DIGI

Communications N.V.

2ND QUARTER 2026 – FINANCIAL REPORT

for the three-month period ended June 30, 2026

DIGI COMMUNICATIONS N.V. (“Digi”)

(the “COMPANY”)

(Digi, together with its direct and indirect consolidated subsidiaries are referred to as the “**Group**”)

FINANCIAL REPORT (the “REPORT”)
for the three-month period ended June 30, 2026

This Unaudited Condensed Consolidated Interim Financial Report for the period ended 30 June 2026 refers to the Unaudited Condensed Consolidated Interim Financial Statements prepared in accordance with IAS 34 “Interim Financial Reporting”.

DIGI
Communications N.V.

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Important Information

Cautionary Note Regarding Forward-Looking Statements

Certain statements in this Report are not historical facts and are forward-looking. Forward-looking statements include statements concerning our plans, expectations, projections, objectives, targets, goals, strategies, future events, future operating revenues or performance, capital expenditures, financing needs, plans or intentions relating to acquisitions, our competitive strengths and weaknesses, our business strategy, and the trends we anticipate in the industries and the political and legal environments in which we operate and other information that is not historical information.

Words such as "believe," "anticipate," "estimate," "target," "potential," "expect," "intend," "predict," "project," "could," "should," "may," "will," "plan," "aim," "seek" and similar expressions are intended to identify forward-looking statements, but are not the exclusive means of identifying such statements.

The forward-looking statements contained in this Report are largely based on our expectations, which reflect estimates and assumptions made by our management. These estimates and assumptions reflect our best judgment based on currently known market conditions and other factors, some of which are discussed below. Although we believe such estimates and assumptions to be reasonable, they are inherently uncertain and involve a number of risks and uncertainties that are beyond our control. In addition, management's assumptions about future events may prove to be inaccurate. We caution all readers that the forward-looking statements contained in this report are not guarantees of future performance, and we cannot assure any reader that such statements will be realized or the forward-looking events and circumstances will occur.

By their very nature, forward-looking statements involve inherent risks and uncertainties, both general and specific, many of which are beyond our control, and risks exist that the predictions, forecasts, projections and other forward-looking statements will not be achieved. You should be aware that a number of important factors could cause actual results to differ materially from the plans, objectives, expectations, estimates and intentions expressed in such forward-looking statements. These factors include, without limitation, various risks related to our business, risks related to regulatory matters and litigation, risks related to investments in emerging markets, risks related to our financial position as well as risks related to the notes and the related guarantee.

Any forward-looking statements are only made as of the date of this Report. Accordingly, we do not intend, and do not undertake any obligation, to update forward-looking statements set forth in this Report. You should interpret all subsequent written or oral forward-looking statements attributable to us or to persons acting on our behalf as being qualified by the cautionary statements in this Report. As a result, you should not place undue reliance on such forward-looking statements.

Operating and Market Data

Throughout this Report, we refer to persons who subscribe to one or more of our services as customers. We use the term revenue generating unit ("RGU") to designate a subscriber account of a customer in relation to one of our services. We measure RGUs at the end of each relevant period. An individual customer may represent one or several RGUs depending on the number of our services to which it subscribes.

More specifically:

- for our cable TV and DTH services, we count each basic package that we invoice to a customer as an RGU, without counting separately the premium add-on packages that a customer may subscribe for;
- for our fixed internet and data services, we consider each subscription package to be a single RGU;
- for our fixed-line telephony services, we consider each phone line that we invoice to be a separate RGU, so that a customer will represent more than one RGU if it has subscribed for more than one phone line; and
- for our mobile telecommunication services, we consider the following to be a separate RGU: (a) for pre-paid services, each mobile voice and mobile data SIM with active traffic in the last month of the relevant period; and (b) for post-paid services, each separate SIM on a valid contract.

As our definition of RGUs is different for our different business lines, you should use caution when comparing RGUs between our different business lines. In addition, since RGUs can be defined differently by different companies within our industry, you should use caution in comparing our RGU figures to those of our competitors.

