

**Report of the Supervisory Board of Comarch S.A.
on Remuneration for 2022 and 2021**

Report of the Supervisory Board of Comarch S.A. on remuneration received by individual members of the management board and supervisory board of Comarch S.A. or due to individual members of the management board and supervisory board of Comarch S.A. in the last financial year, in accordance with the remuneration policy

This report has been prepared in accordance with the requirements of Chapter 4a Remuneration Policy and Remuneration Report of the Act of the 29th of July, 2005, on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organized Trading, and Public Companies (hereinafter referred to as the "Act") and covers the period from 01.01.2021 to 31.12.2021 (2021 financial year) and from 01.01.2022 to 31.12.2022 (2022 financial year).

Remuneration policy for members of the Management Board and Supervisory Board of Comarch S.A. with its registered office in Krakow, was adopted by Resolution No. 37 of the 28th of June, 2022, of the General Meeting of the Company on the adoption of the "Remuneration Policy for Members of the Management Board and Supervisory Board of Comarch S.A." and is available on the Company's website at https://www.comarch.pl/files-pl/file_229/ZALACZNIK_do_uchwaly37_Polityka_wynagrodzen.pdf

(ENG: [annex_to_res_37_remuneration_policy_28-06-2022.pdf.pdf \(320x200\) \(comarch.com\)](#)).

The report was adopted by the resolution of the Supervisory Board no. 11/05/2023 of the 29th of May, 2023.

Pursuant to Art. 90g section 6 of the Act on Public Offering, the General Meeting adopts a resolution on the remuneration report. The resolution is of an advisory nature. The General Meeting of the Company, after reading the report on the remuneration of members of the Management Board and Supervisory Board of Comarch S.A. prepared by the Supervisory Board, for the years 2020 - 2021, audited by the statutory auditor BDO sp. z o. o. sp. k. z with its registered office in Warsaw, adopted on the 28th of June, 2022, a resolution expressing a positive opinion as to the content of this report.

- **Composition and changes in the composition of the Management Board and Supervisory Board of Comarch S.A. in 2021 and 2022**

1. Management Board of Comarch S.A.

Composition of the Management Board of Comarch S.A. as of the 1st of January, 2022

First name and last name	Position
Janusz Filipiak	President of the Management Board
Marcin Dąbrowski	Vice-President of the Management Board
Paweł Prokop	Vice-President of the Management Board
Andrzej Przewięźlikowski	Vice-President of the Management Board
Zbigniew Rymarczyk	Vice-President of the Management Board
Konrad Tarański	Vice-President of the Management Board
Marcin Warwas	President of the Management Board

Changes in 2022:

Management Board of Comarch S.A. informed in the current report no. [RB-8-2022](#) (ENG: [RB-8-2022](#)) that on the 28th of June, 2022, the Ordinary General Meeting of the Company adopted Resolutions No. 30, 31, 32, 33, 34 and 35 on the election of the Management Board of the Company. Mr. Janusz Filipiak, Paweł Prokop, Andrzej Przewięźlikowski, Zbigniew Rymarczyk, Konrad Tarański and Marcin Warwas were appointed as members of the Management Board of Comarch S.A. for another term.

Management Board of Comarch S.A. as of the 31st of December, 2022

First name and last name	Position
Janusz Filipiak	President of the Management Board
Paweł Prokop	Vice-President of the Management Board
Andrzej Przewięźlikowski	Vice-President of the Management Board
Zbigniew Rymarczyk	Vice-President of the Management Board
Konrad Tarański	Vice-President of the Management Board
Marcin Warwas	Vice-President of the Management Board

Changes after the balance sheet date:

On the 10th of March, 2023, the Management Board of Comarch S.A. informed in the current report no. [RB-3-2023](#) (ENG: [RB-3-2023](#)) about receiving information about the death of a Member of the Management Board of Comarch S.A., Mr. Paweł Prokop. In connection with the above, on the 10th of March, 2023, the mandate of Mr. Paweł Prokop as Vice-President of the Management Board of Comarch S.A. expired. Paweł Prokop was a member of the Management Board of Comarch S.A. since 1996.

