

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

To the Management Board and the Supervisory Board of Asseco South Eastern Europe S.A.

Introduction

We have reviewed the accompanying interim condensed consolidated financial statements of Asseco South Eastern Europe Group (the "Group"), the parent company of which is Asseco South Eastern Europe S.A. with its registered office in Rzeszów, 14 Olchowa St. (the "Parent Company"), comprising the condensed consolidated statement of financial position prepared as at 30 June 2019, the condensed consolidated statement of comprehensive income, the condensed consolidated statement of changes in equity, and the condensed consolidated statement of cash flows prepared for the period from 1 January 2019 to 30 June 2019, as well as selected explanatory information (the "interim condensed consolidated financial statements").

The Management Board of the Parent Company is responsible for the preparation and fair presentation of these interim condensed consolidated financial statements in accordance with the International Accounting Standard 34 "Interim Financial Reporting" as adopted by regulations of the European Commission.

Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.

Scope of Review

We conducted our review in accordance with the International Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" in the version adopted as the National Review Standard 2410 by the National Council of Statutory Auditors.

A review of interim consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the National Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion on these interim condensed consolidated financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial statements were not prepared, in all material respects, in accordance with the International Accounting Standard 34 "Interim Financial Reporting" as adopted by regulations of the European Commission.

Auditor conducting the review on behalf of Deloitte Audit Sp. z o.o. sp. k. – entity entered under number 73 on the list of auditors kept by the National Council of Statutory Auditors:

Adam Chróscielewski
Certified Auditor
Registration no. 11341

Warsaw, 8 August 2019

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/pl/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Member of Deloitte Touche Tohmatsu Limited

District Court for the city of Warsaw, XII Business Division of the National Court Register, KRS No. 0000446833, NIP: 527-020-07-86, REGON: 010076870