ES: https://investors.lleida.net/docs/es/20260804_HRelev.pdf

Madrid, May 4th 2026

Regulatory announcement

LLEIDANETWORKS SERVEIS TELEMÀTICS, S.A.

Q2 2026 Preliminary Results, S1 Preliminary Results and Comparative Analysis

Lleida.net's quarterly EBITDA drops 27% amid full B2C pivot

In accordance with the provisions of Article 17 of Regulation (EU) No. 596/2014 on market abuse, Article 227 of Law 6/2023, of March 17, on Securities Markets and Investment Services, and related provisions, as well as Circular 3/2020 of the BME Growth segment of BME MTF Equity regarding the information to be provided by Growth Companies, LLEIDANETWORKS SERVEIS TELEMÀTICS S.A.: (hereinafter, "Lleida.net" or the "Company") hereby discloses the following information, which has been prepared under the sole responsibility of the issuer and its directors. The detailed information in this report provides a preview of Lleida.net's Consolidated Income Statement for the second quarter and first semester of 2026. It has been compiled using unaudited accounting data available to the Board of Directors:

Lleida.net (BME:LLN, EPA:ALLLN), a telecommunications operator and qualified digital trust services provider, posted EBITDA of €713,000 in the second quarter of 2026, 27% below the same period in 2025. Quarterly sales stood at €4.519 million, down 7%, and pre-tax profit came in at €101,000, while the company bills 52% more customers.

The decline measures the cost of a business model shift. The company is replacing revenue concentrated in a handful of high-value wholesale contracts with revenue spread across thousands of smaller-ticket end customers.

Lleida.net closed June with 12,545 active customers, the highest figure in its history. The transition is advancing faster in customer count than in revenue volume, and that gap explains the quarter's results.

The company billed 5,567 unique customers in the first half, 52% more than the 3,673 a year earlier, and issued 14,002 invoices, up 28%. International markets contributed 50.09% of first-half billing, versus 49.91% from Spain. A year earlier the proportion was reversed.

June saw 791 new sign-ups, a monthly record, more than double the 391 in June 2025. Certified electronic notification, the service contracted directly by clients, grew 9% in the quarter to €699,000. Other SaaS rose 1% to €400,000.

ICX Wholesale, the wholesale line and still the largest revenue contributor, fell 7% to €1.622 million. SMS solutions declined 12% to €1.005 million, and electronic contracting fell 12% to €793,000.

Net financial debt fell to €5.222 million, down 10% from the close of 2025 and down 17% from June of last year. Total financial debt fell 9% to €6.360 million. The ratio over EBITDA stands at 1.64 times, versus 1.43 at the close of 2025.

The company attaches to this inside information announcement the detailed information relating to the quarter.

Likewise, on Wednesday, Aug 5th 2026, Sisco Sapena, the company's CEO, together with Arrate Usandizaga, the company's CFO, will hold a webinar at 12:00, during which the figures provided in the earnings preview will be discussed and attendees' questions will be answered at https://www.lleida.net/webinar. Prior registration is required to attend the webinar.

We are available for any further clarification or detailed discussion you might require.

Kind regards,

Madrid, Aug 4th 2026
Francisco Sapena Soler
CEO and Chairman of the Board

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Lleida.net (BME:LLN) (EPA:ALLN)

REGISTERED DIGITAL COMMUNICATIONS

Sustained progress. The transition takes hold.

EARNINGS PREVIEW — SECOND QUARTER AND FIRST HALF OF 2026

MADRID, 4 AUGUST 2026

Disclaimer

In accordance with the provisions of Article 17 of Regulation (EU) No. 596/2014 on market abuse and Article 227 of Law 6/2023, of March 17, on Securities Markets and Investment Services, and related provisions, as well as Circular 3/2020 of the BME Growth segment of BME MTF Equity on information to be provided by Expanding Companies, LLEIDANETWORKS SERVEIS TELEMÀTICS S. A.: (hereinafter "Lleida.net," or the "Company") hereby discloses the following information, which has been prepared under the sole responsibility of the issuer and its administrators. The information detailed in this report constitutes a preview of Lleida.net's Consolidated Income Statement for the second quarter of 2026 and the accumulated results to date for the first half of 2026 and has been prepared on the basis of the unaudited accounting information available to the Board of Directors.

At Lleida.net we have spent thirty years building the infrastructure of digital trust, across different markets and continents. Regulation has now turned that trust into a procedural requirement.

Since April 2025, evidence of an attempted dispute resolution procedure has been mandatory before filing a civil or commercial claim. Lleida.net's registered email certifies that step.

2024

Restructuring

Business restructuring, cost control and a return to positive EBITDA.

2025

Best year in 30 years

EBITDA of €4.05M (+25%) and pre-tax profit of €1.36M (+57%).

2026

A broader client base

5,567 clients billed in the half (+52%). The transition has a cost — EBITDA falls 27% — but it leaves us in a stronger market position.

The quarter at a glance

A shift in model already visible in the client base

CLIENT BASE

12,545 active clients

An all-time high at the end of June. The company billed 5,567 unique clients in the first half, 52% more than the 3,673 a year earlier.

CHANGE OF MODEL

From contracts to clients

Lleida.net is replacing revenue concentrated in a few high-value wholesale contracts with revenue spread across thousands of smaller end clients.

THE LINE THAT IS GROWING

Notification +9%

Registered electronic notification, the line bought by the direct client, grows to €699,000 in the quarter and 15% in the half-year total.

THE COST OF THE TRANSITION

EBITDA of €713,000

Quarterly EBITDA falls 27% and revenue 7%. The switchover is moving faster in client numbers than in business volume, and that gap explains the quarter.

The second quarter of 2026 in six figures

€4.519M

Second-quarter revenue, 7% below Q2 2025. That quarter was one of the strongest in our history.

€713k

Quarterly EBITDA, 27% below the same period of 2025, for the same reason.

12,545

Active clients at 30 June, the highest figure in our history.

€101k

Profit before tax for the quarter (−69% year on year).

50.09%

Share of international markets in half-year revenue, weighted towards Latin America and Europe.

