

## OPINION OF INDEPENDENT STATUTORY AUDITOR

### For the Supervisory Board of Asseco South Eastern Europe S.A.

1. We have audited the consolidated financial statements of the Asseco South Eastern Europe Group (the "Group"), the holding company of which is Asseco South Eastern Europe S.A. (the "Company") with its registered office in Rzeszów, Al. Armii Krajowej 80, for the financial year ended on 31 December 2009, comprised of:
  - consolidated balance sheet drafted as at 31 December 2009 on the side of assets, equity and liabilities stating the amount of 683,113 thousand zlotys,
  - consolidated profit and loss account for the period from 1 January 2009 to 31 December 2009 stating net profit of 47,379 thousand zlotys,
  - consolidated comprehensive income statement for the period from 1 January 2009 to 31 December 2009 stating total income of 15,255 thousand zlotys,
  - consolidated statement of changes in equity for the period from 1 January 2009 to 31 December 2009 stating an increase in equity by 280,107 thousand zlotys,
  - consolidated cash flow statement for the period from 1 January 2009 to 31 December 2009 stating an increase in net cash by the amount of 65,808 thousand zlotys, and
  - general information and accounting principles (policy) as well as notes to the financial statements  
("enclosed consolidated financial statements").
2. Reliability, correctness and clarity of the enclosed consolidated financial statements, their preparation in accordance with the applicable accounting principles (policy) as well as of the consolidation documentation is the responsibility of the Management Board of the Company. Our responsibility was to audit the enclosed consolidated financial statement and based on the audit to express an opinion whether the financial statements, in all the essential aspects, comply with the applicable accounting principles (policy) and reliably and clearly present the Group's assets and financial condition as well as the financial result in all the essential aspects.
3. The enclosed consolidated financial statements have been audited in compliance with:
  - section 7 of the Accounting Act dated 29 September 1994 (unified text in Dz. U. of 2009 no. 152 item1223 as amended - the "Accounting Act"),
  - Polish financial statements audit practice (based on the previous audit standards issued by the National Council of Statutory Auditors taking into account the regulations of the Act on Statutory Auditors and their Self-government, Entities Licensed to Audit Financial Statements and on Public Oversight of 7 May 2009 - Dz. U. of 2009 no. 77 item 649),

in order to obtain reasonable certainty that the statements do not contain any material misstatements. In particular the audit comprised examination – mainly on random basis – of documentation containing the amounts and information provided in the enclosed consolidated financial statements. We have also audited the accounting principles adopted and used by the

Management Board and material estimates made by the Company's Management Board as well as the general presentation of the enclosed consolidated financial statements. We are certain that the audit provided us with sufficient basis to express an opinion on the enclosed consolidated financial statements as a whole.

4. In our opinion, the enclosed consolidated financial statements, in all essential aspects:
  - reliably and clearly present all information of material importance for the assessment of financial result for the year from 1 January 2009 to 31 December 2009 as well as of the assets and financial condition of the audited Group as at 31 December 2009;
  - have been prepared in accordance with the International Financial Reporting Standards as adopted by the EU;
  - comply with the regulations of the law affecting the form and contents of the financial statement.
5. We have examined the Company Management Board's report on the Group's activities in the period from 1 January 2009 to 31 December 2009 and principles of preparing annual consolidated financial statements ("activity report") and we have concluded that the information taken from the enclosed consolidated financial statements comply with the activity report. Information presented in the activity report comply with applicable provisions of the Regulation of the Minister of Finance of 19 February 2009 on the current and periodical reports submitted by the issuers of securities and on the terms of recognising the equivalency of information required by the regulations of the law of a country other than an EU member state (Dz. U. no. 33 item 259 - "Regulation of the current and periodical reports").
6. By the date of this opinion the consolidated financial statements for the year ended on 31 December 2008 has not been filed for publication in Monitor Polski B despite the fact that the regulations of the Accounting Act do so require.

on behalf of

Ernst & Young Audit Sp. z o.o.  
Rondo ONZ 1, 00-124 Warsaw  
license no. 130

Key Statutory Auditor

Sebastian Łyczba  
Statutory Auditor  
no. 9946

Warsaw, 16 March 2010