Current Report No. 13/2026

Date of preparation:

09 September 2026

Abbreviated name of the issuer:

Comperia.pl S.A.

Subject:

Conclusion of an agreement on the transfer of an organised part of the enterprise to the subsidiary company

Legal basis:

Article 17(1) MAR - confidential information

Content of the report:

The Management Board of Comperia.pl S.A. with its registered office in Warsaw (the "Company"), acting pursuant to Article 17(1) of Regulation (EU) No 596/2014 of the European Parliament and of the Council on market abuse and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC (OJ EU L 173, 2014, p. 1, as amended) ["MAR"], hereby announces that on 9 September 2026 it concluded an agreement on the transfer of an organised part of the enterprise between the Company and its subsidiary – ComfinoPay sp. z o.o. with its registered office in Warsaw ("ComfinoPay"), previously operating under the name ComperiaPay sp. z o.o. (the "Agreement").

The conclusion of the Agreement constitutes a finalisation of the process of reorganising the conduct of business within the Company's capital group (the "Group"), the commencement of which was announced by the Company in current report No. 7/2026 of 1 July 2026.

Under the Agreement, the Company transferred to ComfinoPay an organised part of the enterprise ("OPE"), comprising a set of tangible and intangible assets, separated in organisational, financial and functional terms, used to conduct activities in the area of online payments (e-commerce) under the "Comfino" brand (the "E-Commerce Business"). As a result of the conclusion of the Agreement, the aforementioned set of assets constituting OPE, which has been transferred to ComfinoPay, will constitute ComfinoPay's business, on the basis of which ComfinoPay will be able to carry out its E-Commerce Business.

The transfer of the OPE was effected in the form of a contribution in kind (in-kind contribution) made by the Company to cover 1,090 new shares in the increased share capital of ComfinoPay, with a nominal value of PLN 500 each, with a total nominal value of PLN 545,000. As a result of the contribution, the share capital of ComfinoPay was increased from PLN 55,000 to PLN 600,000. The value of the OPE as a contribution in kind was determined at PLN 13,571,000; the surplus of value of the contribution in kind over the nominal value of the shares subscribed for shall be allocated to reserve capital of ComfinoPay.

The conclusion of the Agreement took place following the obtaining of the necessary corporate approvals from the relevant authorities of both parties to the Agreement, including, in particular, approval for the transfer of the OPE as set out in Resolution No. 3 of the Company's Extraordinary General Meeting. dated 29 July 2026, the adoption of which the Company announced in Current Report No. 9/2026 dated 29 July 2026.

The purpose of transferring the OPE is to increase the transparency and efficiency of the Group's operations by continuing the E-Commerce Business within the structure of a subsidiary holding the status of a small payment institution.

As a result of the analysis of the event indicated above, the Company has assessed that it is justified to classify information about this event as confidential information within the meaning of Article 17(1) of MAR, subject to publication in the form of this report.

Persons representing the Company:

Szymon Fiecek – President of the Management Board

Cezary Tokarski - Member of the Management Board