

Annual Report of the Supervisory Board of Asseco Business Solutions S.A. for 2025
(„Annual Report”)

This Annual Report of the Supervisory Board covers:

1. the Report of the Supervisory Board’s on Its Activities in 2024 drawn up pursuant to Article 382(3)¹ of the Code of Commercial Companies and Partnerships (“CCCP”) and on the basis of Principle 2.11 of the Code of Best Practice for WSE Listed Companies 2021 (“Best Practice”) containing:
 - 1) information on the composition of the Supervisory Board and its committees, in accordance with Principle 2.11.1 Best Practice;
 - 2) an overview of the activities of the Supervisory Board and its committees, in accordance with Principle 2.11.2 Best Practice;
 - 3) consolidated assessment of the Company’s position, including the assessment of internal control systems, risk management, compliance and internal audit function, in accordance with Principle 2.11.3 Best Practice and Article 382(3)¹CCCP;
 - 4) assessment of the Company’s application of corporate governance and of the fulfilment of disclosure obligations, in accordance with Principle 2.11.4. Best Practice;
 - 5) assessment of the legitimacy of expenditure referred to in Principle 1.5 Best Practice, in accordance with Principle 2.11.5. Best Practice;
 - 6) information on the degree of implementation of the diversity policy in relation to the Management Board and the Supervisory Board, in accordance with Principle 2.11.6. Best Practice;
 - 7) assessment of the meeting by the Management Board of the obligations referred to in Article 380¹ CCCP;
 - 8) assessment of the method adopted by the Management Board for the preparation and submission of information, documents, reports or explanations to the Supervisory Board, requested as provided in Article 382(4) CCCP;
 - 9) information on the total remuneration payable by the Company for all audits commissioned by the Supervisory Board during the financial year as provided in Article 382¹ CCCP.
2. A Report on the Assessment of the Management Report on the Activities of the Asseco Business Solutions Group and Asseco Business Solutions S.A. in the Financial Year 2025 and on the Assessment of the Company’s Separate Financial Statements and the Consolidated Financial Statements of the Asseco Business Solutions Group for 2025 and on the assessment of the Proposal

of the Management Board regarding the Distribution of Profit for the Financial Year 2025 to be submitted to the General Meeting, in accordance with Article 382(3) CCCP.

I. The Report of the Supervisory Board on Its Activities in 2025 prepared in line with Principle 2.11 Best Practice

- 1. Information on the composition of the Supervisory Board and its committees, along with indication which members of the Supervisory Board meet the independence criteria within the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight, and which of them do not have actual and significant links with a shareholder holding at least 5% of the total number of votes in the Company, as well as information on the composition of the Supervisory Board in terms of diversity;*

In the period from 1 January to 31 December 2025, the Supervisory Board of Asseco Business Solutions S.A. was composed of:

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

Among the members of the Supervisory Board, Mr Marcin Murawski and Mr Tomasz Stankiewicz met the independence criteria.

Until the date of this report, the composition of the Supervisory Board has not changed..

In the period from 1 January to 31 December 2025, the Audit Committee of Asseco Business Solutions S.A. was composed of:

Marcin Murawski – Chairman of the Audit Committee;
Rafał Kozłowski – Member of the Audit Committee;
Tomasz Stankiewicz – Member of the Audit Committee.

The Supervisory Board, acting pursuant to Article 129 of the Act on Statutory Auditors, Audit Firms and Public Oversight as well as §14 of the Rules of Procedure of the Supervisory Board, assessed the compliance of the Audit Committee with the said requirements as follows:

- 1) Mr Marcin Murawski and Mr Tomasz Stankiewicz meet the independence criteria;
- 2) Mr Marcin Murawski, Mr Rafał Kozłowski, and Mr Tomasz Stankiewicz have expertise and skills in the field of accounting or auditing of accounts; Mr Marcin Murawski earned a degree in Finance Management at the Faculty of Management, „Warsaw University; he earned the ACCA certificate and is an ACCA Member; he holds the ACCA Practising Certificate (qualified as chartered accountant in the UK), the KIBR (Polish Statutory Auditor No. 90053), and the CIA (Certified Internal Auditor); Mr Rafał Kozłowski graduated from the Faculty of Organization and Management, Warsaw University; he completed a Project Management Programme at PMI; he completed the International Accounting Standards Programme by Ernst & Young Academy of Business and The

