

Report of the Supervisory Board of Asseco Business Solutions S.A. seated in  
Lublin on the Remuneration of the Members of the Management Board and  
the Supervisory Board for 2025

## I. Introduction

This Report on the Remuneration of the Members of the Management Board and the Supervisory Board ("Remuneration Report") has been prepared by the Supervisory Board of Asseco Business Solutions S.A. ("Company") pursuant to Article 90g of the Act of 29 July 2005 on Public Offering and the Conditions for Introducing Financial Instruments into Organised Trade and on Public Companies ("Act").

The Remuneration Report covers the period from 1 January to 31 December 2025 and offers a comprehensive overview of employment-related remuneration, regardless of its form and including all benefits, received or due to the individual Members of the Management Board and the Supervisory Board in the year 2025, in accordance with the Remuneration Policy for the Management Board and Supervisory Board of Asseco Business Solutions S.A. adopted in the Company ("Remuneration Policy"). The Remuneration Policy was adopted by a resolution of the General Meeting of Asseco Business Solutions S.A. on 28 April 2020 and subsequently amended by Resolution No. 22 of the General Meeting of Asseco Business Solutions S.A. of 27 June 2024. The amendments opened up the possibility for Members of the Management Board to participate in an Executive Share Scheme established by a resolution of the General Meeting and to receive variable remuneration in the form of securities, i.e. Company shares, on terms determined by the Supervisory Board.

The text of the Remuneration Policy has been published on the Company's website.

The Remuneration Policy defines the grounds, rules and procedures for establishing, calculating, and disbursing remuneration to the Management Board and the Supervisory Board of the Company with a view to contributing to the Company's business strategy, long-term interests, and stability.

This report was adopted by Resolution No. 1 of the Supervisory Board of Asseco Business Solutions S.A. of 27 April 2026. The report is subject to assessment by an audit firm selected by the Company to the extent required by the Act, and then, along with the relevant assessment report, it will be presented to the General Meeting of the Company for the adoption of an opinion resolution.

## Composition of the Company's governing bodies

In the period from 1 January to 31 December 2025, the composition of the Management Board of the Company was as follows:

Wojciech Barczentewicz – President of the Management Board,

Piotr Masłowski – Vice-President of the Management Board,

Mariusz Lizon – Member of the Management Board,

Jacek Lisowski – Member of the Management Board,

Renata Łukasik – Member of the Management Board,

Rafał Mróz – Member of the Management Board.

In the period from 1 January to 31 December 2025, the composition of the Supervisory Board of the Company remained unchanged and was as follows:

Rafał Kozłowski – Chairman of the Supervisory Board,

Adam Góral – Vice-Chairman of the Supervisory Board,

Marcin 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.

Moreover, the Members of the Supervisory Board of the Company formed an Audit Committee which operated throughout 2025.

**In the period from 1 January to 31 December 2025, the composition of the Audit Committee remained unchanged and was as follows:**

Marcin Murawski – Chairman of the Audit Committee,

Rafał Kozłowski – Member of the Audit Committee,

Tomasz Stankiewicz – Member of the Audit Committee.

## **II. The total remuneration of the Members of the Management Board and the Supervisory Board broken down into the components referred to in Article 90d(3)(1) of the Act and proportions between these components.**

### **Remuneration of the Members of the Management Board**

In the reporting period of 2025, the Members of the Management Board (“MMB”) were employed under contracts of employment and were paid fixed and variable remunerations.

The fixed (basic) remuneration of the MMB was decided by the Supervisory Board (by a resolution) in the contracts of employment of the MMB as payable on a monthly basis in the amounts clearly provided for in the contracts; it is paid on the day of payment of remuneration to the Company’s employees.

The MMB also took advantage of additional benefits available in the Company (e.g. private healthcare, Internet expenses, training) on the same terms as other Company employees.

The Company operates an Employee Capital Plans (Pol. "PPK") programme in accordance with the Act of 4 October 2018 on Employee Capital Plans. The MMB can elect to participate in the PPK on the same terms as the Company's employees. During the reporting period, four MMB took advantage of this opportunity.

In accordance with the Remuneration Policy, the fixed remuneration paid by the Company to the MMB did not exceed 50.00 % (fifty percent) of the total remuneration provided for in the financial year.

The variable remuneration of the MMB depended, in accordance with the Remuneration Policy, solely on the financial results of the Company or the organizational unit managed by a given MMB.

Detailed terms governing the establishment, calculation, and disbursement of the variable remuneration for the MMB were agreed on by the Supervisory Board (through a resolution) and provided in contracts concluded with each MMB (i.e. employment contracts concluded between the Company and each individual MMB).

Consistent with the above, during the reporting period, the MMB received variable remuneration as determined by the Supervisory Board. It was contingent upon the level of achievement of relevant financial results, i.e. the level of Company's net profit or Margin IV of the organizational unit (Margin IV is the difference between revenues earned by an organizational unit and costs assigned to that unit, according to the terms adopted in the Company for the purposes of determining bonuses, however:

- Margin IV determines the remuneration of a MMB who manages an organizational unit, including the MMB who directly influences the financial results achieved by a given unit; this principle comes from the internally adopted organizational makeup of the Company, in which the sales and implementation functions of some product lines (brands) and production functions may be separated within one Business Division (and the managers of the units within a Business Division jointly drive up the results of that Business Division);
- the variable remuneration of the MBM responsible for the Company's strategy and managing more than one organizational unit depends on the Company's net profit.