2. Supervisory Board of Comarch S.A.

Supervisory Board of Comarch S.A. as of the 1st of January, 2022

First name and last name	Position
Elżbieta Filipiak	Chairman of the Supervisory Board
Andrzej Pach	Vice-Chairman of the Supervisory Board

Danuta Drobniak	Member of the Management Board
Łukasz Kalinowski	Member of the Management Board
Joanna Krasodomska	Member of the Management Board
Anna Pruska	Member of the Management Board
Tadeusz Włudyka	Member of the Management Board

Changes:

On the 24th of June, 2021, the Ordinary General Meeting of the Company adopted Resolution No. 24 on dismissal of the supervisory person. Mr. Tadeusz Włudyka was dismissed from the function of a Member of the Supervisory Board of Comarch S.A. as of 24th of June, 2021, at his request.

Management Board of Comarch S.A. informed in the current report no. [RB-9-2022](#) (ENG: [RB-9-2022](#)) that on the 28th of June, 2022, the Ordinary General Meeting of the Company adopted Resolutions No. 24, 25, 26, 27, 28 and 29 on the election of the Supervisory Board of the Company. Ms. Elżbieta Filipiak, Mr. Andrzej Pach, Ms. Danuta Drobniak, Ms. Joanna Krasodomska and Ms. Anna Pruska were appointed as members of the Supervisory Board of Comarch S.A. for another term. Mr. Robert Jasiński was appointed as a member of the Supervisory Board of Comarch S.A. for the first time. The term of office of Mr. Łukasz Kalinowski expired on the 28th of June, 2022.

Supervisory Board of Comarch S.A. as of the 31st of December, 2022

First name and last name	Position
Elżbieta Filipiak	Chairman of the Supervisory Board
Andrzej Pach	Vice-Chairman of the Supervisory Board

Danuta Drobniak

Member of the Management Board

Robert Jasiński

Member of the Management Board

Joanna Krasodomska

Member of the Management Board

Anna Pruska

Member of the Management Board

- **The amount of the total remuneration broken down into components referred to in Art. 90d section 3 point 1 of the Act, and the mutual proportions between these remuneration components**

1. Management Board of Comarch S.A.

Name and surname, position, duration of the employment contract, mandate contract, specific task contract or other contract of a similar nature	Year	Fixed remuneration			Variable remuneration		Extraordinary items	Pension expense	Total remuneration (fixed and variable)	Proportion of fixed and variable remuneration (fixed remuneration / variable remuneration)
		Base salary	Remuneration for performing the function of a management board member	Other items	One-year variable	Multi-year variable (long-term)				
Janusz Filipiak, President of the Management Board	2022	0.00	1,100,000.00	3,136.36	17,289.00	0.00	0.00	0.00	1,120,425.36	98.5% / 1.5%
	2021	0.00	1,300,000.00	2,847.01	17,652,035.00	0.00	0.00	0.00	18,954,882.01	6.9% / 93.1%
Paweł Prokop, Vice-President of the Management Board	2022	166,588.00	88,000.00	3,136.36	0.00	0.00	0.00	0.00	257,724.36	100% / 0%
	2021	166,371.33	104,000.00	2,847.01	0.00	0.00	0.00	0.00	273,218.34	100% / 0%
Andrzej Przewięźlikowski, Vice-President of the Management Board	2022	221,268.00	88,000.00	3,136.36	810,087.00	0.00	0.00	0.00	1,122,491.36	27.8% / 72.2%
	2021	221,984.68	104,000.00	2,847.01	1,413,195.00	0.00	0.00	0.00	1,742,026.69	18.9% / 81.1%

