

Note 3d **INTEREST OR SHARES IN RELATED UNITS**

Current wording:

Note 3d INTEREST OR SHARES IN RELATED UNITS												
thousands of PLN												
No	a	b	c	d	e	f	g	h	i	j	k	l
	name of entity (company) including legal form	seat	activities	nature of relationship (subsidiary, correlate or associate, including direct and indirect relationship)	the applied method of consolidation / equity method valuation or indication that an entity is not subject to consolidation/valuated by equity method	date of control / co-control accession / obtaining major share	value of interest / shares by acquisition price	revaluating corrections (total)	balance sheet value of interest / shares	% of share capital held	share in total number of votes at AGM	indication of basis for control / co control / major share different than the one specified under clauses j) or k)
1	Comarch AG	Dresden	sales of software and services in European and South American market	subsidiary	consolidated	13.09.1999	154,456	-1,320	153,136	100	100	
2	Comarch Software und Beratung AG	Munich	provider of IT solutions (especially ERP) and integrator of IT solutions	second degree subsidiary (subsidiary of Comarch AG)	consolidated	18.11.2008	109,382	-38,485	70,897	100	100	subsidiary of Comarch AG (100%)*
3	Comarch Solutions GmbH	Innsbruck	producer of software (especially ERP) and integrator of IT systems	third degree subsidiary (subsidiary of Comarch Software und Beratung AG)	consolidated	18.11.2008	6,286	-4,960	1,326	100	100	subsidiary of Comarch Software und Beratung AG (100%)
4	Comarch Sistemas LTDA	Sao Paulo	sales of software and services in Central and South American markets and support of	second degree subsidiary (subsidiary of Comarch AG)	consolidated	02.09.2014	1,208	-	1,208	100	100	subsidiary of Comarch AG (80%) and Comarch SuB AG

			delivered IT systems									(20%)
5	Comarch Peru S.A.C.	Lima	sales of software and services in Central and South American markets and support of delivered IT systems	second degree subsidiary (subsidiary of Comarch AG)	consolidated	14.12.2016	196	-	196	100	100	subsidiary of Comarch AG (95%) and Comarch SA (5%)
6	Comarch S.A.S.	Lezennes	sales of software and services in European and North American market	subsidiary	consolidated	14.09.2007	37,114	-37,114	196	100	100	
7	Comarch R&D S.a r.l.	Montbonnot-Saint-Martin	sales of software and services in European and North American market	subsidiary	consolidated	16.09.2008	714	-714	-	100	100	
8	Comarch Luxembourg S.a r.l.	Luxemburg	sales of software and services in European market	subsidiary	consolidated	21.04.2011	1,981	-714	1,981	100	100	
9	Comarch, Inc.	Rosemont	sales and production of IT systems in American Markets	subsidiary	consolidated	24.06.1999	991	-991	1,981	100	100	
10	Comarch Panama, Inc.	Panama	sales of software and services in European, Central and South American market	second degree subsidiary (subsidiary of Comarch, Inc.)	consolidated	22.11.2004	914	-991	914	100	100	subsidiary of Comarch Inc. (100%)
11	Comarch Canada Corp.	New Brunswick	sales of IT systems in the Canadian and South American Market	subsidiary	consolidated	01.06.2011	162	-21	141	100	100	
12	Comarch Espace Connecte Inc.	Montreal	sales of IT systems in Canadian Market	subsidiary	consolidated	16.04.2015	1,164	-40	1,124	100	100	
13	Comarch Middle East FZ-LLC	Dubai	sales of IT systems in Middle East and support of delivered IT systems	subsidiary	consolidated	08.04.2004	203	-44	159	100	100	