We use the term average revenue per unit ("ARPU") to refer to the average revenue per RGU in geographic segment or the Group as a whole, for a period by dividing the total revenue of such geographic segment, or the Group, for such period, (a) if such period is a calendar month, by the total number of RGUs invoiced for services in that calendar month; or (b) if such period is longer than a calendar month, by (i) the average number of relevant RGUs invoiced for services in that period and (ii) the number of calendar months in that period. In our ARPU calculations we do not differentiate between various types of subscription packages or the number and nature of services an individual customer subscribes for. Because we calculate ARPU differently from some of our competitors, you should use caution when comparing our ARPU figures with those of other telecommunications companies.

Non-Gaap Financial Measures

In this report, we present certain financial measures that are not defined in and, thus, not calculated in accordance with IFRS, U.S. GAAP or generally accepted accounting principles in any other relevant jurisdiction. This includes EBITDA, Adjusted EBITDA and Adjusted EBITDA Margin (each as defined below). Because these measures are not standardized, companies can define and calculate these measures differently, and therefore we urge you not to use them as a basis for comparing our results with those of other companies.

We calculate EBITDA by adding back to our consolidated operating profit or loss charges for depreciation, amortization and impairment of assets. Adjusted EBITDA is EBITDA adjusted for the effect of non-recurring and one-off items. Adjusted EBITDA Margin is the ratio of Adjusted EBITDA to the sum of our total revenue and other operating income. EBITDA, Adjusted EBITDA or Adjusted EBITDA Margin under our definition may not be comparable to similar measures presented by other companies and labelled "EBITDA", "Adjusted EBITDA" or "Adjusted EBITDA Margin," respectively. We believe that EBITDA, Adjusted EBITDA and Adjusted EBITDA Margin are useful analytical tools for presenting a normalized measure of cash flows that disregards temporary fluctuations in working capital, including due to fluctuations in inventory levels and due to timing of payments received or payments made. Since operating profit and actual cash flows for a given period can differ significantly from this normalized measure, we urge you to consider these figures for any period together with our data for cash flows from operations and other cash flow data and our operating profit. You should not consider EBITDA, Adjusted EBITDA or Adjusted EBITDA Margin as substitutes for operating profit or cash flows from operating activities.

In Note 3 to the Interim Financial Statements, as part of our "Other" segment we reported EBITDA of (i) our Italian operations, together with operating expenses of Digi and Portugal. In this Report, EBITDA, Adjusted EBITDA and Adjusted EBITDA Margin represent mainly the results of our Romanian, Spanish and Italian subsidiaries and operating expenses of Digi.

Rounding

Certain amounts that appear in this Report have been subject to rounding adjustments. Accordingly, figures shown as totals in certain tables may not be an arithmetic aggregation of the figures that precede them.

Management’s Discussion and Analysis of Financial Condition and Results of Operations

The following discussion and analysis of the financial condition and results of operations of the Group should be read in conjunction with the unaudited interim condensed consolidated financial statements of the Group as of June 30, 2026.

The following discussion includes forward-looking statements based on assumptions about our future business. Our actual results could differ materially from those contained in these forward-looking statements as a result of many factors, including but not limited to those described in sections captioned “Forward-Looking Statements” of this Report.

Overview

We are a fast-growing European telecom challenger, with strong presence in our core countries Romania and Spain, historic presence in Italy, operations in Portugal and Belgium and recent entry into the United Kingdom market.