Based on the Supervisor Board's decision concerning remuneration, the variable remuneration for a MMB is calculated as the aggregate of the minimum/fixed amount specified in the contract concluded with that MMB and the amount tied to the net profit earned by the Company (calculated as % of the basis). In such a case, when determining the terms of remuneration for a MMB, the Supervisory Board indicated both the minimum/fixed amount as a component of the variable remuneration and the percentage value taking into account the dependence of the variable remuneration of the MMB in relation to the Company's financial result (net profit).

Moreover, in cases where variable remuneration depends on the financial result of an organisational unit (and not on the financial result of the entire Company), the Supervisory Board determined the minimum (lower) limit for the achievement of the financial criterion, i.e. the minimum value of the financial indicator that makes an executive entitled to variable remuneration.

Table 2 (Part IV) puts together specific financial indicators on which the variable remuneration of individual MMB depended in the reporting period.

The amounts of variable remuneration are stated/set as gross amounts.

The contracts of employment of the MMB provide for the option of advance payments towards variable remuneration (an annual bonus), pursuant to a resolution of the Supervisory Board adopted at the request of any MMB. The final decision, including in particular the amount of the advance payment, is exclusively the Supervisory Board's. In 2025 the MMB took advantage of advances towards the annual

bonus; the advances were paid following resolutions of the Supervisory Board adopted at the request of the MMB, whereby the variable remuneration actually paid in the form of advances in 2025 did not exceed ca. 95% of the variable remuneration due to each of these MMB for 2025.

The full settlement and payment of the variable remuneration of the MMB takes place after the closure of the financial year for which such variable remuneration is due. This portion of the remuneration is paid on the basis of data contained in the Company's financial statements audited by a statutory auditor and following a relevant resolution adopted by the Supervisory Board. The variable remuneration (annual bonuses) due to the MMB for 2025 is shown in Table 1.

Furthermore, in 2025, in accordance with the Remuneration Policy, the legal basis for the remuneration of the MMB additionally included the legal relationship arising from the participation by the MMB in the Executive Share Scheme implemented in the Company for the years 2024-2026, providing for the award of Company shares to MMB ("Incentive Scheme") for each financial year of the duration of the scheme. The Incentive Scheme provides for the award of Company shares to MMB upon fulfilment of specified criteria, i.e. the loyalty criterion (i.e. serving as a MMB over a specific financial year of the relevant scheme period; this criterion was satisfied by all MMB in 2025) and the financial criterion (i.e. achievement of a specified financial target at the required level; this criterion was satisfied by all MMB in 2025). In 2024, in the the Incentive Scheme participation agreements, the Supervisory Board determined the following criteria individually for each MMB: the financial criterion upon the fulfilment of which the acquisition of the Company's shares would depend (i.e. the Company's net profit or Margin IV of the relevant organizational unit, as in the case of variable remuneration under employment contracts), as well as the method for calculating the number of shares awarded to a given MMB, contingent upon the specified financial indicator (i.e. the Company's net profit or Margin IV of the relevant organizational unit) and based on the established bonus coefficient (%); the said agreements remained unchanged during the reporting period. The award to the MMB of variable remuneration settled in the form of Company shares takes place after the end of a financial year of participation in the Incentive Scheme for which such variable remuneration is due. This component of remuneration is settled, i.e. the number of shares awarded is determined, on the basis of the financial results disclosed in the Company's financial statements for a given financial year, audited by a statutory auditor, and pursuant to a relevant resolution of the Supervisory Board. The variable remuneration in the form of shares (share value) due to the MMB for 2025 is shown in Table 1.

More information on the Incentive Scheme established in the Company is provided in Part VI hereof.

### **Remuneration of the Members of the Supervisory Board**

In the reporting period, i.e. in 2025, the Members of the Supervisory Board ("MSB") were paid fixed monthly remuneration. The amount of the fixed remuneration was decided in a resolution adopted by the Ordinary General Meeting of Shareholders of Asseco Business Solutions S.A. held on 31 May 2022. An update of the terms of remuneration of the MSB was made through a resolution of the Ordinary General Meeting of Shareholders of Asseco Business Solutions S.A. held on 29 May 2025. In addition to the fixed remuneration for the performance of their duties in the Supervisory Board, the MSB, who additionally sat on the Audit Committee, received an additional fixed monthly remuneration; the amount of such additional remuneration was determined in the above-mentioned resolution adopted by the Ordinary General Meeting of Shareholders of Asseco Business Solutions S.A. on 31 May 2022, while the amounts of such additional remuneration were updated in a resolution adopted by the Ordinary General Meeting of Shareholders of Asseco Business Solutions S.A. on 29 April 2025. The MSB do not earn variable remuneration, nor are they entitled to receive any other pecuniary or non-pecuniary benefits.

In 2025, pursuant to applicable law, three MSB decided to join the PPK as part of the remuneration received for serving on the Supervisory Board. Given that, the Company was obliged, in accordance with

the law, to add the amount of employer's PPK contribution, as adopted by Asseco Business Solutions S.A., to the amount of remuneration due to a given MSB.

Information on the amount of the Company's PPK contribution paid to each of the MSB is shown in the table below, under "pension expenses" (PPK – employer's contribution).

In the reporting period, members of the executive bodies (the Management Board and the Supervisory Board) were not paid remuneration other than provided for in the Remuneration Policy and listed in this Remuneration Report (including cash and non-cash components) for the management of the Company and the performance of functions in their respective executive bodies as well as for the performance of the related contracts (i.e. contracts of employment) or for carrying a function in the Supervisory Body.

The amount of the total remuneration of the MMB and MSB is disclosed in this Remuneration Report broken down into components referred to in Article 90d(3)(1) of the Act, i.e. fixed and variable, bonuses and other additional (fringe) benefits, as well as reflecting mutual proportions between the fixed and variable remuneration components. The table below shows a list of all the above-mentioned components and proportions for each MMB and MSB paid remuneration by the Company.