14	Comarch LLC	Kiev	sales of IT systems in Ukraine and support of delivered IT systems	subsidiary	consolidated	01.06.2004	34	-34	159	100	100	
15	OOO Comarch	Moscow	sales of IT systems in Russia and support of delivered IT systems	subsidiary	consolidated	26.01.2005	147	-147	-	100	100	
16	Comarch Software (Shanghai) Co. Ltd.	Shanghai	sales of IT systems in China and support of delivered IT systems	subsidiary	consolidated	q3 2009	597	-597	-	100	100	
17	Comarch Technologies Oy	Espoo	sales of IT systems in Scandinavian markets and support of delivered IT systems	subsidiary	consolidated	16.12.2010	198	-198	-	100	100	
18	Comarch UK Ltd.	London	sales of IT systems in GB, Ireland and Poland and support of delivered IT systems	subsidiary	consolidated	20.03.2012	271	-32	239	100	100	
19	Comarch Chile SpA	Santiago	sales of IT systems in Chile and support of delivered IT systems	subsidiary	consolidated	23.05.2013	920	-37	883	100	100	
20	Comarch Software Spain S.L.U.	Madrid	sales of IT systems in European markets and South American markets and support of delivered IT systems	subsidiary	consolidated	11.11.2014	2,095	-37	2,095	100	100	
21	Comarch Colombia S.A.S.	Bogota	sales of IT systems in and South American markets and support of delivered IT systems	second degree subsidiary (subsidiary of Comarch Software Spain S.L.U.)	consolidated	04.05.2016	248	-	248	100	100	subsidiary of Comarch Software Spain S.L.U. (100%)
22	Comarch Yazilim A.S.	Istanbul	sales of IT systems in Turkey and support of delivered IT systems	subsidiary	consolidated	18.12.2014	825	-825	248	100	100	
23	Comarch SRL	Milano	sales of IT systems	subsidiary	consolidated	05.02.2015	2,971	-2,971	-	100	100	

			and services in Europe									
24	Comarch Malaysia SDN. BHD.	Kuala Lumpur	sales of IT systems and services in Asia	subsidiary	consolidated	02.04.2015	517	-517	-	100	100	
25	Comarch s.r.o.	Bratislava	limited operations	subsidiary	consolidated	31.08.2004	494	-494	-	100	100	
26	Comarch Pointshub Inc.	Rosemont	sales of IT systems and services in America	subsidiary	consolidated	24.08.2015	33,250	-5,536	27,714	100	100	
27	Comarch AB	Stockholm	sales of IT systems and services in Europe	subsidiary	consolidated	18.08.2015	22	-5,536	22	100	100	
28	Comarch Argentina S.A.	Buenos Aires	sales of IT systems in Central and South American markets	subsidiary	consolidated	11.11.2015	929	-	929	100	100	subsidiary of Comarch SA (95%) and Comarch AG (5%)
29	Comarch Technologies sp. z o.o.	Kraków	responsible for the development of technologies related to the design and production of electronic devices and software	subsidiary	consolidated	18.11.2008	298	-	298	100	100	
30	CA Consulting SA	Warsaw	delivery of network connections and outsourcing services	subsidiary	consolidated	18.06.2004	1,053	-	1,053	100	100	
31	Comarch Management Sp. z o.o	Kraków	activities related to IT	subsidiary	consolidated	19.10.2007	300	-300	1,053	100	100	
32	Comarch Corporate Finance FIZ	Kraków	investment activity on capital market and activities related to IT	subsidiary	consolidated	24.10.2007	1,060	120,628	121,688	100	100	100% certificates held by Comarch S.A.
33	Comarch Management Sp z o.o. SK-A	Kraków	activities related to IT	second degree subsidiary	consolidated	21.11.2007	11,275	-11,202	73	100	100	25% votes held by CCF FIZ; 75% votes held by Comarch S.A shares purchased by Comarch

