

Information related to Regulation G

Unitymedia:

Unitymedia GmbH (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.

Unitymedia believes that its presentation of EBITDA and Adjusted Segment EBITDA provides useful information to investors, as these metrics provide a transparent view of Unitymedia's recurring operations and are key measures used by Unitymedia's chief operating decision makers to evaluate operating performance and to decide how to allocate resources.

Investors should view Unitymedia's EBITDA and Adjusted Segment EBITDA as supplements to, and not substitutes for, operating income (loss), net earnings (loss) and other EU-IFRS measures of income.

Unitymedia defines EBITDA as earnings before net finance expense, income taxes and depreciation and amortization. Adjusted Segment EBITDA is defined as EBITDA before share-based compensation, impairment, restructuring and other operating items and related-party fees and allocations. Reconciliations of Unitymedia's EBITDA and Adjusted Segment EBITDA to the most directly comparable EU-IFRS financial measure are presented below:

	<u>Three months ended</u> <u>September 30,</u>		<u>Nine months ended</u> <u>September 30,</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
	in millions			
Adjusted Segment EBITDA.....	€ 342.3	€ 319.0	€ 1,013.4	€ 947.2
Share-based compensation expense	(2.6)	(0.7)	(4.7)	(1.9)
Impairment, restructuring and other operating items, net	(0.2)	3.7	(1.0)	1.1
Related-party fees and allocations	<u>(40.3)</u>	<u>(31.0)</u>	<u>(103.3)</u>	<u>(79.9)</u>
EBITDA.....	299.2	291.0	904.4	866.5
Depreciation and amortization.....	<u>(197.4)</u>	<u>(178.6)</u>	<u>(582.7)</u>	<u>(532.7)</u>
EBIT	101.8	112.4	321.7	333.8
Net financial and other expense	(56.3)	(139.0)	(301.9)	(406.2)
Income tax expense	<u>(26.0)</u>	<u>(8.5)</u>	<u>(41.3)</u>	<u>(13.3)</u>
Net earnings (loss)	<u>€ 19.5</u>	<u>€ (35.1)</u>	<u>€ (21.5)</u>	<u>€ (85.7)</u>