

COMARCH S.A.
KRAKOW, AL. JANA PAWŁA II 39A

FINANCIAL STATEMENT
FOR 2016

ERRATA OF THE REPORT OF AN AUDITOR

ERRATA OF THE REPORT OF AN AUDITOR

To the Shareholders and Supervisory Board of Comarch S.A.

On 28th of April, 2017, we issued our report from the audit of the financial statement for 2016 of Comarch S.A. with its registered office at al. Jana Pawła II 39A, 31-864 Kraków (hereinafter referred to as the "Report").

Due to editorial mistakes in part II and III of the Report, this errata corrects the following items:

1. Table entitled 'Basic data from balance sheet' (part II, page 8 of the Report).

Current wording:

<u>Basic data from balance sheet</u> <u>(in thousands of PLN)</u>	<u>2016</u>	<u>2015</u>
Inventories	43,274	27,746
Receivables due to deliveries and services	321,431	287,547
Current assets	460,642	427,964
Total assets	1,162,522	1,117,308
Equity	771,742	731,905
Current liabilities (including: Provisions for liabilities and Accruals)	246,222	247,496
Current liabilities due to deliveries and services	16,595	62,123
Liabilities and provisions for liabilities	391,415	385,403

Wording after change:

<u>Basic data from balance sheet</u> <u>(in thousands of PLN)</u>	<u>2016</u>	<u>2015</u>
Inventories	43,273	27,746
Receivables due to deliveries and services	321,431	287,547
Current assets	460,642	427,964
Total assets	1,162,245	1,117,308
Equity	771,742	731,905
Current liabilities (including: Provisions for liabilities and Accruals)	245,310	247,496
Current liabilities due to deliveries and services	53,915	62,123
Liabilities and provisions for liabilities	390,503	385,403

2. Information on Audited Financial Statement (part III, page 9 of the Report).

Current wording:

2. Information on Audited Financial Statement

The audited financial statement was prepared as at 31st of December, 2016 and includes:

- introduction to the financial statement,

- balance sheet as at 31st of December, 2016, with total assets and total equity and liabilities amounting to PLN 1,162,522,003.55,
- income statement for the period from 1st of January, 2016 to 31st of December, 2016, with net profit for the year amounting to PLN 44,953,007.89,
- changes in equity for the period from 1st of January, 2016 to 31st of December, 2016, presenting an increase in equity in the amount of PLN 39,201,703.72,
- cash flow statement for the period from 1st of January, 2016 to 31st of December, 2016, presenting a decrease in cash in the amount of PLN 16,602,272.10,
- additional information and commentary.

Wording after change:

2. Information on Audited Financial Statement

The audited financial statement was prepared as at 31st of December, 2016 and includes:

- introduction to the financial statement,
- balance sheet as at 31st of December, 2016, with total assets and total equity and liabilities amounting to PLN 1,162,245 thousand,
- income statement for the period from 1st of January, 2016 to 31st of December, 2016, with net profit for the year amounting to PLN 45,588 thousand,
- changes in equity for the period from 1st of January, 2016 to 31st of December, 2016, presenting an increase in equity in the amount of PLN 39,837 thousand,
- cash flow statement for the period from 1st of January, 2016 to 31st of December, 2016, presenting a decrease in cash in the amount of PLN 16,640 thousand,
- additional information and commentary.

Others from the Report issued on 28th of April, 2017, remain unchanged.

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Adrian Karaś
Key Expert Auditor
Registration no. 12194

On behalf of Deloitte Polska Spółka z ograniczoną odpowiedzialnością Sp. k. – the entity entitled to audit financial statements registered in the list of entities entitled under item no. 73:

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Adrian Karaś-Vice-President of the Management Board of Deloitte Polska Sp. z o.o., a general partner of Deloitte Polska Spółka z ograniczoną odpowiedzialnością Sp. k.

Warsaw, 8th of May, 2017