												Management Sp. o.o. SK-A to be redeemed, the Company does not exercise the voting rights
34	Bonus Management Sp. z o.o. SK-A	Kraków	activities related to real estates in Comarch	second degree subsidiary	consolidated	24.02.2011	28,344	373	28,717	100	100	subsidiary through CCF FIZ
35	Bonus MANAGEMENT spółka z ograniczoną odpowiedzialnością Cracovia Park SK-A	Kraków	investment activities in sport	second degree subsidiary	consolidated	25.03.2014	2,400	373	2,400	100	100	33.33% votes held by MKS Cracovia S.A., 66.67% held by Bonus Management Sp. Z o.o.SK-A
36	Bonus Development Sp. z o.o. SK-A	Kraków	activities related to real estates in Comarch	second degree subsidiary	consolidated	24.02.2011	55,950	-28,268	27,682	100	100	subsidiary through CCF FIZ
37	Bonus Management Sp. z o.o. II Activia SK-A	Kraków	investment activity on capital and IT market	second degree subsidiary	consolidated	07.10.2010	15,552	-683	14,869	100	100	subsidiary through CCF FIZ
38	Bonus Development Sp. z o.o. II Koncept SK-A	Kraków	investment in real estates and activities related to real estates	second degree subsidiary	consolidated	25.10.2010	8,933	3,038	11,971	100	100	subsidiary through CCF FIZ
39	Comarch Healthcare S.A.	Kraków	production and supply of comprehensive solutions for the health sector and medical diagnostic centre in Krakow iMed24	second degree subsidiary	consolidated	08.04.2008	92,060	-86,160	5,900	100	100	57.13% votes held by CCF FIZ, 25.88% held by Comarch S.A., 16.99% held by CASA Management and Consulting Sp. z o.o. SKA

40	Comarch Polska S.A.	Kraków	acquires IT contracts in the domestic market and implements them in whole or in part	second degree subsidiary	consolidated	09.06.2008	10,000	-5,847	4,153	100	100	subsidiary through CCF FIZ
41	Comarch Pointshub S.A.	Kraków	activities involving the manufacture and implementation of a new generation of loyalty software	second degree subsidiary	consolidated	21.10.2008	3,000	307	3,307	100	100	subsidiary through CCF FIZ
42	Comarch Infrastruktura S.A.	Kraków	data centre services and IT outsourcing	second degree subsidiary	consolidated	09.12.2008	1,150	4,951	6,101	100	100	subsidiary through CCF FIZ
43	iComarch24 S.A.	Kraków	provides accounting services for domestic subsidiaries of Comarch S.A. and leads projects related to e-accounting and ecommerce	second degree subsidiary	consolidated	04.05.2009	2,500	-531	1,969	100	100	subsidiary through CCF FIZ
44	CASA Management and Consulting Sp. z o.o. SK-A	Kraków	investment activity on capital market	second degree subsidiary	consolidated	12.10.2009	31,140	-13,288	17,852	100	100	subsidiary through CCF FIZ
45	Comarch Swiss AG	Luzern	sales and implementation of software (especially ERP) and systems integrator	third degree subsidiary	consolidated	18.11.2008	12,142	-	12,142	100	100	subsidiary through CASA Management and Consulting Sp. o.o. SK-A
46	CAMS AG	Luzern	investment activity in the capital and IT market	third degree subsidiary	consolidated	21.01.2013	175	-	175	51	51	51% votes held by CASA Management and Consulting Sp. o.o. SK-A

47	Opso Sp. z o.o.	Kraków	catering services	subsidiary	consolidated	20.12.2011	205	-	205	100	100	
48	MKS Cracovia SSA	Kraków	activities in the field of physical culture and sports	subsidiary	consolidated	29.09.2003	37,209	-3,341	33,868	66.11	66.11	
49	SoInteractive S.A.**	Kraków	activities in the field of interactive web technologies	associated	equity method valuation	29.09.2008	5,400	-4,748	652	42.98	27.37	16.10% of the votes held by CCF FIZ, 11.27% of the votes held by Bonus Management Sp. o.o. II Activia SK-A
50	Metrum Capital S.A. **	Kraków	implementation of investment software	associated	equity method valuation	06.02.2014	450	-434	16	64.29	47.37	15.79% of the votes held by Comarch SA, 31.58% held by CAMS AG
51	Thanks Again LLC**	Tyrone	operator of loyalty programs for airports in North America	associated	equity method valuation	24.08.2015	30,884	-17,157	13,727	42.5	42.5	42.5% of the votes held by Comarch Pointshub Inc.

(**) the balance sheet value of shares in associates is presented in the value corresponding to valuation by the equity method (as described in the consolidated financial statement of Comarch S.A.)