All amounts are gross.

Table 1: Remuneration of the MMB and of the MSB in the reporting period received and/or due in PLN.

full name, function	year	fixed remuneration		variable remuneration		extraordinary allowances	pension expenses (PPK – employer's contribution)	total remuneration	proportion between fixed remuneration with pension expenses (PPK) and variable remuneration (with extraordinary allowances)
		basic remuneration	additional benefits	(annual bonus)	(share value)				
		[1]	[2]	[3A]	[3B]		[5]	[1+2+3A+3B+4+5]	[(1+2+5) / (3A+3B+4)]
<b>Management Board</b>									
Wojciech Barcentewicz, President of the Management Board	2025	412,550.25	7,200.00	1,063,024.00	4,252,080.00		22,305.89	5,757,160.14	8/92
Piotr Masłowski, Vice-President of the Management Board	2025	410,116.19	8,703.00	1,063,024.00	4,252,080.00		23,424.13	5,757,347.32	8/92
Mariusz Lizon, Member of the Management Board	2025	294,740.07	9,610.00	1,010,146.00	664,380.00		-	1,978,876.07	15/85
Jacek Lisowski, Member of the Management Board	2025	300,000.00	7,689.00	692,491.00	495,580.00		-	1,495,760.00	21/79
Renata Łukasik, Member of the Management Board	2025	300,000.00	2,789.00	510,463.00	364,560.00		11,310.36	1,189,122.36	26/74
Rafał Mróz, Member of the Management Board	2025	299,064.36	7,839.31	697,338.00	498,060.00		13,429.16	1,515,730.83	21/79
<b>Supervisory Board</b>									
Rafał Kozłowski, Chairman of the Supervisory Board	2025	125,400.00					1,881.04	127,281.00	100/0
Adam Góral, Vice-Chairman of the Supervisory Board	2025	72,600.00						72,600.00	100/0
Marcin Murawski, Member of the Supervisory Board	2025	118,800.00					1,782.00	120,582.00	100/0
Zbigniew Pomianek, Member of the Supervisory Board	2025	52,800.00						52,800.00	100/0

Romuald Rutkowski, Member of the Supervisory Board	2025	52,800.00						52,800.00	100/0
Tomasz Stankiewicz, Member of the Supervisory Board		85,800.00				1,092.04		86,892.04	100/0

The table above (**column 3A – annual bonus**) shows the amounts of variable remuneration for the MMB for the reporting period of 2025 (amounts due for the period). The amounts of variable remuneration due for 2025 disclosed in the table above also include remuneration actually received by the end of the reporting period and paid in the form of advances as follows:

- 1) for Wojciech Barczentewicz – 87%;
- 2) for Piotr Masłowski – 87%;
- 3) for Mariusz Lizon – 59%;
- 4) for Jacek Lisowski – 63%;
- 5) for Renata Łukasik – 63%;
- 6) for Rafał Mróz – 61%.

The amounts of variable remuneration for the MMB shown in the table above (column 3A – annual bonus) did not include the amounts of variable remuneration actually paid in 2025 but due for 2024 after including advance payments (ca. 30% and ca. 20% for two MMB) because these amounts were already included in the Remuneration Report for 2024 as due for that period; this rule also applies to previous reporting periods.

The Variable remuneration (annual bonus) column includes annual bonuses due to each MMB for the reporting year 2025 (even if paid after the end of that reporting year). The variable remuneration shown in the above table covers all the components described in the table contained in Part IV of this Report (including the minimum/fixed amount as a component of variable remuneration and paid together with that remuneration, based on the terms specified for the calculation and disbursement of variable remuneration).

Column 3B Variable remuneration (share value) shows items of variable remuneration due to the MMB in the form of securities, i.e. the Company's shares – relating to the reporting period, i.e. 2025 (shares due for a relevant vesting period). Such remuneration was disclosed in the report irrespective of the fact that the actual award of the shares took place after the end of that financial year.

The value of shares awarded in 2025 in settlement of the Incentive Scheme for 2024, the award of which took place in 2025, was not recognized in 2025, as it had already been disclosed in the Remuneration Report for 2024 as remuneration due for that period. Furthermore, the value of shares to be awarded under the Incentive Scheme for which the settlement period ends in 2026, constituting the subsequent vesting period, is not included; their value will be disclosed in the remuneration report for 2026.

The amounts shown in the table correspond to the value of the shares determined on the basis of the settlement price specified in the Incentive Scheme participation agreements concluded with the MMB.

The proportion between the fixed (including pension expenses – PPK) and variable remuneration, including in the form of shares (including extraordinary allowances) given in the table above indicates the share of these components in the total remuneration.

Column 2 Additional benefits includes such extra benefits as private healthcare services, Internet expenses, training, special benefits paid from the CSBF. The MMB take advantage of these additional benefits on the same terms as other Company's employees (including on the basis of their contracts of

employment as well as other documents in force in the Company, e.g. regulations, procedures, corporate rules, etc.).

Column 2 – Additional benefits also includes pecuniary or non-pecuniary benefits for the closest relatives of the MMB; such benefits, if any, were awarded to each MMB on the same terms as to the relatives of other Company’s employees (healthcare subscription plans for family members).

The table above lists the following additional benefits offered in the reporting period to the closest relatives of the MMB listed below (including medical subscription packages for family members):

- 1) Wojciech Barczentewicz in 2025 – PLN 3,804.00,
- 2) Piotr Maślowski in 2025 – PLN 985.20,
- 3) Mariusz Lizon in 2025 – PLN 3,804.00,
- 4) Jacek Lisowski in 2025 – PLN 3,804.00,
- 5) Rafał Mróz in 2025 – PLN 3804.00.

