Interim report

April – June 2026

April – June 2026

- Net sales decreased by 36.0% to SEK 91.3 (142.6) million. Adjusted for currency effects, sales decreased by 35.1%.
- EBITDA amounted to SEK -3.8 (13.8) million, corresponding to an EBITDA margin of -4.2% (9.7%).
- EBITDAC amounted to SEK -25.2 (-8.2) million, corresponding to an EBITDAC margin of -27.5% (-5.7%).
- EBIT amounted to SEK -25.9 (-9.7) million, corresponding to an EBIT margin of -28.3% (-6.8%).
- Net profit/loss for the period amounted to SEK -30.7 (-10.7) million.
- Earnings per share diluted were SEK -0.09 (-0.03).
- Cash flow from operating activities amounted to SEK 3.3 (-34.6) million.

January – June 2026

- Net sales decreased by 21.0% to SEK 203.3 (257.2) million. Adjusted for currency effects, sales decreased by 17.4%.
- EBITDA amounted to SEK 16.7 (28.3) million, corresponding to an EBITDA margin of 8.2% (11.0%).
- EBITDAC amounted to SEK -25.8 (-18.4) million, corresponding to an EBITDAC margin of -12.7% (-7.2%).
- EBIT amounted to SEK -27.8 (-18.9) million, corresponding to an EBIT margin of -13.7% (-7.3%).
- Net profit/loss for the period amounted to SEK -31.0 (-24.7) million.
- Earnings per share diluted were SEK -0.09 (0.00).
- Cash flow from operating activities amounted to SEK 45.7 (-73.2) million.

In brief

- Weak second quarter with net sales of SEK 91 million and operating loss of SEK -26 million
- Product launches strengthen the offering within Live Media, including the first customer orders for Nimbra 520 and the second customer for 400G
- Available liquidity of SEK 165 million provide the conditions to continue executing prioritized growth initiatives

Financial overview

	Apr-Jun			Jan-Jun			Jul 2025-	Jan-Dec	
SEK millions	2026	2025	Change	2026	2025	Change	Jun 2026	2025	Change
Net sales	91.3	142.6	-36.0%	203.3	257.2	-21.0%	467.3	521.2	-10.3%
Growth, FX adjusted	*-35.1%*	*-13.4%*		*-17.4%*	*-15.9%*		*-4.0%*	*-9.1%*	
Gross earnings	44.3	77.9	-43.1%	98.9	135.2	-26.8%	238.2	274.5	-13.2%
Gross margin	*48.5%*	*54.6%*		*48.7%*	*52.6%*		*51.0%*	*52.7%*	
EBITDA	-3.8	13.8		16.7	28.3	-40.9%	79.9	91.5	-12.7%
EBITDA margin	*-4.2%*	*9.7%*		*8.2%*	*11.0%*		*17.1%*	*17.6%*	
EBITDAC	-25.2	-8.2		-25.8	-18.4		-1.9	5.5	
EBITDAC margin	*-27.5%*	*-5.7%*		*-12.7%*	*-7.2%*		*-0.4%*	*1.1%*	
EBIT	-25.9	-9.7		-27.8	-18.9		-10.9	-2.0	
EBIT margin	*-28.3%*	*-6.8%*		*-13.7%*	*-7.3%*		*-2.3%*	*-0.4%*	
*EBIT adjusted**	-25.9	0.3		-27.8	-8.8		-10.2	8.8	
*EBIT margin adjusted**	*-28.3%*	*0.2%*		*-13.7%*	*-3.4%*		*-2.2%*	*1.7%*	
Net margin	-33.6%	-7.5%		-15.3%	-9.6%		-3.0%	-1.4%	
Earnings per share	-0.09	-0.03		-0.09	0.00		-0.04	-0.02	
Cash flow from operating activities	3.3	-34.6		45.7	-73.2		79.5	-39.4	
Total cash flow	-19.3	-58.4		-3.1	-124.9		-17.1	-138.9	

*Adjusted for one-off restructuring costs

For financial definitions, see pages 19-21.
Net Insight AB (publ) org.no. 556533–4397

CEO statement

Weak quarter – continued focus on commercial execution

The second quarter was weak as sales in Media did not meet our expectations. At the same time, the outcome does not change our view of the long-term market opportunities or the direction of our strategy. On the contrary, it underlines the importance of continuing to execute on the strategic priorities we have previously communicated – strengthening the product portfolio and increasing sales efficiency within Media, as well as focusing on conversion and the expansion of our partner ecosystem within Time Synchronization.

Financial performance and cash flow

Revenue for the quarter amounted to SEK 91 million (143) and operating profit amounted to SEK -26 million (-10). Revenue from the Media business decreased to SEK 79 million (139), while revenue from Time Synchronization increased to SEK 12 million (4). Cash flow from operating activities amounted to SEK 3 million (-35). Total cash flow for the period amounted to SEK -19 million (-77).

The lower revenue from Media has a significant impact on earnings given the business' high gross margin.

Live Media – from product development to profitable growth

To understand the development within Media, it is important to understand how the business is structured. Net Insight has a broad installed customer base within Media, which provides a stable foundation for ongoing sales of upgrades and expansions of existing networks. In addition, revenue is influenced by larger investment projects from a limited number of major customers when they expand their operations, win new rights, or launch new services.

The advantage is that our solutions form a central part of these customers' networks, resulting in recurring add-on sales. The disadvantage of the concentration to a few larger customers and individual orders is that our revenue can vary significantly between different periods.

Changes are also taking place within the media sector. For many traditional players, the situation is challenging, resulting in cost-saving measures and an increased focus on profitability. This leads to longer decision-making processes and some technology upgrades being postponed. At the same time, we see the emergence of a new customer segment consisting of global media and technology companies. The quarter's weak outcome reflects lower investment activity among our existing customers, combined with the absence of any major orders and the fact that revenue from the new customer segments remains limited. Going forward, we will continue to be the preferred choice for our existing major customers, win new customers within our existing customer segments, and at the same time ensure that we remain relevant to the new customer segments. As previously communicated, we are therefore focusing on two strategic areas:

Strengthening the product portfolio: Net Insight's strength lies in our ability to develop innovative, market-leading products. During the past few quarters, we have taken important steps to further develop our offering by enhancing existing products and adding new solutions that both strengthen our position in existing market segments and broaden our addressable market over time. We have launched 400G, Nimbra 520 and an upgraded full-IP JPEG XS solution. 400G and JPEG XS strengthen existing products for existing customer segments, while Nimbra 520 increases our competitiveness in the fast-growing internet and cloud segment. To date, we have won two customers for 400G and three customers for Nimbra 520. Our upgraded JPEG XS solution has been selected as part of a complete IP-based video solution for a major international sporting event. These are important early indications that the portfolio is developing in the right direction, even though it takes time before new products have a full impact on sales and earnings. The next step in this development is the launch of a dedicated compression and access product, a smaller and more cost-efficient product version within the Nimbra 1000 family, planned for launch at the end of the year. It broadens our ability to address additional use cases and customer segments where cost-efficient, flexible and scalable solutions are important.

Increased sales efficiency to win new customers in existing segments and enter new customer segments: To further strengthen our ability to move from product development and market interest to business opportunities, we have improved cooperation between product management, marketing and sales. This has been achieved, among other things, through a more focused marketing organization and the recruitment of Larissa Görner-Meeus as Chief Product Officer. Her assignment is to build a more commercially driven product organization with a clearer focus on product packaging, positioning and customer needs. In parallel, we are strengthening our sales organization, with a particular focus on North America, in order to win new customers in both existing and new segments with our expanded portfolio. To date, we have entered two global media and technology companies where we won a number of orders during the spring.

Overall, we are seeing positive effects from the activities carried out to strengthen the product portfolio and increase our sales efficiency.