€5.222M

Net financial debt, a reduction of 10% versus year-end 2025

Second quarter and first half 2026 results

Consolidated income statement, unaudited

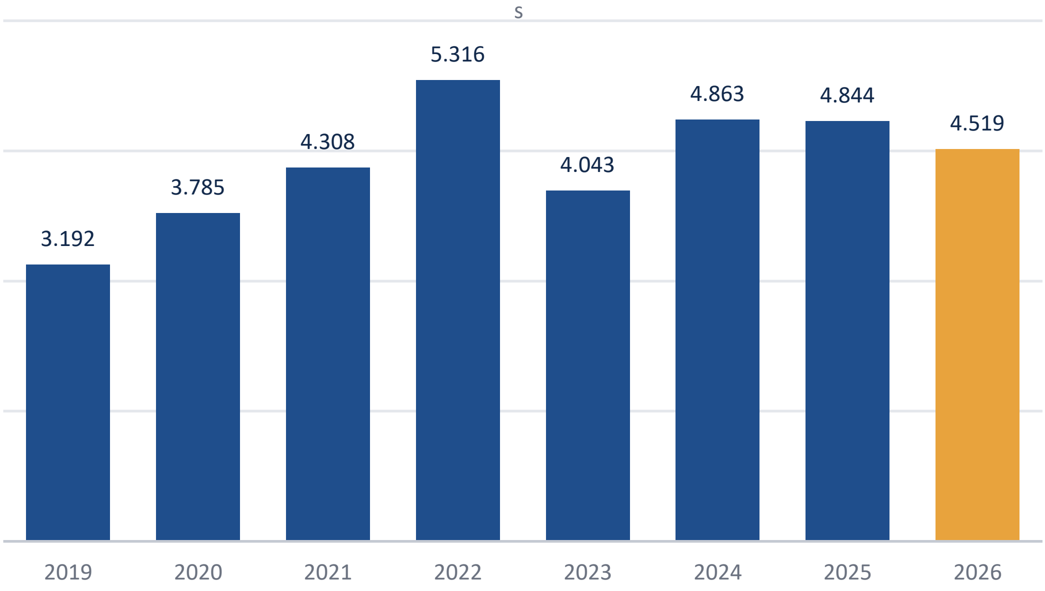
Estimated figures in thousands of euros

Estimated data in thousands of euros	Q2 2025	Q2 2026	Var. €	Var. %	H1 2025	H1 2026	Var. €	Var. %
Revenue	4,844	4,519	(325)	-7%	10,134	9,234	(900)	-9%
Cost of sales	(2,111)	(2,071)	(40)	-2%	(4,401)	(4,160)	(241)	-5%
Gross margin	2,733	2,448	(285)	-10%	5,733	5,074	(659)	-11%
% gross margin	56.42%	54.17%			56.57%	54.95%		
Personnel expenses	(1,484)	(1,343)	(141)	-10%	(2,893)	(2,657)	(236)	-8%
External services	(553)	(633)	80	14%	(1,177)	(1,288)	111	9%
EBITDA excluding capitalisations	696	472	(224)	-32%	1,663	1,129	(534)	-32%
% of gross margin	25%	19%			29%	22%		
Capitalisations	275	241	(34)	-12%	532	465	(67)	-13%
EBITDA	971	713	(258)	-27%	2,195	1,594	(601)	-27%
% of gross margin	36%	29%			38%	31%		
Other operating income	5	3	(2)	-40%	10	15	5	50%
Other results	(20)	(28)	(8)	-40%	(24)	(44)	(20)	-83%
Depreciation and amortisation	(517)	(531)	14	3%	(1,026)	(1,050)	24	2%
Operating profit	439	157	(282)	-64%	1,155	515	(640)	-55%
Net financial result	(37)	(38)	(1)	-3%	(80)	(70)	10	13%
Exchange rate differences	(73)	(18)	55	n.m.	(105)	(11)	94	90%
Profit before tax	329	101	(228)	-69%	970	434	(536)	-55%

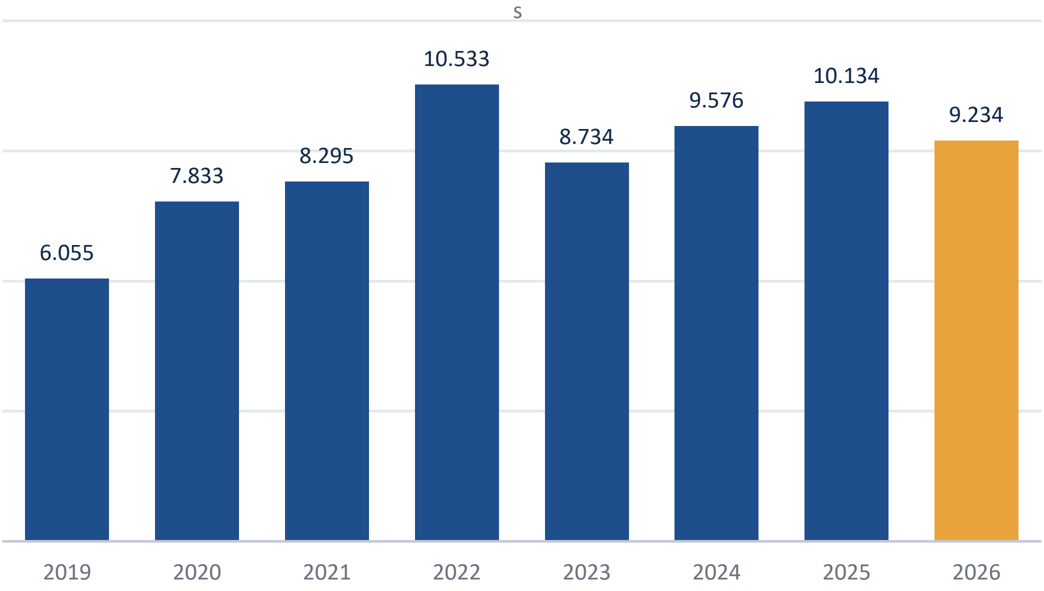
Revenue

The quarter reflects the cost of replacing wholesale contracts with end clients

Second-quarter revenue (€k)



