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

Introduction

We have reviewed the attached condensed interim financial statements of Asseco Business Solutions S.A. ("Company"), having its registered office in Lublin, at ul. Konrada Wallenroda 4c, containing (i) the interim balance sheet as at 30 June 2026, (ii) the interim profit or loss account and the statement of other comprehensive income for the period from 1 January 2026 to 30 June 2026, (iii) the interim statement of changes in equity for the period from 1 January 2026 to 30 June 2026, (iv) the interim statement of cash flows for the period from 1 January 2026 to 30 June 2026, and (v) the notes to the condensed interim financial statements ("interim condensed financial statements").

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

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

Scope of the review

We have conducted the review in accordance with the International Standard on Review Engagements (ISRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," adopted by Resolution 3436/52e/2019 of the National Board of Certified Chartered Accountants dated 8 April 2019.

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

The review is significantly narrower in scope that that carried out in accordance with the National Standard of Review under the International Standard on Review Engagements adopted by Resolution 3430/52a/2019 of the National Board of Statutory Auditors on 21 March 2019 (as amended), and, as a result, the review is not sufficient to ascertain that all relevant issues that would have been identified during the audit have been actually exposed. Accordingly, we do not express an audit opinion on these condensed interim financial statements.

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Opinion

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

BDO spółka z ograniczoną odpowiedzialnością sp.k. seated in Warsaw

entered in the list of audit firms under no. **3355**

on behalf of which the auditor has reviewed the financial statements

Marcin Krupa
Statutory Auditor
Registration no.: 11142

Warsaw, 6 August 2026