Wording after change:

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	name of entity (company) including legal form	office	activities	nature of relationship (subsidiary, correlate or associate, including direct and indirect relationship)	the applied method of consolidation / equity method valuation or indication that an entity is not subject to consolidation/valuated by equity method	date of control / co-control accession / obtaining major share	value of interest / shares by acquisition price	revaluating corrections (total)	balance sheet value of interest / shares	% of share capital held	share in total number of votes at AGM	indication of basis for control / co control / major share different than the one specified under clauses j) or k)
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5	Comarch Peru S.A.C.	Lima	sales of software and services in Central and South American	second degree subsidiary (subsidiary of	consolidated	14.12.2016	196	-	196	100	100	subsidiary of Comarch AG (95%) and

			markets and support of delivered IT systems	Comarch AG)								Comarch SA (5%)
6	Comarch S.A.S.	Lezennes	sales of software and services in European and North American market	subsidiary	consolidated	14.09.2007	37,114	-37,114	-	100	100	
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8	Comarch Luxembourg S.a r.l.	Luxemburg	sales of software and services in European market	subsidiary	consolidated	21.04.2011	1,981	-	1,981	100	100	
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10	Comarch Panama, Inc.	Panama	sales of software and services in European, Central and South American market	second degree subsidiary (subsidiary of Comarch, Inc.)	consolidated	22.11.2004	914	-	914	100	100	subsidiary of Comarch Inc. (100%)
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21	Comarch Colombia S.A.S.	Bogota	sales of IT systems in and South American markets and support of delivered IT systems	second degree subsidiary (subsidiary of Comarch Software Spain S.L.U.)	consolidated	04.05.2016	248	-	248	100	100	subsidiary of Comarch Software Spain S.L.U. (100%)
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33	Comarch Management Sp z o.o. SK-A	Kraków	activities related to IT	second degree subsidiary	consolidated	21.11.2007	11,275	-11,202	73	100	100	25% votes held by CCF FIZ; 75% votes held by Comarch S.A shares purchased by Comarch Management Sp. o.o. SK-A to be redeemed, the Company does

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			and implements them in whole or in part									FIZ
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50	Metrum Capital S.A. **	Kraków	implementation of investment software	associated	equity method valuation	06.02.2014	450	-434	16	64.29	47.37	15.79% of the votes held by Comarch SA, 31.58% held by CAMS AG
51	Thanks Again LLC**	Tyrone	operator of loyalty programs for airports in North America	associated	equity method valuation	24.08.2015	30,884	-17,157	13,727	42.5	42.5	42.5% of the votes held by Comarch Pointshub Inc.

(**) the balance sheet value of shares in associates is presented in the value corresponding to valuation by the equity method (as described in the consolidated financial statement of Comarch S.A.)

Note 3e **INTEREST OR SHARES IN RELATED PARTIES**

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No	a	m						n			o			p	r	s	t
	Name of entity	Equity, including:						liabilities and provisions for liabilities:			receivables of entity, including:			Total assets	Revenue from sales	Value of interest / shares in entity unpaid by issuer	Interest / shares in entity unpaid by issuer dividends from entity received or due for the financial year
		Share capital	Supplementary capital) supplementary capital	Other equity, including:		Noncurrent liabilities	Current liabilities	Non-current receivables	Current receivables								
Profit (loss) from previous years	Net profit (loss)																
1	Comarch AG	128,464	61,888	0	90,973	-24,397	-29,562	768	107,674	2,755	104,919	67,578	200	67,378	236,139	124,673	0
2	Grupa Comarch Software und Beratung AG	65,642	24,590	0	62,947	-21,895	-40,344	26,033	41,153	5,459	35,694	30,420	0	30,420	106,796	135,980	0
3	Comarch Sistemas LTDA	11,136	1,208	0	0	9,928	2,264	5,911	38,834	6,185	32,649	20,342	62	20,280	49,970	27,080	0
4	Comarch Peru S.A.C.	194	196	0	0	-2	0	-12	12	0	12	0	0	0	206	0	0
5	Comarch S.A.S.	9,176	34,752	0	0	-25,576	-25,859	-2,203	32,949	4,245	28,704	11,395	0	11,395	42,124	34,455	0
6	Comarch R&D S.a.r.l	-1,857	26	0	0	-1,883	-2355	231	5,584	4,100	1,484	1,894	59	1,835	3,726	8,403	0
7	Comarch Luxembourg S.a.r.l.	3,846	1,981	0	0	1,865	1,297	362	6,364	932	5,432	5,313	0	5,313	10,210	13,476	0

