not specified	Total	Women	Men	Other gender	Not specified	Total	
Employed under a cooperation agreement (total)	4	60	0	0	64	5	62	0	0	67	4.69%
Employed under a civil-law contract (total)	1	2	0	0	3	3	1	0	0	4	33.33%
Outsourced employees (total)	0	0	0	0	0	0	0	0	0	0	0.00%
Other forms of engagement (integer)	0	0	0	0	0	0	0	0	0	0	0.00%
Human resources in total	291	887	0	0	1,178	298	883	0	0	1,181	0.25%
Percentage of contractors in the workforce (%)	1.7	6.99	0	0	5.69	2.68	7.1	0	0	6.01	5.62%

Contractors constitute 6.01% of all persons engaged at the Company under an employment relationship as at 31 December 2025 (1,181 in total).

S1-8 Collective bargaining coverage and social dialogue

Asseco Business Solutions S.A. does not have an active trade union or works council in place. Still, the Company's internal policies do not impose any restrictions on the freedom of association. The Code of Business Ethics and Conduct explicitly recognizes and supports the right to freedom of association, which is respected throughout the Company.

S1-9 Diversity metrics

The Company's recruitment process is conducted in accordance with the principles of equal treatment and non-discrimination, irrespective of gender, origin, age, beliefs, or any other aspects of candidate diversity. Given the nature of the industry in which the Company operates, practical knowledge, professional qualifications, and relevant experience are the primary factors considered when selecting candidates best suited to the requirements of the relevant position. Clearly defined recruitment criteria and objective assessments of competencies ensure equal access to employment opportunities for all candidates. The Company does not collect information relating to candidates' ethnic origin, sexual orientation, political opinions, religious beliefs, or other characteristics that could directly or indirectly result in discriminatory treatment during the recruitment process. The application of clearly defined role requirements and the objective evaluation of candidates' professional competencies, qualifications, and experience serve to guarantee equal opportunity and exclude any practices that may result in discrimination or unequal treatment.

Table Average employment (FTEs) at Asseco Business Solutions S.A. in 2025 by gender as at 31 December 2025.

Type of position	2024				2025				Change 2025/2024
	Women	Men	Share of women	Share of men	Women	Men	Share of women	Share of men	
Management Board	1	5	16.7%	83.3%	1	5	16.7%	83.3%	0.00%
Top management	4	30	11.8%	88.2%	4	28	12.5%	87.5%	- 6.00%
Other executives	30	119	20.1%	79.9%	37	151	19.7%	80.3%	26.00%
Production	164	618	21%	79%	170	618	21.6%	78.4%	1.00%
Non-production positions	59	28	67.8%	32.2%	58	27	68.2%	31.8%	- 2.00%
Total employees	258	800	24.4%	75.6%	270	829	24.6%	75.4%	4.00%

The table includes:

- top management – individuals occupying director-level roles positioned directly beneath the Management Board within the organisational structure, as well as their respective assistant/deputy directors;
- other management staff – other individuals employed in managerial positions not included in the group of top management;
- production – without managerial staff as provided in the financial statements (in Note 34);
- non-production positions – individuals who are reported in the financial statements in the following categories: "Direct sales", "Indirect sales", "General administration", but excluding managerial staff (the management is included in the categories "Top management" and "Other management staff").

As regards the employment structure in terms of age, Asseco Business Solutions S.A. is dominated by middle-aged employees (between 30 and 50 years of age).

Table Age structure (persons) at Asseco Business Solutions S.A. as at 31 December 2025

	2024	2025	Change 2025/2024
Below 30 years	209	192	- 8.13%
31-50 years	693	668	- 3.61%
Above 50 years	209	250	19.62%
Total employees	1,111	1,110	- 0.09%

The age structure of the Company employees is shown. The average age in the Company in 2025 was 42 years, and the youngest employee was 21 years old.

S1-10 Adequate wages

The minimum wage in Poland was used as a benchmark to assess whether all employees receive adequate pay. None of the Company's employees receives remuneration below the statutory minimum wage.

At Asseco Business Solutions S.A., the applicable remuneration regulations set out the rules for compensation and the provision of work-related benefits, applying equally to all employees irrespective of the nature of their job. The Company systematically monitors changes on the labour market and makes informed decisions on wage adjustments accordingly.

The Members of the Management Board and Supervisory Board are covered by the [Remuneration Policy for the Management Board and Supervisory Board of Asseco Business Solutions S.A.](#), adopted after amendments by Resolution No. 22 of the Ordinary General Meeting of Asseco Business Solutions S.A. of 27 June 2024.

S1-11 Social protection

Pursuant to the Remuneration Rules, employees of the Company benefit from social protection and receive compensation during certified absences due to illness. The Company also finances social welfare activities through the Company's Social Benefits Fund, which covers:

- staff members employed under an employment contract regardless of the type of working arrangement and the period of employment,
- employees' family members.

All the Company's own workforce are covered by social protection, including in the event of sickness, accident at work or disability, retirement or unemployment, as well as protection related to childbirth (parenthood).