Time synchronization – focus on conversion

Time Synchronization continues to develop in the right direction, although commercialization remains slow.

During the quarter, the rollout at Türk Telekom continued, with well over 1,000 nodes now installed. This is an important reference installation and strong proof of our ability to deliver resilient synchronization at scale in a real telecom environment. At the same

CEO statement

time, our commercial pipeline developed through two new customer trials, two field tests and two new pilot projects. In addition, we completed two customer trials that qualified us for two national tenders.

We also strengthened our partner ecosystem within Time Synchronization, where we now have 23 signed partners. The partnership with World Wide Technology and the installation of Zyntai in their technology center strengthen our opportunities for joint go-to-market activities, particularly in North America.

We are also seeing growing interest from government agencies and operators of critical infrastructure, driven by increasing awareness of the disruption and manipulation of satellite-based timing signals, as well as the need for trusted, observable and secure time. This was reflected, among other things, in an additional trial order within defense solutions.

The progress we are seeing within Time Synchronization strengthens our view of the long-term potential, including beyond traditional telecom. At the same time, it is important to recognize that decisions, trials and rollouts within critical infrastructure take time.

Focus going forward

In summary, the second quarter was disappointing. Sales and earnings were significantly weaker than expected. At the same time, we continued our work within our most strategically important areas, and our long-term strategy remains unchanged.

Going forward, with strict cost discipline and a clear focus on execution, we will continue to strengthen our commercial capabilities, further develop our product portfolio and accelerate the conversion of market interest and customer trials into commercial orders. The effect of these initiatives will gradually contribute to increased revenue and improved profitability.

Our assessment is that revenue in the coming quarter will be significantly weaker than in the corresponding period last year.

Despite the current situation, I remain confident in our ability to turn the business around. Net Insight's long history of market-leading innovation, combined with a clearer commercial focus, increased agility and consistent execution of our priorities, gives me confidence that we will return to growth and strong profitability.

Andreas Eriksson, CEO
Solna, Sweden, July 15, 2026

Net Insight in brief

Net Insight is a leading provider of solutions for live media transport and time synchronization in 5G networks and other critical infrastructures

Net Insight combines advanced technology with close customer relationships to deliver solutions that meet the need for reliability and precision in live media transport. The company also offers solutions for GNSS/GPS-independent time synchronization in 5G and other critical networks.

With over 25 years of experience and a proven track record in turning innovation into successful commercialization, Net Insight delivers end-to-end solutions to a global and growing customer base, with a strong focus on long-term relationships with customers and business partners.

The company's live media transport products enable high-quality, efficient, and reliable distribution—primarily of sports content—to large audiences around the world.

The network-based time synchronization solution provides cost-effective and secure time synchronization for 5G and other critical networks. The solution has been developed from technology that has been part of the company's media products for over 15 years.

Business model

Net Insight focuses on long-term, sustainable growth by offering high-quality end-to-end solutions to a global and expanding customer base.

The company operates in EMEA, the Americas, and APAC, with sales conducted both directly to end customers and indirectly through business partners.

Revenue is generated through hardware sales, software licensing, as well as subscriptions and support agreements for four main customer groups within media, as well as companies reliant on time synchronization (see "Customers" below).

Strong partnerships, long-term customer relationships, and research and development are key priorities to ensure market-leading technology solutions with high reliability and quality.

Customers

In Media, Net Insight serves service providers, broadcasters, production companies, and rights holders. In Time Synchronization, the primary customers are telecom operators and service providers of 5G networks and other critical infrastructure networks.

Strategy

Net Insight combines innovation with technology leadership to deliver high-quality and reliable solutions for live media transport and GNSS/GPS-independent time synchronization.

Guided by its core values — innovation, collaboration, and trust — the company's vision is to be a highly regarded partner and a global leader by 2028. Through technical expertise and close customer relationships, Net Insight works to strengthen its market position, with a primary focus on the rapidly growing sports segment within Media.

Strategic initiatives include growing alongside existing customers, securing new business, increasing the share of cloud-based software revenues, and ensuring efficient scalability of operations.

Net Insight in numbers, rolling 12 months

467
Net sales, SEK million

67%
Gross margin before amortization of capitalized development expenditure

28%
Innovation* as a percentage of net sales

-10
EBIT one-off adjusted**, SEK million

-0.04
Earnings per share, SEK (after dilution)

165
Available liquidity***, SEK million

** Total development expenditures*
*** Excluding one-off restructuring cost in connection with the cost savings program*
****Cash and cash equivalents including unutilized credit facility of SEK 85 million. After the end of period, the credit facility has increased to SEK 130 million.*

Financial information

April-June

Net sales

Net sales in the second quarter of 2026 amounted to SEK 91.3 (142.6) million, a decrease of 36.0% compared to the same quarter last year. In comparable currencies, sales decreased compared to the previous year by 35.1%. The decline was primarily driven by lower sales within Media, where the comparison quarter included several larger orders, while no corresponding major order was received during the current quarter.

Revenue from time synchronization for 5G and other critical networks in the quarter amounted to SEK 12.0 (4.3) million, corresponding to an increase of 181.6%.

Gross profit

Gross profit for the second quarter amounted to SEK 44.3 (77.9) million, a decrease of 43.1%. The gross profit included amortization of capitalized development expenditure of SEK -18.4 (-20.1) million. Gross margin excluding and including amortization of capitalized development expenditure was 68.6% (68.7%) and 48.5% (54.6%) respectively. The lower gross profit margin including depreciation, is a consequence of lower net sales.

Operating expenses

Sales and marketing expenses amounted to SEK -41.1 (-46.4) million. Administration expenses were SEK -17.6 (-26.2) million and includes SEK - (-10.0) million in one-off restructuring cost in connection with the cost savings program. Development expenses were SEK -13.9 (-13.0) million and development expenditures before capitalization amounted to SEK -35.3 (-35.0) million.

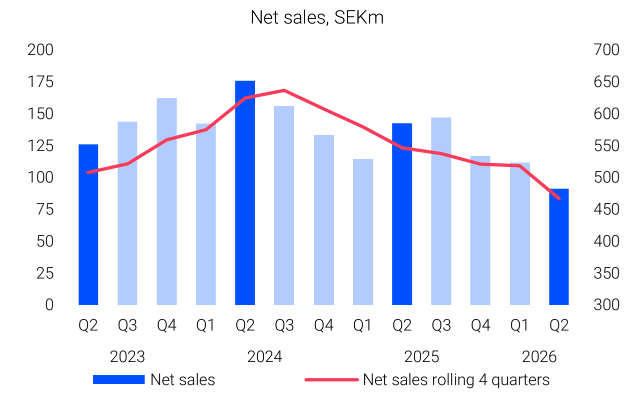
Overall, operating expenses for the second quarter amounted to SEK -72.6 (-85.6) million, a decrease of 15.2% year-on-year. The decrease is due to implemented cost savings programs of SEK 30 million annually. Other operating income and expenses were SEK 2.5 (-2.0) million, of which SEK 1.7 (-2.0) million is currency exchange rate differences.