Emerging CFO: Strategic Financial Leadership Programme; in addition he has gathered professional experience in the area of finance at Delta Software, Veraudyt, Softbank and companies of the Asseco Poland Capital Group; Mr Tomasz Stankiewicz graduated from the University of Economics in Kraków obtaining a master's degree in Accounting; he has many years of professional experience gained in positions related to financial analysis, reporting and valuation of companies, in particular as a Member of the Management Board supervising the work of the Finance Department at MetLife Powszechne Towarzystwo Emerytalne S.A.;

- 3) Mr Rafał Kozłowski has extensive knowledge of the IT industry owing to his long professional career in companies of the Asseco Poland Capital Group.

Until the date of this report, the composition of the Audit Committee has not changed. The Company has not drawn up a diversity policy for the Members of the Supervisory Board and its bodies.

2. An overview of the activities of the Supervisory Board and its committees;

Supervisory Board

In 2025 the Supervisory Board exercised a continuous supervision over the Company's operations. In the exercise of its supervisory powers, the Supervisory Board held four meetings and conducted two circular votes using means of direct remote communication.

The principal area of activity of the Supervisory Board in 2025 was the assessment of the current performance of the Company, as well as of the Asseco Business Solutions Group established in 2025, the assessment of budget execution by the Management Board, and the analysis of the Company's strategy and activities across all key areas of its operations. The Management Board regularly advised the Supervisory Board of the viability of achieving the strategic objectives of the Company and of the Group as well as of the Company's financial results. The Company's specific objectives and strategic plans were reported and discussed during meetings of the Members of the Supervisory Board and the Management Board of the Company and obtained the Supervisory Board's approval. The Supervisory Board also obtained detailed information and explanations regarding the status and prospects of the operations of the Company and the Asseco Business Solutions Group. The Supervisory Board reviewed the information provided pursuant to Article 382¹ CCCP. Moreover, the Supervisory Board regularly obtained information from the Audit Committee, in particular regarding the progress of the audit of the financial statements (both the annual audit and the interim review) of the Company and the Asseco Business Solutions Group, as well as regarding the role of the Audit Committee in the auditing of the separate and consolidated financial statements, along with information obtained from the audit firm during Audit Committee meetings and in the course of direct exchange with the audit firm.

On 3 March 2025, acting upon the recommendation of the Audit Committee, the Supervisory Board selected BDO Polska spółka z ograniczoną odpowiedzialnością sp. komandytowa, having its registered office in Warsaw (KRS No. 0000729684, entered on the list of entities authorized to audit financial statements maintained by the Polish Audit Oversight Agency under no. 3355), as the entity authorized to review the Company's condensed separate and consolidated interim financial statements for the six-month periods ending on 30 June 2025 and 30 June 2026, as well as auditing the Company's annual separate and consolidated financial statements for the years ending 31 December 2025 and 31 December 2026.

Furthermore, on 12 December 2025, the Company's Supervisory Board selected BDO spółka z ograniczoną odpowiedzialnością komandytowa as the audit firm to perform the assurance engagement with respect to the sustainability reporting of Asseco Business Solutions S.A. for the years 2025-2026, acting upon the Audit Committee's recommendation from 12 December 2025.

The Supervisory Board resolves that the Management Board's strategy and the current activities of the Company and the Asseco Business Solutions Group in 2025 has led to the occurrence of many positive and significant development factors resulting in the strengthening of the Company's position. The Supervisory Board confirms that the cooperation with the Management Board of Asseco Business Solutions S.A. has been invariably effective.

Audit Committee

In 2025 seven sessions of the Audit Committee were held, during which the committee performed the tasks specified in Article 130 of the Act on Statutory Auditors, Audit Firms and Public Oversight. Also, in connection with the adoption by the Audit Committee of the Work Plan for 2025, setting out in detail the scope of matters to be discussed during individual sessions, the Audit Committee also addressed the matters included in the Work Plan.