S1-15 Work-life balance metrics

The Company operates a hybrid working model in response to the need for greater flexibility regarding how and where employees perform their duties and responsibilities. Depending on business requirements and individual circumstances, an appropriate balance between office-based work and remote working (home office) may be established. This approach supports employee wellbeing and contributes to a positive work-life balance. Employees are also able to adjust their working hours, including start and finish times, subject to agreement with their line manager. Nevertheless, they are expected to clearly indicate their hours of availability and coordinate their working schedule with the rest of the team.

All employees of Asseco Business Solutions S.A. are entitled to take family leaves (as provided in the law).

Table Proportion of employees entitled to family leave and proportion of eligible employees who have taken advantage of family leaves at Asseco Business Solutions S.A.

	2024		2025	
	Women	Men	Women	Men
Number of employees entitled to family leave	9	16	16	49
% of employees who have taken family leaves	100	68.8	100	71.0
% of employees entitled to parental leave	3.15%	1.94%	5.93%	5.91%
Total employees	286	825	290	820

Additional fields have been included in the table to present the percentage of employees entitled to family-related leave. The data are presented on a comparative basis for 2024 and 2025, providing transparency and enabling the monitoring of changes over the reporting period.

In accordance with the recommendations of the parent company, Asseco Business Solutions S.A. has adopted a narrower definition of family leave as maternity leave or paternity leave.

For reporting purposes, this includes female employees who gave birth to a child during the reporting period and male employees who notified the Company of the birth of their child during the reporting period. Accordingly, the figures shown take into account the actual number of employees (by gender) who exercised their parental rights in full or in part during the 2025 reporting period. The disclosure also includes employees who took family-related leave during the reporting year, even where the entitlement had been acquired in a prior reporting period (before 2025). This represents a change in methodology compared with the comparative year. The current approach provides a more meaningful representation of leave utilization by focusing on the actual use of family-related leave during the reporting period.

Despite regulatory changes aimed at making parental leave more available to fathers, significantly more women than men still take advantage of this benefit.

S1-16 Remuneration metrics (pay gap and total remuneration)

The Company offers market-based remuneration that reflects employees' competencies, qualifications, and professional experience.

Table Pay equity ratio at Asseco Business Solutions S.A. in 2025

Type of position	Pay equity ratio (*) 2024	Pay equity ratio (*) 2025	Change 2025/2024
Management Board	65%	64%	-1%
Other executives	32%	20%	- 11%
Production	18%	21%	3%

Non-production positions	24%	15%	- 10%
Total	33%	30%	- 3%

* The pay equity ratio is monitored across selected employee groups to support the assessment of remuneration practices and identify potential disparities in pay levels between women and men. It includes the base salary and all other pay components, such as allowances, bonuses and awards paid in 2025 or due for 2025.

Methodology: The average pay figures were derived by dividing the total remuneration, adjusted for full-time employment and period worked (FTE), by the total number of employees (1,158), disaggregated by gender, who received any form of remuneration from the Company during the reporting period. This figure is higher than both the headcount as at 31 December 2025 and the average number of employees in the period.

Total remuneration paid or attributable to 2025 and recognized as an employer cost includes the following components:

- remuneration paid for work;
- variable remuneration paid, including bonuses and awards,
- non-cash benefits provided by the employer, such as company vehicles or pecuniary equivalents, employer-paid private health insurance, life insurance (which is taxable income for the employee), and well-being initiatives not financed through the Company Social Benefits Fund;
- variable, performance-related remuneration for 2025 as both financial bonuses and financial instruments (Company shares).

In accordance with the Executive Incentive Scheme introduced in 2024, based on the Resolution of the Ordinary General Meeting of Shareholders of 27 June 2024 and the Regulations of the Executive Incentive Scheme for the Members of the Management Board and Key Company Executives, the Members of the Management Board and designated key executives who entered into scheme participation agreements in 2024 are eligible for variable remuneration awarded in the form of financial instruments. Benefits in the form of financial instruments under the scheme for the year 2025 will be granted after 2025, contingent upon the fulfilment of the scheme's established criteria, including the loyalty condition requiring continued service on the Management Board or in an employment relationship with the Company. The amount of the benefit will be based on the Company's financial results disclosed in the Company's 2025 financial statements, as reviewed by an independent statutory auditor.

Variable remuneration contingent upon financial results, including in the form of cash bonuses as well as financial instruments (Company shares), due for 2025 was included and described in the Company's financial statements in Note 8.5 Remuneration of key personnel, as well as described in detail in Item 4.2.

Table CEO pay ratio

	2024	2025	Change 2025/2024
CEO pay ratio	45.7	38.80	- 15.14%

The CEO pay ratio was calculated as the ratio of the annual total remuneration of the highest-paid individual within the Company to the median annual total remuneration of all other employees during 2025.

S1-17 Incidents, complaints and severe human rights impacts

In 2025 the Company did not record any confirmed cases of discrimination and did not identify any violations relating to the respect for human rights in the workplace. Data for 2025 is presented in the table below.