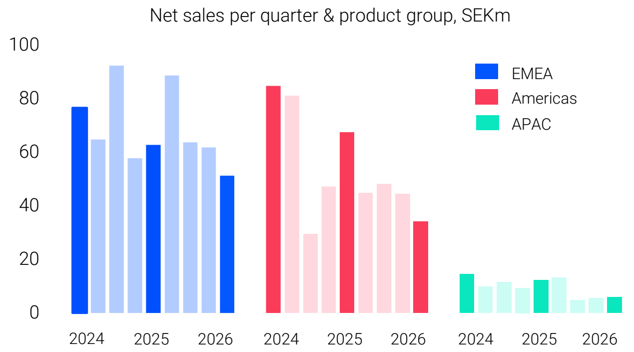
Earnings

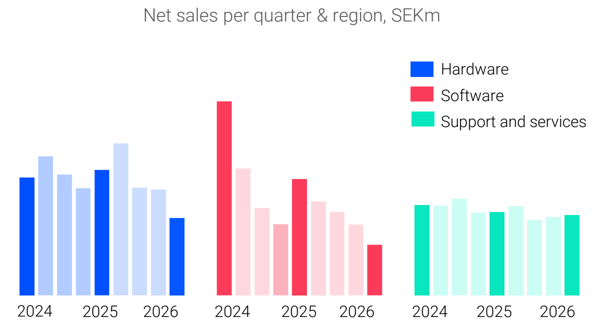
EBIT for the second quarter amounted to SEK -25.9 (-9.7) million, corresponding to an EBIT margin of -28.3% (-6.8%). Excluding one-off restructuring cost of SEK - (-10.0) million and exchange rate differences of SEK 1.7 (-2.0) million, EBIT amounted to SEK -27.6 (2.3) million which corresponds to EBIT margin of -30.2% (1.6%). The lower result is primarily explained by the lower revenue. Due to the company's high gross margin, the decline in sales had a significant negative impact on operating profit/loss, despite lower operating expenses compared with the previous year. For more information, see the table "Material profit and loss items" on page 18.

EBITDA and EBITDAC (EBITDA including reversal of capitalization of development expenditures) amounted to SEK -3.8 (13.8) million and SEK -25.2 (-8.2) million respectively, corresponding to an EBITDA margin of -4.2% (9.7%) and an EBITDAC margin of -27.5% (-5.7%). Adjusted for one-off restructuring cost and exchange rate differences, EBITDA and EBITDAC amounted to SEK -5.5 (25.9) million and SEK -26.9 (3.8) million respectively.

In the second quarter, Net financial items amounted to SEK -4.8 (-0.6) million, whereof SEK -4.7 (-1.1) million is related to exchange rate differences, SEK -0.3 (-0.2) million is related to the value of endowment insurance and SEK 0.1 (0.8) million to net interest income.







Profit/loss before tax in the second quarter amounted to SEK -30.7 (-10.3) million and net loss SEK -30.7 (-10.7) million, corresponding to a net margin of -33.6% (-7.5%).

Financial position and cash flow

Cash flow

Cash flow from operating activities in the second quarter amounted to SEK 3.3 (-34.6) million. The increased cash flow from operating activities is due to a decrease in capital tied up in working capital.

Financial information

Cash flow from investment activities in the second quarter amounted to SEK -20.4 (-22.5) million and is primarily attributable to capitalized development expenditures.

Cash flow from financing activities in the second quarter amounted to SEK -2.2 (-1.3) million.

The total cash flow for the second quarter amounted to SEK -19.3 (-58.4) million. Excluding the cash impact from share-related transactions (repurchase of own shares) the cash flow for the second quarter was SEK -19.3 (-58.4) million. For additional information, see pages 12 and 18.

Investments

The investments in the second quarter were SEK 20.4 (22.5) million, of which SEK 21.3 (22.0) million were related to capitalization of expenditure for development.

Depreciation and amortization in the second quarter amounted to SEK -22.0 (-23.6) million, of which SEK -18.4 (-20.1) million related to amortization of capitalized expenditure for development.

Changes in capitalized development costs and depreciation are driven by the completion status of development projects combined with the timing of launches of fully developed products.

January-June

Net sales

Net sales in the first six months of 2026 amounted to SEK 203.3 (257.2) million, a decrease of 21.0% compared to the same period last year and adjusted for currency effects, a decrease of 17.4%. The decrease is mainly attributable to lower sales within Media, where the comparative period included several larger deals.

Revenue from time synchronization for 5G and other critical networks in the first six months amounted to SEK 19.3 (14.9) million, corresponding to an increase of 29.5%. Deliveries related to the agreement with Türk Telekom account for most of the revenue.

Gross profit

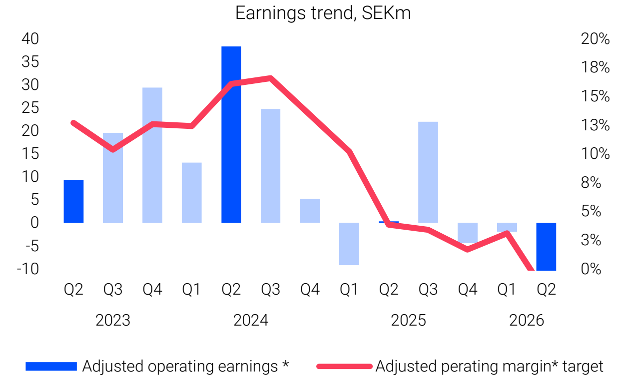
Gross profit in the first six months amounted to SEK 98.9 (135.2) million, a decrease of 26.8%. The gross profit included amortization of capitalized development expenditure of SEK -37.2 (-38.6) million. Gross margin excluding and including amortization of capitalized development expenditure was 67.0% (67.6%) and 48.7% (52.6%) respectively. The lower gross profit and the lower gross margin were primarily attributable to the lower turnover.

Operating expenses

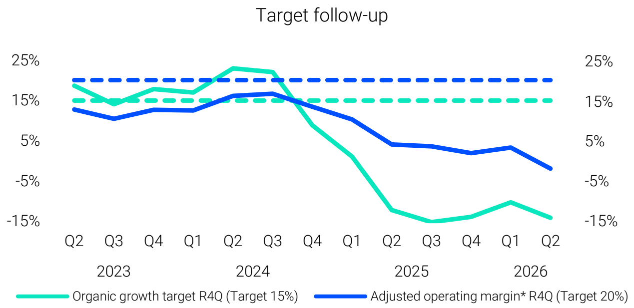
Sales and marketing expenses amounted to SEK -76.4 (-89.1) million. Administration expenses were SEK -33.6 (-44.0) million and includes SEK - (-10.0) million in one-off restructuring cost in connection with the cost savings program. Development expenses were SEK -26.6 (-24.4) million and development expenditures before capitalization amounted to SEK -69.2 (-71.2) million.

Overall, operating expenses for the first six months amounted to SEK -136.6 (-157.6) million, a decrease of 13.3% year-on-year. One-off restructuring cost totaling SEK - (-10.0) million, in connection with the cost savings program, are included in the operating expenses.

Other operating income and expenses were SEK 9.9 (3.5) million, of which currency exchange rate differences account for SEK 2.4 (3.5) million.



* Excluding one-off restructuring cost.



* Excluding one-off restructuring cost.

Financial targets 2023-2027:

- Average annual organic Net sales growth exceeding 15 percent
- Operating margin (EBIT margin) to reach 20 percent in the same period

Earnings

EBIT for the first six months amounted to SEK -27.8 (-18.9) million, corresponding to an EBIT margin of -13.7% (-7.3%). Excluding one-off restructuring cost of SEK - (-10.0) million and exchange rate differences of SEK 2.4 (3.5) million, operating earnings amounted to SEK -30.2 (-12.3) million, corresponding to an operating margin of -14.9% (-4.8%). The lower profit is due to the lower revenue. For more information, see the table “Material profit and loss items” on page 18.

EBITDA and EBITDAC (EBITDA including reversal of capitalization of development expenditures) amounted to SEK 16.7 (28.3) million and SEK -25.8 (-18.4) million respectively, which corresponds to an EBITDA margin of 8.2% (11.0%) and an EBITDAC margin of -12.7% (-7.2%). Adjusted for one-offs and exchange rate differences, EBITDA and EBITDAC amounted to SEK 14.3 (34.8) million and SEK -28.3 (-11.9) million.

Net financial items for the first six months amounted to SEK -3.2 (-5.7) million, of which SEK -2.3 (-7.8) million is related to exchange

Financial information

rate differences, SEK -0.7 (-0.2) is relating to the value of endowment insurance and SEK -0.1 (2.4) million to net interest income/expense.

