

## **INDEPENDENT AUDITOR'S REPORT ON THE PERFORMANCE OF THE ASSURANCE SERVICE ON THE ASSESSMENT OF THE REMUNERATION REPORT**

**To the General Meeting and Supervisory Board of Asseco South Eastern Europe S.A.**

### *Subject of service*

We have performed an independent assurance service that provides reasonable assurance by evaluating the attached Report of the Supervisory Board on remuneration of Asseco South Eastern Europe S.A. ("the Company") for the years 2019-2020 ("the Remuneration Report") in terms of the completeness of the information contained therein required pursuant to Article 90g sec. 1 to 5 of the Act of 29 July 2005 on public offering, on conditions for the introduction of financial instruments to the organised trading system and on public companies (Dz.U. of 2020, item 2080) ("Public Offer of Financial Instruments Act").

The remuneration report was prepared by the Supervisory Board in order to comply with the requirements outlined in Article 90g sec. 1 of the Public Offer of Financial Instruments Act. The remuneration report was adopted by the Supervisory Board by Resolution No. 6 of 24 February 2021.

The remuneration report has been assessed by the statutory auditor as regards the inclusion of information required under Article 90g sections 1-5 in order to fulfil the obligation resulting from Article 90g section 10 of the Public Offer of Financial Instruments Act.

### *Applicable criteria*

The requirements regarding the content of the Remuneration Report are set out in Article 90g sections 1-5 of the Public Offer of Financial Instruments Act.

### *Responsibility of the Supervisory Board*

In accordance with the Public Offer of Financial Instruments Act, the Supervisory Board is responsible for preparing the Remuneration Report. The members of the Supervisory Board are responsible for the information contained in the Remuneration Report.

The responsibility of the Supervisory Board also includes the design, implementation and maintenance of an internal control system ensuring that the Remuneration Report is prepared in accordance with the requirements of the Public Offer of Financial Instruments Act and free from significant misstatement, whether due to fraud or error.

### *Auditor's responsibility*

Our objective was to assess the completeness of the information provided in the attached Remuneration Report against the criterion set out in the *Identification of Criteria* section and to express, on the basis of the evidence obtained, a conclusion from that service.

We conducted this service in accordance with the National Standard on Assurance Engagements Other than Audits and Reviews 3000 (R) as set out in International Standard on Assurance Engagements 3000 (Revised) - "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" ("NSAE 3000 (R)"), adopted by the National Council of Statutory Auditors.

This standard requires from the auditor to plan and perform procedures so as to gather information and explanations that we consider necessary to provide reasonable assurance that the Remuneration

Report contains the information required under Art. 90g sec.1 to 5 of the Public Offer of Financial Instruments Act.

Reasonable assurance is a high level of assurance but does not guarantee that a service performed in accordance with NSAE 3000 (R) will always detect an existing essential misstatement.

The choice of procedures depends on the auditor's judgement, including our estimate of the risk of material misstatement due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Remuneration Report in order to design procedures that are appropriate in the circumstances to provide us with sufficient and appropriate evidence, but not for the purpose of expressing a conclusion on its effectiveness.

#### *Quality control requirements*

We apply the National Standards on Quality Control adopted by the National Council of Statutory Auditors as set out in the International Quality Control Standard 1 - "Quality Control of Firms Performing Audits, Reviews and Other Assurance Engagements and Related Services" and in accordance with it we maintain a comprehensive quality control system that includes documented policies and procedures with respect to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### *Ethical requirements, including independence*

We comply with the independence requirement and other ethical requirements set out in the International Code of Ethics for Professional Accountants (including International Standards of Independence) of the Council of International Ethical Standards for Accountants adopted by the National Council of Statutory Auditors. We have also complied with other independence and ethics requirements that are applicable to this assurance service.

#### *Summary of work performed*

The procedures we planned and carried out included, in particular:

- reviewing the content of the remuneration report and comparing the information contained therein to the applicable requirements;
- reviewing the resolutions of the General Meeting concerning the remuneration policy for members of the Management Board and Supervisory Board and the resolutions of the Supervisory Board detailing them;
- ascertaining, by comparison with corporate documents, the list of persons for whom there is a requirement to include information in the remuneration report and to determine, by enquiries with the persons responsible for preparing the report and, where we considered it appropriate, also directly with the persons to whom applies the requirement to include information, whether all the information provided for by the criteria for preparing the remuneration report has been disclosed.

Our procedures were intended solely to obtain evidence that the information included by the Supervisory Board in the Remuneration Report for completeness complies with the applicable requirements. The purpose of our work was not to assess the sufficiency of the information included in the Remuneration Report for the preparation of the Remuneration Report, nor to assess the correctness and reliability of the information contained therein, in particular as regards the amounts disclosed, including estimates made for previous years, figures, dates, breakdowns, allocation methods or compliance with the remuneration policy adopted.

The remuneration report was not audited within the meaning of the National Auditing Standards. In the course of the assurance procedures performed, we did not audit or review the information used to prepare the Remuneration Report and therefore, based on the service performed, we do not take responsibility for issuing or updating any reports or opinions on the Company's historical financial information.

We consider that the evidence we have obtained provides a sufficient and appropriate basis for our conclusion below.

*Conclusion*

In our opinion, the attached remuneration report, in all material respects, contains all the elements listed in Article 90g sec.1 to 5 of the Public Offer of Financial Instruments Act .

*Limitation of use*

This report has been prepared for the General Meeting and the Supervisory Board and is intended solely for the purpose described under the heading "Object of Service" and should not be used for any other purpose.

Acting on behalf of Deloitte Audyt sp. z o.o. sp.k. with its registered office in Warsaw,  
entered in the list of audit firms under number 73:

Adam Chróścielewski  
No. in the register 11341

Warsaw, 14 May 2021