Table. Table Cases of discrimination at Asseco Business Solutions S.A. in 2025

	2024	2025
Total number of confirmed cases of discrimination, including harassment, in the workplace	0	0
Identified severe human rights incidents relating to the Company's own workforce, including: – number of cases of non-compliance with the United Nations Guiding Principles on Business and Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises	0	0
Number of complaints submitted through grievance mechanisms or to OECD National Contact Points	0	0
Total amount of fines, penalties and compensations in connection with confirmed incidents	0	0

S4 Consumers and end-users

Every IT solution developed by the Company is designed with end users in mind and tailored to their specific needs. Customer satisfaction and trust represent core values for the Company, which continuously invests in research and development, as well as in the enhancement of employee competencies, in order to meet the rapidly evolving demands of the market.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The material impacts, risks, and opportunities identified in relation to consumers and end users, the actions undertaken in response to them, and their interrelationships with the Company's strategy and business model are described in table SBM-3 in the section on general disclosures (ESRS 2).

Consumers and end users constitute a strategic stakeholder group for the Company. A key priority in its relationships with these stakeholders is to ensure the safe use of its services, the protection of privacy, and the maintenance of appropriate standards of customer service and product and service quality.

S4-1 Policies related to consumers and end-users

The Company has not adopted a single, comprehensive policy dedicated to the management of material impacts, risks, and opportunities relating to consumers and end users. Instead, key consumer- and end-user-related matters are addressed through a range of internal regulations, including the Code of Business Ethics and Conduct, the Privacy Policy, the Personal Data Protection Policy, the Information Security Policy, and the detailed procedures derived therefrom. These documents have been approved by the Management Board. While the above policies do not always contain explicit references to human rights or to the requirements set out in the United Nations Guiding Principles on Business and Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises, they address matters that are consistent with the principles embodied in these frameworks. The Company's commitment to privacy protection is rooted in a clear understanding of the critical importance of respecting individual privacy and securing personal data processed in connection with its business operations. As a responsible organization, the Company is committed to providing transparent information regarding the processing of personal data and ensuring compliance with applicable data protection legislation, including Regulation (EU) 2016/679 of the European

Parliament and of the Council of 27 April 2016 (General Data Protection Regulation – “GDPR”). Efforts taken by the Company are envisaged to support the continuous enhancement of measures aimed at optimising risks associated with security breaches of information, in particular personal data, and potential violations of the rights or freedoms of individuals.

Another important area is business integrity and information security. The Company manages cyber resilience in a structured and proactive manner across its organizational framework to ensure that its operations and practices do not result in material adverse impacts on internal or external stakeholders. The Information Security Policy and the detailed procedures derived from it are designed to ensure business continuity and the uninterrupted delivery of services. This is achieved through a comprehensive framework of preventive measures, ongoing monitoring of activities and systems, and effective incident detection and response mechanisms.

The table below presents the principal policies and internal regulations forming part of the Company's management system that address matters material to customers and end users of its products and services. The Code of Business Ethics and Conduct has not been included in this overview, as it is described separately in disclosure S1-1.

Table. Policies and internal regulations relating to consumers and end users at Asseco Business Solutions S.A.

Name of policy / regulations	Description	Applicable to	Responsible for implementation
Information Security Policy	The purpose of the Information Security Policy is to ensure compliance with business and legal requirements relating to information security by providing appropriate protection for information assets in accordance with their classification. The policy also serves as the foundation for certification activities within selected areas of the Company, including certification against the ISO/IEC 27001 standard.	All individuals with access to the Company's information assets. The policy is of particular importance to customers who rely on the Company's services, as it helps ensure that information within the organization is managed appropriately and securely.	Management Board Current version (following the latest update) adopted by a resolution of the Management Board on 2 December 2025. Director of the Information Security and Business Continuity Department.
Privacy Policy	The Privacy Policy constitutes a declaration of due diligence and the Company's commitment to complying with legal requirements relating to the processing of personal data, the free movement of such data, and electronic communications. The policy sets out the principles that govern the Company's approach to the processing of personal data.	Users of the Company's websites, publicly available functionalities, tools and applications, as well as other external stakeholders.	Personal Data Coordinator The document is reviewed on an ongoing basis and updated whenever necessary. The most recent update was made on 1 January 2025.
Personal Data Protection Policy	The Personal Data Protection Policy is the Company's principal document governing due diligence and compliance with legal obligations relating to the processing and protection of personal data. It sets out the principles applied by the Company when processing personal data, including the protection, use, and transfer of such data in the course of its business activities. In particular, the policy defines the technical and organizational measures implemented by the Company to safeguard personal data.	Individuals whose personal data is processed by the Company.	Management Board The current version (following the latest update) was adopted by a resolution of the Management Board on 28 January 2025.

<p>Supplier Management Standard (pertaining to information security)</p>	<p>This standard ensures that suppliers within the Company's value chain comply with information security requirements and obligations arising from applicable laws and regulations.</p>	<p>The document is particularly relevant to end users, as it demonstrates that the Company has established mechanisms for the oversight and management of suppliers with respect to information security.</p>	<p>Director of the Information Security and Business Continuity Department.</p> <p>The standard was incorporated into the Company's Information Security Management System (ISMS) in 2025.</p>
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S4-2 Processes for engaging with consumers and end-users about impacts

Given the specific characteristics of the IT solutions offered (products and services), the relationship between the Company as a solution provider and its customers extends beyond a one-time transaction. It is typically founded on long-term collaboration, often spanning several years, and includes post-sale support, maintenance, the implementation of system modifications, and an ongoing expansion of the products and services utilized by the customer. Regular interaction with customers allows the Company to gain deeper insight into their expectations and to proactively adapt to changing circumstances.

