

Information related to Regulation G

Unitymedia GmbH (Unitymedia):

Unitymedia, a wholly-owned subsidiary of Liberty Global plc, is a broadband communications operator in Germany. For purposes of its standalone reporting obligations, Unitymedia prepares its consolidated financial statements in accordance with International Financial Reporting Standards, as adopted by the European Union (EU-IFRS).

Unitymedia uses "EBITDA" and "Adjusted Segment EBITDA" measures in its investor release. EBITDA and Adjusted Segment EBITDA are non-generally accepted accounting principles or "non-GAAP" measures as contemplated by the U.S. Securities and Exchange Commission's Regulation G.

Adjusted Segment EBITDA is the primary measure used by Unitymedia's management to evaluate its performance. Adjusted Segment EBITDA is also a key factor that is used by Unitymedia's internal decision makers to evaluate the effectiveness of its management for purposes of annual and other incentive compensation plans. Reconciliations of Unitymedia's EBITDA and Adjusted Segment EBITDA to the most directly comparable EU-IFRS financial measure are presented below:

	Three months ended	
	March 31,	
	2016	2015
	in millions	
Adjusted Segment EBITDA (a)	€ 343.8	€ 330.4
Share-based compensation expense	(1.7)	(1.0)
Impairment, restructuring and other operating items, net	1.1	(0.3)
Related-party fees and allocations	<u>(36.8)</u>	<u>(33.4)</u>
EBITDA	306.4	295.7
Depreciation and amortization	<u>(213.4)</u>	<u>(189.5)</u>
EBIT	93.0	106.2
Net financial and other expense	(90.2)	(144.7)
Income tax expense	<u>(9.9)</u>	<u>(4.0)</u>
Net loss	€ <u>(7.1)</u>	€ <u>(42.5)</u>

- (a) Unitymedia defines EBITDA as earnings before net finance expense, income taxes and depreciation and amortization. As Unitymedia uses the term, Adjusted Segment EBITDA is defined as EBITDA before share-based compensation, impairment, restructuring and other operating items and related-party fees and allocations.