Zbigniew Rymarczyk, Vice-President of the Management Board	2022	150,176.80	88,000.00	3,136.36	3,447,067.00	0.00	0.00	0.00	3,688,380.16	6.5% / 93.5%
	2021	149,706.09	104,000.00	2,847.01	4,984,444.00	0.00	0.00	0.00	5,240,997.10	4.9% / 95.1%
Konrad Tarański, Vice-President of the Management Board	2022	173,281.33	88,000.00	3,136.36	273,505.00	0.00	0.00	0.00	537,922.69	49.2% / 50.8%
	2021	173,641.35	104,000.00	2,847.01	1,387,244.00	0.00	0.00	0.00	1,667,732.36	16.8% / 83.2%
Marcin Warwas, Vice-President of the Management Board	2022	149,441.33	88,000.00	3,136.36	2,386,183.00	0.00	0.00	0.00	2,626,760.69	9.2% / 90.8%
	2021	149,734.67	104,000.00	2,847.01	3,176,517.00	0.00	0.00	0.00	3,433,098.68	7.5% / 92.5%

All members of the Management Board were appointed in 2022 by the General Meeting of the Company to perform their functions for a term of office lasting 3 years and receive a fixed remuneration for their function. Members of the Management Board (except for the President of the Management Board) are also employed at Comarch S.A. on the basis of employment contracts concluded for an indefinite period and receive a fixed remuneration on this account. All members of the management board are covered by D&O insurance, the value of this benefit has been included under "other benefits". In accordance with the Remuneration Policy, variable remuneration of members of the Management Board of Comarch S.A. depends on the achievement by the Company or the Capital Group or the sector managed by a member of the Management Board of certain criteria and goals in terms of financial results in a given financial year, therefore short-term remuneration is short-term (the settlement period does not exceed 12 months).

2. Supervisory Board of Comarch S.A.

Name and surname, position, duration of the employment contract, mandate contract, specific task contract or other contract of a similar nature	Year	Fixed remuneration			Variable remuneration		Extraordinary items	Pension expense	Total remuneration (fixed and variable)	Proportion of fixed and variable remuneration (fixed remuneration / variable remuneration)
		Base salary	Remuneration for performing the function of a management board member	Other items	One-year variable	Base salary				
Elżbieta Filipiak, Chairwoman of the Supervisory Board	2022	0,00	270 000,00	0,00	0,00	0,00	0,00	0,00	270 000,00	100% / 0%
	2021	0,00	240 000,00	600,00	0,00	0,00	0,00	0,00	240 600,00	100% / 0%
	2022	0,00	66 000,00	0,00	0,00	0,00	0,00	0,00	66 000,00	100% / 0%

Andrzej Pach, Vice-Chairman of the Supervisory Board	2021	0,00	60 000,00	0,00	0,00	0,00	0,00	0,00	60 000,00	100% / 0%
Danuta Drobniak, Member of the Supervisory Board	2022	0,00	66 000,00	0,00	0,00	0,00	0,00	0,00	66 000,00	100% / 0%
	2021	0,00	60 000,00	0,00	0,00	0,00	0,00	0,00	60 000,00	100% / 0%
Robert Jasiński, Member of the Supervisory Board	2022	0,00	36 000,00	0,00	0,00	0,00	0,00	180,00	36 180,00	100% / 0%
	2021									
Łukasz Kalinowski, Member of the Supervisory Board	2022	0,00	35 000,00	0,00	0,00	0,00	0,00	0,00	35 000,00	100% / 0%
	2021	0,00	60 000,00	0,00	0,00	0,00	0,00	0,00	60 000,00	100% / 0%
Joanna Krasodomska, Member of the Supervisory Board	2022	0,00	66 000,00	495,90	0,00	0,00	0,00	990,00	67 485,90	100% / 0%
	2021	0,00	60 000,00	483,65	0,00	0,00	0,00	900,00	61 383,65	100% / 0%
Anna Pruska, Member of the Supervisory Board	2022	0,00	66 000,00	320,00	0,00	0,00	0,00	0,00	66 320,00	100% / 0%
	2021	0,00	60 000,00	1 500,00	0,00	0,00	0,00	0,00	61 500,00	100% / 0%
Tadeusz Włudyka, Member of the Supervisory Board	2022									
	2021	0,00	30 000,00	0,00	0,00	0,00	0,00	0,00	30 000,00	100% / 0%

