



**INDEPENDENT AUDITOR'S REPORT
ON THE PERFORMANCE OF THE SERVICE THAT PROVIDES REASONABLE ASSURANCE
REGARDING THE EVALUATION OF THE REMUNERATION REPORT**

For the General Meeting and Supervisory Board of Asseco Poland S.A.

We have been engaged to evaluate the attached Remuneration Report of Asseco Poland S.A., (hereinafter referred to as the "Company") for 2021 (hereinafter referred to as the "Remuneration Report") with respect to the completeness of the information included therein as required under Art. 90g para. 1 - 5 and 8 of the Act of July 29, 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organized Trading, and Public Companies (i.e. Journal of Laws of 2021 pos. 1983, as amended) (the "Public Offering Act").

Identification of criteria and description of the object of the service

The Remuneration Report has been prepared by the Supervisory Board in order to meet the requirements of Art. 90g para. 1 of the Public Offering Act. The applicable requirements for the Remuneration Report are contained in the Public Offering Act.

The requirements described in the preceding sentence set forth the basis for the Remuneration Report and are, in our opinion, appropriate criteria for our conclusion to provide reasonable assurance.

As required by Art. 90g para. 10 of the Act on Public Offering, the Remuneration Report shall be reviewed by the auditor with respect to the inclusion therein of the information required under Art. 90g para. 1 - 5 and 8 of the Public Offering Act. This report fulfills that requirement.

By the auditor's assessment referred to in the preceding sentence and forming the basis for our conclusion that provides reasonable assurance, we mean an assessment of whether, in all material respects, the scope of the information presented in the Remuneration Report is complete and the information has been disclosed with the level of detail required by the Public Offering Act.

Responsibility of the Supervisory Board Members

Pursuant to the Act on Public Offering, the Members of the Company's Supervisory Board are responsible for preparing the Remuneration Report in accordance with applicable laws, and in particular for the completeness of the report and the information contained therein.

The Supervisory Board's responsibility also includes designing, implementing and maintaining a system of internal control to ensure the preparation of a complete Remuneration Report that is free from material misstatement due to fraud or error.

The Auditor's Responsibility

Our objective was to evaluate the completeness of the information provided in the accompanying Remuneration Report against the criterion set forth in the "*Identification of criteria and description of the object of the service*" section and to express an independent conclusion from the evidence obtained on the attestation service performed that provides reasonable assurance.

We have performed the service in accordance with the regulations of the National Standard on Assurance Engagements Other than Audits and Reviews 3000 (Z) in the wording of the International Standard on Assurance Engagements 3000 (Revised) - "*Assurance Engagements Other than Audits or Reviews of Historical Financial Information*", adopted by Resolution No. 3436/52e/2019 of the National Council of Certified Public Accountants dated April 8, 2019, as amended (hereinafter "KSUA 3000 (Z)").

This standard requires the auditor to plan and perform procedures to obtain reasonable assurance that the Remuneration Report has been prepared completely in accordance with specified criteria.

Reasonable assurance is a high level of certainty, but does not guarantee that the service conducted in accordance with KSUA 3000 (Z) will always detect an existing material misstatement.

The selection of procedures depends on the auditor's judgment, including its estimate of the risk of material misstatement due to fraud or error. In making an estimate of this risk, the auditor considers internal control relevant to the preparation of a complete report in order to plan appropriate procedures to provide the auditor with sufficient and appropriate evidence for the circumstances. The evaluation of the operation of the internal control system was not conducted to express a conclusion on the effectiveness of its operation.

Summary of work performed and limitations of our procedures

The procedures we planned and carried out specifically included:

- reviewing the contents of the Remuneration Report and comparing the information contained therein to the applicable requirements;
- familiarizing with the resolutions of the General Meeting of Shareholders of the Company concerning the remuneration policy for the Management Board and Supervisory Board members and with the resolutions of the Supervisory Board detailing them;
- determining, by comparison with corporate documents, the list of individuals for whom information is required to be disclosed in the Remuneration Report and determining, by inquiries with the persons responsible for preparing the Remuneration Report and, where we considered it appropriate, also directly with the persons who are subject to the disclosure requirement, whether all the information provided for in the criteria for preparing the Remuneration Report has been disclosed.

Our procedures were solely to obtain evidence that the information included by the Supervisory Board in the Remuneration Report for completeness complies with applicable requirements. The purpose of our work was not to assess the sufficiency of the information included in the Remuneration Report for the purpose of preparing the Remuneration Report, nor to assess the correctness and reliability of the information contained therein, in particular as regards the amounts disclosed, including estimates made for previous years, figures, dates, allocation methods, compliance with the remuneration policy adopted by the General Meeting.

The Remuneration Report was not audited in accordance with the National Auditing Standards. In the course of the attestation procedures performed, we did not audit or review the information used to prepare the Remuneration Report and, accordingly, we do not accept responsibility for issuing or updating any reports or opinions on the Company's historical financial information.

We believe that the evidence we have obtained provides a sufficient and appropriate basis for our conclusion below.

Ethical requirements, including independence

In performing the service, the auditor and the audit firm complied with the independence and other ethical requirements set forth in the International Code of Ethics for Professional Accountants (including the International Independence Standards) of the International Ethics Standards Board for Accountants, adopted by Resolution of the National Council of Statutory Auditors No. 3431/52a/2019 dated March 25, 2019 on the Principles of Professional Ethics for Statutory Auditors (hereinafter the "IESBA Code"). The IESBA Code is based on the fundamental principles of integrity, objectivity, professional competence and due diligence, confidentiality and professional conduct. We have also complied with the other independence and ethics requirements that apply to this assurance service in Poland.

Quality control requirements

The audit firm shall apply the National Quality Control Standards in the wording of International Quality Control Standard 1 - "Quality Control of Firms Conducting Audits and Reviews of Financial Statements and Performing Other Assurance and Related Services" adopted by Resolution No. 2040/37a/2018 of the National Council of Statutory Auditors dated March 3, 2018, as amended (hereinafter referred to as the "NQCS").

As required by the NQCS, the audit firm maintains a comprehensive quality control system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Request

The basis for the formulation of the auditor's conclusion is based on the matters described above, so the conclusion should be read with these matters in mind.

In our opinion, the accompanying Remuneration Report, in all material respects, contains all of the elements listed in Art. 90g para. 1 - 5 and 8 of the Public Offering Act.

Other issues

The Remuneration Report was signed by the Chairman of the Company's Supervisory Board upon receipt of the authorization contained in the Supervisory Board Resolution No. 6 dated March 23, 2022. All Supervisory Board Members voted in favor of this Remuneration Report.

Limitation of use

This report was prepared by Ernst & Young Audyt Polska sp. z o.o. sp.k. for the General Meeting and the Supervisory Board and is intended solely for the purpose described in the *Identification of Criteria and Description of Object of Service* and should not be used for any other purpose.

Ernst & Young Audyt Polska sp. z o.o. sp.k. does not accept in connection with this report any liability arising from contractual or non-contractual relationships (including negligence) with respect to third parties in the context of this report. The foregoing does not relieve us of liability in situations where such relief is precluded by law.



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Warsaw, April 12, 2022

Key auditor

Artur Żwak, Certified Auditor Registration No.: 9894

A handwritten signature in black ink, appearing to read 'Żwak', is written over a horizontal line.

Document signed by Artur
Żwak; ERNST & YOUNG
AUDYT POLSKA
SPÓŁKA Z O.O. SP. K.
Date: 2022.04.12 09:52:42
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Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k.

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