In 2024 selected employees acting as representatives of consumers and end users were involved in the Company's materiality assessment process and contributed their perspectives on stakeholder relationships in the context of sustainability. Their participation supported the identification of key impact areas as well as potential opportunities for improvement. Employees of the Company's business functions maintain ongoing contact with customers, enabling the regular collection of customer perspectives and the identification of challenges, expectations, and emerging needs relating to ESG standards and sustainability-related matters.

The Company has not identified any groups of consumers or end users that are particularly vulnerable to impacts or at risk of marginalization.

S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Asseco Business Solutions S.A. has implemented a formal whistleblower procedure that enables not only employees but also customers and users of its products and services to report any known irregularities. The procedure, together with a reporting form and an online report submission channel, is available on the Company's website in the Contact and Report Violations of Law and Undesirable Conduct sections. All reports are forwarded to the Ethics Committee and handled in accordance with internal regulations and applicable legal frameworks.

The Company makes every effort to ensure that its practices do not result in material adverse impacts on customers and end users. To minimize risks associated with the protection of personal data, it applies confidentiality and data processing clauses and monitors contractual arrangements to ensure compliance with the requirements of the GDPR. In the area of cybersecurity, the Company has implemented measures designed to protect its systems against unauthorized access, data loss, and breaches of data integrity.

Moreover, as part of customer service, the Company has product- and service-specific channels in place for customers to report operational irregularities. The channels are product-specific and are supported by dedicated service teams. The channels are specifically named in customer agreements and made available through the Company's public website.

S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Descriptions of the actions undertaken by the Company to prevent and mitigate adverse impacts, measures intended to provide or enable remediation in respect of actual material impacts, resources allocated to the management of material impacts, actions planned or implemented to capture material opportunities, and initiatives designed to generate positive impacts for consumers and end users are presented in table SBM-3.

The Company makes every effort to ensure that its practices do not result in material adverse impacts on consumers and end users. To effectively mitigate risks in this area, the Company implements and continuously enhances processes, safeguards, and control mechanisms based on recognized good practices, including those set out in internationally recognized standards such as ISO/IEC 27001.

Data loss or leakage, particularly as a result of cybersecurity threats, represents a material risk for end users of IT solutions. Asseco Business Solutions S.A. accords the highest priority to comprehensive information security at both strategic and operational levels. To this end, the Company continuously undertakes initiatives to strengthen its security management frameworks.

This commitment ensures better protection of its own digital assets as well as those entrusted by customers, while maintaining full compliance with legal requirements, internal standards, and contractual commitments.

In order to make the best of the benefits of effective information security management, the Company:

- fully engages the management in ongoing activities and initiatives related to the protection of information assets,
- maintains expert teams that supervise compliance with the implemented information security principles in specific areas of responsibility,
- integrates information security management processes with business processes,
- maintains, develops and acquires new competencies and knowledge in the area of information security across the entire Company,
- applies and improves methodologies, mechanisms, and tools that ensure the effective achievement of goals in the area of safeguarding information assets,
- periodically verifies the effectiveness of information security management processes.

Asseco Business Solutions S.A. manages information security in all areas of its operations. For this purpose, the Company:

- conducts risk analyses and determines measures necessary to effectively manage risks,
- provides expert support in information security to organizational units to facilitate the design and development of secure products and services,
- optimizes security management processes to reduce the risk of downtime or loss of efficiency while maintaining the required level of information security and compliance,
- acquires only the services of entities that meet the security requirements set by the Company, and the cooperation itself is strictly regulated by appropriate security clauses,
- manages the employee life cycle in the organization in a way that limits the risk of security breaches from onboarding to offboarding,
- acquires IT services that complement the already implemented control and security mechanisms,
- modifies information security management processes based on experience gained from daily operation,
- continuously adjusts its information security management activities in connection with events occurring in its external environment that may affect the security of the Company's information assets,



- ensures an efficient flow of information about the current security status at all levels of management.

In 2025 the Company pursued a series of initiatives focused on reinforcing its capacity to respond to recognised risks and to capitalise on new opportunities, including:

- a comprehensive awareness programme targeting employees, designed to enhance both general and technical competencies in information security and cybersecurity, with the support of renowned experts from the cybersecurity sector,
- simulations of cyberattacks against internal structures based on popular attack vectors and using various techniques and tools,
- modifications to information security management processes, including through their improvement and expansion.

In response to the sharp rise in digital threats in recent years, Asseco Business Solutions S.A. remains committed to enhancing its resilience against cyberattacks and systematically addressing areas of potential vulnerability. The following measures are taken in the Company:

- to safeguard against cyber threats, the Company operates a dedicated Security Operations Centre (SOC), tasked with real-time surveillance of the network and IT infrastructure, alongside the identification and response to any security incidents. The SOC team are reinforced by a second-level support team, responsible for conducting in-depth analyses of detected events.
- the Company regularly organizes mandatory training in the field of security and personal data protection.
- the Cybersecurity Department actively disseminate knowledge on evolving digital threats, innovations in security technologies, and the latest vectors of attacks employed by cybercriminals. The Company periodically conducts simulated phishing and smishing attacks, designed to test employees' vigilance against social engineering and credential compromise. Each simulation is followed by an awareness campaign aimed at reinforcing essential information and response protocols.