As part of its activities, the Audit Committee verified:

- the process of preparing financial statements and the effectiveness of the key procedures ensuring that the financial statements and management and financial reports are drawn up properly and contain reliable data,
- Company's exposure to specific risks, methods of identification and monitoring of risks and the operation of the Management Board aimed to mitigate their impact on the Company's operations.

The Audit Committee met with Ernst & Young Audyty Polska spółka z ograniczoną odpowiedzialnością sp. komandytowa, the audit firm, prior to the publication of the results for 2024, during which it reviewed presentations of the Company's financial results as well as the relevant audit reports concerning the audit of the financial statements. Following a review of the complete documentation relating to the audit of the financial statements conducted by the audit firm, including the mandatory auditor's assurance regarding independence, the members of the Audit Committee confirmed that the audit had been performed properly and effectively, in compliance with all requirements prescribed by applicable laws and regulations and covering the full scope required under the relevant regulations – with respect to the annual audit for 2024. Furthermore, the Audit Committee reviewed the process applied by Ernst & Young Audyty Polska spółka z ograniczoną odpowiedzialnością sp. komandytowa designed to ensure the independence of the audit firm, the key statutory auditor and the personnel involved in audits. The Audit Committee assessed both the audit firm and the audit process as independent, in view of the fulfilment by the statutory auditor of the conditions required to express an impartial and independent audit opinion, in accordance with the applicable provisions of European Union and domestic law, as well as professional standards – with respect to the annual audit for 2024.

The Audit Committee also held meetings with Ernst & Young Audyty Polska spółka z ograniczoną odpowiedzialnością sp. komandytowa prior to the publication of the results for 2024, during which it reviewed presentations of the Company's sustainability reporting prepared for 2024, as well as the relevant reports of the audit firm relating to the assurance engagement with respect to the Company's sustainability reporting for 2024.

The Audit Committee positively assessed the Financial Statements of Asseco Business Solutions S.A. for 2024 and the Management Report for Asseco Business Solutions S.A., including sustainability reporting for 2024, and recommended that the Supervisory Board issue a positive assessment of such documents and submit such assessment to the General Meeting.

Following the audit firm selection procedure conducted in late 2024 and early 2025 in accordance with the Audit Firm Selection Policy in place at the Company, the Audit Committee, on 3 March 2025, presented to the Company's Supervisory Board its recommendation regarding the selection of a new entity authorized to audit the financial statements of Asseco Business Solutions S.A. for the subsequent reporting periods in 2025 and 2026. On 3 March 2025, acting upon the recommendation of the Audit Committee, the Supervisory Board selected BDO Polska spółka z ograniczoną odpowiedzialnością sp. komandytowa, having its registered office in Warsaw (KRS No. 729684, entered on the list of entities authorized to audit financial statements maintained by the Polish Audit Oversight Agency under no. 3355), as the entity authorized to review the Company's condensed separate and consolidated interim financial statements for the six-month periods ending on 30 June 2025 and 30 June 2026, as well as auditing the Company's annual separate and consolidated financial statements for the years ending 31 December 2025 and 31 December 2026.

In 2025 the Supervisory Board of Asseco Business Solutions S.A. cooperated both with the existing auditor – Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp. komandytowa – conducting the audit of the Company's annual financial statements for 2024 (the decision regarding the selection of the entity authorized to audit the Company's financial statements for 2023 and 2024 was adopted by the Supervisory Board in 2023, based on the recommendation of the Audit Committee), as well as the assurance engagement regarding the Company's sustainability reporting for 2024 (the decision regarding the selection of the entity authorized to perform the assurance of the Company's sustainability reporting for 2024 was adopted by the Supervisory Board in 2024, based on the recommendation of the Audit Committee), and with the newly appointed auditor – BDO Polska spółka z ograniczoną odpowiedzialnością sp. komandytowa – reviewing the condensed financial statements for the first half of 2025 (the decision regarding the selection of the new entity authorized to audit the Company's separate and consolidated financial statements for 2025 and 2026 was adopted by the Supervisory Board on 3 March 2025, based on the recommendation of the Audit Committee).

