The Polish original should be referred to in matters of interpretation.
Free translation of limited assurance report originally issued in Polish.

INDEPENDENT PRACTITIONER' S LIMITED ASSURANCE REPORT

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

Scope

We have conducted limited assurance engagement on the sustainability report of Capital Group Comarch S.A. („Group"), in which Comarch S.A. is the parent entity (the "Parent Company"), prepared as at 31 December 2025 and for the period from 1 January 2025 to 31 December 2025, (the 'Sustainability Report') including process carried out by the Group to identify the information reported in the Sustainability reporting („Materiality assessment process"), (the "Subject Matter").

Criteria

In preparing the Sustainability Report, the Parent Company applied the European Sustainability Reporting Standards (ESRS) and the guidance set out in 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 (the "Taxonomy Regulation") (the "Criteria").

Inherent limitations in preparing the sustainability reporting and in measurement and evaluation of related matters

There are inherent limitations associated with measurement or evaluation of the sustainability reporting that is subject to limited assurance engagement, that are presented below:

- In reporting forward-looking information in accordance with ESRS, the Management Board of the Parent Company is required to prepare the forward-looking information on the basis of disclosed assumptions about events that may occur in the future and possible future actions by the Group. The actual outcome is likely to be different since anticipated events frequently do not occur as expected.
- The quantification of greenhouse gas emissions is subject to significant inherent measurement uncertainty resulting from the limited scientific knowledge used to determine emission factors and the values applied to convert emissions of other gases into CO_2 equivalents.
- In determining the disclosures to be presented in the sustainability reporting, the Management Board of the Parent 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.

Responsibilities of the Management Board of the Parent Company

The Management Board of the Parent Company is responsible for:

- the selection of the criteria applied in the preparation of the Sustainability Report,
- preparation of the consolidated sustainability reporting in compliance with the Criteria,
- conducting Materiality assessment process in compliance with ESRS,
- designing, implementing and maintaining such internal controls that Management Board of the Parent Company determines are necessary to enable the preparation of the sustainability reporting in compliance with the criteria, that is free from material misstatement, whether due to fraud or error,

as part of the above the Management Board of the Parent Company is responsible for design and implementation of the Materiality assessment process and for its disclosure in the consolidated sustainability reporting. This responsibility includes among others:

- understanding the context in which the Group'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 Group'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 Management Board of the Parent Company is also responsible for selection and use of appropriate methods to report sustainability matters and produce estimates or forward-looking information to be disclosed in the sustainability reporting, that are reasonable in the given circumstances.

Responsibilities of the independent practitioner

Our objective is to express a conclusion on the presentation of the Sustainability Report and the Materiality Assessment Process based on the evidence obtained.

We conducted our limited assurance engagement of the sustainability reporting in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information ("ISAE 3000") and the provisions of the agreement entered into with the Parent Company. Our responsibilities under these standards are to plan and perform the assurance engagement to obtain limited assurance about whether the consolidated sustainability reporting is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our opinion. 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 consolidated sustainability reporting as a whole.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance engagement opinion.

Ethical requirements, including independence

We are independent of the Group in accordance with ethical requirements stipulated in the Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards) as adopted by the National Council of Independent practitioners ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. The IESBA Code is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

We possess the necessary competence and experience to perform a sustainability assurance engagement.

Quality control requirements

Our firm applies International Standard on Quality Control 1 Quality management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of the work performed

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 since the procedures in a limited assurance engagement performed by the independent practitioner of sustainability reporting assurance vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. We have designed and performed our procedures to obtain evidence on the consolidated sustainability reporting that are sufficient and appropriate to provide a basis for our opinion.

Although we considered the effectiveness of management's internal controls in determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal control. Our procedures did not include testing controls or procedures relating to the aggregation or calculation of data within information systems.

A limited assurance engagement consists of making inquiries, primarily of people responsible for the Subject Matter and related information and performing analytical procedures and other appropriate procedures.

In conducting our limited assurance engagement, with respect to the Materiality assessment process, we, among others:

- performed inquiries to understand how the Materiality assessment process was designed and carried out,
- reviewed internal documentation of the Group related to the Materiality assessment process,
- evaluated whether the evidence obtained from our procedures was consistent with the description of the Materiality assessment process set out in the consolidated sustainability reporting.

In conducting our limited assurance engagement, with respect to the consolidated sustainability reporting, we:

- performed inquiries to obtain an understanding of the reporting processes relevant to the preparation of the consolidated sustainability reporting, but not for the purpose of providing opinion on operating effectiveness of controls,
- evaluated whether the structure and the presentation of the Group's sustainability reporting is in accordance with the ESRS,
- performed inquires of relevant personnel and analytical procedures on selected disclosures in the sustainability reporting,
- performed substantive analytical procedures on selected disclosures in the consolidated sustainability report,
- evaluated correctness of calculation for selected metrics,
- evaluated methods, assumptions and data used to develop estimates and forward-looking information,
- obtained an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the consolidated sustainability reporting,
- where applicable, we reconciled the presented information and the underlying input data to the relevant records, accounting books or other source documents from which they originate

- where applicable, we evaluated consistency of information and disclosures presented in the consolidated sustainability reporting with corresponding disclosures presented in the annual financial statements and management report.

We further performed other procedures that we considered necessary in the circumstances of this engagement.

Conclusion

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:

(i) the process carried out by the Group to identify the information reported in the sustainability reporting („Materiality assessment process"), has not been compliant, in all material respects, with ESRS,

(ii) the consolidated sustainability reporting prepared as of 31 December 2025 and for the period from 1 January 2025 to 31 December 2025 is not compliant, in all material respects, with the requirements of the European Sustainability Reporting Standards („ESRS"),

(iii) the consolidated sustainability reporting as of 31 December 2025 and for the period from 1 January 2025 to 31 December 2025 is not compliant, in all material respects, with the reporting requirements of the Taxonomy Regulation".

Warsaw, 12 August 2026

Tomasz Michalak

Partner

Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k.