8	Comarch, Inc.	21,640	154	0	853	20,633	16,808	1,053	17,134	0	17,134	25,062	3781	21,281	38,774	54,352	0
9	Comarch Panama, Inc.	9,214	914		0	8,300	5,236	1,382	1,525	1	1,524	6,192	0	6,192	10,740	6,714	0
10	Comarch Canada Corp.	7,168	162	0	0	7,006	5,524	1,131	5,603	227	5,376	7,259	0	7,259	12,771	18,804	0
11	Comarch Espace Connecte Inc.	1,184	1,164	0	0	20	-34	-19	2	0	2	2	0	2	1,186	0	0
12	Comarch Middle East FZ-LLC	-4,736	200	0	0	-4,936	-6,845	485	31,101	0	31,101	22,744	0	22,744	26,365	34,663	0
13	Comarch LLC	-2,538	15	0	0	-2,553	-3,114	-769	8,061	0	8,061	4,674	0	4,674	5,523	5,655	0
14	OOO Comarch	3,731	140	0	585	3,006	1	3,052	13,103	16	13,087	9,473	0	9,473	16,834	14,925	0
15	Comarch Software (Shanghai) Co. Ltd.	-54	597	0	0	-651	-553	-16	71	29	42	0	0	0	17	0	0
16	Comarch Technologies Oy	334	198	0	0	136	12	88	3,667	0	3,667	1,295	0	1,295	4,000	4,631	0
17	Comarch UK LTD	9,624	271	0	0	9,353	420	8,677	9,285	0	9,285	13,125	0	13,125	18,908	27,970	0
18	Comarch Chile SpA	-3,073	920	0	0	-3,993	-5,205	1,617	13,604	5,015	8,589	8,842	0	8,842	10,531	15,887	0
19	Comarch Software Spain S.L.U.	-1,347	2,095	0	0	-3,442	-992	-2439	10,333	67	10,266	5,907	0	5,907	8,985	11,169	0
20	Comarch Colombia S.A.S.	199	245	0	3	-49	0	-29	563	0	563	569	0	569	761	521	0
21	Comarch Yazilim A.S.	376	825	0	0	-449	405	-817	2,404	1,141	1,263	1,226	0	1,226	2,780	384	0
22	Comarch SRL	1,964	2,971	0	0	-1,007	-1,548	247	919	0	919	441	0	441	2,883	651	0
23	Comarch Malaysia SDN. BHD.	-1,103	517	0	0	-1,620	-286	-1,328	1,593	1,327	266	237	0	237	490	774	0
24	Comarch s.r.o.	521	487	0	0	34	-139	26	9	0	9	26	0	26	529	0	0
25	Comarch Pointshub Inc.	23,193	33,250	-3,720	0	-6,337	-5,973	-112	5,525	5,525	0	0	0	0	28,718	0	0