The Audit Committee met with BDO Polska spółka z ograniczoną odpowiedzialnością sp. komandytowa, the audit firm with its registered office in Warsaw, prior to the publication of the financial results for the first half of 2025, during which it reviewed presentations of the financial results of the Company and the Asseco Business Solutions Group for the first half of 2025, as well as the audit firm's report on the interim review of the Company's Condensed Separate Financial Statements and the Condensed Consolidated Financial Statements of the Asseco Business Solutions Group for the First Half of 2025. The Audit Committee examined the process applied by BDO Polska spółka z ograniczoną odpowiedzialnością sp. komandytowa designed to ensure the independence of the audit firm, the key statutory auditor and the personnel involved in audits. Also in this case, the Audit Committee assessed both the audit firm and the audit process as independent, in view of the fulfilment by the statutory auditor of the conditions required to express an impartial and independent audit opinion, in accordance with the applicable provisions of European Union and domestic law, as well as professional standards.

During subsequent meetings held in 2025, the Audit Committee also reviewed presentations of the financial results of the Company and the Asseco Business Solutions Group, including for Q1 2025 and Q3 2025.

During the meetings of the Audit Committee held on 2 March 2026 and 4 March 2026, the Audit Committee met with BDO spółka z ograniczoną odpowiedzialnością sp. komandytowa, the audit firm with its registered office in Warsaw, prior to the publication of the financial results for 2025. Following the completion of all relevant procedures, the Audit Committee positively assessed the Company's Separate Financial Statements, the Consolidated Financial Statements of the Asseco Business Solutions Group for 2025, and the Management Report on the Activities of the Asseco Business Solutions Group and Asseco Business Solutions S.A., including sustainability reporting for 2025, and recommended that the Supervisory Board issue a positive assessment of such documents and submit it to the General Meeting.

In 2025, following the consent of the Audit Committee granted in 2024, the audit firm auditing the Company's financial statements for 2024, i.e. Ernst & Young Audyty Polska spółka z ograniczoną odpowiedzialnością sp. komandytowa, furnished permitted non-audit services to the Company:

- the audit of the Report on the Remuneration of the Members of the Management Board and the Supervisory Board of the Company for the financial year 2024, prepared pursuant to the Remuneration Policy for Members of the Management Board and Supervisory Board of Asseco Business Solutions S.A.;
- verification of the consolidation package of Asseco Business Solutions S.A. for the 12-month period ended 31 December 2024 as requested for the Asseco Group.

Pursuant to a resolution adopted by the Supervisory Board on 12 December 2024, in 2025 Ernst & Young Audyty Polska spółka z ograniczoną odpowiedzialnością sp.k. conducted the assurance engagement relating to the sustainability reporting of Asseco Business Solutions S.A. for 2024.

In 2025, the Audit Committee, in accordance with the Policy on the Provision of Permitted Services adopted by Asseco Business Solutions S.A., granted consent for the provision to the Company – by BDO spółka z ograniczoną odpowiedzialnością sp. komandytowa, the audit firm auditing the Company's financial statements for 2025 – of a permitted non-audit service covering the audit of the Report on the Remuneration of the Members of the Management Board and the Supervisory Board of the Company, prepared pursuant to the Remuneration Policy for Members of the Management Board and Supervisory Board of Asseco Business Solutions S.A. The obligation to prepare and audit (assess) the Report on the Remuneration of the Members of the Management Board and the Supervisory Board drawn up under the Remuneration Policy arises from applicable laws and regulations (Article 90g of the Act on Public Offer, Conditions Governing the Introduction of Financial Instruments into Organised Trade, and Public Companies). The above consent related to the audit of the Remuneration Report for the financial year 2025. In accordance with the Policy on the Provision of Permitted Services adopted by the Company, the above service is not a prohibited service, and its provision by the audit firm is permissible subject to the consent of the Audit Committee.

