

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).

Adjusted Segment EBIDTA is a non-generally accepted accounting principles or "non-GAAP" measure 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 Adjusted Segment EBITDA to the most directly comparable EU-IFRS financial measure are presented below:

	Three Months Ended December 31,		Year Ended December 31,	
	2018	2017 (a)	2018	2017 (a)
	in millions			
Net earnings (loss)	€ 83.2	€ (30.0)	€ 203.7	€ (6.6)
Net financial and other expense	6.0	171.8	200.7	417.1
Income tax expense (benefit)	47.8	(1.7)	160.9	57.3
EBIT	137.0	140.1	565.3	467.8
Depreciation and amortization	197.0	192.5	775.9	795.5
Impairment, restructuring and other operating items, net	9.7	(0.8)	9.3	9.1
Share-based compensation expense	3.3	2.2	10.4	7.4
Related-party fees and allocations, net	68.3	62.4	262.0	234.3
Adjusted Segment EBITDA (b)	<u>€ 415.3</u>	<u>€ 396.4</u>	<u>€ 1,622.9</u>	<u>€ 1,514.1</u>

(a) Information for 2017 has been adjusted to reflect the pro forma impact of the adoption of IFRS 15-*Revenue from Contracts with Customers* as if such adoption had occurred on January 1, 2017.

(b) 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.