MBM Mariusz Lizon did not use a company car throughout the entire reporting period; accordingly, the costs relating to the use of such a vehicle by Mr Lizon are not included in the table above. The remaining MMB – Wojciech Barczentewicz, Piotr Maślowski, Jacek Lisowski, Renata Łukasik, and Rafał Mróz – used company cars as tools necessary to perform their corporate duties. They did it on similar terms as other employees of the Company. Expenses related to a Company car used by a MMB for private purposes are not included in “Additional benefits” due to the fact that they pay a monthly lump sum for using company cars for private purposes (as other employees).

The “Extraordinary allowances” column includes benefits such as severance pay in the event of termination of employment, retirement benefits, death gratuities, non-competition fees, relocation costs, entry fees for membership in associations, etc. if such occurred in the reporting period. There were no such allowances in the reporting period.

The column Pension expenses (PPK – employer’s contribution) shows the Company’s contributions to the PPK in relation to the MMB and the MSB who participate in the PPK throughout the reporting period.

### III. Remuneration due from members of the same capital group

Along with the establishment of the Asseco Business Solutions Group in 2025, the MMB received remuneration from the group members in that year:

full name, function	remuneration due			proportion between fixed and variable remuneration [1] / [21]	grounds for payment
	fixed [1]	variable [2]	total [1] + [2]		
Rafał Mróz	27,000.00	0	27,000.00	100/0	serving as a MMB in Tax Order Sp. z o.o.

The remaining MMB were not paid any remuneration for performing their functions in companies of the Asseco Business Solutions Group in 2025.

The MSB were not paid any remuneration for performing their functions in companies of the Asseco Business Solutions Group in 2025.

#### **IV. Explanation of why the total remuneration is in line with the adopted Remuneration Policy, including how it contributes to achieving its long term results by the Company and information on how the Company's performance criteria are applied**

The total remuneration of the MMB and the MSB is aligned with the Remuneration Policy adopted by the Company. The grounds, rules, and procedures of establishing, calculating, and disbursing remuneration for the MMB and the MSB are consistent with the provisions of the Remuneration Policy (and are provided for in the resolutions of the relevant Company bodies: in the case of the MSB, resolutions of the General Meeting, and in the case of the MMB, resolutions of the Supervisory Board) and are included in the contracts of employment forming the basis of employment of a MMB with the Company or the basis for remuneration of a MMB. The proportion of the fixed remuneration of the MMB to the variable one, as well as the method of calculation and disbursement of the remuneration, including, in particular the variable remuneration (bonuses), comply with the terms of the Remuneration Policy.

In the reporting period, members of the executive bodies (the Management Board and the Supervisory Board) were not paid remuneration other than provided for in the Remuneration Policy (including cash and non-cash components) for the management of the Company and the performance of functions in their respective executive bodies as well as for the performance of the related contracts (i.e. contracts of employment) or for carrying a function in the Supervisory Body.

The variable remuneration of the MMB depends on the Company's performance (financial results). Pursuant to the Remuneration Policy, dependence on financial results may apply to the results of the entire Company or the organizational unit managed and supervised (and influenced in terms of the result) by a MMB (pursuant to the terms set out by the Supervisory Board in the MMB's contract of employment). The above rule applies to both variable remuneration paid in cash and variable remuneration paid in the form of Company shares.

The variable component of the remuneration (annual bonus) is paid after the end of the financial year for which the remuneration is due and is calculated based on the financial statements adopted by the Supervisory Board and audited by a statutory auditor. Similarly, the number of Company shares awarded to a MMB for a given financial year of the Incentive Scheme is determined following the end of the relevant year and is calculated on the basis of the data resulting from the financial statements approved by the Supervisory Board and audited by the statutory auditor.

Given that the greater part of the remuneration of the MMB is a variable component, which depends on the Company's financial goals and is paid in proportion to the Company's actual results, it directly contributes to the achievement of the Company's long-term goals (i.e. achieving increasingly better economic results and raising the Company's net profit). The division of pecuniary remuneration of the MMB into a fixed and variable component, the amount of which depends on the business results of the Company and the results of its individual organizational units significantly encourages the MMB to take action towards achieving the Company's superior business results while ensuring its stability in the long run.

An additional mechanism aligning the interests of the MMB with those of the Company and strengthening their engagement in the Company's affairs is the participation of the MMB in the Incentive Scheme established in the Company in 2024 and spanning the years 2024-2026. The award of Company shares is an extra incentive mechanism motivating the MMB to implement the Company's strategy and engage in the Company's affairs through a long-term relationship therewith, thereby contributing to enhanced operational efficiency, financial performance and stability of the organization, as well as increasingly improved economic results, while ensuring the stability of its operations over the longer term.

The criteria pertaining to the Company's financial performance were applied in determining the variable component of remuneration both in the form of an annual bonus and in the form of securities, i.e. shares

in the Company, in accordance with the terms defined by the Supervisory Board in the employment contracts of the MMB or in other agreements underlying the remuneration of the MMB, such as the Incentive Scheme participation agreements.

Adoption of a fixed flat-rate remuneration for the MSB and an extra pay for those members who sit on the Audit Committee (which comes with an extra work to be carried out regardless on the number of committee's sessions) guarantees a smooth operation of the Supervisory Board as a body whose members, who are do not directly depend on the financial result, may, in a reasonable and risk-free manner, exercise due supervision over the current operations of the Company and the activities of the Management Board.