What is more, in 2025, in connection with the amendments to the Accounting Act and the Act on Statutory Auditors, Audit Firms and Public Oversight from 6 December 2024, the policies and procedures adopted by the Company concerning the selection of an audit firm to audit financial statements and perform assurance engagements relating to sustainability reporting, as well as the policy regarding the provision of permitted services other than audits or assurance engagements

relating to sustainability reporting, were updated with respect to provisions concerning the assurance of sustainability reporting; additionally, a new procedure for the selection of an audit firm to perform sustainability reporting assurance engagements was adopted. Updated: The updated Audit Firm Selection Policy and the Procedure for Selection of an Audit Firm for Statutory Audits, as well as the Policy for Permitted Services Other than Audits or Assurance Engagements Relating to Sustainability Reporting, along with the new Procedure for the Selection of an Audit Firm for Assurance Engagements for Sustainability Reporting, were adopted by the Audit Committee on 4 December 2025 and subsequently approved by the Supervisory Board under a resolution of 9 December 2025.

In connection with the amendments to the above-mentioned laws, the Supervisory Board, by a resolution of 3 March 2025, updated the Rules of Procedure of the Supervisory Board with respect to the tasks of the Audit Committee relating to the assurance of sustainability reporting.

Furthermore, as part of its activities in 2025, the Audit Committee reviewed the internal control systems operating within the Company. The Audit Committee regularly studied presentations concerning internal audits (including on an annual basis) carried out in accordance with the Audit Plan for 2025. The Audit Committee also regularly reviewed presentations on risk management activities (including compliance matters).

No other committees were active within the Supervisory Board.

3. Assessment of the Company's situation on a consolidated basis, including the assessment of internal control systems, risk management, compliance, and internal audit function, along with information on steps taken by the Supervisory Board to perform this assessment; the assessment covers all important control mechanisms, in particular relating to reporting and operations;

In order to properly assess the Company's standing in 2025 in consolidated terms, the Supervisory Board reviewed and carefully analysed the following parameters referring to the core business areas of Asseco Business Solutions S.A.:

- operating revenues in 2025 amounted to PLN 476,774 thousand,
- operating profit amounted to PLN 144,600 thousand, with a margin of 30.3%,
- EBITDA amounted to PLN 185,299 thousand, with a margin of 38.9%,
- net profit for the reporting period amounted to PLN 132,878 thousand, with a margin of 27.9%,
- total assets amounted to PLN 553,072 thousand,
- pre-tax cash flows from operating activities amounted to PLN 199,198 thousand.

The Supervisory Board was positive about the Company's and Group's operations, in particular:

- increase in sales, especially in the Company's core business segment: ERP (an increase of 11.8% y/y);
- excellent profitability indicators at all operational levels (in particular EBITDA 38.9%, EBIT 30.3%) and a remarkable level of net profitability ratio at almost 27.9%.

Moreover, the Supervisory Board ranked very high the Company's business model based on the consistent building up of fixed revenues and a high backlog, which, at the beginning of 2026, accounted for 73.3% of sales in 2025.

The Supervisory Board also draws special attention to the Company's long-term dividend policy. For more than ten years, the Company has regularly paid a dividend of the considerable share of the net profit for the previous year while maintaining the top level of liquidity.

Excellent results in 2025 are a strong basis for ensuring a Company's safe position in the following year.

Having carefully reviewed the financial statements and results of Asseco Business Solutions S.A. and the Asseco Business Solutions Group in 2025, the Supervisory Board is positive about the Company's financial standing and future prospects.

The Supervisory Board regularly assessed the internal control systems, including the systems for managing risks material to the Company, compliance, as well as the internal audit function.

The Company is aware of the risks related to its business. Therefore, it implemented a consistent system of risk factor control. The system relies on a set of internal procedures and guidelines covering the key areas of Company's operations. They enable efficient information flow between the organizational units of the Company, as well as ensuring an appropriate level of alert in the event of significant risks. Most processes (as part of the system) have been automated and are supported by the in-house, integrated ERP management system. Additionally, the system provides an ongoing functional control, handled by both every employee and their immediate supervisor. Moreover, in order to improve the control and information flow in the Company, regular meetings are held with the representatives of the key organizational units. During these meetings, the analysis of new or non-standard factors (problems, threats) is performed, surfacing in the various areas of Company's operations.