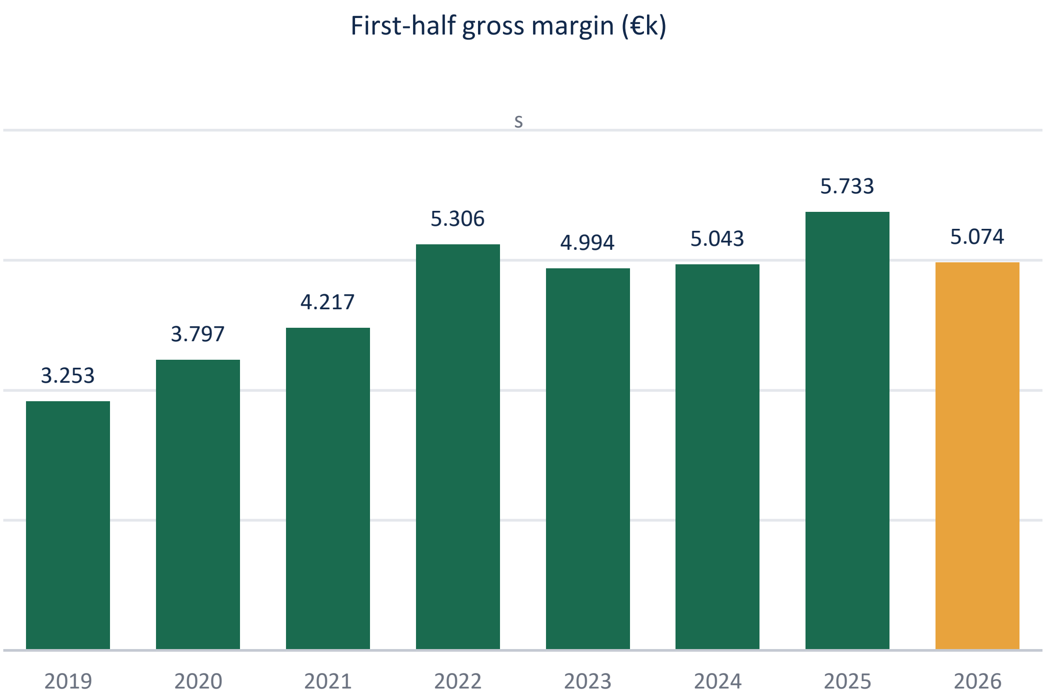
First-half revenue (€k)

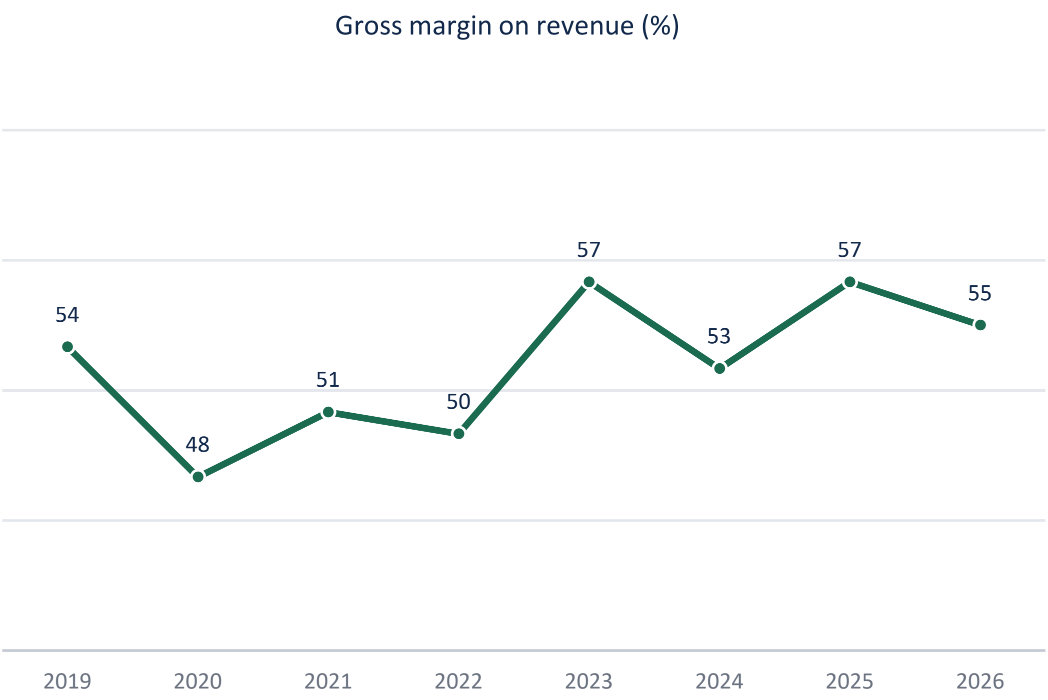


Second-quarter revenue falls 7% to €4.519M and half-year revenue 9% to €9.234M. It is the fourth-best first half in the series, ahead of 2023 and of the whole 2019-2021 period.

Gross margin

Margin holds above 54% despite lower revenue



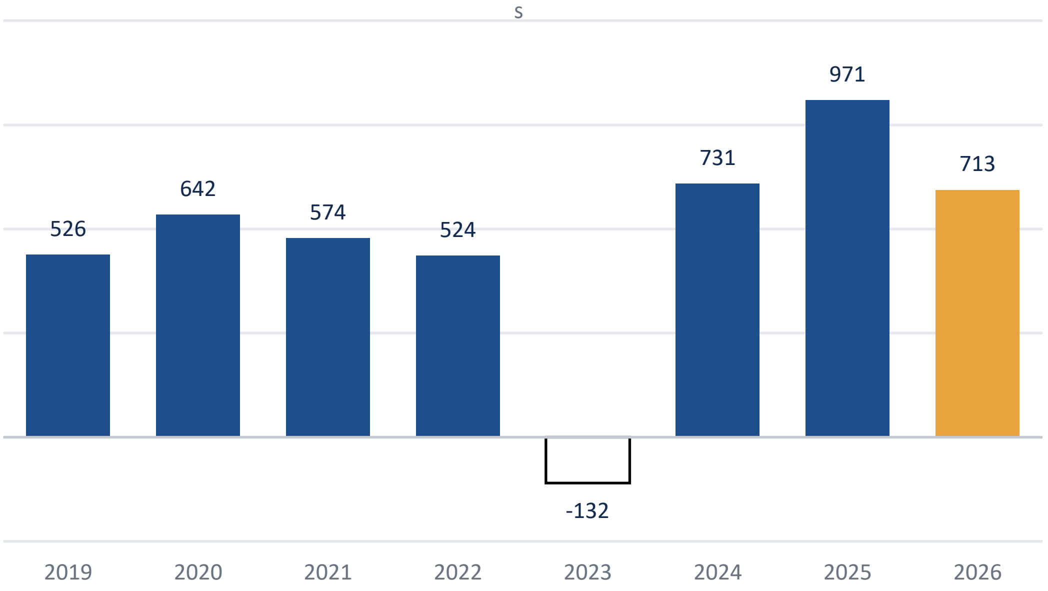


Half-year gross margin stands at €5.074M (54.95% of revenue, versus 56.57% in 2025). For the quarter, €2.448M and 54.17%.