The profit before tax for the first half of the year amounted to SEK -31.0 million (-24.5) and the profit for the period amounted to SEK -31.0 million (-24.7), which corresponded to a net margin of -15.3% (-9.6%).

Financial position and cash flow

Cash flow

Cash flow from operating activities in the first six months amounted to SEK 45.7 (-73.2) million. The increased cash flow from operating activities is due to the lowered capital tied up in working capital.

Cash flow from investment activities in the first six months amounted to SEK -44.4 (-47.3) million and is primarily attributable to capitalized development expenditures.

Cash flow from financing activities in the first six months amounted to SEK -4.4 (-14.6) million and last year is primarily attributable to repurchase of own shares by SEK - (-10.2) million.

The total cash flow for the first six months amounted to SEK -3.1 (-135.1) million. Excluding the cash impact from share-related transactions (repurchase of own shares) the cash flow for the first six months was SEK -3.1 (-124.9) million. For additional information, see pages 12 and 18.

Investments

The investments in the first six months were SEK 44.4 (47.3) million, of which SEK 42.5 (46.7) million were related to capitalization of expenditure for development.

Depreciation and amortization in the first six months amounted to SEK -44.5 (-47.2) million, of which SEK -37.2 (-38.6) million related to amortization of capitalized expenditure for development.

Changes in capitalized development costs and depreciation are driven by the completion status of development projects combined with the timing of launches of fully developed products.

At the end of the period, net value of capitalized expenditures for development amounted to SEK 283.6 (278.8) million.

Net cash

Cash and cash equivalents at the end of the period amounted to SEK 79.8 million, compared to SEK 97.8 million per June 30, 2025. At the end of the period, the company had an unutilized credit facility of SEK 85.0 (50.0). Available liquidity therefore amounted to SEK 164.8 (147.8) million.

After the period, Net Insight entered into an agreement for a revolving credit facility of SEK 130.0 million. The previous credit facility of SEK 85.0 million has been incorporated into the new facility.

Net cash, excluding effects of IFRS16 amounted to SEK 79.8 million, compared to SEK 156.3 million per June 30, 2025.

Equity

Equity at the end of the period amounted to SEK 596.0 (609.3) million. No repurchase of own shares was made in the quarter. The change in equity differs from the reported net result, primarily due to foreign exchange differences that are recognized directly in equity.

Equity/asset ratio

Equity/asset ratio was 75.5% (68.1%).

Employees

The average number of employees and consultants in the second quarter and for the first six months was 193 (209) and 191 (208) respectively.

Parent company in summary

Net sales for the parent company in the second quarter amounted to SEK 91.3 (142.6) million and net profit to SEK -31.7 (-11.5) million. During the second quarter the intra-group sales were SEK 0.0 (0.0) million while intra-group purchases were SEK -17.3 (-19.4) million.

Development of the Parent Company for the year and its financial position essentially followed that of the Group as presented above (excluding intra-group transactions).

Other information

Events during the quarter

- Strengthened product leadership: Larissa Görner-Meeus assumed the role of Chief Product Officer (CPO) and member of Net Insight's Group Management Team on 4 May. The change strengthens the company's focus on product strategy, innovation, and the commercialisation of next-generation media solutions.
- Customer implementation of Nimbra 520: A multinational technology company selected Nimbra 520 to establish a cloud-connected live production network. The deal confirms the continued demand for Net Insight's solutions for IP- and cloud-based media workflows.
- Expanded offering within Nimbra Edge: Net Insight integrated InSync FrameFormer into the Nimbra Edge platform, broadening the offering with advanced frame-rate and format conversion as an orchestrated service within the company's media platform.

Events after the reporting period

On 3 July 2026, it was announced that CFO Cecilia Höjgård Höök has decided to leave Net Insight. Cecilia will remain in her role until the end of 2026 while the recruitment of a new CFO is ongoing.

In July, Net Insight entered into a SEK 130.0 million revolving credit facility. The previously existing SEK 85.0 million credit facility has been incorporated into the new facility.

Accounting policies

This Interim Report has been prepared in accordance with IAS 34 Interim Financial Reporting and applicable regulations of the Swedish Annual Accounts Act. The Interim Report of the parent company complies with chapter 9 of the Swedish Annual Accounts Act, Interim Financial Reporting, and RFR 2 Accounting for Legal Entities.

Disclosures in accordance with IAS 34 are presented in the interim financial statements and the associated notes as well as elsewhere in the interim financial report.

There are no new or amended International Financial Reporting Standards (IFRS) in 2026 that have had a material impact on the Company's financial reporting.

The same accounting principles and basis of calculation as those used in the latest Annual Report have been applied to the group and parent company. For a description of these accounting principles, please refer to the Annual Report for 2025.

The preparation of the Interim Report requires management to make judgements, estimates and assumptions that affect the company's earnings and position and information presented generally. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. For a description of these estimates and assumptions, please refer to the Annual Report for 2025.

Figures in brackets in this report refer to comparison with the corresponding period or date in the previous year, if not stated otherwise. Divergences due to rounding may occur in this report.

Contributed equity

The 2026 Annual General Meeting resolved to authorize the Board of Directors, until the next Annual General Meeting, on one or more occasions, to resolve on the acquisition of the company's own shares, provided that the company's holding at any time does not exceed ten per cent of all shares in the company. Furthermore, the 2026 Annual General Meeting resolved to authorize the Board of Directors, until the next Annual General Meeting, on one or more occasions, to resolve on the transfer (sale) of the company's own shares.

The 2026 Annual General Meeting resolved to approve the proposal to introduce a long-term share-based incentive program, LTIP 2026. The 2026 Annual General Meeting also resolved to approve the transfer of treasury shares to hedge costs, including social security contributions, related to LTIP 2026.

At the end of the second quarter of 2026, the parent company held 1,028,430 class B treasury shares at an average acquisition cost of SEK 4.75 per share and with a quota value of SEK 0.04 per share. The shares are held as treasury shares. The parent company has the right to sell these shares at a later date.

The company has two active share-based incentive programs approved by the 2025 and 2026 Annual General Meetings, respectively (LTIP 2025 and LTIP 2026). For information regarding LTIP 2025 and the related accounting policies, reference is made to Note 7 on pages 85–86 of the Annual Report 2025. LTIP 2026 was introduced following a resolution at the 2026 Annual General Meeting and is accounted for in accordance with the same accounting principles as LTIP 2025.

All shares issued by the parent company were fully paid.

Risk and sensitivity analysis

Net Insight's operations and results of operations are affected by a number of external and internal factors. There is a continuous process to identify risks, and to assess how each such risk should be mitigated.

The main risks the company is primarily exposed to include market-related risks (including, but not limited to, competition, technological progress, and political risks), operational risks (including product liability, intellectual property, disputes, customer dependence and contract risks), as well as financial and sustainability-related risks.

International exposure

The current geopolitical tension causes hesitation in the market, and timing of business deals are harder to predict. In addition to the increased geopolitical instability, the risk of increased US tariffs brings further uncertainty. At the time of publication of the report, Net Insight's products are exempt from the tariffs introduced in April 2025, but this may change and affect the company's profitability negatively. Net Insight is taking countermeasures to mitigate the risk of increased tariffs, including a review of the value chain, and

Other information

has a long-term expectation of a gradual reduction in exposure to this risk through an increased share of software sales.

In recent years, currency fluctuations have been high. The company is exposed to changes primarily in USD and EUR, where a strengthened Swedish krona negatively impacts reported revenue, partly offset by hedging.

Inventory obsolescence

The product life cycle of programmable circuits (FPGA) has been shortened, which has led to an increased need to secure supply of components. Net Insight is continuously working to optimize and monitor inventory levels and to sell any surplus on the spot market.

