

Alicante, 14 of May 2026

COMMUNICATION – MARKET NOTICE – FACEPHI BIOMETRIA, S.A.

Dear Sirs,

Pursuant to Article 17 of Regulation (EU) No. 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (Market Abuse Regulation), and section 4.5.1 of Euronext Growth Markets Rule Book Part I: Harmonized Rules, on ongoing obligations of companies listed on Euronext, (hereinafter "FacePhi" or "the Company") hereby notifies the following:

The Company hereby informs the market that, in relation to the Market Notice concerning the Audited Annual Accounts for fiscal year 2025, published on May 4, 2026, and, in particular, regarding the submission of a technical consultation to the Institute of Accounting and Auditing ("ICAC") concerning the accounting treatment applied to certain transactions involving Economic Interest Groupings ("EIGs") and the recognition of income associated with tax financing structures for R&D activities:

The consultation, submitted today, May 14, 2026, seeks to obtain a technical opinion from the regulator regarding an accounting treatment that the Company considers to be supported by a formalized contractual structure and by specialized technical and legal analyses, and which has been applied in previous periods.

The Company's Directors are awaiting the decision and criteria that may, where appropriate, be issued by the ICAC, and state their intention to adopt and reflect in the Company's financial information the accounting treatment resulting from such decision.

The Company will duly inform the market of any relevant developments that may arise from this procedure.

We remain at your disposal for any clarification you might deem necessary.

Sincerely,

Javier Mira Miró

Chairman of the Board of Directors