- **Romania.** We offer a comprehensive suite of fixed and mobile telecommunication services to our customers in Romania. Our fixed services in the country include pay TV (cable TV and DTH), fixed internet and data and fixed-line telephony. We operate Romania's largest fixed fiber optic network and our mobile network provides the widest population coverage among mobile operators.
- **Spain.** We offer IPTV, fixed internet and data and fixed-line telephony services through our own FTTH network (including DIGI Andalucia Network) and based on wholesale indirect access agreements through the SOTA Network and the fixed network of Telefónica. In the past, we provided mobile telecommunication services in the country as an MVNO through Telefónica Móviles’s mobile network. Since January 2025, we have started to provide mobile telecommunication services as an MNO via the Spanish National Roaming Agreement and the Spanish RAN Sharing and Spectrum Sharing Agreement with Telefónica Móviles, as well as our own spectrum.
- **Portugal.** We have been developing our own network in Portugal since 2021, when we acquired certain spectrum licenses. In addition, on October 25, 2024, we acquired NOWO, Portugal’s fourth largest telecom operator. Since November 2024, we have been offering a full range of telecommunication services under the DIGI brand, including cable TV and IPTV, fixed internet and data, fixed-line telephony and mobile telecommunication services. We also continue servicing customers not yet migrated to the DIGI platform under the NOWO brand. We offer fixed services through our own FTTH and HFC networks. Additionally, we provide mobile telecommunication services as an MVNO (under the NOWO brand) through the mobile network of MEO, a subsidiary of Altice Portugal, for a small percentage of customers who have not yet migrated to DIGI.
- **Italy.** We provide mobile telecommunication services as an MVNO through the mobile network of Vodafone Italy. We have also started a roll-out of our fixed network in the country, which is currently in an early development stage.
- **United Kingdom.** We have taken the initial steps to enter the telecommunications market in the United Kingdom. On 19 March 2026, our wholly owned subsidiary incorporated in England, Fiber One Ltd., acquired 51% of the share capital of Whyfibre Limited, which owns a fibre network currently under deployment in the counties of Bedfordshire and Hertfordshire in southern England (the “Network”). DIGI TELECOM LIMITED (formerly known as Fiber One Ltd.), the operator of the Network, started the provision of fixed broadband services on a pilot basis.
- **Belgium.** In 2025 and 2026, we completed a series of transactions to consolidate all our existing operations in Belgium into our direct subsidiary, Digi Communications Belgium N.V. (“DIGI Belgium”). We originally expanded into the country in December 2024, by introducing fixed and mobile service offerings through a joint venture with Citymesh. Currently, we are not consolidating these operations and we report our investment on an equity basis. Our current offerings in the country include fixed internet and data and fixed-line telephony on our own network, and mobile telecommunication services on our own network and through a national roaming services agreement with Proximus.

For the three months ended June 30, 2026, we had revenues and other income of €612.8 million, net loss of €31.4 million and Adjusted EBITDA of €203.3 million.

Recent Developments

The DIGI Group has completed the process of listing a minority stake in its Spanish subsidiary, Digi Spain Telecom S.A.U., on the Spanish stock exchanges. The process included the approval and publication of the offering prospectus, the determination of the initial public offering (IPO) price, confirmation of the successful completion of the offering and the admission to trading of Digi Spain's shares. Following the transaction, DIGI Communications N.V. remained the majority shareholder of Digi Spain Telecom S.A.U., retaining control over the subsidiary.

On 9 July 2026, the Spanish National Securities Market Commission – Comisión Nacional del Mercado de Valores ("CNMV") – approved and registered the prospectus relating to the initial public offering. The offer price was set at EUR 5.60 per Digi Spain share.

The offering contemplated in the prospectus was structured as follows:

- a primary offering of 26,800,000 new shares issued by Digi Spain, representing gross proceeds of approximately EUR 150 million for Digi Spain;
- a secondary offering of 24,500,000 existing shares sold by Digi Romania S.A., representing gross proceeds of approximately EUR 137 million for the selling shareholder; and
- an over-allotment option granted to the global coordinators of the offering, relating to up to 7,695,000 additional existing shares held by Digi Romania S.A., at the same offer price.

On 15 July 2026, the Group confirmed the completion of the subscription process for 51,300,000 Digi Spain shares at a price of EUR 5.60 per share.

Following the completion of the initial public offering of 51,300,000 shares of Digi Spain Telecom and subject to the approval of the Spanish authorities, DIGI Spain shares commenced trading on the Spanish stock exchanges on 16 July 2026.