26	Comarch AB	1,277	22	0	0	1,255	-278	1,498	3,604	205	3,399	3,530	0	3,530	4,881	6,812	0
27	Comarch Argentina S.A.	1,410	929	0	0	481	5	313	7,886	554	7,332	5,424	0	5,424	9,296	6,962	0
28	Comarch Technologies sp. z o.o.	10,529	50	0	1,646	8,833	8,951	-393	1,215	58	1,157	6,006	0	6,006	11,745	6,306	0
29	CA Consulting S.A.	10,844	1,050	0	14,025	-4,231	-5,257	1,029	7,395	25	7,370	9,547	0	9,547	18,240	20,399	0
30	Comarch Management Sp. z o.o	39	300	0	0	-261	-235	-27	4	0	4	17	0	17	43	0	0
31	Comarch Corporate Finance FIZ	121,688	1,503	0	0	120,185	127,285	-7,100	98	0	98	4,632	0	4,632	121,786	0	0
32	Comarch Management Sp. z o.o. SK-A	282	170	0	6,634	-6,522	2,681	-46	12	0	12	44	0	44	294	0	0
33	Bonus Management Sp. z o.o. SK-A	28,820	2,879	0	22,498	3,443	1,837	269	725	129	596	10,113	2,500	7,613	29,545	47	0
34	Bonus MANAGEMENT spółka z ograniczoną odpowiedzialnością Cracovia Park SK-A	1,878	800	0	1,601	-523	-310	-213	43	0	43	108	0	108	1,921	47	0
35	Bonus Development Sp. z o.o. SK-A	40,804	5,640	0	42,401	-7,237	-6,710	-537	45,216	40,781	4,435	2,626	0	2,626	86,020	2,178	0
36	Bonus Management Sp. z o.o. II Activia SK-A	14,956	1,555	0	13,998	-597	-448	-149	891	0	891	1,203	0	1,203	15,847	63	0
37	Bonus Development Sp. z o.o. II Koncept SK-A	9,340	101	0	8,832	407	262	144	93	0	93	1,520	0	1,520	9,433	845	0
38	Comarch Healthcare S.A.	-420	6,015	0	54,224	-60,659	-71,391	-18,168	38,311	27,961	10,350	3,667	11	3,656	37,891	16,044	0

39	Comarch Polska S.A.	4,000	500	0	9,500	-6,000	2,074	-8,074	6,985	164	6,821	3,882	0	3,882	10,985	25,132	0
40	Comarch Pointshub S.A.	4,250	750	0	2,250	1,250	-106	1356	527	2	525	1,872	0	1,872	4,778	2,153	0
41	Comarch Infrastruktura S.A.	6,255	575	0	575	5,105	4,383	722	1,073	3	1,070	2,434	0	2,434	7,327	3,726	0
42	iComarch24 S.A.	1,666	500	0	2,000	-834	-779	-55	829	0	829	661	0	661	2,495	1,917	0
43	CASA Management and Consulting Sp. z o.o. SK-A	18,711	3,114	0	28,027	-12,430	-12,424	-7	15	1	14	124	0	124	18,726	0	0
44	Comarch Swiss AG	9,770	1,016	0	508	8,246	-2,282	4,556	3,549	562	2,987	3,102	0	3,102	13,319	29,156	0
45	CAMS AG	244	343	0	0	-99	-66	-62	115	0	115	0	0	0	359	0	0
46	Opso Sp. z o.o.	165	205	0	0	-40	-83	43	193	0	193	38	0	38	358	2,416	0
47	MKS Cracovia S.A.	42,849	21,840	0	22,728	-1,719	-32,892	8,024	17,800	8,178	9,622	6,329	0	6,329	60,649	35,026	0
48	SoInteractive S.A.	1,642	791	0	1,260	-409	-600	191	3,687	245	3,442	4,104	1126	2,978	5,329	10,100	0
49	Metrum Capital S.A.	34	700	0	0	-666	-479	-187	20	0	20	30	0	30	53	207	0
50	Thanks Again LLC	-5,796	43,274	-22,627	0	-26,443	-12,563	-13,880	17,392	0	17,392	1,700	0	1,700	10,828	5,228	0

Transactions with associates and personally related entities:

- purchases from personally related entities: PLN 2,848 thousand,
- sales to personally related entities: PLN 126 thousand,
- purchases from associates: PLN 9,418 thousand,
- sales to associates: PLN 6,363 thousand.

Wording after change:

