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## **INDEPENDENT AUDITOR'S REPORT ON THE REVIEW OF THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE SHAREHOLDERS AND THE SUPERVISORY BOARD OF ASSECO BUSINESS SOLUTIONS S.A.**

### **Introduction**

We have reviewed the attached condensed interim financial statements of Grupa Kapitałowa Asseco Business Solutions S.A. with Asseco Business Solutions S.A. as the parent ("Parent"), having its registered office in Lublin, at ul. Konrada Wallenroda 4c, containing (i) the interim consolidated balance sheet as at 30 June 2025, (ii) the interim consolidated profit or loss account and the statement of other comprehensive income for the period from 1 January 2025 to 30 June 2025, (iii) the interim consolidated statement of changes in equity for the period from 1 January 2025 to 30 June 2025, (iv) the interim consolidated statement of cash flows for the period from 1 January 2025 to 30 June 2025, and (v) the notes to the condensed interim financial statements ("interim condensed consolidated financial statements").

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

We are responsible for expressing an opinion on the condensed consolidated interim financial statements based on our review.

### **Scope of the review**

We have conducted the review in accordance with the International Standard on Review Engagements (ISRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," adopted as National Standard of Review 2410 by a resolution of the National Board of Certified Chartered Accountants.

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

This review is substantially narrower in scope than an audit conducted in accordance with the National Review Standards as aligned with the International Standards on Auditing. As a result, the review is not sufficient to ensure that all relevant issues that would have been otherwise identified during the audit if the said standards had been applied were disclosed. Accordingly, we do not express an audit opinion on these condensed consolidated interim financial statements.

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### **Opinion**

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

**BDO spółka z ograniczoną odpowiedzialnością sp.k. seated in Warsaw  
entered in the list of audit firms under no. 3355**

**on behalf of which the auditor has reviewed the financial statements**

**Marcin Krupa**  
Statutory auditor  
Registration no.: 11142

Katowice, 5 August 2025