Except for this, no significant risks and uncertainties have changed compared to those described in the 2025 annual report.

The risks and uncertainties are essentially the same for the parent company and the Group as a whole. For a comprehensive review of the company's risk and sensitivity analysis, and its risk management process, see pages 42–43, 61–63 and 78–79 of the 2025 Annual Report.

Transactions with related parties

In 2026, the parent company hired a member of the management team's related party company for consulting services. Charged fees during the year amounted to SEK 0.5 (0.1) million.

Auditors' review

This report has not been reviewed by the company's auditors.

Solna, Sweden, July 15, 2026

Andreas Eriksson
CEO

The report has been prepared in a Swedish and an English version. In case of discrepancies between the two, the Swedish version shall prevail. The information was submitted for publication, through the agency of the contact persons set out above, at 7:30 CET on July 15, 2026.

Financial reports

Consolidated income statement, in summary

SEK thousands	Apr-Jun 2026	Apr-Jun 2025	Jan-Jun 2026	Jan-Jun 2025	Jul 2025-Jun 2026	Jan-Dec 2025
Net sales	91,323	142,606	203,266	257,179	467,260	521,173
Cost of sales	-47,041	-64,717	-104,337	-121,968	-229,057	-246,688
Gross earnings	**44,282**	**77,889**	**98,929**	**135,211**	**238,203**	**274,485**
Sales and marketing expenses	-41,111	-46,395	-76,367	-89,144	-146,311	-159,088
Administration expenses	-17,550	-26,245	-33,641	-43,995	-64,908	-75,262
Development expenses	-13,940	-12,994	-26,622	-24,449	-48,305	-46,132
Other operating income and expenses	2,450	-1,977	9,915	3,508	10,447	4,040
EBIT	**-25,869**	**-9,722**	**-27,786**	**-18,869**	**-10,874**	**-1,957**
Net financial items	-4,836	-564	-3,179	-5,650	-4,560	-7,031
Profit/loss before tax	**-30,705**	**-10,286**	**-30,965**	**-24,519**	**-15,434**	**-8,988**
Tax	-18	-395	-36	-174	1,575	1,437
Net Income	**-30,723**	**-10,681**	**-31,001**	**-24,693**	**-13,859**	**-7,551**
Net income for the period attributable to the shareholders of the parent company	**-30,723**	**-10,681**	**-31,001**	**-24,693**	**-13,859**	**-7,551**

Earnings per share, based on net income attributable to the parent company's shareholders during the period	Apr-Jun 2026	Apr-Jun 2025	Jan-Jun 2026	Jan-Jun 2025	Jul 2025-Jun 2026	Jan-Dec 2025
Earnings per share						
-Basic, SEK	-0.09	-0.03	-0.09	-0.07	-0.04	-0.02
-Diluted, SEK	-0.09	-0.03	-0.09	-0.07	-0.04	-0.02
Average number of outstanding shares in thousands						
-Basic	340,376	340,376	340,376	340,989	340,376	340,706
-Diluted	340,376	340,376	340,376	341,591	340,376	341,067

Consolidated statement of comprehensive income

SEK thousands	Apr-Jun 2026	Apr-Jun 2025		Jan-Jun 2026	Jan-Jun 2025		Jul 2025-Jun 2026	Jan-Dec 2025
Net income	-30,723	-10,681	-	-31,001	-24,693	-	-13,859	-7,551
Other comprehensive income								
Translation differences	456	-716	-	1,067	-2,190	-	463	-2,794
Total other comprehensive income, after tax	**456**	-716		**1,067**	-2,190	-	**463**	-2,794
Total other comprehensive income for the period	**-30,267**	-11,397		**-29,934**	-26,883	-	**-13,396**	-10,345
Total comprehensive income for the period attributable to the shareholders of the parent company	**-30,267**	-11,397		**-29,934**	-26,883	-	**-13,396**	-10,345

Financial reports

Consolidated balance sheet, in summary

SEK thousands	30 Jun 2026	30 Jun 2025	31 Dec 2025
ASSETS			
Non-current assets			
Capitalized expenditure for development	283,605	278,776	279,730
Goodwill	38,751	38,751	38,751
Other intangible assets	104	208	143
Right-of-use assets	37,600	47,103	41,996
Equipment	8,732	9,694	8,236
Deferred tax asset	4,724	3,125	4,717
Deposits	5,016	5,116	5,003
Total non-current assets	**378,532**	**382,773**	**378,576**
Current assets			
Inventories	148,175	155,733	138,357
Accounts receivable	135,329	211,877	158,840
Other receivables	48,015	46,397	41,143
Cash and cash equivalents	79,793	97,764	82,678
Total current assets	**411,312**	**511,771**	**421,018**
TOTAL ASSETS	**789,844**	**894,544**	**799,594**
EQUITY AND LIABILITIES			
Equity attributable to parent company's shareholders			
Share capital	13,930	13,930	13,930
Other paid-in capital	1,200,443	1,200,443	1,200,443
Translation reserve	539	76	-528
Accumulated deficit	-618,959	-605,174	-587,779
Total shareholders' equity	**595,953**	**609,275**	**626,066**
Non-current liabilities			
Lease liabilities	27,099	35,042	31,110
Other liabilities	10,388	11,047	8,770
Total non-current liabilities	**37,487**	**46,089**	**39,880**
Current liabilities			
Lease liabilities	7,943	12,008	8,305
Accounts payable	40,003	108,778	41,745
Other liabilities	108,458	118,394	83,598
Total current liabilities	**156,404**	**239,180**	**133,648**
TOTAL EQUITY AND LIABILITIES	**789,844**	**894,544**	**799,594**

Financial reports

Changes in consolidated equity, in summary

	Attributable to parent company's shareholders				
SEK thousands	Share capital	Other paid-in capital	Translation reserve	Accumulated deficit	Total shareholders' equity
January 1, 2025	13,930	1,200,443	2,266	-570,273	646,365
Repurchase of own shares	-	-	-	-10,207	-10,207
Total comprehensive income	-	-	-2,190	-24,693	-26,883
June 30, 2025	13,930	1,200,443	76	-605,173	609,275
January 1, 2026	13,930	1,200,443	-528	-587,779	626,066
Share-based payment reserve	-	-	-	-178	-178
Total comprehensive income	-	-	1,067	-31,001	-29,934
June 30, 2026	13,930	1,200,443	539	-618,958	595,954

Consolidated statement of cash flows

	Apr-Jun		Jan-Jun		Jul 2025-	Jan-Dec
SEK thousands	2026	2025	2026	2025	Jun 2026	2025
Operating activities						
EBIT	-25,869	-9,723	-27,786	-18,869	-10,874	-1,957
Depreciation, amortization & impairment	22,050	23,571	44,522	47,183	90,762	93,423
Other items not affecting liquidity	4,684	-2,304	656	-3,213	9,281	5,412
Sub-total	865	11,544	17,392	25,101	89,169	96,878
Interest received	440	727	568	2,352	1,393	3,177
Interest paid	-327	21	-685	-185	-1,231	-731
Other financial income and expenses	-4,949	-1,311	-3,062	-7,817	-4,724	-9,479
Income tax paid	-1,862	-6,544	-4,507	-12,098	-549	-8,140
Cash flow from operating activities before changes in working capital	-5,833	4,437	9,706	7,353	84,058	81,705
Changes in working capital						
Increase-/decrease+ in inventories	-12,768	-66,597	-9,623	-65,882	311	-55,948
Increase-/decrease+ in receivables	20,661	-58,190	16,438	-89,225	74,537	-31,126
Increase+/decrease- in liabilities	1,274	85,707	29,145	74,558	-79,421	-34,008
Total changes in working capital	9,167	-39,080	35,960	-80,549	-4,573	-121,082
Cash flow from operating activities	3,334	-34,643	45,666	-73,196	79,485	-39,377
Investment activities						
Capitalized expenditure	-19,860	-22,035	-41,073	-46,718	-80,334	-85,979
Investment in tangible assets	-588	-465	-3,282	-594	-4,387	-1,699
Cash flow from investment activities	-20,448	-22,500	-44,355	-47,312	-84,721	-87,678
Financing activities						
Amortization leasing	-2,195	-1,281	-4,373	-4,348	-11,885	-11,860
Repurchase of own shares	-	-	-	-10,207	-	-10,207
Cash flow from financing activities	-2,195	-1,281	-4,373	-14,555	-11,885	-22,067
Net change in cash and cash equivalents	-19,309	-58,424	-3,062	-135,063	-17,121	-149,122
Exchange differences in cash and cash equivalents	-8	-141	177	-114	-850	-1,141
Cash and cash equivalents at the beginning of the period	99,110	156,329	82,678	232,941	97,764	232,941
Cash and cash equivalents at the end of the period	79,793	97,764	79,793	97,764	79,793	82,678

