

**Statement of
Asseco Poland S.A.
on non-financial
information for the year
2017**

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INTRODUCTION

Below we are presenting a statement of Asseco Poland S.A. (hereinafter referred to as the "Company", the "Parent Company", "Asseco Poland") on non-financial information for the year 2017, which constitutes a separate part of the "Report of the Management Board of Asseco Poland S.A." and includes non-financial information regarding the Company from the period between January 1, 2017 and December 31, 2017. The Statement has been prepared on the basis of the Company's own rules, taking into account the provisions of the Accounting Act of September 29, 1994, the European Commission's guidelines on reporting of non-financial information and the National Non-Financial Information Standards (SIN) and the Global Reporting Initiative (GRI) international guidelines.

The selection and description of policies and performance indicators presented in the statement were made on the basis of a materiality criterion, taking into account internal and external factors related to the Company's operations. The main factors taken into account in the materiality assessment were the following:

- the industry in which the Company operates;
- its business profile and market environment;
- the scope of impact on local community and environment;
- stakeholders' expectations.

The data presented in the statement will be reviewed and updated in annual reporting periods and published regularly together with reports for subsequent financial years.

DESCRIPTION OF COMPANY AND ITS BUSINESS MODEL

ASSECO POLAND S.A.

Asseco Poland is a leading Polish IT company listed on the Warsaw Stock Exchange (WSE) and the parent company of the international Asseco Group. Asseco Poland combines the competencies of a software and service company with those of a manufacturer of technologically advanced software. Both the Parent Company and the Group cooperate with companies and institutions from key sectors of the economy, such as energy, banking, insurance, telecommunication, public administration and healthcare.

Thanks to a development strategy aimed at building expert competence and developing proprietary products, the Company has gained and maintained a leading position in the IT market in Poland and, thanks to the Group's development, is also the largest provider of modern IT solutions in Central and Eastern Europe.

The strategy of Asseco Poland focuses on building long-term value for its stakeholders. It is based on two key pillars: development of proprietary software and services and increasing the scale of business through acquisitions.

The foundation of the Company's business model is to build value by providing proprietary software and IT services diversified among the three main business segments - banking and finance, general business and public administration sectors.

COMPANY'S MARKET POSITION

Asseco Poland is one of the largest IT companies in Poland and the largest company in the country focused on sales of proprietary software and services. By sectors, Asseco Poland is a leader or one of leading suppliers in key segments of its operations.

In 2017 Asseco became a leader in 10 categories of the 25th edition of the Computerworld TOP 200 report, which is a summary of the Polish IT market.

The Asseco Group was ranked 1st among the largest capital groups. In turn, Asseco Poland recorded the highest net profit. In addition, the Company maintained its position as the largest provider of IT solutions and services on the entire market, as well as for individual sectors: public administration, healthcare, and large companies and corporations. Asseco is also a leader among providers of customized software, as well as

maintenance and integration services. The company also won in the category of companies acting for the benefit of responsible development.

ORGANIC GROWTH

Asseco Poland's organic growth strategy is focused on the production and sale of proprietary software and IT services. The Company's activity is based on sector-specific technological and business competencies. Asseco Poland offers comprehensive solutions for entire sectors of the economy, and also sells standardized products for smaller companies.

GROWTH THROUGH ACQUISITIONS

Asseco Poland has been pursuing an effective acquisition policy in Poland and abroad for many years. Since 2004, the Company has successfully completed more than 65 acquisitions, gradually increasing the scale of its operations and geographical reach.

In its acquisition activities, the Company is focused primarily on increasing its competence in key business sectors, entering new geographical markets or strengthening its position in the countries where it already operates.

FEDERATION MODEL

The Asseco Group operates on the basis of a unique model of cooperation - a federation model.

As the leading company in the Group, Asseco Poland is the largest shareholder in the companies that make up the Group, but it does not strive to hold 100% of their shares. The companies joining the Asseco Group maintain a wide range of autonomy in their day-to-day operations and the goal of the Company is to set out their strategic development directions and aims and supervise their achievement.