All members of the Supervisory Board were appointed in 2022 by the General Meeting of the Company to perform their functions for a term of office lasting 3 years and receive a fixed remuneration on this account.

- **An explanation of how the total remuneration complies with the adopted remuneration policy, including how it contributes to the long-term performance of the company**

In accordance with the content of the Remuneration Policy for members of the Management Board and Supervisory Board of Comarch S.A. the amount of the basic remuneration of members of the Management Board of Comarch S.A. was determined by the Supervisory Board of Comarch S.A., taking into account the knowledge, experience and skills of members of the Management Board of the Company, market levels of remuneration for adequate positions, and the working conditions and remuneration of the Company's employees.

Variable remuneration of members of the Management Board of Comarch S.A. depends on the achievement by the Company or the Capital Group or the sector managed by a member of the Management Board of certain criteria and goals in terms of financial and non-financial results, including, among others, the level of financial result, the value of sales revenue, the value of new contracts concluded, the level of costs in a given financial year, implementation of goals in the field of research and development, in the field of human resources development, in terms of taking into account social interests, environmental protection, preventing and eliminating negative social effects of the Company's operations.

Both in 2022 and in 2021, the Supervisory Board set goals in terms of financial and non-financial results in such a way that, by linking to the financial and non-financial goals of the Company, they contribute to the implementation of the business strategy, stability and implementation of the long-term interests of the Company.

In accordance with the Remuneration Policy for members of the Management Board and Supervisory Board of Comarch S.A. the remuneration of a member of the Supervisory Board consists only of a lump-sum fixed remuneration, the amount of which is determined on the basis of a resolution of the General Meeting, with the provision that the Chairman of the Supervisory Board may receive remuneration higher than other members of the Supervisory Board, taking into account additional workload and liability for the function performed. The amount of remuneration for members of the Supervisory Board is determined by the General Meeting, taking into account the market levels of remuneration for adequate positions, the scale of the Company's operations and its financial situation. The amount of remuneration for members of the Supervisory Board does not depend on the frequency of meetings of the Supervisory Board and its committees. Members of the Audit Committee of the Supervisory Board receive additional remuneration for their activities.

- **Information on how the performance criteria have been applied**

After the end of each financial year (2022 and 2021), the Supervisory Board assessed the implementation by members of the Management Board of Comarch S.A. criteria and goals in terms of financial and non-financial results, as well as set criteria and goals for the next financial year. The amount of variable remuneration for 2022 and 2021 depended on the financial result achieved by the Comarch Group and / or individual sectors managed by members of the Management Board of Comarch S.A. and the degree of implementation in a given year in individual sectors of goals in terms of the level of sales revenue, the value of signed contracts, as well as goals in the field of R&D and human resources development.

The performance criteria do not apply to members of the Supervisory Board.

- Information on the change, on an annual basis, in the remuneration, company's results and the average remuneration of employees of this company who are not members of the management board or supervisory board, in the period of at least the last five financial years, in total, in a manner that enables a comparison