In 2025 the Company undertook continued proactive efforts to reduce the potential adverse effects of cyber threats on its operational stability, efficiency, and continuity, particularly in fulfilling its obligations to customers and other critical stakeholders, including employees and suppliers. The accelerating pace of change in cyberspace, including the widespread availability of AI tools to the general public, has elevated cybersecurity to a matter of utmost priority within the organisation.

Asseco Business Solutions S.A. adopts a holistic approach to cybersecurity across all operational areas and IT services to uphold security, including the confidentiality, integrity, and availability of the information which they process. Due to the specific nature of the Company and its operational environment, cybersecurity management is primarily centralised within the IT infrastructure and serviced provided to the Company, while also being addressed at the level of individual organisational units, including those responsible for software development.

Between 2024 and 2025, the Company, building on its prior commitment to maintaining a high level of information security and in light of dynamic technological developments and growing market expectations, initiated the implementation of the updated ISO/IEC 27001 standard.

In 2025 the Company successfully completed the certification process for its Information Security Management System (ISMS) in accordance with the ISO/IEC 27001 standard. The certification process included risk identification and assessment, the implementation of appropriate policies and procedures, and the alignment of

technical and organizational controls with the requirements of the standard. The scope of certification covered key areas of the Company's operations, including the development, implementation, and provision of IT services; IT project management; the design, development, implementation, administration, maintenance, and integration of IT solutions and AI-based solutions delivered by the FMCG (Fast-Moving Consumer Goods) Solutions Division, as well as the ERP (Enterprise Resource Planning) Sales and Implementation Divisions, together with supporting processes performed across the organization. The certification process was conducted by the independent certification body ISOQAR CEE Sp. z o.o., which confirmed that the Company's Information Security Management System complies with the requirements of the international ISO/IEC 27001 standard and that the controls implemented by the Company are effective in managing information security risks.

In 2025 no significant incidents were identified that would indicate a breach of customer privacy.

S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Asseco Business Solutions S.A. has not set specific measurable objectives for managing material impacts, risks, and opportunities in relation to consumers and end users. In the area of cybersecurity, the Company undertakes a range of activities aimed at safeguarding information assets and managing cyber risks. However, detailed information regarding specific measures, controls, and performance indicators is not publicly disclosed due to their critical importance for the protection of data, infrastructure, and system integrity. Publicly disclosing this information could expose the Company to increased risk of cyberattacks and weaken its ability to effectively defend against threats. The effectiveness of the Company's cybersecurity programme and the robustness of its security posture are independently assessed through external cybersecurity ratings, including SecurityScorecard. These assessments provide ongoing monitoring of the Company's cybersecurity performance. In 2025 the Company maintained a cybersecurity rating within the SecurityScorecard framework at a level slightly higher than that recorded in the previous year. This outcome confirms the stability of the security measures implemented by the Company and the effectiveness of its approach to cyber risk management and information protection.

The cybersecurity management strategy is underpinned by internal procedures and control mechanisms that reflect recognised industry standards and regulatory expectations. Due to their sensitive nature, these elements are not subject to public disclosure. The area of cybersecurity and data protection is characterized by high variability and dynamically evolving threats. Flexibility in responding to threats is a priority, along with operational effectiveness and compliance with applicable standards.

Due to the specific nature of the Company and its operational environment, cybersecurity management is done locally at the level of organizational units, including those responsible for software development, and in a centralized manner when it comes to the IT infrastructure and services provided to the Company.

Information security management

Asseco Business Solutions S.A. upholds the right to privacy for its employees, collaborators, and all users of its IT systems and services. The Company ensures the security of personal data processing through full compliance with applicable legislation, customer-specific industry requirements, and the principles set forth in its internal data protection policies.

Confidentiality obligations, through confidentiality agreements or clauses and data processing agreements, are enforced among both employees and external parties. Employee access to personal data is restricted and carried out on a need-to-know basis. Access to physical locations where documents containing personal data are stored is subject to strict limitations. The security of the Company's information systems is subject to regular internal

audits, which include the identification, assessment, and remediation or mitigation of risks that could affect the confidentiality of personal data.

The Company's approach to safeguarding privacy is set out in the Personal Data Protection Policy and the Personal Data Processing and Privacy Policy (see S4-1).

As part of its regular data protection practices, Asseco Business Solutions S.A. undertakes such measures as:

- monitoring organizational compliance with data protection regulations;
- conducting assessments of personal data protection risks, evaluating the potential consequences of such risks, and selecting measures appropriate to their mitigation,
- evaluating incidents in terms of possible infringements of individual rights and freedoms,
- preparing documentation of breaches and submitting reports to the Management Board,
- promoting awareness and disseminating knowledge of best practices in data protection, especially with regard to the requirements that the Company's IT services and software solutions must meet (e.g. data protection by design and by default in IT solution development),
- informing employees and associates of their responsibilities,
- verifying the implementation of recommendations arising from inspections or data breaches and maintaining continuous oversight.