The Company is primarily interested in profitable entities with specialized and engaged staff. For Asseco the goal of acquisitions is to enhance the Company's competence in the key business sectors, enter new geographical markets, and strengthen the position of the entire Asseco Group in the countries where it has been already operating.

The functioning of the Group in the federation model is based on mutual trust and clearly defined principles of cooperation between its participants and the Parent Company.

Such a model of cooperation creates a wide area for sales and cost synergies in the Group's operations. Its activities are aimed at the long-term improvement of the effectiveness of individual companies that are its members.

EMPLOYEE ISSUES

PERSONNEL POLICY

Due to a specific nature of the IT business and the fact that the success of the company in this industry is determined mainly by the knowledge and practical skills of its employees, employment issues, employee development and the creation of an appropriate working environment are crucial for the long-term sustainable development of the Company.

Table 1: Employment by departments as at December 31, 2017.

Total number of employees	Production departments	Direct sales departments	Indirect sales departments	Administrative departments	General management
2,571	2,104	87	14	356	10

The purpose of the Personnel Policy is to provide the Company with competent and committed employees and co-workers, to take care of their motivation, so that they can successfully implement the business objectives of

the Company, as well as to provide them with the opportunity for development and a sense of professional stability, through clear and transparent rules of operation.

The personnel policy of Asseco Poland is implemented in compliance with regulations as well as with the internal procedures and standards in force. The key documents governing the above matters are: the Personnel Policy, the Employment Regulations, the Remuneration Regulations, the Evaluation and Professional Development Regulations, the Regulations of the Company Social Benefits Fund and the Code of Ethics. The processes of employee acquisition, retention and development are based on the Company's competence model, which organizes tasks and roles of employees and supports the development of a customer-oriented culture, quality, achievement of results, cooperation and professional development.

Table 2. Employment by gender (as at December 31, 2017)

Total number of employees	Women	Men
2,571	788	1,783

The recruitment process in Asseco Poland is based on the respect for the principles of gender equality, origin, age, beliefs and other factors relating to the diversity of candidates. Due to a specific nature of the industry, in the recruitment process the greatest importance is attached to practical knowledge and qualifications of employees, which translates into the selection of persons with competences best suited to a given position. Clearly defined criteria and an objective assessment of qualifications guarantee candidates equal chances to successfully complete the recruitment process.

Table 3. Employment in management positions by gender (as at December 31, 2017)

Total number of employees	Women	Men
359	82	277

Table 4. Employment by age (as at December 31, 2017)

Total number of employees	Up to 30 years of age	31-40 years of age	41-50 years of age	51-60 years of age	Over 60 years of age
2,571	398	966	885	268	54

In Asseco Poland the main form of employment is an employment contract.

Asseco Poland also provides the opportunity to work with the use of electronic communication means and other means of individual remote communication. In certain cases, employees may, in consultation with their superior, agree to work under telecommuting conditions.

STAFF EVALUATION AND DEVELOPMENT

The employees and associates of Asseco Poland are subject to a cyclical review process.

The first assessment is made during a trial period and regularly thereafter on a quarterly basis. The employee evaluation is conducted in order to determine: the degree of the accomplishment of the entrusted tasks, quality, timeliness and the manner of their performance, as well as - what is significant - the compliance of the employee's or associate's conduct with the values of Asseco Poland. The following areas are also assessed: the implementation of individually defined goals and development plans - with the use of such tools as: trainings, workshops, courses, post-graduate studies and extension/change of responsibilities.

The Company takes care of professional development of its employees, through general company or individual trainings, among others. They develop employees' competences, while supporting the achievement of business objectives. Asseco Poland also co-finances trainings and participation in industry conferences, as well as language training and studies. The scope and amount of co-financing shall be agreed with the employee's superior, and the choice of training may be made at the employee's or the employee superior's initiative. In 2017, 13 employees of Asseco Poland benefited from co-financing for their studies.

Table 5. Trainings in 2017

Number of trainings	Number of trained employees	Budget
502	2,705*	PLN 5,202,664

* Asseco Poland's employees had an opportunity to participate in more than one training.