Annual change	2018 v. 2017	2019 v. 2018	2020 v. 2019	2021 v. 2020	2022 v. 2021	Remuneration in 2022
Change in the remuneration of members of the management board, in PLN						
Janusz Filipiak	-909,566.11	2,410,247.03	3,505,466.17	6,464,467.08	-17,834,456.65	1,120,425.36
Marcin Dąbrowski*	-1,360,526.69	1,079,893.09	-1,323,351.19	-69,154.50	0.00	0.00
Paweł Prokop	-78,328.19	-258.62	1383.31	7,673.27	-15,493.98	257,724.36
Andrzej Przewięźlikowski	-321,670.02	153,410.13	121,239.32	1,146,083.98	-619,535.33	1,122,491.36
Zbigniew Rymarczyk	674,846.11	479,179.22	431,871.37	1,975,635.22	-1,552,616.94	3,688,380.16
Konrad Tarański	84,741.49	-53,463.09	253,055.99	762,735.31	-1,129,809.67	537,922.69
Marcin Warwas	-60,881.52	-999,996.15	1,408,870.60	348,907.62	-806,337.99	2,626,760.69
Change in the average remuneration of employees of this company who are not members of the management board or the supervisory board						
in PLN	346.4	-16.7	580	469.49	1,034.66	10,287.35
%	4.40%	-0.20%	7.10%	5.35%	11.18%	

Annual change	2018 v. 2017	2019 v. 2018	2020 v. 2019	2021 v. 2020	2022 v. 2021	Value in 2022
Net profit of the Company						
PLN	10,311,000.00	7,978,000.00	22,381,000.00	-1,960,000.00	-10,642,000.00	67,406,000.00
%	26.20%	16.10%	38.80%	-2.45%	-13.64%	
Net profit per shareholders of the Comarch Group						
PLN	-34,010,000.00	74,230,000.00	15,785,000.00	2,407,000.00	-15,190,000.00	107,848,000.00
%	-52.60%	242.50%	15.10%	2.00%	-12.35%	
Operating profit of the Company						
PLN	48,856,000.00	-55,870,000.00	31,006,000.00	2,865,000.00	-57,132,000.00	10,258,000.00
%	120.50%	-62.50%	92.50%	4.44%	-84.78%	
Operating profit of the Comarch Group						
PLN	29,179,000.00	55,840,000.00	48,178,000.00	-4,334,000.00	-39,621,000.00	147,606,000.00
%	50.00%	63.80%	33.60%	-2.26%	-21.16%	
Revenue of the Company						
PLN	210,583,000.00	-14,402,000.00	47,703,000.00	68,047,000.00	143,178,000.00	1,210,626,000.00

%	27.90%	-1.50%	5.00%	6.81%	13.41%	
Revenue of the Comarch Group						
PLN	244,509,000.00	67,804,000.00	99,330,000.00	90,396,000.00	231,566,000.00	1,858,715,000.00
%	21.70%	5.00%	6.90%	5.88%	14.23%	

- **The amount of remuneration from entities belonging to the same capital group within the meaning of the Act of the 29th of September, 1994, on accounting (Journal of Laws of 2022, pos. 1488)**

1. Management Board of Comarch S.A.

Name and surname, position, duration of the employment contract, mandate contract, specific task contract or other contract of a similar nature	Year	Fixed remuneration			Variable remuneration		Extraordinary items	Pension expense	Total remuneration (fixed and variable)	Proportion of fixed and variable remuneration (fixed remuneration / variable remuneration)
		Base salary	Remuneration for performing the function of a management board member	Other items	One-year variable	Base salary				
Janusz Filipiak, President of the Management Board	2022	0.00	7,289,638.88	5,043.72	2,680,740.00	0.00	0.00	0.00	9,975,422.60	73.1% / 26.9%
	2021	0.00	6,430,395.50	5,156.38	0.00	0.00	0.00	0.00	6,435,551.88	100% / 0%
Paweł Prokop, Vice-President of the Management Board	2022	0.00	159,900.00	3,405.18	240,000.00	0.00	0.00	0.00	403,305.18	40.5% / 59.5%
	2021	0.00	157,200.00	2,578.19	100,000.00	0.00	0.00	0.00	259,778.19	61.5% / 38.5%

