

OPINION OF INDEPENDENT STATUTORY AUDITOR

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

1. We have audited enclosed financial statements for the year ended on 31 December 2009 of Asseco South Eastern Europe S.A. (the “Company”) with its registered office in Rzeszów, Al. Armii Krajowej 80, comprised of:
 - balance sheet drafted as at 31 December 2009 on the side of assets, equity and liabilities stating the amount of 545,868 thousand zlotys,
 - profit and loss account for the period from 1 January 2009 to 31 December 2009 stating net profit of 16,609 thousand zlotys,
 - comprehensive income statement for the period from 1 January 2009 to 31 December 2009 stating total income of 15,540 thousand zlotys,
 - statement of changes in equity for the period from 1 January 2009 to 31 December 2009 stating an increase in equity by 290,902 thousand zlotys,
 - cash flow statement for the period from 1 January 2009 to 31 December 2009 stating an increase in net cash by the amount of 45,123 thousand zlotys, and
 - general information and accounting principles (policy) as well as notes to the financial statements (“enclosed financial statements”).
2. Reliability, correctness and clarity of the enclosed financial statements, their preparation in accordance with the applicable accounting principles (policy) as well as of the accounting ledgers 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 in all the essential aspects reliably, clearly and correctly present the Company’s assets and financial condition as well as the financial result or the accounting ledgers constituting their preparation basis.
3. The enclosed 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 item 1223 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 financial statements. We have also audited the accounting principles adopted and used by the Company’s Management Board and material estimates made by the Company’s Management Board as well as the general presentation of the enclosed financial statements. We are certain that the audit

provided us with sufficient basis to express an opinion on the enclosed financial statements as a whole.

4. In our opinion, the enclosed financial statements, in all essential aspects:
 - reliably and clearly presents all information of material importance for the assessment of financial result for the year from January 1st, 2009 to December 31st, 2009 as well as of the assets and financial condition of the audited Company as of December 31st, 2009;
 - have been prepared in accordance with the International Financial Reporting Standards as adopted by the EU and on the basis of correctly maintained accounting ledgers;
 - comply with the (i) regulations of the law and (ii) provisions of the Company's articles of association affecting the form and contents of the financial statements.
5. We have examined the Management Board's report on the Company's activities in the period from 1 January 2009 to 31 December 2009 and principles of preparing annual financial statements ("activity report") and we have concluded that the information taken from the enclosed 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 - "Regulation of the current and periodical reports").

on behalf of
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Key Statutory Auditor

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Statutory Auditor
no. 9946

Warsaw, 16 March 2010