Table 6. Number of training hours per employee in 2017

Specialist training	E-learning courses
16	3.5

Table 7. Number of training hours per manager in 2017

Manager trainings
28

ADDITIONAL NON-WAGE BENEFITS

In addition to remuneration, the employees of Asseco Poland are also entitled to additional non-wage benefits. The most important non-wage benefits covered by the Company's Social Benefits Fund include:

- financial assistance for beneficiaries in a particularly difficult life situation;
- cash or in-kind assistance granted in random cases;
- physical recreation, including the purchase of participation packages for sports events;
- various types of social projects.

In addition, the Company has launched the "Employer 3.0" project, which includes activities aimed at employees such as: the test organization of common areas and chillout rooms in 2 locations (Warsaw, Gdynia), the modernization of conference rooms in the main locations, as well as weekly delivery of fresh fruits to all locations belonging to Asseco Poland.

SAFETY AND HEALTH

In accordance with the applicable Work Regulations, the Company's employees are obliged to read and accept the rules and procedures in the field of occupational health and safety, secrecy of classified and confidential information and fire protection. At the same time, the Company is obliged to ensure safe and hygienic working conditions for its employees and to organize training in this area.

RISKS IDENTIFIED IN THE AREA OF LABOR ISSUES

Risk of increased labor costs

Salaries account for a significant share of the project implementation costs. Taking into account such high human resource requirements, an increase in salaries would squeeze the margins achieved on projects, and consequently have an unfavorable impact on the financial results of Asseco Poland.

In order to manage the risk of higher cost of work, the Company takes a number of measures which can help reduce potential negative effects of rising salaries. Among other things, Asseco employs people in many geographical regions to diversify that risk, continually monitors the level of salaries in the market, and tries to maintain an appropriate structure of employment within particular levels of competence.

Risk related to losing the key personnel

Asseco Poland's operations and development outlook depend to a large extent on the knowledge, experience and professional qualifications of its employees, who implement the IT projects. A substantial demand for IT specialists and the competitors' activities may induce the key personnel to leave our organization, and also make it quite difficult to recruit new employees with suitable knowledge, experience and professional qualifications. Still there is a risk that resignation by the key personnel would have a negative impact on the execution of IT contracts conducted by Asseco, as well as on ensuring the required quality and range of services provided. This in turn might have a significant adverse impact on the operations, financial position, financial results and prospective development of Asseco Poland.

The Company manages the risk by monitoring key positions from the point of view of its operations and ensuring appropriate motivation for its employees. In addition to the financial motivation based on the performance-based bonus system, among others, Asseco Poland also provides its employees with extensive access to training and non-wage benefits, such as a social package or other benefits from the Social Benefits Fund.

Personnel policy risk

Asseco Poland may incur costs in connection with legitimate or illegitimate claims filed by its employees on the grounds of discrimination, working conditions, etc. Such circumstances might have a significant adverse impact on the operations, financial position, financial results and prospective development of the Company.

Asseco Poland manages the risk by ensuring stable and attractive working conditions, while implementing and enforcing regulations that counteract such actions as mobbing and discrimination.

SOCIAL ISSUES

Asseco Poland operates in the categories of common interest, based on economic patriotism. The Company undertakes initiatives supporting Polish entrepreneurship, thus shaping the position of Poland on the international arena. An example of such activities is an active participation in official economic missions, as well as the support for initiatives that promote domestic companies and products.

The Company also undertakes similar actions in Poland. It willingly engages in nationwide initiatives and debates related to the promotion of entrepreneurship. Among others, the Company has participated in Puls Biznesu's campaign entitled "Time for Economic Patriotism" and "Management in Polish" and in Dziennik Gazeta Prawna's project entitled "There is no freedom without entrepreneurship".

Asseco Poland also supports entrepreneurship at the local level. It is one of the founders of Podkarpacki Business Club, which has been supporting and promoting companies from this region for 17 years. Today, the Club gathers over 250 companies. In November 2017, the Company was again present at the 590 Congress, actively promoting the Podkarpacie region.

One of the principles adopted by Asseco Poland, which stems from the idea of economic patriotism, is the payment of taxes at the place where the revenues are generated. This means that Asseco Poland pays taxes in Poland, which is fair to the Polish community and the country where it sells its products and services.