Basis of Financial Presentation

The Group prepared its Interim Financial Statements as of June 30, 2026 in accordance with IFRS as adopted by the EU. For the periods discussed in this Report, the Group's presentation currency was the euro. The Group's financial year ends on December 31 of each calendar year.
All amounts presented are for continuous operations unless otherwise stated.

Functional Currencies and Presentation Currency

Each Group entity prepares individual financial statements in its functional currency, which is the currency of the primary economic environment in which such entity operates. As our operations in Romania and Spain generated approximately 52% and 43%, respectively, of our consolidated revenues for the three months ended June 30, 2026 our principal functional currencies are the Romanian leu and EUR. As of July 2026, our principal functional currency will be EUR, following the alignment of Romania's prices to EUR.
The Group presents its consolidated Interim Financial Statements in euros. The Group uses the euro as the presentation currency of its consolidated Interim Financial Statements because management analysis and reporting are prepared in euros, as the euro is the most used reference currency in the telecommunication industry in the European Union.

Presentation of Revenues and Operating Expenses

We evaluate business and market opportunities and consider our results primarily on a country-by-country basis. We currently generate revenues and incur operating expenses in Romania, Spain, Portugal, Italy and United Kingdom.
Accordingly, our revenues and operating expenses are further broken down into the following segments: Romania, Spain, Portugal and Other (which includes revenues generated, and operating expenses incurred, by our operations in Italy and United Kingdom). Currently, we are not consolidating DIGI Belgium's operations and we report our investment on an equity basis.

In line with our management's consideration of the Group's revenues generation, we further break down revenues generated by each of our four segments in accordance with our four principal business lines: (1) Pay TV; (2) fixed internet and data; (3) mobile telecommunication services; and (4) fixed-line telephony.

Exchange rates

In the six-month period ended June 30, 2026 the Romanian leu has depreciated by approximately 3.3% compared to EUR.
In the three-month period ended June 30, 2026 the average rate of Romanian leu versus EUR has depreciated by 3.2%.

The following table sets out, where applicable, the period end and average exchange rates for the periods under review of the euro against each of our principal functional currencies and the U.S. dollar, in each case as reported by the relevant central bank on its website (unless otherwise stated):

Value of one euro in the relevant currency	**As at and for the three months ended June 30,**		**As at and for the six months ended June 30,**	
	2026	**2025**	**2026**	**2025**
Romanian leu (RON) (1)				
Period end rate	5.24	5.08	5.24	5.08
Average rate	5.19	5.03	5.14	5.00
U.S. dollar (USD) (2)				
Period end rate	1.14	1.17	1.14	1.17
Average rate	1.16	1.13	1.17	1.09
Pound sterling (GBP) (2)				
Period end rate	0.86	0.86	0.86	0.86
Average rate	0.87	0.85	0.87	0.84

(1) According to the exchange rates published by the National Bank of Romania.
(2) According to the data base published by the Eurostat.

In the three months ended June 30, 2026, we had a net foreign exchange loss (which is recognized in net finance result on our statement of comprehensive income) of €26.9 million. In the three months ended June 30, 2025, we had a net foreign exchange loss (which is recognized in net finance result on our statement of comprehensive income) of €11.4 million.

In the six months ended June 30, 2026, we had a net foreign exchange loss (which is recognized in net finance result on our statement of comprehensive income) of €27.6 million. In the six months ended June 30, 2025, we had a net foreign exchange loss (which is recognized in net finance result on our statement of comprehensive income) of €9.8 million.

Growth in Business, RGUs and ARPU

Our revenues are mostly a function of the number of our RGUs and ARPU. Neither of these terms is a measure of financial performance under IFRS, nor have these measures been reviewed by an outside auditor, consultant or expert. Each of these measures is derived from management estimates. As defined by our management, these terms may not be comparable to similar terms used by other companies.