Note 3e INTEREST OR SHARES IN RELATED PARTIES																	
No.	thousands of PLN																
	a	m						n			o		p	r	s	t	
	Name of entity	Equity, including:					Other equity, including:		liabilities and provisions for liabilities:			receivables of entity, including:		Total assets	Revenue from sales	Value of interest / shares in entity unpaid by issuer	Interest / shares in entity unpaid by issuer dividends from entity received or due for the financial year
	Share capital	Supplementary capital	supplementary capital	Profit (loss) from previous years	Net profit (loss)		Noncurrent liabilities	Current liabilities		Non-current receivables	Current receivables						
1	Comarch AG	128,464	61,888	90,973	-24,397	-29,562	768	107,674	2,755	104,919	67,578	200	67,378	236,139	124,673	0	0
2	Grupa Comarch Software und Beratung AG	65,642	24,590	62,947	-21,895	-40,344	26,033	41,153	5,459	35,694	30,420	0	30,420	106,796	135,980	0	0
3	Comarch Systemas LTDA	11,136	1,208	0	9,928	2,264	5,911	38,834	6,185	32,649	20,342	62	20,280	49,970	27,080	0	0
4	Comarch Peru S.A.C.	194	196	0	-2	0	-12	12	0	12	0	0	0	206	0		
5	Comarch S.A.S.	9,176	34,752	0	-25,576	-25,859	-2,203	32,949	4,245	28,704	11,395	0	11,395	42,124	34,455	0	0
6	Comarch R&D S.a.r.l	-1,857	26	0	-1,883	-2355	231	5,584	4,100	1,484	1,894	59	1,835	3,726	8,403	0	0
7	Comarch Luxembourg S.a.r.l.	3,846	1,981	0	1,865	1,297	362	6,364	932	5,432	5,313	0	5,313	10,210	13,476	0	0
8	Comarch, Inc.	21,640	154	853	20,633	16,808	1,053	17,134	0	17,134	25,062	3781	21,281	38,774	54,352	0	0
9	Comarch Panama, Inc.	9,214	914	0	8,300	5,236	1,382	1,525	1	1,524	6,192	0	6,192	10,740	6,714	0	0

10	Comarch Canada Corp.	7,168	162	0	7,006	5,524	1,131	5,603	227	5,376	7,259	0	7,259	12,771	18,804	0	0
11	Comarch Espace Connecte Inc.	1,184	1,164	0	20	-34	-19	2	0	2	2	0	2	1,186	0		0
12	Comarch Middle East FZ-LLC	-4,736	200	0	-4,936	-6,845	485	31,101	0	31,101	22,744	0	22,744	26,365	34,663	0	0
13	Comarch LLC	-2,538	15	0	-2,553	-3,114	-769	8,061	0	8,061	4,674	0	4,674	5,523	5,655	0	0
14	OOO Comarch	3,731	140	585	3,006	1	3,052	13,103	16	13,087	9,473	0	9,473	16,834	14,925	0	0
15	Comarch Software (Shanghai) Co. Ltd.	-54	597	0	-651	-553	-16	71	29	42	0	0	0	17	0	0	0
16	Comarch Technologies Oy	334	198	0	136	12	88	3,667	0	3,667	1,295	0	1,295	4,000	4,631	0	0
17	Comarch UK LTD	9,624	271	0	9,353	420	8,677	9,285	0	9,285	13,125	0	13,125	18,908	27,970	0	0
18	Comarch Chile SpA	-3,073	920	0	-3,993	-5,205	1,617	13,604	5,015	8,589	8,842	0	8,842	10,531	15,887	0	0
19	Comarch Software Spain S.L.U.	-1,347	2,095	0	-3,442	-992	-2439	10,333	67	10,266	5,907	0	5,907	8,985	11,169	0	0
20	Comarch Colombia S.A.S.	199	245	3	-49	0	-29	563	0	563	569	0	569	761	521		
21	Comarch Yazilim A.S.	376	825	0	-449	405	-817	2,404	1,141	1,263	1,226	0	1,226	2,780	384	0	0
22	Comarch SRL	1,964	2,971	0	-1,007	-1,548	247	919	0	919	441	0	441	2,883	651		0
23	Comarch Malaysia SDN. BHD.	-1,103	517	0	-1,620	-286	-1,328	1,593	1,327	266	237	0	237	490	774		0
24	Comarch s.r.o.	521	487	0	34	-139	26	9	0	9	26	0	26	529	0	0	0
25	Comarch Pointshub Inc.	23,193	33,250	0	-10,057	-5,973	-112	5,525	5,525	0	0	0	0	28,718	0		0
26	Comarch AB	1,277	22	0	1,255	-278	1,498	3,604	205	3,399	3,530	0	3,530	4,881	6,812		0
27	Comarch Argentina S.A.	1,410	929	0	481	5	313	7,886	554	7,332	5,424	0	5,424	9,296	6,962		0