Asseco Business Solutions S.A. conducts personal data protection training for its employees, interns, trainees, and external collaborators engaged under civil law contracts.

In the reporting year, the Company was not subject to any financial or non-financial sanctions related to data breaches.

Information concerning business conduct

G1-1 Business conduct policies and corporate culture

The Company has not adopted a standalone anti-corruption and anti-bribery policy aligned with the United Nations Convention against Corruption. At present, the Company has not decided to develop such a policy, as its existing governance structures and risk management procedures have been considered sufficient to mitigate the risks of corruption and bribery. Nevertheless, the Company does not exclude the possibility of developing and implementing such a policy in the future, taking into account evolving regulatory requirements, stakeholder expectations, and the further development of its business activities. A dedicated policy could further strengthen transparency and trust in the Company's relationships with its business partners and other stakeholders.



The Company's corporate culture in the areas of business conduct, integrity, and the prevention of corruption and misconduct is governed, among others, by the following internal documents:

Table List of documents governing corporate culture

Name of policy / regulations	Regulated domain	Applicable to	Responsible for implementation
Code of Business Ethics and Conduct	The principal document describing the values that guide the Company and the standards of conduct expected from its business partners.	Own operations and value chain Applicable also to contractors	Management Board
Staff Regulations, including OHS rules, anti-mobbing guidelines and guidelines on preventing discrimination, Remote Work Regulations	It sets out the rights and obligations of the Company as employer and of employees, including the requirement to familiarize themselves with the Company's standards and ethical values. It also addresses the prevention of workplace bullying and discrimination.	Own operations	Management Board Head of HR
Remuneration Rules, Regulations of the Company's Social Benefit Fund, employee benefits	It establishes the principles governing remuneration and the granting of employment-related benefits and social benefits.	Own operations	Management Board
Remuneration Policy for the Members of the Management Board and the Supervisory Board	It establishes the principles governing the remuneration of members of the Management Board and the Supervisory Board.	Own operations	General Meeting of Shareholders; Supervisory Board
Employee Handbook	It provides a comprehensive overview of the Company's values, employment principles and career opportunities.	Own operations	Head of HR

The Code of Business Ethics and Conduct serves as a foundational document articulating the values and standards of conduct upheld by Asseco Business Solutions S.A. It sets expectations for conduct in business relationships and offers guidance on avoiding and addressing misconduct, including corruption, conflicts of interest, mobbing, discrimination, and violations of human rights. The document is consistent with the United Nations Convention against Corruption. It implements the principles of the Universal Declaration of Human Rights and the Charter of Fundamental Rights of the European Union.

The Company does not tolerate or engage in the offering or acceptance of unauthorised benefits, any form of fraud or corruption, or unlawful financial transactions. The Company maintains a zero-tolerance approach to corruption. The application of the Code of Business Ethics and Conduct helps ensure the highest quality of relationships with suppliers and contractors. The Company has a control system in place to ensure that whistleblowers are protected against unfair treatment.

Obligations arising from the adopted Code of Business Ethics and Conduct apply to all areas of the Company's operations and are rested on basic principles such as:

- legal compliance, equality, relationship management, effective communication, workplace safety, protection of the Company's image, and safeguarding its assets.
- and in the context of external business relations: business integrity, information security, anti-corruption and fraud prevention, avoidance of conflicts of interest, measures against money laundering, transparent rules for engaging with public officials, transparent gift-giving, donations and sponsorship practices, the protection of intellectual property, and environmental protection.

Any breach of the principles described above would constitute not only a violation of applicable laws and regulations but also a breach of the Company's core values, and should therefore be reported to the Ethics Committee.

Obligations arising from the Code of Business Ethics and Conduct are communicated to employees, business partners, and other relevant parties:

- by publication on the Company's website,
- by publication in the Company's internal resources (Confluence / sharepoint); the employees are additionally familiarised therewith upon the commencement of employment and later on (reminder sessions in the area of compliance);
- by embedding information about the [Code of Business Ethics and Conduct](#) in the footer of e-mails sent from corporate servers (with a link, "Read the Code of Business Ethics and Conduct of Asseco Business Solutions S.A.").
This is how the Company communicates its rules and principles to external entities. The Company does not require its cooperating partners to submit formal declarations of compliance with the rules of conduct set out in the code but encourages such conduct,
- through statements made in business relations with suppliers/customers about compliance with the principles arising from the obligations laid down in [the Code of Business Ethics and Conduct](#);
- through the inclusion of appropriate contractual provisions in agreements concluded with counterparties, including subcontractors, customers, and suppliers, where the Company is in a position to influence the contractual terms.

The Company has implemented designated, non-anonymous communication channels through which employees and stakeholders can report violations and suspected irregularities, particularly those related to corruption and conflicts of interest: These reporting channels are available to both internal and external stakeholders, and reports may be submitted through mechanisms that enable their proper assessment. Reports may be submitted through the breach reporting form available on the Company's publicly accessible website, by post marked "ETHICS – Confidential, to be opened by the addressee only", or electronically via the dedicated email address: etyka@assecobs.pl.