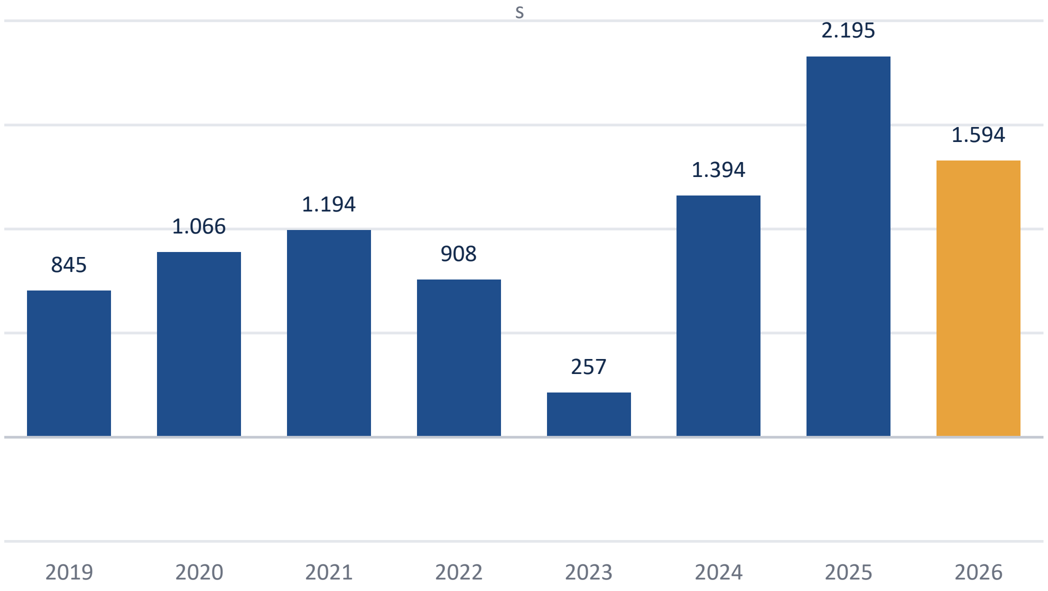
EBITDA

Seventh consecutive quarter in positive territory, contributing less than a year earlier

Second-quarter EBITDA (€k)



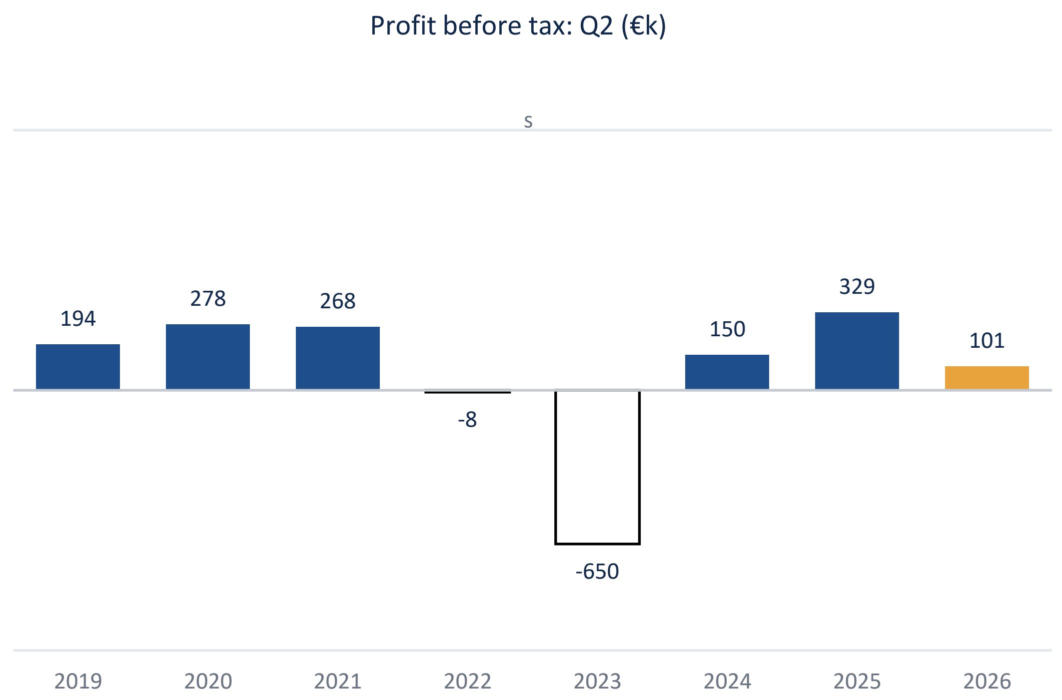
First-half EBITDA (€k)

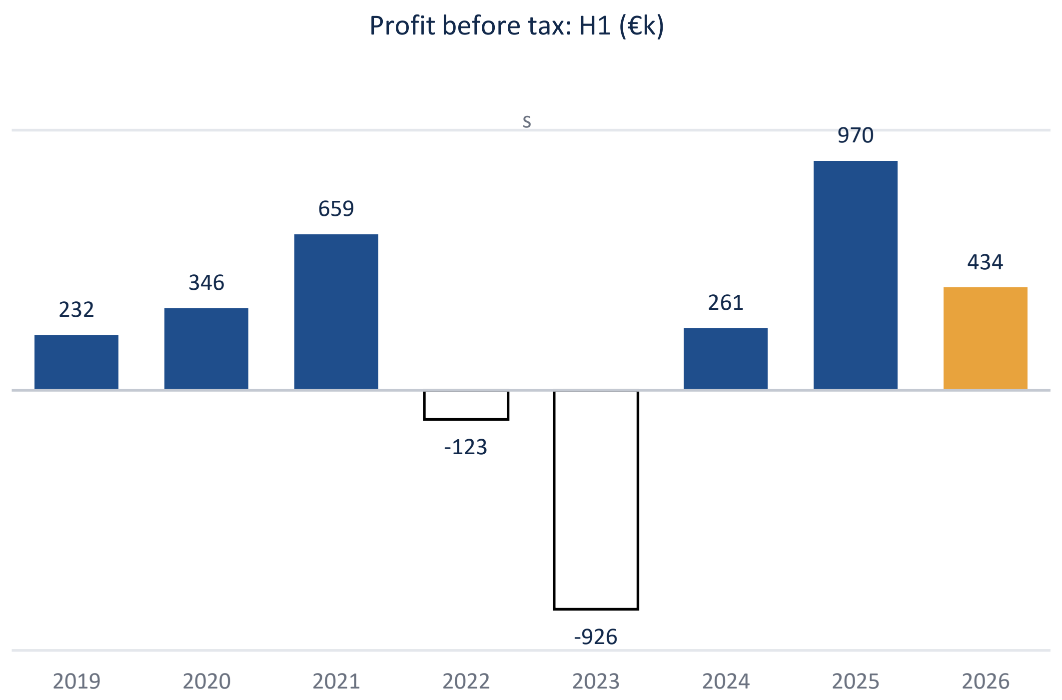


Quarterly EBITDA falls 27% to €713,000 and half-year EBITDA 27% to €1.594M. Even so, the half is the second best of the past eight years.