Financial reports

Disaggregation of revenue

SEK thousands	Apr-Jun 2026	Apr-Jun 2025	Jan-Jun 2026	Jan-Jun 2025	Jul 2025-Jun 2026	Jan-Dec 2025
Net sales by product group						
Hardware	33,935	55,003	80,328	102,039	194,311	216,022
Software	22,189	50,949	53,305	82,162	131,036	159,893
Support & Services	35,199	36,654	69,633	72,978	141,913	145,258
Total	91,323	142,606	203,266	257,179	467,260	521,173
Net sales by region						
EMEA	51,279	62,836	113,097	120,734	265,657	273,294
AM	34,157	67,470	78,640	114,796	171,895	208,051
APAC	5,887	12,300	11,529	21,649	29,708	39,828
Total	91,323	142,606	203,266	257,179	467,260	521,173
Timing of revenue recognition						
Products and services transferred at a point in time	56,124	105,943	133,633	182,152	325,347	373,866
time	35,199	36,663	69,633	75,027	141,913	147,307
Total	91,323	142,606	203,266	257,179	467,260	521,173

Financial assets and liabilities

Group's financial instruments by category	31 Jun 2026			31 Jun 2025		
Amounts in SEK thousands	Value-tier	Assets measured at amortized cost	Assets measured at fair value through profit or loss	Value-tier	Assets measured at amortized cost	Assets measured at fair value through profit or loss
Assets in Balance Sheet						
Derivative instruments	2		7,941	2		3,595
Accounts receivable and other receivables, excluding non-financial assets		143,965			219,000	
Cash and cash equivalents		79,793			97,764	
Total		223,758	7,941		316,764	3,595

Group's financial instruments by category	31 Jun 2026			31 Jun 2025		
Amounts in SEK thousands	Value-tier	Liabilities measured at amortized cost	Liabilities measured at fair value trough profit and loss	Value-tier	Liabilities measured at amortized cost	Liabilities measured at fair value trough profit and loss
Liabilities in Balance Sheet						
Derivative instruments	2		-	2		-
Accounts payable and other liabilities, excluding non-financial liabilities		41,734			109,624	
Lease liabilities		35,042			47,050	
Total		76,776	-		156,674	-

Carrying amounts of trade receivables, other receivables, cash and cash equivalents, trade payables, lease liabilities, and other liabilities constitute a reasonable approximation of fair value.

Financial instruments at Level 2

The fair value of derivative instruments is determined by using exchange rates for forward foreign exchange contracts on the balance sheet date.

Financial reports

Parent company income statement, in summary

SEK thousands	Apr-Jun 2026	Apr-Jun 2025	Jan-Jun 2026	Jan-Jun 2025	Jul 2025-Jun 2026	Jan-Dec 2025
Net sales	91,322	142,630	202,931	257,203	466,901	521,173
Cost of sales	-47,284	-65,121	-104,826	-122,547	-229,911	-247,632
Gross earnings	**44,038**	77,509	**98,105**	134,656	**236,990**	273,541
Sales and marketing expenses	-43,725	-48,094	-81,253	-91,806	-155,001	-165,554
Administration expenses	-16,689	-25,327	-32,708	-43,061	-62,968	-73,321
Development expenses	-14,037	-12,887	-26,816	-24,570	-49,063	-46,817
Other income expenses	3,222	-1,421	11,445	4,064	13,210	5,829
EBIT	**-27,191**	-10,220	**-31,227**	-20,717	**-16,832**	-6,322
Net financial items	-4,517	-596	-2,526	-5,486	-3,421	-6,381
Profit/loss before tax	**-31,708**	-10,816	**-33,753**	-26,203	**-20,253**	-12,703
Tax	-20	-692	-52	7	1,855	1,914
Net income	**-31,728**	-11,508	**-33,805**	-26,196	**-18,398**	-10,789

Financial reports

Parent company balance sheet, in summary

SEK thousands	30 Jun 2026	30 Jun 2025	31 Dec 2025
ASSETS			
Non-current assets			
Capitalized expenditure for development	283,605	278,776	279,730
Other intangible assets	104	208	143
Equipment	6,519	9,333	7,972
Participations in group companies	3,198	3,198	3,198
Deferred tax asset	3,665	1,810	3,717
Deposits	4,752	4,855	4,752
Total non-current assets	**301,843**	298,180	299,512
Current assets			
Inventories	148,175	155,709	138,357
Accounts receivable	136,047	212,987	159,758
Receivables from group companies	-	346	72
Other receivables	52,165	48,966	45,003
Cash and cash equivalents	73,060	91,412	75,683
Total current assets	**409,447**	509,420	418,873
TOTAL ASSETS	**711,290**	807,600	718,385
EQUITY AND LIABILITIES			
Equity			
Restricted equity	374,187	375,492	370,312
Non-restricted equity	167,581	184,600	205,440
Total equity	**541,768**	560,092	575,752
Non-current liabilities			
Other liabilities	10,388	11,047	8,770
Total non-current liabilities	**10,388**	11,047	8,770
Current liabilities			
Accounts payable	39,840	108,654	41,592
Liabilities to group companies	16,930	15,676	14,359
Other liabilities	102,364	112,131	77,912
Total current liabilities	**159,134**	236,461	133,863
TOTAL EQUITY AND LIABILITIES	**711,290**	807,600	718,385

	30 Jun, 2026			31 Dec, 2025		
The division of shares	A-shares	B-shares	Total	A-shares	B-shares	Total
Outstanding shares	1,000,000	339,376,009	340,376,009	1,000,000	339,376,009	340,376,009
Repurchased own shares	-	1,028,430	1,028,430	-	1,028,430	1,028,430
Issued shares	1,000,000	340,404,439	341,404,439	1,000,000	340,404,439	341,404,439