Table 2A below shows the detailed variable remuneration – annual bonus, including a description of the relevant criteria (business goals), the achievement of which guarantees the payment of variable remuneration (annual bonus) in 2025.

Full name, function	Year	Description of criteria (business goals) and remuneration type	Weight	Lower limit of satisfying the criterion	Upper limit of satisfying the criterion
Wojciech Barcentewicz, President of the Management Board	2025	<b>Net profit</b> Variable remuneration (annual bonus) is calculated as an amount depending on the net profit earned by the Company (calculated as % of the above basis)	100%	no minimum amount of net profit that guarantees the annual bonus; the bonus is paid regardless of the amount of earned profit	- no upper limit, the bonus is calculated on the actual achievement of the goal (i.e. net profit earned)
Piotr Masłowski, Vice-President of the Management Board	2025	<b>Net profit</b> Variable remuneration (annual bonus) is calculated as an amount depending on the net profit earned by the Company (calculated as % of the above basis)	100%	no minimum amount of net profit that guarantees the annual bonus; the bonus is paid regardless of the amount of earned profit	- no upper limit, the bonus is calculated on the actual achievement of the goal (i.e. net profit earned)
Mariusz Lizon, Member of the Management Board	2025	<b>Net profit</b> Variable remuneration (annual bonus) is calculated as a fixed amount provided for in the contract (PLN 80,000) + the amount depending on the net profit earned by the Company (calculated as % of the above basis)	100%	no minimum amount of net profit that guarantees the annual bonus; the bonus is paid regardless of the amount of earned profit	- no upper limit, the bonus is calculated on the actual achievement of the goal (i.e. net profit earned)

Jacek Lisowski, Member of the Management Board	2025	<b>Margin IV</b> (financial result of the organizational unit).  Variable remuneration (annual bonus) is calculated as an amount depending on the earned Margin IV of the organizational unit supervised by this MMB (calculated as % of the above basis)	100%	Margin IV earned at a level not lower than 50% of what was assumed in the budget plan	- no upper limit, the bonus is calculated on the actual achievement of the goal (i.e. earned Margin IV)
Renata Łukasik, Member of the Management Board	2025	<b>Margin IV</b> (financial result of the organizational unit).  Variable remuneration (annual bonus) is calculated as an amount depending on the earned Margin IV of the organizational unit supervised by this MMB (calculated as % of the above basis)	100%	Margin IV earned at a level not lower than 50% of what was assumed in the budget plan	- no upper limit, the bonus is calculated on the actual achievement of the goal (i.e. earned Margin IV)
Rafał Mróz, Member of the Management Board	2025	<b>Margin IV</b> (financial result of the organizational unit).  Variable remuneration (annual bonus) is calculated as an amount depending on the earned Margin IV of the organizational unit supervised by this MMB (calculated as % of the above basis)	100%	Margin IV earned at a level not lower than 50% of what was assumed in the budget plan	- no upper limit, the bonus is calculated on the actual achievement of the goal (i.e. earned Margin IV)

Table 28 below shows the detailed variable remuneration in the form of Company shares, including a description of business goals, the achievement of which guarantees the receipt of variable remuneration (Company shares) in 2025.

Full name, function	Year	Description of criteria (business goals) and remuneration type	Weight	Lower limit of satisfying the criterion	Upper limit of satisfying the criterion
Wojciech Barczentewicz, President of the Management Board	2025	<b>financial target – net profit</b>  Loyalty Criterion (serving as a MMB in the given financial year) and Financial Criterion (achieving a specific financial target).  The number of shares awarded for the given financial year of the duration of the Incentive Scheme is calculated on the basis of the product of: the financial indicator and the established bonus coefficient as well as considering the settlement price of the shares	100%	achievement of the financial target - at a level not lower than 50% of this target for the previous financial year	- no upper limit, variable remuneration in the form of shares depends on the actually achieved financial target

		set in the participation agreement.			
Piotr Masłowski, Vice-President of the Management Board	2025	<b>financial target – net profit</b>  Loyalty Criterion (serving as a MMB in the given financial year) and Financial Criterion (achieving a specific financial target).  The number of shares awarded for the given financial year of the duration of the Incentive Scheme is calculated on the basis of the product of: the financial indicator and the established bonus coefficient as well as considering the settlement price of the shares set in the participation agreement.	100%	achievement of the financial target - at a level not lower than 50% of this target for the previous financial year	- no upper limit, variable remuneration in the form of shares depends on the actually achieved financial target

Mariusz Lizon, Member of the Management Board	2025	<b>financial target – net profit</b>  Loyalty Criterion (serving as a MMB in the given financial year) and Financial Criterion (achieving a specific financial target).  The number of shares awarded for the given financial year of the duration of the Incentive Scheme is calculated on the basis of the product of: the financial indicator and the established bonus coefficient as well as considering the settlement price of the shares set in the participation agreement.	100%	achievement of the financial target - at a level not lower than 50% of this target for the previous financial year	- no upper limit, variable remuneration in the form of shares depends on the actually achieved financial target
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Jacek Lisowski, Member of the Management Board	2025	<p><b>financial target – Margin IV</b> (financial result of the organizational unit).</p> <p>Loyalty Criterion (serving as a MMB in the given financial year) and Financial Criterion (achieving a specific financial target).</p> <p>The number of shares awarded for the given financial year of the duration of the Incentive Scheme is calculated on the basis of the product of: the financial indicator and the established bonus coefficient as well as considering the settlement price of the shares set in the participation agreement.</p>	100%	achievement of the financial target – at a level not lower than 50% of this target for the previous financial year	- no upper limit, variable remuneration in the form of shares depends on the actually achieved financial target
Renata Łukasik, Member of the Management Board	2025	<p><b>financial target – Margin IV</b> (financial result of the organizational unit).</p> <p>Loyalty Criterion (serving as a MMB in the given financial year) and Financial Criterion (achieving a specific financial target).</p> <p>The number of shares awarded for the given financial year of the duration of the Incentive Scheme is calculated on the basis of the product of: the financial indicator and the established bonus coefficient as well as considering the settlement price of the shares set in the participation agreement.</p>	100%	achievement of the financial target - at a level not lower than 50% of this target for the previous financial year	- no upper limit, variable remuneration in the form of shares depends on the actually achieved financial target