Supervision over the process of internal control and the risk management system is exercised by department directors. Besides, they are responsible for the ongoing evaluation of execution procedures and reporting to the management on the effectiveness of the risk management systems put in place.

Compliance within the Company is ensured by two organizational units: the finance department (with respect to compliance with regulations and requirements governing taxation, reporting, etc., as well as internal regulations in the above areas) and the legal department (with respect to compliance with general regulations governing the Company's operations, internal regulations in the above areas, and the corporate regulations adopted by the Company). The Company continuously monitors changes in the legislation and external regulations relating to the requirements associated with the operation of a joint-stock company and continuously improves its compliance system by introducing and updating internal rules and procedures that determine standards of conduct.

In order to strengthen the internal control system, in 2025 the Company maintained a separate organizational unit (a single-person function) responsible for risk management (Risk Manager), which continuously assessed risks in areas material to the Company's operations, as well as initiating measures enabling the identification of risks in selected areas of the Company's operations, the management thereof and the determination of their acceptable levels, as well as the design of action plans aimed at minimizing the occurrence of risks.

In 2025 the Company maintained a separate Internal Audit unit (a single-person function) operating in line with the Internal Audit Policy. The policy established and confirmed the internal legal and

organizational framework for the unit, as well as setting fundamental principles governing its operation. The Internal Audit function performed its tasks in accordance with the Internal Audit Plan for 2025 prepared by the Internal Auditor and subsequently adopted by the Company's Audit Committee. The Audit Committee monitored the activities of the Internal Audit function throughout the year. During meetings with the Company's Internal Auditor held at subsequent sessions of the Audit Committee, the Audit Committee regularly examined the status of implementation of the 2025 Audit Plan, as well as the current and planned activities of the Internal Audit function. The Audit Committee communicated a positive assessment of the work of the Internal Audit function in 2025, regarding its activities as effective. Attention was attached to the absence of any grounds for personnel changes, as well as the absence of any proposals for organizational changes of any sort.

Following the examination of the reports of the Internal Auditor and the Management Board concerning the functioning of the Company's internal control systems (risk management, internal audit, and compliance), the Audit Committee issued a positive assessment of their operation.

As a result of the work performed, the Audit Committee concluded that the risk management framework and the internal control systems operating within the Company were effective and corresponding to the scale and scope of the Company's operations, as well as to the events and circumstances encountered.

In the opinion of the Supervisory Board, the existing system of internal control is effective, and the implemented solutions enable the detection of risks that are significant for the Company's business, their management and the establishment of their acceptable level.

In the opinion of the Supervisory Board, the Management Board of the Company properly identified the types of risk significant for the Company and managed them effectively in the volatile business environment.

Considering the foregoing, the Supervisory Board wishes to commend the Management Board and employees of Asseco Business Solutions S.A. on yet another year of committed and effective work. The Supervisory Board appreciates the efforts of the Management Board aimed at achieving a high position in the IT sector in Poland and striving to strengthen the recognition of the Asseco Business Solutions S.A. brand on the domestic market and abroad.

4. Assessment of the Company's application of the principles of corporate governance and of the fulfilment of disclosure obligations regarding that application, as specified in the Warsaw Stock Exchange Rules and the provisions on current and periodic information provided by issuers of securities, along with information on action taken by the supervisory board to perform this assessment;

In 2025 the Company published the following documents on its website: The Best Practice for WSE Listed Companies 2021 adopted by Resolution No. 13/1834/2021 of the Board of the Warsaw Stock Exchange on 29 March 2021; and The Best Practice for WSE Listed Companies 2016 adopted by Resolution No. 26/1413/2015 of the Board of the Warsaw Stock Exchange on 13 October 2015.

