

## INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT SUSTAINABILITY STATEMENT

**To the General Meeting and Supervisory Board of Comarch S.A.**

### *Limited Assurance Conclusion*

We have conducted a limited assurance engagement on the sustainability statement of Comarch Capital Group (the 'Group'), in which the parent company is Comarch S.A. ("the Company") as at 31 December 2024 and for the year then ended, a stand-alone document entitled Sustainability reporting of the Comarch Capital Group for 2024 ("Sustainability Statement").

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that:

- the accompanying Sustainability Statement is not prepared, in all material respects, in accordance with Chapter 6c of the Accounting Act of September 29, 1994 (i.e. Journal of Laws 2023, item 120, as amended) (the "Accounting Act"), including compliance with the European Sustainability Reporting Standards ("ESRS"),
- the materiality assessment process carried out by the Company to identify the information reported in the Sustainability Statement (the "Materiality Assessment Process") does not comply, in all material respects, with the ESRS,
- the accompanying Sustainability Statement does not comply, in all material respects, with the reporting requirements of Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 establishing a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088 (Official Journal of the EU L 198, 22.06.2020, p. 13, as amended) (the "Taxonomy Regulation").

The criteria applicable to the Company's Sustainability Reporting are:

- the provisions of Chapter 6c of the Accounting Act of September 29, 1994 (Journal of Laws 2023, item 120, as amended) (the "Accounting Act"),
- sustainability reporting standards defined in Commission Delegated Regulation (EU) 2023/2772 of July 31, 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council with regard to sustainability reporting standards ("ESRS"),
- the reporting requirements contained in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 establishing a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088 ("Regulation (EU) 2020/852").

### *Basis for Limited Assurance Conclusion*

We conducted our limited assurance engagement in accordance with the National Standard on Assurance Engagements for Sustainability Statement 3002PL - "Limited Assurance Engagements on Sustainability Statement" established by the National Council of Statutory Auditors by Resolution No. 854/20a/2025 dated January 23, 2025. ("NSAE 3002PL") and, respectively, the National Standard on Assurance Engagements Other than Audits and Reviews 3000 (Revised) as amended by International Standard on Assurance Services 3000 (Revised) - "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" established by the National Council of Statutory Auditors by Resolution No. 3436/52e/2019 dated April 8, 2019, as amended, ("NSAE 3000 (Revised)").

The procedures performed in a limited assurance engagement vary in nature and form, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under this standard are further described in the Responsibility of the "The Auditor's responsibilities" section of our report.

We are independent of the Company in accordance with the ethical principles set out in the "Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards)" adopted by resolution No. 207/7a/2023 of the National Council of Statutory Auditors of 17 December 2023 on the establishment of principles of professional ethics of statutory auditors, as amended (the 'Code of ethics'), relating to assurance engagements, and the requirements set out in the Act of May 11, 2017 on Statutory Auditors, Audit Firms and Public Supervision (i.e., Journal of Laws of 2024, item 1035, as amended) and EU Regulation No. 537/2014 of April 16, 2014. on detailed requirements for statutory audits of public-interest entities, repealing Commission Decision 2005/909/EC (Official Journal of the EU L 158, 27.05.2014, p. 77, as amended), that are relevant to the sustainability statement assurance engagement and we have fulfilled other ethical obligations in accordance with these requirements and the Code of Ethics.

Our firm applies the National Quality Control Standard 1 as set out in the International Standard on Quality Management (PL) 1 - "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" adopted by Resolution of the Board of the Polish Audit Oversight Agency No. 38/I/2022 dated November 15, 2022, which requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and adequate to provide the basis for our opinion of the attestation service performed providing limited assurance.

### *Emphasis of Matter*

We would like to draw your attention to the BP-1 and GOV-5 disclosures, which indicate that although there is no obligation, the Group has voluntarily prepared a Sustainability Report and subjected it to voluntary sustainability reporting a providing limited assurance. Our opinion is not modified in respect of this matter.

### *The responsibility of the Company's Management*

The Board of Directors of the Company is responsible for:

- the preparation Sustainability Statement in accordance with Chapter 6c of the Accounting Act, including ESRS,
- conducting the Materiality Assessment Process in accordance with the ESRS,
- the preparation Sustainability Statement in accordance with Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on establishing a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (Official Journal of the EU L 198 of 22.06.2020, p. 13, as amended),
- designing, implementing and maintaining such internal controls as the Company's Board of Directors deems necessary for the preparation of Sustainability Statement in accordance with Chapter 6c of the Accounting Act, including the ESRS and Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (Official Journal of the EU L 198, 22.06.2020, p. 13, as amended), which does not contain material misstatements, whether caused by fraud or error,

including the Board of Directors of the Company is responsible for designing and implementing the Materiality Assessment Process and for presenting this Materiality Assessment Process in Sustainability Statement. This responsibility includes:

- understanding the context in which the Company's activities and business relationships take place, and developing an understanding of its affected stakeholders;
- the identification of the actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the Company's financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium-, or long-term;
- the assessment of the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds; and
- making assumptions that are reasonable in the circumstances.

The Board of Directors of the Company is further responsible for selecting and applying appropriate methods for reporting sustainability issues and determining estimates or preparing forward-looking information in individual disclosures in Sustainability Statement that are reasonable under the circumstances.

Members of the Company's Supervisory Board are responsible for overseeing the Company's Sustainability Statement.