[The Whistleblowing Procedure](#) has been established under Article 24 of the Act of 14 June 2024 on the Protection of Whistleblowers (Journal of Laws of 2024, item 928).

Each report of a legal violation that is accepted for review initiates a verification process conducted by the Ethics Committee. The investigation into the reported violation involves individuals appropriately designated based on the nature and subject matter of the issue.

The procedure contains the following steps:

- receipt and acknowledgement of a report – each report is registered and assigned a unique reference number. The whistleblower receives an acknowledgement of receipt within seven days.
- preliminary assessment – the Ethics Committee assesses whether the report falls within the scope of the applicable legislation and whether it contains sufficient information to enable further action.
- investigation – the process includes the review of relevant documentation, interviews with individuals possessing knowledge of the matter, and verification of available evidence. Individuals with expertise relevant to the nature of the reported issue are involved in the investigation where appropriate. If the report concerns a member of the Ethics Committee, the matter is escalated to the Management Board.
- decision and feedback – the Ethics Committee determines whether a breach has occurred and, where applicable, identifies appropriate remedial measures. The whistleblower is informed of the outcome within three months of the acknowledgement of receipt of the report.

Whistleblower data constitutes particularly protected information and is not disclosed at any stage of the procedure. Whistleblowers may actively participate in the process by providing evidence and submitting comments regarding the findings of the investigation. Where necessary, an external party may be engaged to support the investigation; however, all information disclosed is treated as confidential information of the Company.

Every whistleblower is entitled to protection of their identity in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council. The Company does not engage in, and does not tolerate, any form of retaliation against whistleblowers.

Where internal reporting channels have been exhausted, concerns may be reported directly to the competent external authority.

The groups of personnel considered most at risk of exposure to corruption and conflicts of interest include:

- division directors and their deputies – departments with direct customer engagement (sales and implementation, administration, the DRS Department responsible for procurement, Data Centre, marketing);
- employees of the Systems Solutions Department involved in procurement processes for internal or customer needs;
- administrative managers engaged in negotiations for service or asset acquisition for the Company;
- trade and implementation department managers overseeing major projects in public procurement and the banking sector;
- the Management Board;
- managers holding responsibilities in such areas as tax and accounting, payroll, HR, legal, internal audit, risk management, and finance.

The Company promotes its corporate culture through internal training and awareness-raising initiatives covering anti-corruption, personal data protection, information security, and the mechanisms available for reporting concerns and potential breaches. The Company communicates its activities in the area of corporate social and environmental responsibility through announcements on the corporate website. External stakeholders may communicate with the Company via email at: info@assecobs.pl, as well as via other communication channels available on the Company's website in the Contact area. As a company listed on the Warsaw Stock Exchange, Asseco Business Solutions S.A. is subject to the Best Practice of GPW Listed Companies 2021. These principles significantly influence the Company's approach to relationships with its market milieu.

Asseco Business Solutions S.A. has not implemented any procedures and policies related to animal welfare.

G1-3 Prevention and detection of corruption and bribery

The Company seeks to prevent corruption both within the organization and throughout its value chain. Internally, it promotes awareness of its business conduct principles and ethical standards among employees and contractors by communicating the requirements set out in its internal regulations, including the Code of Ethics. Asseco Business Solution S.A. counters corruption by keeping its employees and associates updated about the principles set out in the Code of Business Ethics and Conduct. Every employee and associate is obliged to read this document.

Risk-exposed functions are positions identified as potentially susceptible to corruption and bribery risks due to the nature of the responsibilities and duties associated with those roles. This category includes individuals assigned to the groups referred to in disclosure G1-1, including members of the Management Board and the Supervisory Board. Based on the criteria adopted by the Company, 53 individuals were identified as holding risk-exposed positions, including six members of the Management Board and six members of the Supervisory Board. This represented 4.75% of the total workforce and governing bodies, comprising 1,116 individuals in aggregate.

The last internal training for all employees and associates of the Company was held in 2023. The Company has adopted a two-year training cycle for anti-corruption and compliance awareness training, covering all members of its workforce. However, in 2025, due to the Company's strategic focus on implementing the ISO/IEC 27001 standard and preparing the organization for certification, a decision was made to postpone the next comprehensive anti-corruption training programme for all employees to a subsequent reporting period.

During 2025, a total of 58 employees participated in anti-corruption training, primarily individuals who had recently

joined the Company.

A description of the procedures implemented to prevent and combat corruption is provided in disclosure G1-1.

G1-4 Confirmed incidents of corruption or bribery

In the reporting period, Asseco Business Solutions S.A. did not record any confirmed incidents of non-compliance with internal procedures or standards concerning anti-corruption and anti-bribery measures.

Table Corruption cases at Asseco Business Solutions S.A. in 2025

	2024	2025
Total number of confirmed corruption cases	0	0

The Company was not subject to any public judicial proceedings related to corruption or bribery. There were no convictions or fines imposed for violations of anti-corruption laws.