Profit before tax

The result stays positive in both periods



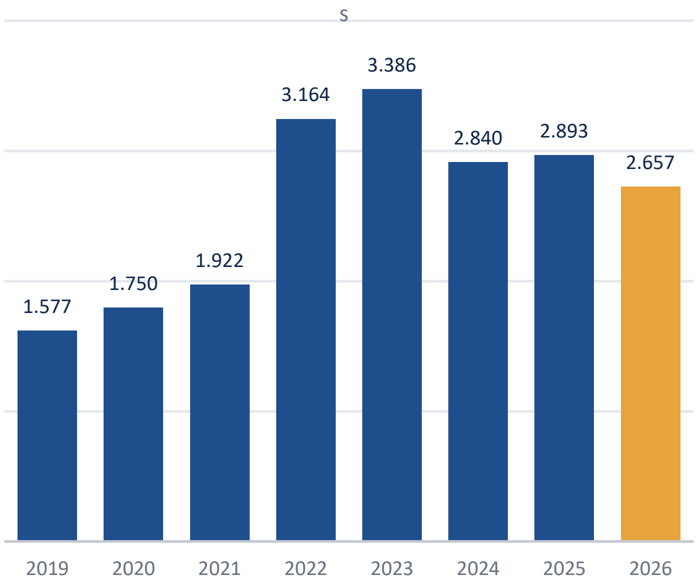


Profit before tax is €101,000 for the quarter and €434,000 for the half, against the losses recorded in 2022 and 2023.

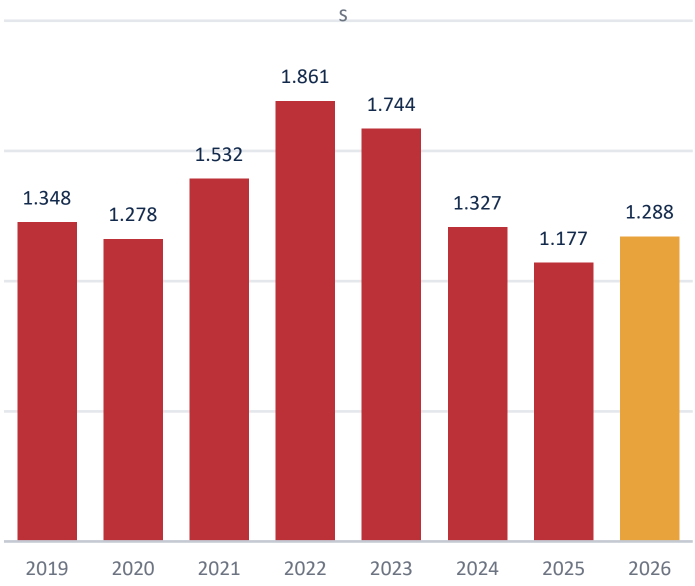
Cost structure

Personnel and capitalisations down; external services up

Personnel expenses: H1 (€k)



External services: H1 (€k)

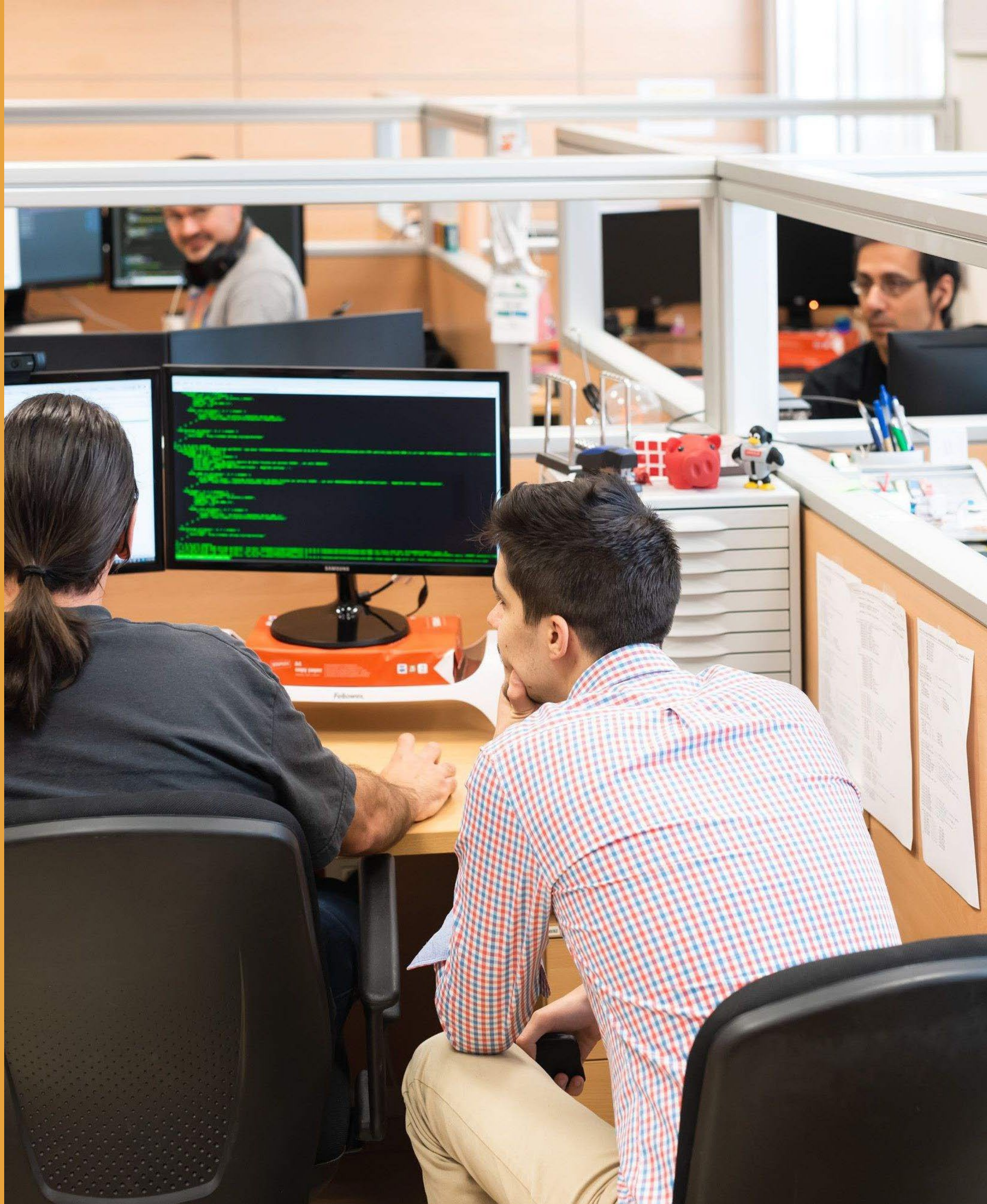


Capitalisations: H1 (€k)

Personnel expenses fall 8% in the half to €2.657M and capitalisations 13% to €465,000. External services rise 9% to €1.288M.