### *Inherent limitations in preparing Sustainability Statement and measuring and evaluating sustainability issues*

There are inherent limitations to measuring or evaluating Sustainability Statement subject to attestation providing limited assurance, as outlined below:

- When reporting forward-looking information in accordance with the ESRS, the Board of Directors of the Company is required to prepare forward-looking information based on disclosed assumptions about events that may occur in the future and possible future actions of the Company. Actual outcomes are likely to be different since anticipated events frequently do not occur as expected.
- In determining the disclosures in Sustainability Statement, the Board of Directors of the Company interprets undefined legal and other terms. Undefined legal and other terms may be interpreted differently, including the legal conformity of their interpretation and, accordingly, are subject to uncertainties.
- Where applicable, as indicated in the Company's BP-2 Special Circumstances Disclosure and ESRS E1 Climate Change disclosures, the quantification of GHG emissions is subject to significant inherent measurement uncertainty due to both scientific and estimation uncertainty.
- The Company's sustainability reporting includes information based on climate-related scenarios, which are subject to inherent uncertainty due to the incompleteness of scientific and economic knowledge regarding the likelihood, timing or effects of possible future permanent or temporary climate-related changes. For the avoidance of doubt, the scope of our attestation and our responsibility did not include performing the work necessary to ensure the reliability, correctness or accuracy of the forward-looking information.

### *The Auditor's responsibilities*

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Company Sustainability Statement is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Company Sustainability Statement as a whole.

As part of a limited assurance engagement in accordance with NSAE 3002PL, we exercise professional judgement and maintain professional skepticism throughout the engagement.

Our responsibilities in respect of the Company Sustainability Statement in relation to the Materiality Assessment Process, include:

- obtaining an understanding of the Materiality Assessment Process solely for the purpose of assessing its compliance with the ESRS, but not for the purpose of providing a conclusion on the effectiveness of the Materiality Assessment Process, including the outcome of the Materiality Assessment Process,
- designing and performing procedures to evaluate whether the Materiality Assessment Process is consistent with the description of the Materiality Assessment Process presented in Sustainability Statement.

Our other responsibilities with respect to Company Sustainability Statement include:

- obtaining an understanding of the Company's internal control, processes and IT systems relevant to the preparation of Company Sustainability Statement, but not for the purpose of providing a conclusion on the effectiveness of the Company's internal control,
- identifying where material misstatements are likely to arise, whether due to fraud or error,
- designing and executing procedures for disclosures in Sustainability Reporting in which material misstatements may occur. The risk of undetected material misstatement due to fraud is higher than for misstatement due to error because fraud may include collusion, forgery, intentional omissions, misrepresentation or circumvention of internal controls.

### *Summary of work performed*

A limited assurance engagement involves performing procedures to obtain evidence about the Group Sustainability Statement. We have designed and performed our procedures to obtain evidence on Sustainability Reporting that is sufficient and appropriate to form the basis for our opinion. The type, timing and extent of our procedures depend on our understanding of Sustainability Reporting and the other circumstances of the service, including the identification of disclosures that are likely to result in material misstatements in Sustainability Reporting, whether caused by fraud or error. We exercised professional judgment and maintained professional skepticism throughout the service.

In conducting our limited assurance engagement, with respect of Materiality Assessment Process, we performed the following procedures:

- obtained an understanding of the Materiality Assessment Process by:
  - performing inquiries to understand the sources of the information used by the Company's management (e.g., stakeholder engagement, business plans and strategic documents);
  - reviewing the Company's internal documentation regarding its Materiality Assessment Process; and
- evaluated whether the evidence obtained from our procedures about the Materiality Assessment Process was consistent with the description of the Materiality Assessment Process in the Company Sustained Statement.

In conducting our limited assurance engagement, with respect to the Company Sustainability Reporting, we performed the following procedures:

- obtained an understanding of the Company's reporting processes relevant to the preparation of its Sustainability Reporting by understanding the Company's control environment, processes and information systems, but not for the purpose of providing a conclusion on the effectiveness of the Company's internal control;
- evaluated whether all information identified in the Materiality Assessment Process is included in the Sustainability Statement;
- evaluated whether the structure and presentation of the Company Sustainability Statement is in accordance with the ESRS;
- performed inquiries to relevant personnel and analytical procedures on selected disclosures in the Company Sustainability Statement;
- where applicable, compared the disclosures in the Company Sustainability Standard with the corresponding disclosures in the financial statements and management report;
- evaluated the methods, assumptions and data for developing estimates and forward-looking information;
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Company Sustainability Statement;
- evaluated the taxonomy disclosures for key performance indicators were presented using the standard templates required by the Taxonomy Regulation;
- evaluated the taxonomy disclosures reconcile, where appropriate, with the corresponding amounts in the financial statements, including the notes;

- we obtained evidence on the methods and assumptions used to assess the compliance of operations with the minimum safeguards.

#### *Other matters*

The comparative information included in the Company Sustainability Statement as at December 31, 2023 and for the year then ended was not subject to an assurance engagement. Our opinion is not modified in respect of this matter.

The key auditor responsible for the assurance engagement Sustainability Statement resulted in this independent auditor's report is Anna Ławniczak

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No. in the register: 13066

acting on behalf of UHY ECA Audyt Spółka z ograniczoną odpowiedzialnością of Warsaw, Poland, entered into the list of audit firms under entry No. 3886 on behalf of which the key auditor has audited the separate financial statements.

Warsaw, 03.06.2025

*This document is a foreign language version of the original Independent Auditor's Report issued in Polish version and only the original version is binding. This document has been prepared for information purposes and could be used only for Company's internal purposes. In case of any discrepancies between the Polish and English version, the Polish version shall prevail.*