Pursuant to § 29(3) of the Warsaw Stock Exchange Rules, Asseco Business Solutions S.A. published, on 30 July 2021, a report containing information regarding the extent of the Company's compliance with the principles set out in The Best Practice for WSE Listed Companies 2021. On 5 March 2024, Asseco Business Solutions S.A. published an updated report regarding the extent of the Company's compliance with the principles set out in The Best Practice for WSE Listed Companies 2021. Current update on the status of compliance by the Company with the principles contained in the Code of Best

Practice for WSE Listed Companies 2021 is available on the Company's website. The relevant information published is consistent with the facts.

The Supervisory Board positively assesses the Company's compliance with disclosure obligations relating to the application of corporate governance principles, as set out in the Warsaw Stock Exchange Rules and the regulations governing periodic and current disclosures made by issuers of securities.

5. Assessment of the legitimacy of expenses referred to in Principle 1.5 Best Practice;

The Company incurs expenditures, to a limited extent, on purposes other than its core business, such as supporting charitable institutions, cultural institutions, sports organizations, social organizations, and other similar aims. The Company's charitable activity is mainly the sponsoring (through gifts and donations) of civil society and charity organisations aiding people in need and supporting disadvantaged individuals and families. In 2025 the Company donated a total of PLN 65,700.00 for such aims (to several institutions selected by the Management Board). Additionally, the Company allocated the amount of PLN 30,707,100 to support six families in the Szlachetna Paczka campaign. Irrespective of the above, in 2025 the Company additionally allocated the amount of PLN 31,590.00 for the participation of 325 employees in the charitable running event, Poland Business Run (supporting assistance for persons with mobility disabilities).

As regards sponsorship, in 2025 the Company incurred expenditures in the total amount of PLN 39,000.00 for the benefit of four institutions:

- Lublin University of Technology,
- The Polish Factors Association,
- Targi Kielce S.A.

The Supervisory Board has no objections as to the legitimacy of the above-listed expenditures incurred by the Company and positively assesses the limited charitable activities conducted by the Company.

6. Information on the extent of implementation of the diversity policy in relation to the Management Board and the Supervisory Board, including the achievement of the objectives referred to in Principle 2.1. Best Practice.

Due to the non-application of Principle 2.1 and the absence of a diversity policy in the Company, the Annual Report does not contain such information.

7. Assessment of the meeting by the Management Board of the obligations referred to in Article 380¹ CCCP;

The Management Board provides the Supervisory Board with the information specified in Article 380¹ CCCP in a manner agreed with the latter; therefore, the Supervisory Board assesses that the Management Board properly performs the obligations specified in the said law.

8. Assessment of the method adopted by the Management Board for the preparation and submission of information, documents, reports or explanations to the Supervisory Board, requested as provided in Article 382(4) CCCP;

In 2025 the Supervisory Board did not request the Company to provide additional information, documents, or data. The Supervisory Board is of the opinion that the information, documents, and



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data shared with it as part of ongoing cooperation with the Company is sufficient for a proper assessment of the Company's position.

9. Information on the total remuneration payable by the Company for all audits commissioned by the Supervisory Board during the financial year as provided in Article 382 CCCP;

In 2025 the Supervisory Board did not appoint an advisor to the Supervisory Board.

II. Report of the Supervisory Board on the Assessment of the Management Report on the Activities of the Asseco Business Solutions Group and Asseco Business Solutions S.A. in the Financial Year 2025 and on the Assessment of the financial statements of Asseco Business Solutions S.A. and the Asseco Business Solutions Group in the financial year 2025 and on the Proposal of the Management Board Regarding the Distribution of Profit to be submitted to the General Assembly.

The Supervisory Board of Asseco Business Solutions S.A., acting pursuant to Article 382(3) CCCP of 15 September 2000 as amended and Article 13(10)(1-3) of the Articles of Association of the Company, performed an assessment of: the Separate Financial Statements of Asseco Business Solutions S.A. and the Consolidated Financial Statements of the Asseco Business Solutions Group for 2025 together with the Independent Auditor's Report, and the Management Report on the Activities of the Asseco Business Solutions Group and Asseco Business Solutions S.A. in 2025.