Business lines

Where revenue grows and where it gives way



Revenue by business line

Estimated figures in thousands of euros — only notification grows in the quarter

Estimated revenue in thousands of euros	Q2 2025	Q2 2026	Var. €	Var. %	H1 2025	H1 2026	Var. €	Var. %
Contracting	904	793	(111)	-12%	1,955	1,606	(349)	-18%
Notification	643	699	56	9%	1,150	1,318	168	15%
Other SaaS	397	400	3	1%	1,364	1,198	(166)	-12%
SMS Solutions	1,148	1,005	(143)	-12%	2,121	1,977	(144)	-7%
ICX Wholesale Solutions	1,752	1,622	(130)	-7%	3,544	3,135	(409)	-12%
Total	4,844	4,519	(325)	-7%	10,134	9,234	(900)	-9%

THE ONE THAT GROWS

Notification

The only gain in the quarter: +9%, to €0.699M. It is the line bought by the direct client.

THE LARGEST

ICX Wholesale

Still the largest by revenue at €1.622M, but down 7% in the quarter.

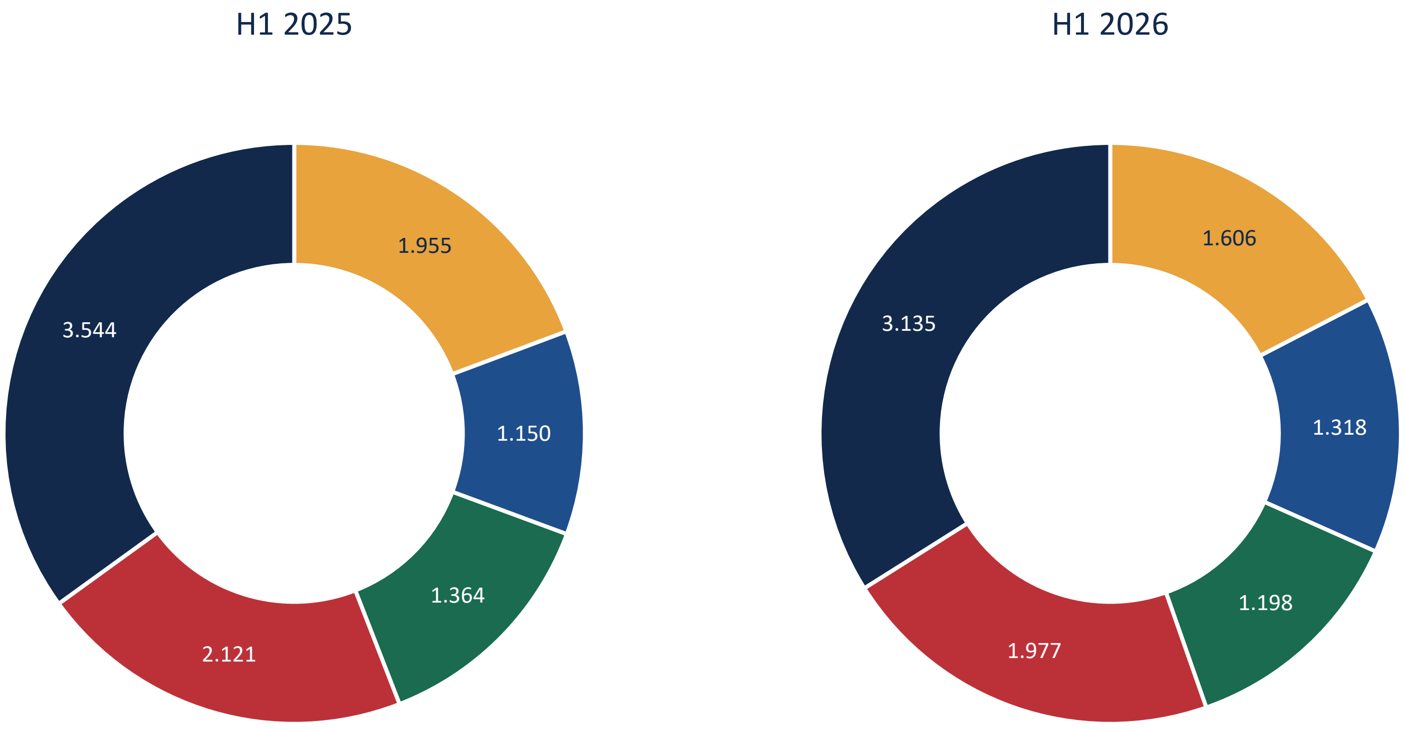
THE ONES THAT DECLINE

Contracting and SMS

Contracting falls 12% to €0.793M and SMS solutions 12% to €1.005M.

Half-year revenue mix

SaaS services gain ground on wholesale



SHARE OF REVENUE

	H1 25	H1 26
Contracting	19%	17%
Notification	11%	14%
Other SaaS	13%	13%
SMS Solutions	21%	21%
ICX Wholesale	35%	34%

SAAS SERVICES

44.6%

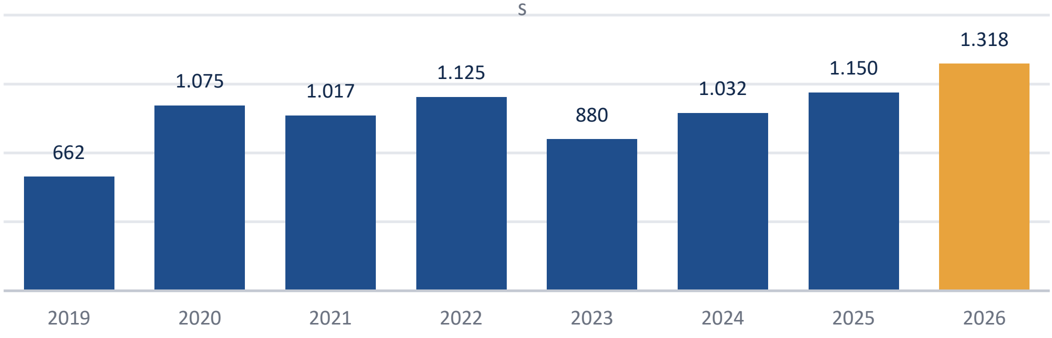
Contracting, notification and other SaaS as a share of the total, versus 44.1% in 2025