Rafał Mróz, Member of the Management Board	2025	<p><b>financial target – Margin IV</b> (financial result of the organizational unit).</p> <p>Loyalty Criterion (serving as a MMB in the given financial year) and Financial Criterion (achieving a specific financial target).</p> <p>The number of shares awarded for the given financial year of the duration of the Incentive Scheme is calculated on the basis of the product of: the financial indicator and the established bonus coefficient as well as considering the settlement price of the shares set in the participation agreement.</p>	100%	achievement of the financial target - at a level not lower than 50% of this target for the previous financial year	- no upper limit, variable remuneration in the form of shares depends on the actually achieved financial target
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#### V. Information on changes, on an annual basis, to the remuneration, the Company's results and the average remuneration of the Company employees who are not MMB or MSB in the period of 2021-2025

The table below lists the items of remuneration of the MMB and the MSB, as well as showing the Company's financial results and the average remuneration of the Company's employees who are not members of the Company's governing bodies to enable the comparison of this data for recent years.

To enable effective comparison, the following list covers both fixed and variable remuneration (annual bonuses, awards) received (or/and due) in the indicated reporting period by the members of the Company's governing bodies and employees who are not the MMB or MSB.

The figures on employment given in the table below shows the average number of Company's employees (who are not the MMB or MSB) in salaried FTEs, i.e. full-time jobs adjusted (reduced) by the number of FTEs for which the Company does not pay remuneration (e.g. unpaid leave, maternity leave, etc.); the above table does not include persons cooperating with the Company on a B2B basis.

The average remuneration was calculated as the quotient of total remuneration paid (or/and due) to employees who are not MMB or MSB for the reporting period and the average number of employees of the Company in that period (other than MMB and MSB), calculated as explained in the previous sentence.

When calculating the average remuneration of employees, the fixed pay received for 2025 (and/or due) by the employees (including overtime, sick pay, night work allowances, holiday allowances) and variable remuneration (awards paid, bonuses due) were taken into account without additional benefits.

The variable remuneration of employees in the form of bonuses covers amounts due to employees for the relevant financial year, i.e. 2025 (including where such amounts were paid following the end of the relevant financial year), as in the case of disclosures of the variable remuneration of the MMB. All the amounts given above are gross.

In connection with the Incentive Scheme implemented in the Company during the reporting period – 44 Company’s key management personnel participated in the scheme in 2025 – the conditions governing employee participation in the Incentive Scheme correspond to the conditions established for the MMB, as described in Part II. The Incentive Scheme provides for the award of Company shares to the key executives in the Company upon their fulfilment of specified criteria, i.e. the loyalty criterion (i.e. employment at the Company over a specific financial year of the relevant scheme period; this criterion was satisfied by all eligible executives in 2025) and the financial criterion (i.e. achievement of a specified financial target at the required level). Accordingly, the variable remuneration of employees also includes amounts representing the value of shares due for 2025 to the key management personnel of the Company who participated in the Incentive Scheme in 2025 (notwithstanding the fact that such shares were awarded after the end of the reporting period), as in the case of the MMB in the disclosure of variable remuneration in the form of shares.

The table below shows information on remuneration and other annual indicators for the years 2021-2025, thus enabling comparison of this data.

Table 3: Comparison of remuneration and the Company’s financial results over the last five reporting years (2021-2025):

	Remuneration (basic + variable (annual bonus) – in PLN	Remuneration (basic + variable (annual bonus) – in PLN	change 2021-2022	Remuneration (basic + variable (annual bonus) – in PLN	change 2022-2023 (%)	Remuneration (basic + variable (annual bonus) – in PLN	change 2023-2024	Remuneration (basic + variable (annual bonus) – in PLN	change 2024-2025 (%)
	2021	2022		2023		2024		2025	
<b>remuneration of MMB</b>									
Wojciech Barczentewicz, President of the Management Board	3,745,913.00	3,931,438.00	4.95%	4,271,208.00	8.64%	5,021,045.00	17.56%	5,727,654.25	14.07%
Piotr Masłowski, Vice-President of the Management Board	3,745,660.62	3,832.28	4.94%	4,320,602.28	9.92%	5,084,174.72	17.67%	5,725,220.19	12.61%
Mariusz Lizon, Member of the Management Board	1,831,661.00	1,913,164.11	4.45%	1,490,922.11	-22.07%	1,760,314.00	18.07%	1,969,266.07	11.87%
Jacek Lisowski, Member of the Management Board				801,616.00	n/a	1,359,948.00	69.65%	1,488,071.00	9.42%
Renata Łukasik, Member of the Management Board				637,870.00	n/a	1,077,948.00	68.99%	1,175,023.00	9.01%
Rafał Mróz, Member of the Management Board				820,052.00	n/a	1,332,288.00	62.46%	1,494,462.36	12.17%
<b>remuneration of Supervisory Board Members</b>									
Józef Klein, Chairman of the Supervisory Board	37,100.00		n/a		n/a		n/a		n/a
Rafał Kozłowski, Chairman of the Supervisory Board	47,126.00	100,216.67	112.66%	114,000.00	13.75%	114,000.00	0.00%	125,400.00	10.00%
Adam Góral, Vice-Chairman of the Supervisory Board	66,000.00	65,650.00	-0.53%	66,000.00	0.53%	66,000.00	0.00%	72,600.00	10.00%
Marcin Murawski, Member of the Supervisory Board	26,926.00	81,833.33	203.92%	108,000.00	31.98%	108,000.00	0.00%	118,800.00	10.00%
Zbigniew Pomianek, Member of the Supervisory Board	48,000.00	48,000.00	0.00%	48,000.00	0.00%	48,000.00	0.00%	52,800.00	10.00%
Romuald Rutkowski, Member of the Supervisory Board	48,000.00	64,916.67	35.24%	78,000.00	20.15%	63,000.00	-19.23%	52,800.00	-16.19%
Piotr Stępnik, Member of the Supervisory Board	21,200.00	-	n/a	-	n/a	-	n/a	-	n/a