Financial reports

Financial information

SEK millions (if not defined differently)	Apr-Jun 2026	Apr-Jun 2025	Jan-Jun 2026	Jan-Jun 2025	Jul 2025-Jun 2026	Jan-Dec 2025
Earnings						
Net sales	91.3	142.6	203.3	257.2	467.3	521.2
Gross earnings	44.3	77.9	98.9	135.2	238.2	274.5
Operating expenses	72.6	85.6	136.6	157.6	259.5	280.5
Total development expenditure	35.3	35.0	69.2	71.2	130.1	132.1
EBITDA	-3.8	13.8	16.7	28.3	79.9	91.5
EBITDAC	-25.2	-8.2	-25.8	-18.4	-1.9	5.5
EBIT	-25.9	-9.7	-27.8	-18.9	-10.9	-2.0
Profit before tax	-30.7	-10.3	-31.0	-24.5	-15.4	-9.0
Net income	-30.7	-10.7	-31.0	-24.7	-13.9	-7.6
Balance sheet and cash flow						
Cash and cash equivalents	79.8	97.8	99.1	97.8	79.8	82.7
Working capital	189.8	165.0	197.5	142.6	197.8	170.1
Total cash flow	-19.3	-58.4	-3.1	-135.1	-17.1	-149.1
The share						
Dividend per share, SEK	-	-	-	-	-	-
Earnings per share, diluted, SEK	-0.09	-0.03	-0.09	0.00	-0.04	-0.02
Cash flow per share, diluted, SEK	-0.06	-0.17	-0.01	-0.40	-0.05	-0.44
Average number of outstanding shares diluted, thousands	340,376	340,376	340,376	341,591	340,376	341,067
Number of outstanding shares at the end of the period, diluted, thousands	340,376	340,376	340,376	340,376	340,376	340,376
Share price at end of period, SEK	4.00	4.03	4.00	4.03	4.00	3.92
Employees and consultants						
Average number of employees and consultants	193	209	191	208	204	196
KPI						
Net sales YoY, change in %	*-36.0%*	*-19.0%*	*-21.0%*	*-19.3%*	*-14.5%*	*-14.3%*
Gross margin	*48.5%*	*54.6%*	*48.7%*	*52.6%*	*51.0%*	*52.7%*
Total development expenditure/Net sales	*38.6%*	*24.6%*	*34.0%*	*27.7%*	*27.8%*	*25.3%*
EBIT margin	*-28.3%*	*-6.8%*	*-13.7%*	*-7.3%*	*-2.3%*	*-0.4%*
EBITDA margin	*-4.2%*	*9.7%*	*8.2%*	*11.0%*	*17.1%*	*17.6%*
EBITDAC margin	*-27.5%*	*-5.7%*	*-12.7%*	*-7.2%*	*-0.4%*	*1.1%*
Net margin	*-33.6%*	*-7.5%*	*-15.3%*	*-9.6%*	*-3.0%*	*-1.4%*
Return on capital employed	*-1.5%*	*2.9%*	*-1.4%*	*10.3%*	*-1.4%*	*0.2%*
Equity/asset ratio	*75.5%*	*68.1%*	*75.5%*	*68.1%*	*75.5%*	*78.3%*
Return on equity	*-2.2%*	*0.3%*	*-2.2%*	*0.3%*	*-2.2%*	*-1.2%*

Financial reports

KPI Income Statement	Apr-Jun		Jan-Jun		Jul 2025-	Jan-Dec
SEK millions (if not defined differently)	2026	2025	2026	2025	Jun 2026	2025
Net sales	91.3	142.6	203.3	257.2	467.3	521.2
Net sales YoY, change in %	*-36.0%*	*-19.0%*	*-21.0%*	*-19.3%*	*-14.5%*	*-14.3%*
Cost of sales ex. amortization of capitalized development	-28.7	-44.7	-67.1	-83.3	-153.6	-169.7
Gross earnings ex. amortization of capitalized development	62.7	98.0	136.1	173.9	313.7	351.4
Gross margin ex. amortization of capitalized development	*68.6%*	*68.7%*	*67.0%*	*67.6%*	*67.1%*	*67.4%*
Cost of sales amortization of capitalized development	-18.4	-20.1	-37.2	-38.6	-75.5	-76.9
Gross earnings	44.3	77.9	98.9	135.2	238.2	274.5
Gross margin	*48.5%*	*54.6%*	*48.7%*	*52.6%*	*51.0%*	*52.7%*
Sales and marketing expenses	-41.1	-46.4	-76.4	-89.1	-146.3	-159.1
Administration expenses	-17.6	-26.2	-33.6	-44.0	-64.9	-75.3
Development expenses	-13.9	-13.0	-26.6	-24.4	-48.3	-46.1
Operating expenses	-72.6	-85.6	-136.6	-157.6	-259.5	-280.5
Operating expenses/net sales	*79.5%*	*60.0%*	*67.2%*	*61.3%*	*55.5%*	*53.8%*
Other operating income and expenses	2.5	-2.0	9.9	3.5	10.4	4.0
EBIT	-25.9	-9.7	-27.8	-18.9	-10.9	-2.0
EBIT margin	*-28.3%*	*-6.8%*	*-13.7%*	*-7.3%*	*-2.3%*	*-0.4%*
Net financial items	-4.8	-0.6	-3.2	-5.7	-4.6	-7.0
Profit before tax	-30.7	-10.3	-31.0	-24.5	-15.4	-9.0
Tax	-0.0	-0.4	-0.0	-0.2	1.6	1.4
Net Income	-30.7	-10.7	-31.0	-24.7	-13.9	-7.6
Net margin	*-33.6%*	*-7.5%*	*-15.3%*	*-9.6%*	*-3.0%*	*-1.4%*

EBITDA margin	Apr-Jun		Jan-Jun		Jul 2025-	Jan-Dec
SEK millions (if not defined differently)	2026	2025	2026	2025	Jun 2026	2025
Net sales	91.3	142.6	203.3	257.2	467.3	521.2
EBIT	-25.9	-9.7	-27.8	-18.9	-10.9	-2.0
Amortization of capitalized development expenditure	18.4	20.1	37.2	38.6	75.5	76.9
Other depreciation & amortization	3.7	3.5	7.3	8.5	15.3	16.5
EBITDA	**-3.8**	13.8	**16.7**	28.3	**79.9**	91.5
EBITDA margin	***-4.2%***	***9.7%***	***8.2%***	***11.0%***	***17.1%***	***17.6%***
Capitalization of development expenditure	-21.3	-22.0	-42.5	-46.7	-81.8	-86.0
EBITDAC	**-25.2**	-8.2	**-25.8**	-18.4	**-1.9**	5.5
EBITDAC margin	***-27.5%***	***-5.7%***	***-12.7%***	***-7.2%***	***-0.4%***	***1.1%***

Change in net sales in comparable currencies	Apr-Jun		Jan-Jun		Jan-Dec
SEK millions (if not defined differently)	2026	2025	2026	2025	2025
Net sales	91.3	142.6	203.3	257.2	521.2
Net sales in comparable currencies	92.6	152.5	212.5	268.0	552.6
Change in net sales in comparable currencies	***-35.1%***	***-13.4%***	***-17.4%***	***-15.9%***	***-9.1%***

Financial reports

Development expenditure SEK millions (if not defined differently)	Apr-Jun 2026	 2025	Jan-Jun 2026	 2025	Jul 2025- Jun 2026	Jan-Dec 2025
Development expenses	13.9	13.0	26.6	24.4	48.3	46.1
Capitalization of development expenditure	21.3	22.0	42.5	46.7	81.8	86.0
Total development expenditure	35.3	35.0	69.2	71.2	**130.1**	132.1
Capitalization rate	*60.5%*	*62.9%*	*61.5%*	*65.6%*	*62.9%*	*65.1%*
Net Sales	91.3	142.6	203.3	257.2	467.3	521.2
Total development expenditure/net sales	***38.6%***	***24.6%***	***34.0%***	***27.7%***	***27.8%***	***25.3%***

Material profit and loss items

The Group has identified a number of items which are material due to the significance of their nature and/or amount. These are listed separately here to provide a better understanding of the financial performance of the Group:

Material profit and loss items SEK millions	Note	Apr-Jun 2026	 2025	Jan-Jun 2026	 2025	Jul 2025- Jun 2026	Jan-Dec 2025
Exchange rate differences							
Part of Other operating income & expenses		-5.0	-2.0	2.4	3.5	3.0	4.0
Part of Net Financial Items		-4.7	-1.1	-2.3	-7.8	-4.0	-9.5
Total Exchange rate differences		-9.7	-3.1	0.1	-4.3	-1.0	-5.4
Other operating income		0.1	0.2	0.1	0.2	0.1	0.2
Total		0.1	0.2	0.1	0.2	0.1	0.2
Items affecting comparability							
Restructuring	(a)	-	-10.0	-	-10.0	-0.7	-10.7
Total		-	-10.0	-	-10.0	-0.7	-10.7
EBIT excluding items affecting comparability							
EBIT		-25.9	-9.7	-27.8	-18.9	-10.9	-2.0
Items affecting comparability, as per above		-	10.0	-	10.0	0.7	10.7
Total		-25.9	0.3	-27.8	-8.8	-10.2	8.8
EBIT excluding exchange rate differences							
EBIT		-25.9	-9.7	-27.8	-18.9	-10.9	-2.0
Exchange rate differences, as per above		5.0	2.0	-2.4	-3.5	-3.0	-4.0
Total		-20.9	-7.7	-30.2	-22.4	-13.9	-6.0
EBIT excluding exchange rate differences & items affecting comparability							
EBIT		-25.9	-9.7	-27.8	-18.9	-10.9	-2.0
Exchange rate differences, as per above		5.0	2.0	-2.4	-3.5	-3.0	-4.0
Items affecting comparability, as per above		-	10.0	-	10.0	0.7	10.7
Total		-20.9	2.3	-30.2	-12.3	-13.2	4.7
Cash flow excluding share-base transactions	(b)						
Net change in cash and cash equivalents		-19.3	-58.4	-3.1	-135.1	-17.1	-149.1
Repurchase of own shares		-	-	-	10.2	-	10.2
Total		-19.3	-58.4	-3.1	-124.9	-17.1	-138.9

All items in the table above affect operating earnings, except item (b), which affects cash flow.

(a) Relates to restructuring costs incurred in connection with organisational changes and cost-saving initiatives.

(b) Presenting the cash flow without effects from the repurchase program of own shares and exercised warrants provides a better understanding and comparison of the underlying operations' cash flow.

Financial definitions

Alternative performance measures and other definitions

Non-IFRS financial measures are presented to assist investors and management in evaluating the Group's operating performance, forecasting future periods and facilitating meaningful comparisons between reporting periods. These alternative performance measures may differ from similarly titled measures used by other companies. This section also includes certain additional definitions.

Any key figures in text, diagrams or tables that include periods earlier than 1 April 2021, refer to continued operations, i.e. excluding the effect from divested operations. For more information, see interim reports and the 2024 annual report.

Calculation of performance measures not included in IFRS framework, and some other definitions.

Performance measures	Various types of performance measures and margin measures as a percentage of sales.	
Non-IFRS performance measures	Description	Reason for the use of the measure
Gross margin	Gross profit as a percentage of net sales.	The gross margin is of major importance, showing the margin for covering the operating expenses, supplemented by the margin to cover the operating expenses as well as the cost of amortization of capitalized development expenditures.
Gross margin excl. amortization of capitalized development	Gross profit excl. amortization of capitalized development as a percentage of net sales.	
Operating expenses	Sales and marketing expenses, administration expenses and development expenses.	Shows the company's total operating expenses. Putting them in relation to net sales shows the company's cost efficiency.
Operating expenses/ net sales	Operating expenses as a percentage of net sales.	
Operating earnings (EBIT)	EBIT is defined as operating profit/loss before net financial items and income tax.	Operating earnings provides an overall picture of earnings generated in the operating activities.
Operating margin (EBIT%)	Operating earnings as a percentage of net sales.	The operating margin is a key measure together with sales growth and capital employed for monitoring value creation.
Net sales YoY, change in %	The relation between net sales for the period and the corresponding sales for the comparative period in the previous year.	The sales growth is a key measure together with operating margin and capital employed for monitoring value creation.
Change in Net sales in comparable currencies	The relation between the net sales for the period, recalculated using the foreign currency exchange rates from the comparative period, and the corresponding sales for the comparative period in the previous year. No recalculation is made for revenue from acquired businesses that were not owned throughout the entire comparative period.	This measure is of major importance for management in its monitoring of the underlying sales growth driven by changes in volume, price and product mix for comparable exchange rates between different periods.
Net margin	Net Income as a percentage of net sales.	The net margin shows the remaining share of net sales after all the company's costs have been deducted.
Total development (R&D) expenditure	Development expenses and capitalized expenditures for development.	EBITDAC, which is EBITDA adjusted for capitalized development expenditure, is a useful complement to operating earnings as it provides an indication of the cash-based result of the business. The measure also eliminates the earnings effects arising from changes in the capitalization rate of the company's development projects.
Capitalization rate	Capitalized development expenditures as a percentage of total development expenditures.	
Total development (R&D) expenditure/net sales	Total development expenditure as percentage of net sales.	

Financial definitions

Performance measures	Various types of performance measures and margin measures as a percentage of sales.	
Non-IFRS performance measures	Description	Reason for the use of the measure
Regions	Definition of regions for designation of revenue: • EMEA – Europe, the Middle East and Africa • Americas (AM) - North and South America • APAC – Asia and Pacific	Definition of regions for designation of revenue.
Working capital	Current assets minus cash and cash equivalents, accounts payable and other interest-free current liabilities. The Company has no interest-bearing liabilities, excluding lease liabilities. Changes in working capital in the cash flow statement also includes adjustments for items not affecting liquidity and changes in non-current operating assets and liabilities.	This measure shows how much working capital is tied up in the operations and can be put in relation to sales to understand how effectively tied up working capital is used.
Capital employed	Capital employed is calculated as the average of total assets less total liabilities, excluding interest-bearing liabilities. The Group has no interest-bearing liabilities other than lease liabilities.	Return on capital employed is the central ratio for measuring the return on the capital tied up in operations.
Return on capital employed	EBIT plus interest income, rolling four quarters (R4Q), divided by average capital employed.	
Equity/asset ratio	Shareholders' equity as a percentage of total assets.	A traditional measure for showing financial risk, expressing the ratio of the assets that are financed by the owners.
Return on equity	Net profit for the period as a percentage of average shareholders' equity, rolling four quarters (R4Q.	Return on equity shows the total return on shareholders' capital and reflects the effect of the company's profitability as well as the financial leverage. The measure is primarily used to analyze owner profitability over time.
Investments	Investments in intangible and tangible assets.	Definitions to rows in the cash flow statement.
Total cash flow/cash flow	Change in cash and cash equivalents during the period, excluding exchange differences in cash and cash equivalents.	

Shareholders' information	Measures related to the share	
Non-IFRS performance measure	Description	Reason for the use of the measure
Average number of outstanding shares	Total number of shares in the Parent company, less the number of group companies' holdings of shares in the Parent company (own/treasury shares).	Definitions of IFRS performance measures. Measures showing the return of the business to the owners, per share.
Dividend per share	Dividend divided by the average number of outstanding shares during the period.	

Financial definitions

Shareholders' information	Measures related to the share	
Non-IFRS performance measure	Description	Reason for the use of the measure
Earnings per share (EPS)	Net income divided by the average number of outstanding shares during the period.	
Cash flow per share	Total cash flow, divided by average number of outstanding shares during the period.	Measures showing the return of the business to the owners, per share.
Equity per share	Shareholders' equity divided by number of outstanding shares at the end of the period.	

Employees	Measures related to employees	
Non-IFRS performance measure	Description	Reason for the use of the measure
Average number of employees and consultants/co-workers	Average number of employees and consultants in non-temporary positions (longer than nine months) who are not replacing absent employees. Measured as full-time equivalents (FTEs).	To supplement the number of employees with consultants gives a better measure of the Company's cost.

Financial calendar

Interim report Q3 2026	29 October 2026
Year-end report 2026	10 February 2027

Invitation to presentation

On 15 July 2026 at 09:00 CEST, CEO Andreas Eriksson together with CFO Cecilia Höjgård Höök will present the quarterly report in a live-streamed web conference.

Link to the live presentation, which will also be available for replay: Net Insight Q2 2026

For further information

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