Table 8. Income tax paid in Poland

Income tax paid in 2017
PLN 44.3 million

Asseco Poland is actively engaged in promoting and educating Polish programmers. The Company's experts give lectures at universities all over the country, and the best students and graduates can join the Asseco team. Having their development in mind, two proprietary Asseco 3P and Asseco Starter programs have been created.

Asseco Starter is an internship and graduate program aimed at identifying, during a nationwide campaign, young people with high potential. Interns and graduates take part in extensive development programs, which include specialist and soft training. In 2017, the second edition of the Asseco Starter Program was held, under which 35 students were admitted to a 3-month internship program and 22 students to a 22-month Graduate Program.

As part of the Asseco 3P student program, the Company participated in 80 events and initiatives, such as student meetings, workshops and competitions in 10 different cities. As part of the program, the Company took part in almost 20 job fairs and organized the first technological breakfast in Warsaw, dedicated to IT professionals, which was attended by 100 participants.

Table 9. People employed after internship programs.

Percentage of interns of the second edition of Asseco Starter continuing their employment with Asseco Poland
77%

The company supports Polish sport. It is the main sponsor of a local volleyball team - Asseco Resovia Rzeszów.

Table 10. Amount allocated to sports sponsorship

Funds allocated to the development of the Polish sport in 2017
PLN 15.0 million

In order to support physical activity of its employees, Asseco Poland has established the Asseco Active Team initiative. Its goal is to co-finance sports activities of employees. Standard forms of support include: covering registration fee and other fees for the participation in sports activities, as well as providing clothing and sports equipment.

Table 11. Number of Asseco Active Team's members

Number of people who participated in the Asseco Active Team initiative:
280

Among the most important social projects implemented by Asseco Poland is the Christmas charity campaign "We Bring Help", co-organized with the employees of Asseco Data Systems. Its purpose is to provide financial support to organizations and people who are most in need. Asseco's employees not only identify the institutions that will receive assistance, but also devote their time and commitment throughout the year. Each

of Asseco's employees can share their ideas on how and whom to help. Each year the amount reaching PLN 200,000 is spent on the charity campaign.

Table 12. "We Bring Help" charity's statistics – 2017

Total amount of financial support	Number of applications received	Number of employees involved in the project	Number of children who took advantage of the project	Number of families who took advantage of the project
200,000	17	367	760	10

RISKS IDENTIFIED IN THE AREA OF SOCIAL ISSUES

Risk of dissatisfaction with the limited scope of conducted activities

The Company conducts numerous and extensive social and sponsorship activities. There is a risk that resignation from any of the current activities could lead to dissatisfaction on the part of employees and communities benefiting from a given activity, and consequently deteriorating the Company's image.

The Company manages the risk through ongoing monitoring of its activities, their scale and the effects on its image. Currently the Company is not planning to resign from its social and sponsorship activities.

ENVIRONMENTAL ISSUES

Asseco Poland S.A. attaches great importance to environmental protection. The goal of the Company's environmental policy is to ensure its sustainable development, including improvement of its environmental performance, in such a manner as to ensure that its operations have a minimal negative impact on the natural environment and comply with the law and adopted standards of fulfilling environmental obligations.

The Company pursues its environmental policy through the implemented and continuously improved environmental management system developed on the basis of the requirements of the PN-EN ISO 14001:2004 standard. Asseco Poland holds a certificate confirming compliance of its environmental management system with the PN/EN ISO 14001:2004 standard, granted by DNV GL Business Assurance in 2012, valid until March 2, 2018, and a certificate confirming compliance of its environmental management system with the PN/EN ISO 14001:2015 standard, granted by Alcumus ISOQAR in 2017, valid until March 2, 2021.

In its every day activity, the Company pays attention to the issue of saving electricity, as well as minimizing the amount of generated waste and its negative impact on the environment.

In order to reduce energy consumption, in 2017 a partial replacement of fluorescent lamps with LED lamps was conducted.