Artur Osuchowski, Member of the Supervisory Board		17,677.42	n/a	48,000.00	171.53%	23,333.00	-51.39%	-	n/a
Tomasz Stankiewicz, Member of the Supervisory Board		-	n/a	-	n/a	33,435.48	n/a	85,800.00	156.61%
<b>Company results</b>									
net profit	80,647,834.10	85,285,940.27	5.75%	95,030,198.22	11.43%	115,026,113.66	21.04%	133,688,934.41	16.22%
employment (Company's employees who are not MMB or MSB)									
average number of Company's employees who are not MMB or MSB	946	1,006	6.34%	1,039	3.28%	1,052	1.25%	1,061	0.86%
average remuneration (Company's employees who are not MMB or MSB)									
average remuneration of the Company's employees who are not MMB or MSB	125,844.59	128,089.67	1.78%	146,041.48	14.02%	160,235.12	9.72%	163,188.02	1.84%

The amounts given in the table above and relating to MSB: Jozef Klein and Piotr Stępnik cover data on their remuneration paid (or due) for the period of carrying functions in the Supervisory Board of the Company in 2021 (i.e. for the period from 1 January to 9 June 2021). After that period, Jozef Klein and Piotr Stępnik did not hold any functions in this body.

The amounts given in the table above and relating to MSB: Rafał Kozłowski and Marcin Murawski include data on their remuneration paid (or due) for the period of carrying functions in the Supervisory Board of the Company in 2021 (i.e. for the period from 9 June to 31 December 2021).

The amounts given in the table above and relating to MSB: Artur Osuchowski include data on his remuneration paid (or due) for the period of carrying functions in the Supervisory Board of the Company in 2022 (i.e. for the period from 18 August to 31 December 2022).

Due to the fact that Rafał Kozłowski and Marcin Murawski assumed their functions in the Supervisory Board in 2021, and there is no comparative data available, information about changes to their remuneration on an annual basis for the period 2020-2021 is not disclosed (not applicable; n/a). Due to the fact that Artur Osuchowski assumed his function in the Supervisory Board in 2022, and there is no comparative data available, information about changes to his remuneration on an annual basis for the period 2021-2022 is not disclosed (not applicable; n/a).

The amounts given in the table above and relating to MMB: Jacek Lisowski, Renata Łukasik, and Rafał Mróz include data on their remuneration paid (or due) for the period of carrying functions in the Management Board of the Company in 2023 (i.e. for the period from 1 April 2023 to 31 December 2023).

Due to the fact that Jacek Lisowski, Renata Łukasik, and Rafał Mróz assumed their functions in the Management Board in 2023, and there is no comparative data available, information about changes to their remuneration on an annual basis for the period 2022-2023 is not disclosed (not applicable; n/a).

The amounts for 2024 given in the table above and relating to MSB: Artur Osuchowski include data on his remuneration paid and due for the period of carrying functions in the Supervisory Board of the Company and the Audit Committee in 2024 (i.e. for the period from 1 January to 26 June 2024).

Due to the fact that Tomasz Stankiewicz assumed his function in the Supervisory Board and the Audit Committee in 2024, and there is no comparative data available, information about changes to his remuneration on an annual basis for the period 2023-2024 is not disclosed (not applicable; n/a).

## VI. Awarded or offered financial instruments and main conditions for the exercise of rights under these instruments

Pursuant to the Remuneration Policy amended during the reporting period, the MMB may receive variable remuneration payable in securities, i.e. shares in the Company.

In 2025 an Executive Share Scheme ("Incentive Scheme") was in place in the Company, covering the MMB as well as the Company's key executives designated by the Management Board. The Incentive Scheme is governed by Resolution No. 21 of the Ordinary General Meeting of Shareholders of Asseco Business Solutions S.A. of 27 June 2024 regarding the establishment of an Executive Share Scheme for Members of the Management Board and Key Executives of the Company. Detailed terms and conditions of the Incentive

Scheme are laid down in the Rules of the Executive Share Scheme Rules for 2024-2026 for Members of the Management Board and Key Executives of the Company, adopted by a resolution of the Supervisory Board of the Company dated 23 September 2024. The number of individuals participating in the Incentive Scheme in 2025 did not change compared to 2024.

The purpose of the Incentive Scheme is to establish incentive mechanisms for the MMB and the Company's key executives to implement the Company's strategy and engage in the Company's affairs through a long-term relationship with the Company, thereby contributing to the enhancement of the Company's operational efficiency, financial performance, and stability. In particular, the objectives of the Incentive Scheme are to:

- align the interests of the MMB and the key executives of the Company with those of the Company through their direct participation in the Company's share capital;
- foster motivation to build long-term value for the Company's shareholders and strengthen corporate governance and investor relations within the Company;
- create attractive financial conditions for the MMB and the key executives in order to attract and retain individuals possessing knowledge, competencies, and experience and providing assurance of the proper discharge of their duties.