The following table shows our RGUs (thousand) and monthly ARPU (€/month) by segment as at and for the three-month period ended June 30, 2026 and 2025:

RGUs (thousand)/ARPU (€/month)	**As at and for the three months ended June 30,**		**% change**
	2026	**2025**	
Romania			
RGUs(1)			
Fixed	12,073	11,812	2.2%
Of which			
Pay TV(2)	6,055	5,957	1.6%
Fixed internet and data(3)	5,244	5,026	4.3%
Fixed-line telephony(3)	774	829	(6.6%)
Mobile(4)	8,424	7,009	20.2%
ARPU(5)	4.3	4.4	(2.3%)
Spain			
RGUs(1)			
Fixed	4,054	3,079	31.7%
Of which			
Pay TV(2)	249	90	176.7%
Fixed internet and data	2,900	2,266	28.0%
Fixed-line telephony	905	723	25.2%
Mobile(4)	7,827	6,587	18.8%
ARPU(5)	7.4	8.1	(8.6%)
Portugal			
RGUs(1)			
Fixed	415	369	12.5%
Of which			
Pay TV(2)	147	127	15.7%
Fixed internet and data	186	144	29.2%
Fixed-line telephony	82	98	(16.3%)
Mobile(4)	545	420	29.8%
ARPU(5)	6.4	7.1	(9.9%)
Other			
RGUs(1) (6)			
Mobile(4)	535	512	4.5%
ARPU(5)(7)	5.4	5.6	(3.6%)
RGUs Group(1) (8)	**33,873**	**29,788**	**13.7%**
ARPU Group(5)	**5.50**	**5.70**	**(3.5%)**

(1) RGUs, or revenue generating units, represent the number of customer accounts at period end. A single customer can account for several RGUs.
(2) Includes RGUs for cable TV, IPTV and DTH services, as applicable.
(3) Includes residential and business RGUs.
(4) Includes mobile telephony and mobile internet and data RGUs.
(5) ARPU is average revenue per RGU for a period. We calculate it by dividing the total revenues of such segment for such period (a) if such period is a calendar month, by the total number of relevant RGUs invoiced for services in that calendar month; or (b) if such period is longer than a calendar month, by (i) the average number of relevant RGUs invoiced for services in that period and (ii) the number of calendar months in that period.
(6) Represents our RGUs in Italy. Does not include our fixed services RGUs in Italy or United Kingdom, as those services are immaterial.
(7) Represents our ARPU in Italy. Does not include our fixed services ARPU in Italy or United Kingdom, as those services are immaterial.
(8) Does not include RGUs in Belgium. We started our operations in Belgium in December 2024 through a joint venture with Citymesh. As of June 30, 2026, we are not consolidating these operations and we report our investments on an equity basis. As of June 30, 2026, we had approximately 108,000 mobile services RGUs in Belgium.

Historical Results of Operations

Results of Operations for the three and six months ended June 30, 2026 and 2025

	As at and for the three months ended June 30		As at and for the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
(€ millions)				
Revenues				
Romania	318.9	293.5	623.3	581.5
Spain	262.8	228.4	515.0	445.0
Portugal	18.9	17.3	37.2	35.0
Other	8.9	8.8	17.8	16.9
Elimination of intersegment revenues	(1.4)	(0.7)	(2.5)	(1.5)
Total revenues	**608.1**	**547.4**	**1,190.7**	**1,076.8**
Other income	**4.6**	**12.3**	**14.9**	**35.8**
Other expenses	**(0.5)**	**(0.2)**	**(1.0)**	**(0.4)**
Operating expenses				
Romania	(168.1)	(154.0)	(327.6)	(305.4)
Spain	(201.3)	(186.3)	(395.2)	(362.3)
Portugal	(26.6)	(32.4)	(53.4)	(58.8)
Other	(10.1)	(9.2)	(19.2)	(17.7)
Elimination of intersegment expenses	1.4	0.7	2.5	1.5
Depreciation, amortization and impairment of tangible and intangible assets	(168.0)	(146.7)	(335.0)	(291.6)
Total operating expenses	**(572.8)**	**(528.0)**	**(1,128.0)**	**(1,034.3)**
Operating profit	**39.5**	**31.4**	**76.6**	**77.9**
Finance income	3.3	3.6	6.1	7.1
Finance expense	(66.1)	(48.7)	(102.8)	(78.3)
Net finance costs	**(62.8)**	**(45.1)**	**(96.7)**	**(71.2)**
Share of loss of equity-accounted investees	**(9.3)**	**-**	**(18.0)**	**-**
Profit/(Loss) before taxation	**(32.6)**	**(13.7)**	**(38.1)**	**6.7**
Income tax expense	**1.1**	**15.3**	**(7.9)**	**3.7**
Profit/(Loss) for the period	**(31.4)**	**1.6**	**(45.9)**	**10.3**