Amounts inside each segment in thousands of euros

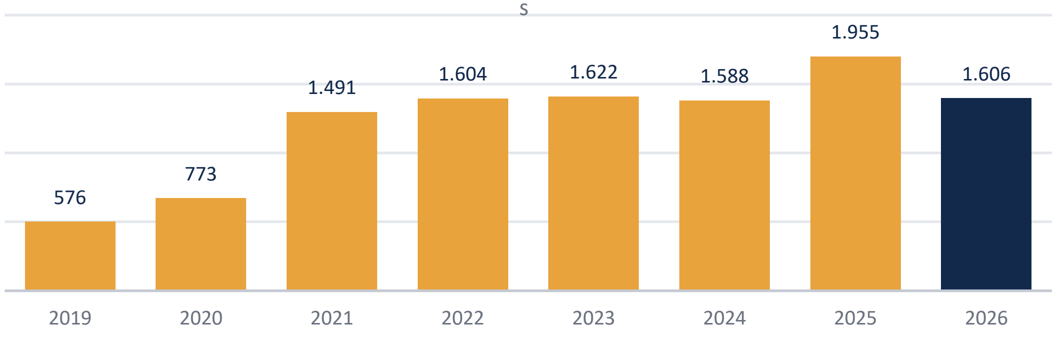
Business line trends

First-half cumulative, in thousands of euros

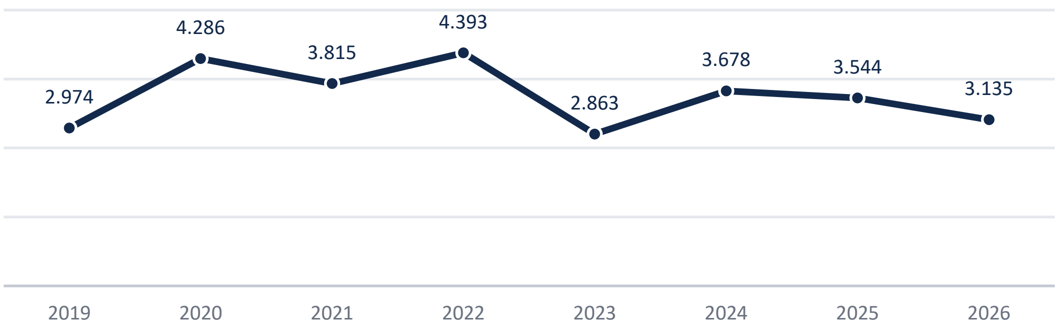
Notification: all-time high



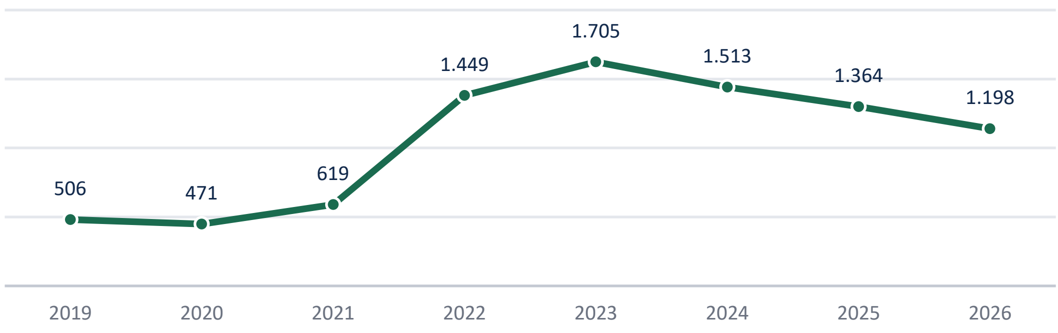
Contracting



ICX Wholesale



Other SaaS



Registered electronic notification posts its best half-year, driven by Organic Law 1/2025.

The shift to the end client

From a handful of contracts to thousands of clients every month

Lleida.net has stopped being a company that depends on a handful of large contracts and become one that bills thousands of clients every month. That will be the base we grow from in the coming quarters.

SISCO SAPENA

Founder and Chief Executive Officer

“We have spent years building a broader and more resilient model, with thousands of clients instead of a few contracts and with half the business outside Spain. That is the path to keep creating value for our shareholders.”

Regulatory framework

Organic Law 1/2025 makes certified communication a mandatory step

WHAT THE LAW REQUIRES

Since 3 April 2025, Title II of Organic Law 1/2025 requires evidence of an attempted appropriate dispute resolution method before filing a civil or commercial claim.

WHAT LLEIDA.NET PROVIDES

Lleida.net's registered email certifies that step and attests to the identity of the sender, the content, the delivery and the time at which it takes place.

WHO THE NEW CLIENT IS

Law firms, licensed professionals and small businesses that must evidence the step every time they prepare a claim. Hence the jump in client numbers and the fall in the average ticket.

JUDICIAL BACKING

6 rulings

From five Provincial Courts between October 2025 and March 2026

PROVINCIAL COURTS

Palma, Navarra and Gipuzkoa

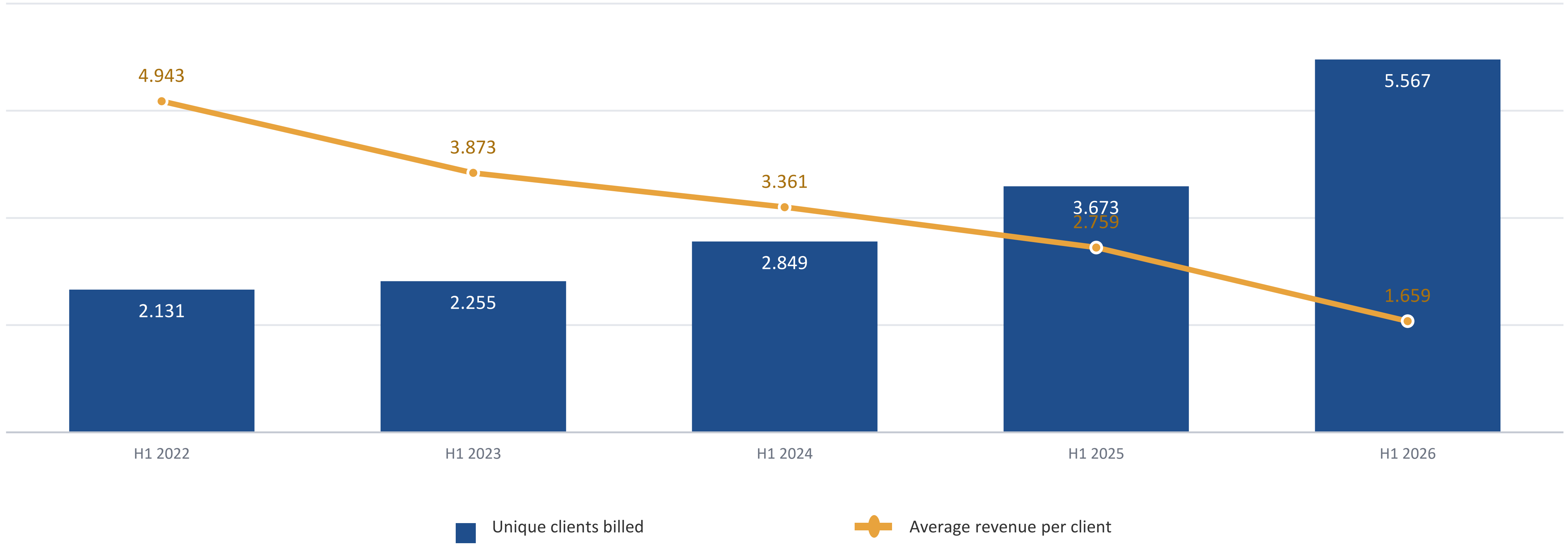
Among those that have recognised the validity of registered email

