

*This document is a translation.  
The Polish original should be referred to in matters of interpretation.*

## **Independent Auditor's Limited Assurance Report on Sustainability Information to the General Meeting and Supervisory Board of Asseco Poland S.A.**

### **Opinion**

We have performed a limited assurance engagement on the sustainability report of the Asseco Poland S.A. Group (hereinafter "the Group"), where the parent company is Asseco Poland S.A. ("the Parent Company"), prepared as at 31 December 2025 and for the period from 1 January 2025 to 31 December 2025, presented in a separate section of the "Management's Report on the Activities of the Asseco Poland Group and Asseco Poland S.A. for the year ended 31 December 2025" - point 30 Sustainability reporting (hereinafter "Sustainability Information").

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that:

- the accompanying Sustainability Information is not compliant, in all material respects, with the requirements of Chapter 6c of the Accounting Act of 29 September 1994 (consolidated text: 2023 Journal of Laws, item 120 with subsequent amendments) ("the Accounting Act") including with the European Sustainability Reporting Standards ("the ESRS");
- the materiality assessment process performed by the Parent Company in order to identify information presented in the Sustainability Information ("the Materiality Assessment Process") is not consistent, in all material respects, with the ESRS;
- the accompanying Sustainability Information is not compliant, in all material respects, with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088 (OJ L 198.12 of 22 June 2020, p. 13, with subsequent amendments) ("the Taxonomy Regulation").

Our opinion on the Sustainability Information does not pertain to other information accompanying or containing the Sustainability Information and our assurance report, or to information presented in the Sustainability Information that is not the subject matter of the assurance. Other information includes elements of the Company's annual report with the exception of the Sustainability Information, our assurance report on the Sustainability Information and auditors' reports on the Company's year-end separate financial statements and the Group's year-end consolidated financial statements ("the Other Information"). As part of this engagement we have performed no assurance procedures on the Other Information. However, the same auditor acting on behalf of our audit firm audited the Company's year-end separate financial statements and the Group's year-end consolidated financial statements included in the Other Information.

### **Basis for Opinion**

We conducted the limited assurance engagement on the Sustainability Information in accordance with National Standard on Sustainability Assurance Engagements 3002PL - "Limited Assurance Engagements on Sustainability Reporting" adopted by the National Council of Statutory Auditors in Resolution No. 854/20a/2025 of 23 January 2025 ("KSUA 3002PL"), as well as, respectively, National Standard on

Assurance Engagements Other Than an Audit and Review 3000 (Revised) in the wording of International Standard on Assurance Engagements 3000 (Revised) - "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" adopted by the National Council of Statutory Auditors in Resolution No. 3436/52e/2019 of 8 April 2019, with subsequent amendments ("KSUA 3000(Z)").

The level of assurance obtained in a limited assurance engagement is substantially lower than in a reasonable assurance engagement, as the procedures performed by the auditor as part of a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement.

Our responsibilities under these standards are further described in the *Responsibilities of the Auditor* section of our report.

We are independent of the Group in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants ("IESBA Code") adopted in Resolution No. 207/7a/2023 of the National Council of Certified Auditors of 17 December 2023 (with subsequent amendments), as it applies to assurance engagements, as well as the requirements set out in the Act on Certified Auditors, Audit Firms and on Public Oversight of 11 May 2017 (consolidated text: 2025 Journal of Laws, item 1891), and in Regulation (EU) No. 537/2014 of 16 April 2014 on specific requirements regarding statutory audit of public interest entities and repealing Commission Decision 2005/909/EC (OJ L 158 of 27 May 2014, p. 77, with subsequent amendments) that are relevant to assurance engagements on sustainability reporting. We have also fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our audit firm applies National Standard on Quality Control 1 in the wording of International Standard on Quality Management (PL) 1 - *Quality Management for Firms that Perform Audits or Reviews of Financial Statements or Other Assurance or Related Services Engagements* adopted by the Council of the Polish Agency for Audit Oversight in Resolution No. 38/1/2022 of 15 November 2022, that requires firms to design, implement and operate quality management systems, including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance opinion.

### **Responsibilities for the Sustainability Information**

The Management of the Parent Company is responsible for:

- preparing the Sustainability Information in accordance with Chapter 6c of the Accounting Act, including the ESRS;
- performing the Materiality Assessment Process in accordance with the ESRS, in order to identify the information included in the Group's Sustainability Information;
- preparing the Sustainability Information in accordance with Article 8 of the Taxonomy Regulation,
- designing, implementing and operating such internal controls as the Management considers necessary to prepare the Sustainability Information in accordance with Article 6c of the Accounting Act, including the ESRS, and Article 8 of the Taxonomy Regulation, that is free from material misstatements resulting from fraud or error;

The Parent Company's Management is also responsible for developing and implementing a Materiality Assessment Process and for disclosing this process in the Sustainability Information.

This responsibility includes:

- understanding the context in which the Group's activities and business relationships take place, as well as understanding the stakeholders impacted by the Group;
- identifying the actual and potential impacts (both negative and positive) related to sustainability matters, as well as the risks and opportunities that impact, or could reasonably be expected to impact the entity's financial position, financial results, cash flows, access to financing or cost of capital over the short-, medium- or long-term;

- assessing the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds;
- making assumptions that are reasonable under the circumstances.