EBITDA and Adjusted EBITDA for the three and six months ended June 30, 2026 and 2025

	Three months ended 30 June 2026	Three months ended 30 June 2025	Six months ended 30 June 2026	Six months ended 30 June 2025
(€ millions)				
Revenues	**608.1**	**547.3**	**1,190.7**	**1,076.8**
Other income	**4.6**	**12.3**	**14.9**	**35.8**
Operating profit	39.5	31.4	76.6	77.9
Depreciation, amortization and impairment and revaluation impact	168.0	146.7	335.0	291.6
EBITDA	**207.5**	**178.1**	**411.7**	**369.5**
Other income	(4.6)	(10.2)	(14.9)	(31.2)
Other expenses	0.5	0.2	1.0	0.4
Adjusted EBITDA	**203.3**	**168.1**	**397.8**	**338.8**
Operational leases impact	**(34.1)**	**(30.4)**	**(67.4)**	**(60.6)**
Adjusted EBITDA ex operating leases	**169.2**	**137.7**	**330.4**	**278.1**

Revenues

Our revenues (excluding intersegment revenues and other income) for the three-month period ended June 30, 2026 were €608.1 million, compared with €547.3 million for the three-month period ended June 30, 2025, an increase of 11.1%.
Our revenues (excluding intersegment revenues and other income) for the six-month period ended June 30, 2026 were €1,190.7 million, compared with €1,076.8 million for the six-month period ended June 30, 2025, an increase of 10.6%.

The following table shows the distribution of revenues by segment and business line for the three- and six-month period ended June 30, 2026 and 2025:

	As at and for the three months ended June 30,			As at and for the six months ended June 30,		
	2026	**2025**	**% change**	**2026**	**2025**	**% change**
(€ millions)						
Country						
Romania	318.2	293.1	8.6%	622.0	580.3	7.2%
Spain	262.4	228.3	14.9%	513.9	444.7	15.6%
Portugal	18.7	17.3	8.2%	37.0	35.0	5.9%
Other(1)	8.9	8.7	1.6%	17.8	16.9	5.4%
Total	**608.1**	**547.3**	**11.1%**	**1,190.7**	**1,076.8**	**10.6%**
Category						
Fixed services (2)	301.1	275.2	9.4%	597.5	543.1	10.0%
Mobile services(4)	250.7	225.9	11.0%	490.1	442.6	10.7%
Other(3) (4)	56.3	46.3	21.5%	103.1	91.1	13.2%
Total	**608.1**	**547.3**	**11.1%**	**1,190.7**	**1,076.8**	**10.6%**

(1) Includes revenues from operations in Italy and United Kingdom.
(2) Includes revenues from our pay TV, fixed internet and data and fixed telephony services.
(3) Represents primarily revenues from sales of handsets and other CPE, sale of electricity, green certificates, as well as advertising revenues.
(4) As at June 30, 2026, we reallocated certain service revenues between business lines in order to properly reflect their nature.

Revenues in Romania for the three-month period ended June 30, 2026 were €318.2 million compared with €293.1 million for the three-month period ended June 30, 2025, an increase of 8.6%.
Revenues growth in Romania was mainly the result of the increase of mobile and fixed internet and data RGUs in the

period.