Table 12. Electricity consumption*

Electricity consumption in 2016	Electricity consumption in 2017	Change (%)
11180.9 MWh	10305.7 MWh	- 7.83%

* Energy consumption is shown on the basis of energy invoices. It applies to all Asseco Poland's facilities where the company is a party to an energy sale agreement or where it is re-invoiced based on a meter or sub-meter. There is also consumption impossible to estimate based on invoices due to the flat-rate energy consumption charge, but it accounts for a marginal part of invoices.

The Company's operations generate waste, mainly as a result of wear and tear of workstation equipment and room equipment. The waste generated includes mainly electrical and electronic equipment, packaging waste, filters from ventilation systems, batteries and accumulators, and municipal waste. Waste is collected separately and transferred to specialized entities for recovery and recycling.

Table 13. Waste transferred for recycling

Waste generated in 2017	Waste transferred for recycling	(%)
28577 kg	26347 kg	92.2%

In addition, Asseco Poland S.A. oversees processes which may result in incidental emissions of greenhouse gases to the air and takes actions to reduce the risk of environmental accidents.

During an inspection of compliance with environmental protection regulations carried out by the Voivodship Inspectorate for Environmental Protection (WIOŚ) in 2017, no non-compliance with legal requirements was found. In the reporting period, there were no penalties for breaching environmental protection regulations.

Table 14. Fines for infringement of the environmental protection regulations

Total number of environmental fines	Total number of environmental fines
0	0

RISKS IDENTIFIED IN THE AREA OF ENVIRONMENTAL ISSUES

The risk of a significant increase in electricity prices

The Asseco Poland's employees use electronic devices, which require electricity from external suppliers in order to operate. A significant increase in electricity prices may result in a proportional increase in the Company's operating costs.

The Company manages risk by analyzing its energy demand on an ongoing basis and reducing its consumption, thanks to the gradual replacement of old energy-intensive appliances with energy-efficient ones.

Risk of poor waste management

Due to a specific nature of its operations, the Company does not generate a large amount of production waste. Asseco Poland's primary waste is municipal waste as well as electrical and electronic equipment. Regardless of the scale of production, there is a risk of improper waste management.

The Company minimizes the above risk by strictly applying and enforcing internal regulations and legal requirements in this area and cooperating with operators with appropriate permits for waste treatment.

HUMAN RIGHTS ISSUES

Human rights are vested in every person, and their source is human dignity.

All organizations, including capital companies, as employers, producers and contractors are obliged to respect human rights in an absolute manner. Wherever these rights could be violated, however, companies should take appropriate steps to change this situation and avoid taking advantage of the failure to respect them.

A general rule binding throughout Asseco Poland is observance and respect for human rights, including the right to freedom of association, the right to a safe working environment, non-discrimination, prohibition of child labor and the prohibition of forced labor. The violation of any of the aforementioned principles would not only constitute a violation of law, but also of the Company's core values.

The human rights policy of Asseco Poland is based on the following internal documents: the Code of Ethics, the Compliance Policy, the Work Regulations, the Purchase Policy, and the General Purchase Conditions applied by the Company.

In the Code of Ethics, the Company included rules and standards of conduct and values concerning interpersonal and business relations as well as protection of the Company's image. Its main assumptions are based on the common values of Asseco Poland S.A., which form the basis for the conduct of the Company and its employees. The Code also explicitly refers to the obligation to respect human rights and labor law, as well as the principles of equal treatment and non-discrimination.

In the area of effective implementation of human rights principles, the Code of Ethics is developed by the provisions of the Labor Regulations implementing and regulating, among others, the system of reporting complaints related to equality or human rights violations, which operates within the framework of HR services and incident management processes.

Table 16. Cases of discrimination

Total number of confirmed cases of discrimination (in the workplace) in 2017
0

In addition to ensuring that human rights are respected within the Company, the Company also takes care to ensure that they are respected by its suppliers. Before entering into an agreement, Asseco Poland obtains statements from its suppliers, including (but not limited to) a statement on respect for human rights. Any violation of applicable law and best practice regarding human rights is tantamount to not engaging in or dissolving cooperation and adding the supplier to the list of suppliers of prohibited cooperation.

