

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 December 31,		Year Ended December 31,	
	2016	2015	2016	2015
	in millions			
Net loss	€ (36.7)	€ (5.2)	€ (90.4)	€ (31.9)
Net financial and other expense	122.9	109.2	377.9	411.1
Income tax expense	5.8	7.5	27.9	46.3
EBIT	92.0	111.5	315.4	425.5
Depreciation and amortization	219.3	200.8	846.8	783.5
Impairment, restructuring and other operating items, net	9.2	5.6	75.0	6.6
Share-based compensation expense	2.2	1.5	7.9	6.2
Related-party fees and allocations	50.7	39.2	193.1	142.5
Adjusted Segment EBITDA (a)	<u>€ 373.4</u>	<u>€ 358.6</u>	<u>€ 1,438.2</u>	<u>€ 1,364.3</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, provisions and provision releases related to significant litigation, impairment, restructuring and other operating items and related-party fees and allocations.