28	Comarch Technologies sp. z o.o.	10,529	50	1,646	8,833	8,951	-393	1,215	58	1,157	6,006	0	6,006	11,745	6,306	0	0
29	CA Consulting S.A.	10,844	1,050	14,025	-4,231	-5,257	1,029	7,395	25	7,370	9,547	0	9,547	18,240	20,399	0	0
30	Comarch Management Sp. z o.o	39	300	0	-261	-235	-27	4	0	4	17	0	17	43	0	0	0
31	Comarch Corporate Finance FIZ	121,688	1,503	0	120,185	127,285	-7,100	98	0	98	4,632	0	4,632	121,786	0	0	0
32	Comarch Management Sp. z o.o. SK-A	282	170	6,634	-6,522	2,681	-46	12	0	12	44	0	44	294	0	0	0
33	Bonus Management Sp. z o.o. SK-A	28,820	2,879	22,498	3,443	1,837	269	725	129	596	10,113	2,500	7,613	29,545	47	0	0
34	Bonus MANAGEMENT spółka z ograniczoną odpowiedzialnością Cracovia Park SK-A	1,878	800	1,601	-523	-310	-213	43	0	43	108	0	108	1,921	47	0	0
35	Bonus Development Sp. z o.o. SK-A	40,804	5,640	42,401	-7,237	-6,710	-537	45,216	40,781	4,435	2,626	0	2,626	86,020	2,178	0	0
36	Bonus Management Sp. z o.o. II Activia SK-A	14,956	1,555	13,998	-597	-448	-149	891	0	891	1,203	0	1,203	15,847	63	0	0
37	Bonus Development Sp. z o.o. II Koncept SK-A	9,340	101	8,832	407	262	144	93	0	93	1,520	0	1,520	9,433	845	0	0
38	Comarch Healthcare S.A.	-420	6,015	54,224	-60,659	-71,391	-18,168	38,311	27,961	10,350	3,667	11	3,656	37,891	16,044	0	0
39	Comarch Polska S.A.	4,000	500	9,500	-6,000	2,074	-8,074	6,985	164	6,821	3,882	0	3,882	10,985	25,132	0	0
40	Comarch Pointshub S.A.	4,250	750	2,250	1,250	-106	1356	527	2	525	1,872	0	1,872	4,778	2,153	0	0

41	Comarch Infrastruktura S.A.	6,255	575	575	5,105	4,383	722	1,073	3	1,070	2,434	0	2,434	7,327	3,726	0	0
42	iComarch24 S.A.	1,666	500	2,000	-834	-779	-55	829	0	829	661	0	661	2,495	1,917	0	0
43	CASA Management and Consulting Sp. z o.o. SK-A	18,711	3,114	28,027	-12,430	-12,424	-7	15	1	14	124	0	124	18,726	0	0	0
44	Comarch Swiss AG	9,770	1,016	508	8,246	-2,282	4,556	3,549	562	2,987	3,102	0	3,102	13,319	29,156	0	0
45	CAMS AG	244	343	0	-99	-66	-62	115	0	115	0	0	0	359	0		0
46	Opso Sp. z o.o.	165	205	0	-40	-83	43	193	0	193	38	0	38	358	2,416	0	0
47	MKS Cracovia S.A.	42,849	21,840	22,728	-1,719	-32,892	8,024	17,800	8,178	9,622	6,329	0	6,329	60,649	35,026	0	0
48	SoInteractive S.A.	1,642	791	1,260	-409	-600	191	3,687	245	3,442	4,104	1126	2,978	5,329	10,100	0	0
49	Metrum Capital S.A.	34	700	0	-666	-479	-187	20	0	20	30	0	30	53	207	0	0
50	Thanks Again LLC	-5,796	43,274	0	-49,070	-12,563	-13,880	17,392	0	17,392	1,700	0	1,700	10,828	5,228	0	0

Transactions with associates and personally related entities:

- purchases from personally related entities: PLN 2,848 thousand,
- sales to personally related entities: PLN 126 thousand,
- purchases from associates: PLN 9,418 thousand,
- sales to associates: PLN 6,363 thousand.