31. Agreement with the entity authorized to audit the financial statements

On 3 March 2025, the Audit Committee adopted a resolution recommending that the Supervisory Board appoint BDO spółka z ograniczoną odpowiedzialnością spółka komandytowa, with its registered office in Warsaw (KRS no. 0000729684), entered on the list of audit firms maintained by the Polish Audit Oversight Agency under registration number 3355, as the audit firm to perform the review of:

- the condensed separate interim financial statements of Asseco Business Solutions S.A. and the condensed consolidated interim financial statements of the Asseco Business Solutions Group for the six-month period ended 30 June 2025,
 - the condensed separate interim financial statements of Asseco Business Solutions S.A. and the condensed consolidated interim financial statements of the Asseco Business Solutions Group for the six-month period ended 30 June 2026;
- as well as the audit of:
- the annual separate financial statements of Asseco Business Solutions S.A. and the annual consolidated financial statements of the Asseco Business Solutions Group for the year ended 31 December 2025; and
 - the annual separate financial statements of Asseco Business Solutions S.A. and the annual consolidated financial statements of the Asseco Business Solutions Group for the year ended 31 December 2026.

The recommendation was free from undue influence by third parties, and the audited entity had not entered into any agreements containing the clauses referred to in Article 66(5a) of the Accounting Act.

On 3 March 2025, the Supervisory Board adopted a resolution appointing BDO spółka z ograniczoną odpowiedzialnością spółka komandytowa, with its registered office in Warsaw (KRS no. 0000729684), entered in the register of audit firms maintained by the Polish Audit Oversight Agency under registration number 3355, as the audit firm responsible for the review and audit of the Company's financial statements.

The table below shows the remuneration of the entity authorised to audit the Company's financial statements paid or due for the year ended 31 December 2025 and 31 December 2024, divided by the type of services:

	12 months to 31 December 2025	12 months to 31 December 2024
Audit of the annual financial statements	215.0	261.0
Review of the interim financial statements	105.0	63.8
Other attesting services	125.0	168.4
Total	445.0	493.2

For the year ended 31 December 2025, the Company's statutory auditor was BDO spółka z ograniczoną odpowiedzialnością sp.k., whereas in the comparative period the statutory auditor was Ernst & Young Audit Polska spółka z ograniczoną odpowiedzialnością sp.k.

32. Statement of the Management Board of Asseco Business Solutions S.A. prepared in accordance with Article 72(1)(5) and Article 73(1)(5) of the Regulation of the Minister of Finance on current and periodic information provided by issuers of securities and on the conditions for recognition as equivalent of the information required by the laws of a non-member state (“Regulation”)

The Management Board of Asseco Business Solutions S.A. represents that, to the best of its knowledge, the consolidated financial statements of the Asseco Business Solutions Group for the year ended 31 December 2025, along with the comparative information, and the separate financial statements of Asseco Business Solutions S.A. for the year ended 31 December 2025, along with the comparative information, have been prepared in accordance with the accounting policies adopted by the Group and the International Financial Reporting Standards as adopted by the European Union. The Management Board further represents that these financial statements present fairly, in all material respects, the financial position of the Group and the Company, as well as their financial performance. The Management Report of the Asseco Business Solutions Group provides a fair review of the development, performance, and position of the Group and the Company, including a description of the principal risks and uncertainties to which they are exposed.

The Management Report on the Activities of the Asseco Business Solutions Group and Asseco Business Solutions S.A. has been prepared in accordance with the requirements of the Accounting Act and presents a fair review of the development, performance, and position of the Group and the Company, including a description of the principal risks and uncertainties affecting their operations. In addition, the report includes the SR, which has been prepared in accordance with the provisions of the Accounting Act, the European Sustainability Reporting Standards (ESRS), and Article 8 of Regulation (EU) 2020/852, together with the related delegated acts.

The Management Board of Asseco Business Solutions S.A.:

- Wojciech Barczentewicz President of the Management Board
- Piotr Maslowski Vice-President of the Management Board
- Mariusz Lizon Member of the Management Board
- Renata Łukasik Member of the Management Board



- Jacek Lisowski Member of the Management Board
- Rafal Mróz Member of the Management Board



33. Statement of the Management Board of Asseco Business Solutions S.A. prepared in accordance with Article 72(1)(6) and Article 73(1)(6) of the Regulation of the Minister of Finance on current and periodic information provided by issuers of securities and on the conditions for recognition as equivalent of the information required by the laws of a non-member state (“Regulation”)

The Management Board of Asseco Business Solutions S.A. represents that the audit firm engaged to audit the consolidated financial statements of the Asseco Business Solutions Group and the separate financial statements of Asseco Business Solutions S.A. was appointed in accordance with applicable legal requirements. The audit firm and the statutory auditors who conducted the audit meet the requirements necessary to issue an impartial and independent audit opinion on the consolidated financial statements of the Asseco Business Solutions Group and the separate financial statements of Asseco Business Solutions S.A., in accordance with applicable laws, regulations, and professional standards.

The Management Board of Asseco Business Solutions S.A.:

- Wojciech Barczeniewicz President of the Management Board
- Piotr Masłowski Vice-President of the Management Board
- Mariusz Lizon Member of the Management Board
- Renata Łukasik Member of the Management Board
- Jacek Lisowski Member of the Management Board
- Rafał Mróz Member of the Management Board



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