ADDRESSABLE MARKET

3.5M

Annual judicial proceedings in Spain affected by the law

A broader and less concentrated client base



+161%
Unique clients billed since 2022

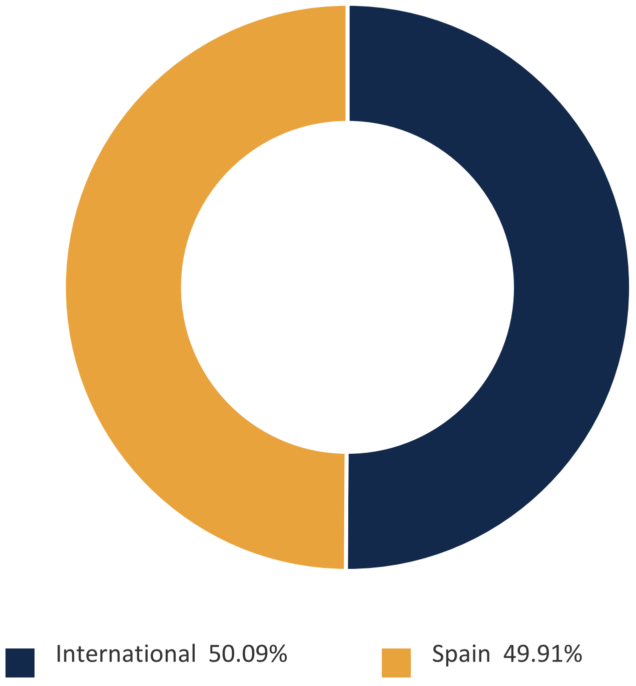
€1,659
Half-year revenue ÷ unique clients billed

12,545
Active clients at 30 June

A more distributed business

More invoices, more clients and half the business outside Spain

Half-year revenue by origin



Invoices issued in the half — 14,002

Versus 10,927 in the first half of 2025

+28%

Unique clients billed — 5,567

Versus 3,673 in the first half of 2025

+52%

New client sign-ups in June — 791

The company’s monthly record

+102%

A year earlier the proportion was the reverse: domestic business outweighed international. International now accounts for half of group revenue.

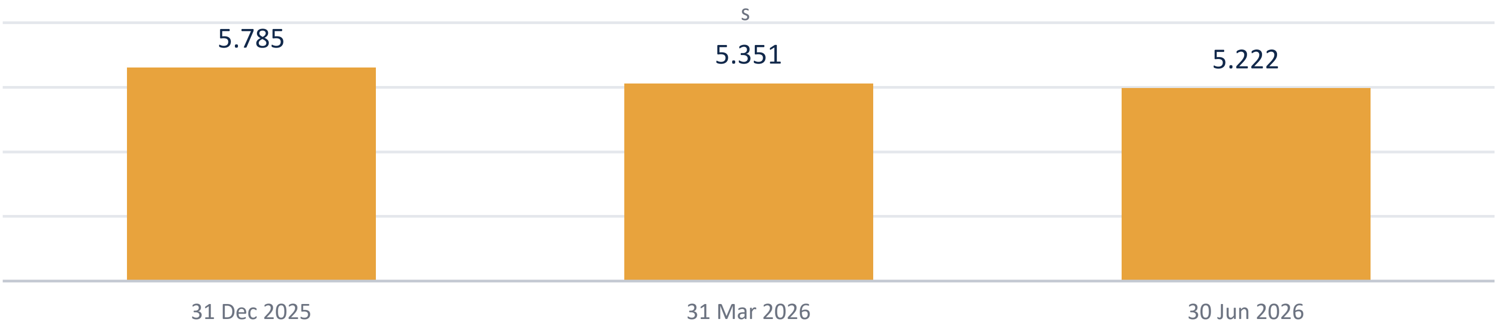
Financial debt

Sustained reduction in debt

Net financial debt: sustained reduction in leverage

Thousands of euros	31 Dec 2025	31 Mar 2026	30 Jun 2026	Var. € 30 Jun 26 vs 31 Dec 25	Var. % 30 Jun 26 vs 31 Dec 25
Short-term debt	3,820	3,505	3,531	(289)	-8%
Long-term debt	3,156	2,831	2,829	(327)	-10%
Total financial debt	6,976	6,336	6,360	(616)	-9%
Total available	1,191	985	1,138	(53)	-4%
Net financial debt	5,785	5,351	5,222	(563)	-10%
NFD / EBITDA	1.43x	1.53x	1.64x	:	:

Net financial debt trend (€k)



NFD AT 30 JUNE

€5.222M

10% below year-end 2025

VERSUS JUNE 2025

−17%

NFD then stood at €6.296M

NFD / EBITDA

1.64x

Versus 1.43x at year-end 2025

Lleida.net and HC Alpicat

A sponsorship that says where the company comes from and how it sees itself

Roots

Lleida.net was founded in Lleida in 1995 and its origin remains there. Sponsoring HC Alpicat is the most direct way of supporting the region where the company began.

The whole club

The support covers both the men’s and women’s teams, in a sport with far less visibility and far fewer sponsors than the major ones, but important to the community where we were born and that is home to us.

Consistency

The same conviction that made Lleida.net the first BME Growth company with a gender-balanced board, achieved in June 2025, and earned it a “B” ESG rating from the Spanish Institute of Analysts.

Thank you.

Sisco Sapena, CEO

Arrate Usandizaga, CFO

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