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INDEPENDENT AUDITOR'S REPORT ON REVIEW OF THE INTERIM CONDENSED 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 financial statements of Asseco South Eastern Europe S.A. with its registered office in Rzeszów, 14 Olchowa St. (the "Company"), comprising the condensed statement of financial position prepared as at 30 June 2020, the condensed statement of comprehensive income, the condensed statement of changes in equity, and the condensed statement of cash flows prepared for the period from 1 January 2020 to 30 June 2020, as well as selected explanatory information (the "interim condensed financial statements").

The Management Board of the Company is responsible for the preparation and fair presentation of these interim condensed 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 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 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 consistent with the wording of the International Standards on Auditing 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 financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed 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 Audyt 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 Chróścielewski
Certified Auditor
Registration no. 11341

Warsaw, 5 August 2020

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