The Management of the Parent Company is also responsible for selecting and applying appropriate sustainability reporting methods, as well as making estimates or preparing forward-looking information in the individual sustainability disclosures that are reasonable under the circumstances.

The Supervisory Board of the Parent Company is responsible for overseeing the Group's sustainability reporting process.

### **Inherent Limitations in Preparing the Sustainability Information**

When reporting forward-looking information in accordance with the ESRS, the Group's Management is required to prepare forward-looking information based on disclosed assumptions regarding events that may occur in the future and the Group's possible future actions. The actual outcome is likely to be different, as predicted events often do not occur as expected.

When determining disclosures in the Sustainability Information, the Parent Company's Management interprets undefined legal and other concepts. Undefined legal and other concepts may be interpreted in various ways, including with regard to the consistency of their interpretation with the law, and are therefore subject to uncertainty.

Quantification of greenhouse gas emissions is inherently uncertain due to incomplete scientific knowledge underlying the determination of emission factors and global warming potential (GPW) values used to convert emissions of various gasses into CO<sub>2</sub> equivalents.

### **Responsibilities of the Auditor**

Our objectives are to plan and perform the sustainability assurance engagement to obtain limited assurance about whether the Sustainability Information is free from material misstatements, whether resulting from fraud or error, and to issue a limited assurance report that includes our opinion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions made by users on the basis of the Sustainability Information. As part of a limited assurance engagement performed in accordance with KSUA 3002PL, we exercise professional judgment and maintain professional skepticism throughout the engagement.

Our responsibilities with respect to the Sustainability Information in connection with the Materiality Assessment Process include:

- obtaining an understanding of the Materiality Assessment Process in order to evaluate its compliance with the ESRS, and not to express an opinion on the effectiveness of this Process, including its result;
- designing and performing procedures to evaluate whether the Materiality Assessment Process is consistent with the description of the Process presented in the Sustainability Information.

Our other responsibilities with respect to the Sustainability Information include:

- obtaining an understanding of the entity's control environment, its processes and information systems relevant to the preparation of the Sustainability Information, but not evaluating the design of the various controls, obtaining evidence of their implementation or testing their operating effectiveness;
- identifying disclosures where material misstatements are likely to occur, whether due to fraud or error;
- designing and performing procedures on disclosures in the Sustainability Information, where material misstatements are likely to occur. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, deliberate omissions, misrepresentations or the override of internal controls.

## Summary of the Work Performed

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability Information.

We designed and performed our procedures to obtain sufficient and appropriate evidence to provide a basis for our opinion about the Sustainability Information. The nature, timing and extent of our procedures depend on our understanding of the Sustainability Information and other circumstances of the engagement, including the identification of disclosures in the Sustainability Information, where material misstatements are likely to occur, whether due to fraud or error. We exercised professional judgement and maintained professional skepticism throughout the engagement.

In conducting our limited assurance engagement, we performed the following procedures:

- with respect to the Materiality Assessment Process:
  - through inquiries, we obtained an understanding of the Materiality Assessment Process to understand the sources of information used by the Parent Company's Management and reviewed the Group's internal documentation of its Materiality Assessment Process;
  - we evaluated whether the evidence obtained from our procedures on the Materiality Assessment Process was consistent with the description of the Materiality Assessment Process presented in the Sustainability Information.
- with respect to the Sustainability Information:
  - we obtained an understanding of the Group's reporting processes relevant to the preparation of its Sustainability Information, by obtaining an understanding of the Group's control environment, information processes and systems, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
  - we evaluated whether material information identified as part of the Materiality Assessment Process has been included in the Sustainability Information;
  - we evaluated whether the structure and presentation of the Sustainability Information comply with the ESRS;
  - we made inquiries of appropriate Parent Company personnel involved in the preparation of the Group's Sustainability Information and performed analytical procedures on selected disclosures in the Sustainability Information;
  - based on a sample, we performed substantive procedures on selected disclosures in the Sustainability Information;
  - where applicable, we compared the disclosures in the Group's Sustainability Information with the corresponding disclosures in the consolidated financial statements of the Group for the financial year ended 31 December 2025 and in the Management Report on the Activities of the Parent Company and the Group for the financial year ended 31 December 2025;
  - we evaluated the methods, assumptions and data used to develop significant estimates and forward-looking information and the manner in which these methods are applied;
  - we obtained an understanding of the Group's process to identify taxonomy-eligible and taxonomy-aligned economic activities and the relevant disclosures in the Sustainability Information;
  - we obtained an understanding of the Group's process to evaluate whether activities comply with the minimum safeguards;
  - we evaluated whether taxonomy disclosures on key performance indicators are presented using standard templates required by the Taxonomy Regulation;
  - where applicable, we compared taxonomy disclosures with the corresponding amounts presented in the consolidated financial statements of the Group.

The auditor in charge of the assurance engagement on the Sustainability Information resulting in this independent auditor's report is Marcin Krupa.

**BDO spółka z ograniczoną odpowiedzialnością sp.k. with its registered Office in Warsaw  
entered on the list of audit firms in number 3355**

**on behalf of which the assurance engagement on the Sustainability Information was performed  
by the auditor in charge**

*Signed with a qualified electronic signature*

**Krupa Marcin**  
Certified Auditor  
Registration No. 11142

Warszawa, 31 March 2026