The basic terms of the Incentive Scheme are as follows:

- the Incentive Scheme is intended for the MMB and key management employees of Asseco Business Solutions S.A. designated by the Management Board;
- the Incentive Scheme covers the years 2024-2026, however, with the provision that Company shares may be awarded no longer than until 30 June 2027;
- the Incentive Scheme involves awarding its participants free shares in Asseco Business Solutions S.A. once they have met certain Scheme Criteria;
- the Incentive Scheme is implemented using the pool of own shares acquired by the Company pursuant to the authorization granted under Resolution No. 20 of the Ordinary General Meeting of Shareholders of Asseco Business Solutions S.A. of 27 June 2024, as amended by Resolution No. 21 of the Ordinary General Meeting of Shareholders of Asseco Business Solutions S.A. of 29 April 2025 – in a number not exceeding 1,000,000 shares; as at 31 December 2025, the Company held 416,703 own shares acquired under the share buyback procedure carried out by the Management Board in September 2024 (and remaining after the allocation of shares to participants for 2024);

The Incentive Scheme is implemented, in particular, through:

- entering into an Incentive Scheme participation agreement between the Company and eligible individuals, resulting in that individual joining the Incentive Scheme; the participation agreement sets out the specific terms and conditions of participation in the Incentive Scheme, including the loyalty criterion (serving as a MMB or remaining in an employment relationship with the Company during a given financial year) and the financial criterion, upon the fulfilment of which the acquisition of shares under the Incentive Scheme will depend, as well as the method for calculating the number of shares awarded to a scheme participant depending on the relevant financial target and based on the established bonus coefficient (x%);
- the award of shares to a scheme participant following their fulfilment of the Incentive Scheme requirements specified in the relevant resolution of the General Meeting establishing the scheme, the rules of the Incentive Scheme, and the Incentive Scheme participation agreement concluded with the participant. The number of Shares awarded to a scheme participant is determined, in the case of MMB,

by the Supervisory Board and, in the case of the key executives of the Company, by the Management Board;

- the acquisition by a scheme participant of the shares awarded by the Supervisory Board (with respect to MMB) and by the Management Board (with respect to the key executives of the Company), respectively, on the terms and conditions specified in the resolution establishing the scheme, the rules of the Incentive Scheme and the Incentive Scheme participation agreement concluded with the scheme participant.
- the shares are awarded for a given financial year of participation in the Incentive Scheme based on the Company's financial performance disclosed in the financial statements for the relevant financial year of participation in the Incentive Scheme, audited by a statutory auditor;
- the Incentive Scheme provides for a temporary restriction on the disposal of the acquired shares (lock-up) for a period no longer than two years from the date of acquisition of a share pool.

In accordance with the foregoing assumptions, given the fulfilment of the loyalty criterion during a financial year of the scheme period and the established financial criteria, and based on the financial statements for the relevant financial year audited by an audit firm and other relevant corporate documents, the Supervisory Board confirms the fulfilment of the criteria conferring the entitlement of individual MMB to Company shares and determines the number of Company shares to be awarded to each eligible MMB for the relevant financial year. Pursuant to the rules of the Incentive Scheme, the transfer of shares to a person participating in the scheme can be made free of charge. The number of shares awarded to a scheme participant is decided by dividing the amount corresponding to the product of the financial target and the bonus coefficient established for such a person by the settlement value of the shares specified in the Incentive Scheme participation agreement; where the result is not a whole number, the number of shares is rounded down to the nearest whole number.

Similar rules apply to the award of shares to the key executives of the Company, provided that all powers governing the determination of criteria, confirmation of their fulfilment, determination of the number of shares, etc., with respect to such executives are exercised by the Company's Management Board.

In 2025 sic MMB participated in the Incentive Scheme.

The number of shares to be awarded to individual MBM for 2025 is shown in the table below:

Full name	Number of shares awarded for 2025
Wojciech Barczentewicz	70,868
Piotr Masłowski	70,868
Mariusz Lizon	11,073
Jacek Lisowski	8,243
Renata Łukasik	6,076
Rafał Mróz	8,301
TOTAL:	175,429

The key executives of the Company participating in the Incentive Scheme in 2025 (44 individuals) were entitled to a total of 37,654 shares of the Company for that same year.

## **VII. Information on exercising the right to request return of variable remuneration components**

Not applicable. In the reporting period, no such rights were exercised.

## **VIII. Information on deviations from the procedure of implementing the Remuneration Policy and deviations put in place in accordance with Article 90F of the Act, including an explanation of the reasons and adopted procedure as well as indicating Remuneration Policy elements for which the deviations were made effective.**

Not applicable. During the reporting period, no deviations from the Remuneration Policy were made, as referred to in Article 90f of the Act on on public offering, conditions governing the introduction of financial instruments into organised trade and on public companies.

## **IX. Additional explanation: information on inclusion of the resolution of the General Meeting on the opinion on the previous Report on the Remuneration of the MMB and the MSB**

Having examined its content, the Ordinary General Meeting of Asseco Business Solutions S.A. held on 29 May 2025 issued a positive opinion on the Report on the Remuneration of the Members of the Management Board and the Supervisory Board of Asseco Business Solutions for 2024.

Warsaw, 27 April 2026

Rafał Kozłowski  
Chairman of the Supervisory Board