Table 17. Contracts containing the human rights clause

The share of contracts containing a human rights clause (%)
92.5%

The Company applies due diligence procedures regarding the issue of respect for human rights among its suppliers. The Company monitors compliance with the above rule by collecting statements from suppliers.

RISKS IDENTIFIED IN THE AREA OF HUMAN RIGHTS ISSUES

Risk of human rights violation in the Company

As in any large organization, there is a certain risk of human rights violation in Asseco Poland, especially to the extent that such violation could be caused not by the organization itself but by its employees. Such a risk may materialize by violating dignity or discrimination. Human rights violations within the Company would have a negative reputational impact both inside and outside the Company.

The Company manages that risk by ensuring clear and transparent rules of conduct towards its employees and introducing regulations aimed at preventing possible violations of human rights. The Company verifies personnel and compliance management processes on an ongoing basis and maintains the highest level of organizational culture. The Personnel Department and the Ethics Committee carry out continuous anti-discrimination and anti-mobbing monitoring.

Risk of human rights violation by the Company's suppliers

Although internal regulations are in place to ensure respect for human rights in the Company, there is a risk of suppliers violating these principles. Using the services of entities abusing human rights would have a negative impact on the Company's reputation and could also affect the morale of its employees.

The Company manages the risk by obliging its contractors to sign a statement of compliance with the human rights principles. Any information that a contractor violates human rights may result in a termination of mutual cooperation.

ANTI-CORRUPTION ISSUES

The anti-corruption policy of Asseco Poland is regulated by the Supervisory Board Regulations, the Management Board Regulations, the Code of Ethics, the Compliance Policy, the Responsibilities of a Listed Company, as well as the Purchase Policy and the General Purchase Conditions applied by the Company.

Anti-corruption prevention and control measures are implemented at different levels in the organization and are essential to ensure its proper functioning. In accordance with the Code of Ethics, the Company does not tolerate the acceptance or granting of illegal financial benefits, any form of extortion or corruption, consideration payments or "money laundering".

Table 19. Cases of corruption

Total number of confirmed cases of corruption in 2017
0

In addition, Asseco Poland prevents the occurrence of any forms of abuse, including using the Company in engagement in unfair market practices or acts of unfair competition. For this purpose, the Company conducts its operations in compliance with the standards set forth in the Code of Ethics and the Work Regulations and applies the consequences provided for by law in relation to people whose actions have caused or led to the occurrence of such abuses.

Asseco Poland takes care of observing the rules of ethics by its employees, practically from the moment they are hired. The Company conducts training in this area during an adaptation block for newly hired employees and co-workers. In addition, Asseco's employees take part in external trainings in the area of counteracting corruption, which are organized by the Internal Security Agency, among others, or participate in ApprovedComplianceOfficer courses.

Table 20. Employees trained in the field of anti-corruption issues

Share of employees trained in the field of anti-corruption issues within the adaptation block [%]
100%

In addition to initial training, there are also regular training courses for the Sales Department employees and Purchasing Coordinators, due to the particular risk of corruption in the above positions. The Company also conducts regular dedicated trainings for the managerial staff.

The Company also takes care of observing the principles of counteracting corruption by its suppliers. In accordance with the Company's General Purchase Conditions, both the Company and its suppliers warrant to each other that they are not aware of such practices by the other party or any third parties, and that they comply with all applicable laws, regulations, instructions and rules regarding bribery and corruption.

RISKS IDENTIFIED IN THE AREA OF ANTI-CORRUPTION ISSUES

Risk of corruption cases occurring

Operating within an extensive organizational structure with a relatively broad range of competences of individual organizational units carries the risk of incidental occurrence of corrupt events. The employees of the purchasing and sales departments are particularly vulnerable to events within the scope because they have direct contact with representatives of external entities, which may achieve a specific material advantage thanks to cooperation with the Company. The occurrence of such an event could have negative image effects on the Company, hinder future trade contacts and result in direct economic loss in the case of concluding a contract on non-market terms.

Asseco Poland manages the risk through appropriate selection of employees for individual positions, as well as through appropriate monitoring activities of the internal services responsible for this area.

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