Andrzej Przewięźlikowski, Vice-President of the Management Board	2022	0.00	169,534.65	883.32	0.00	0.00	0.00	0.00	170,417.97	100% / 0%
	2021	0.00	171,656.25	0.00	0.00	0.00	0.00	0.00	171,656.25	100% / 0%
Zbigniew Rymarczyk, Vice-President of the Management Board	2022	0.00	315,527.80	3,699.62	0.00	0.00	0.00	0.00	319,227.42	100% / 0%
	2021	0.00	335,580.00	2,578.19	0.00	0.00	0.00	0.00	338,158.19	100% / 0%
Konrad Tarański, Vice-President of the Management Board	2022	0.00	350,665.55	13,915.16	0.00	0.00	0.00	0.00	364,580.71	100% / 0%
	2021	0.00	330,692.50	10,312.76	0.00	0.00	0.00	0.00	341,005.26	100% / 0%
Marcin Warwas, Vice-President of the Management Board	2022	0.00	152,516.00	4,288.50	0.00	0.00	0.00	0.00	156,804.50	100% / 0%
	2021	0.00	170,790.00	2,578.19	0.00	0.00	0.00	0.00	173,368.19	100% / 0%

2. Supervisory Board of Comarch S.A.

Name and surname, position, duration of the employment contract, mandate contract, specific task contract or other contract of a similar nature	Year	Fixed remuneration			Variable remuneration		Extraordinary items	Pension expense	Total remuneration (fixed and variable)	Proportion of fixed and variable remuneration (fixed remuneration / variable remuneration)
		Base salary	Remuneration for performing the function of a management board member	Other items	One-year variable	Base salary				
Elżbieta Filipiak, Chairwoman of the Supervisory Board	2022	658,237.32	1,212,811.25	0.00	0.00	0.00	0.00	0.00	1,871,048.57	100% / 0%
	2021	642,681.00	1,201,731.69	0.00	0.00	0.00	0.00	0.00	1,844,412.69	100% / 0%

Andrzej Pach, Vice-Chairman of the Supervisory Board	2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Danuta Drobniak, Member of the Supervisory Board	2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Robert Jasiński, Member of the Supervisory Board	2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Łukasz Kalinowski, Member of the Supervisory Board	2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Joanna Krasodomska, Member of the Supervisory Board	2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Anna Pruska, Member of the Supervisory Board	2022	482,978.42	24,352.64	0.00	0.00	0.00	0.00	0.00	507,331.06	100% / 0%
	2021	391,499.68	22,056.32	0.00	0.00	0.00	0.00	0.00	413,556.00	100% / 0%
Tadeusz Włudyka, Member of the Supervisory Board	2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

- **The number of granted or offered financial instruments and the main conditions for the exercise of rights from these instruments, including the price and date of exercise and their changes**

Remuneration of Members of the Management Board and Supervisory Board of Comarch S.A. does not provide for remuneration based on financial instruments granted or offered to members of the management board or supervisory board.

- **Information on the use of the option to claim the return of variable remuneration components**

In the financial years 2022 and 2021, the Company did not request the return of variable remuneration components from a Management Board Member or a Supervisory Board Member.

- **Information on derogations from the procedure for implementing the remuneration policy and derogations applied pursuant to Art. 90f of the Act, including an explanation of the rationale and procedure, and an indication of the elements from which the exceptions have been applied.**

In the period from the adoption on 24th of June, 2022, by the General Meeting of the Company of the Remuneration Policy for Members of the Management Board and Supervisory Board of Comarch S.A. until the end of the reporting period on 31st of December, 2022, there were no exceptions to the provisions of the Policy.

- **Information on pecuniary or non-pecuniary benefits granted to relatives.**

In 2022 and 2021, the remuneration of members of the Management Board and Supervisory Board of Comarch S.A. did not include cash or non-cash benefits granted to relatives, i.e. spouses, ascendants, descendants, siblings, relative by affinity in the same direct line or in the same degree, the adoption relationship and their spouses, as well as people living together.