The review and assessment covered:

1. The Separate Financial Statements of Asseco Business Solutions S.A., seated in Lublin, for the year ended 31 December 2025, including, in particular:
 - 1) the balance sheet as at 31 December 2025 showing total assets and liabilities at PLN 552,659 thousand,
 - 2) the statement of comprehensive income for the period from 1 January 2025 to 31 December 2025 showing the net profit of PLN 133,689 thousand,
 - 3) the cash flow statement for the period from 1 January 2025 to 31 December 2025 showing an increase in net cash by PLN 38,915 thousand, and
 - 4) additional notes and information.
2. The Consolidated Financial Statements of the Asseco Business Solutions Group, seated in Lublin, for the year ended 31 December 2025, including, in particular:
 - 1) the balance sheet as at 31 December 2025 showing total assets and liabilities at PLN 553,072 thousand,
 - 2) the statement of comprehensive income for the period from 1 January 2025 to 31 December 2025 showing the net profit of PLN 132,878 thousand,
 - 3) the cash flow statement for the period from 1 January to 31 December 2025 showing an increase in net cash by PLN 39,618 thousand, and
 - 4) additional notes and information.
3. The Management Report on the Activities of the Asseco Business Solutions Group and Asseco Business Solutions S.A. for the financial year 2025 along with sustainability reporting of Asseco Business Solutions S.A. for 2025.

In performing its assessment, the Supervisory Board relied on the reports of the independent statutory auditor, BDO Polska spółka z ograniczoną odpowiedzialnością sp. komandytowa, with its registered office in Warsaw ("BDO"), on the audit of the Company's Separate Financial Statements and the Consolidated Financial Statements of the Asseco Business Solutions Group for 2025, as well as on the report on the assurance engagement relating to sustainability reporting and on an additional report prepared by BDO pursuant to Article 131 of the Act on Statutory Auditors, Audit Firms and Public Oversight. Additionally, the Supervisory Board took account of the information provided by the

Audit Committee regarding the audit of the financial statements within the Company and the role of the Audit Committee in the process of auditing the financial statements, as well as the information obtained from BDO during meetings of the Audit Committee and through direct exchange with the audit firm. The Supervisory Board held an additional examination and sought additional information from the Management Board of the Company and the audit firm.

Following a thorough analysis, the Supervisory Board concludes that the Management Report on the Activities of the Asseco Business Solutions Group and Asseco Business Solutions S.A. for 2025, as well as the Company's Separate Financial Statements and the Consolidated Financial Statements of the Asseco Business Solutions Group for 2025, are consistent with the accounts and underlying documents, as well as with the facts.

The Supervisory Board recommends that the General Meeting approve them.

The Supervisory Board also assessed the Management Board's proposal of 4 March 2026 for distribution of net profit in the amount of PLN 133,688,934.41 (one hundred and thirty-three million six hundred and eighty-eight thousand nine hundred and thirty-four zloty 41/100) as follows:

- 1) part of the net profit for the financial year 2025 to be allocated for the distribution among the shareholders, i.e. to the payment of the dividend in the amount of PLN 3.75 (three zloty 75/100) per one share participating in the dividend. The total amount of net profit for the financial year 2025 allocated for dividend is PLN 125,318,223.75 (one hundred and twenty-five million three hundred and eighteen thousand two hundred and twenty-three zloty 75/100). This amount will be reduced by the product of the dividend amount per share and the number of the Company's own shares that will be held by the Company on the dividend record date;
- 2) the remaining portion of the net profit for the financial year 2025 in the amount of PLN 8,370,710.66 (eight million three hundred and seventy thousand seven hundred and ten zloty 66/100), increased by the product of the dividend amount per share and the number of the Company's own shares held by the Company on the dividend date, will be allocated to supplementary capital.

The Supervisory Board also issued a positive opinion on the Management Board's proposal for distribution of net profit raised by the Company in 2025.

The Supervisory Board recommends to the General Meeting that President of the Management Board Wojciech Barcentewicz, Vice-President of the Management Board Piotr Maślowski, and Members of the Management Board Mariusz Lizon, Jacek Lisowski, Renata Łukasik, and Rafał Mróz be granted discharge in respect of the performance of their duties in 2025.

Rafał Kozłowski

Chairman of the Supervisory Board