Our Pay TV RGUs increased from approximately 6.0 million as at June 30, 2025 to approximately 6.1 million as at June 30, 2026, an increase of approximately 1.6%, and our fixed internet and data RGUs increased from approximately 5.0 million as at June 30, 2025 to approximately 5.2 million as at June 30, 2026, an increase of approximately 4.3%. These were organic increases, primarily due to our attractive fixed internet and data and pay TV packages.
Mobile RGUs increased from approximately 7.0 million as at June 30, 2025 to approximately 8.4 million as at June 30, 2026, an increase of approximately 20.2%, mainly driven by our attractive offerings and the acquisition of the TKRM prepaid business.
Fixed-line telephony RGUs decreased from approximately 829,000 as at June 30, 2025 to approximately 774,000 as at June 30, 2026, a decrease of approximately 6.6%, as a result of the general trend away from fixed-line telephony and towards mobile telecommunication services.
Other revenues include mainly sales of equipment, energy, green certificates, but also contains services of filming sport events and advertising revenues. Sales of equipment includes mainly mobile handsets and other equipment.

Revenues in Spain for the three-month period ended June 30, 2026 were €262.4 million, compared with €228.3 million for the three-month period ended June 30, 2025, an increase of 14.9%.
This increase was primarily driven by the increase in mobile and fixed internet and data RGUs in the period, mainly driven by our attractive offerings and network expansion.
Mobile RGUs increased from approximately 6.6 million as at June 30, 2025 to approximately 7.8 million as at June 30, 2026, an increase of approximately 18.8%.
Fixed internet and data RGUs increased from approximately 2.3 million as at June 30, 2025 to approximately 2.9 million as at June 30, 2026, an increase of approximately 28.0% and fixed-line telephony RGUs increased from approximately 723,000 as at June 30, 2025 to approximately 905,000 as at June 30, 2026, an increase of approximately 25.2%.
Our Pay TV RGUs increased from approximately 90,000 as at June 30, 2025 to approximately 249,000 as at June 30, 2026, an increase of approximately 176.7%.

Revenues in Portugal for the three-month period ended June 30, 2026 were €18.7 million, compared with €17.3 million for the three-month period ended June 30, 2025, an increase of 8.2%.

Our Pay TV RGUs increased from approximately 127,000 as at June 30, 2025 to approximately 147,000 as at June 30, 2026, an increase of approximately 15.7%, and our fixed internet and data RGUs increased from approximately 144,000 as at June 30, 2025 to approximately 186,000 as at June 30, 2026, an increase of approximately 29.2%. Mobile RGUs increased from approximately 420,000 as at June 30, 2025 to approximately 545,000 as at June 30, 2026, an increase of approximately 29.8%. Fixed-line telephony RGUs decreased from approximately 98,000 as at June 30, 2025 to approximately 82,000 as at June 30, 2026, a decrease of approximately 16.3%.

Revenues in Other represented mainly revenues from our operations in Italy and United Kingdom for the three-month period ended June 30, 2026 were €8.9 million, compared with €8.7 million for the three-month period ended June 30, 2025, an increase of 1.6%. This increase was primarily driven by attracting new customers in Italy. Mobile RGUs increased from approximately 512,000 as at June 30, 2025 to approximately 535,000 as at June 30, 2026, an increase of approximately 4.5%.

Total operating expenses

Our total operating expenses for the three-month period ended June 30, 2026 was €572.8 million, compared with €528.0 million for the three-month period ended June 30, 2025, an increase of 8.5%, respectively.

Our total operating expenses for the six months ended June 30, 2026 was €1,128.0 million compared with €1,034.3 million for the six months ended June 30, 2025, an increase of 9.1%.

The following table shows the distribution of operating expenses by geographic segment for the three-month and six-month period ended June 30, 2025 and 2026:

	As at and for the three months ended June 30,		As at and for the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
(€ millions)				
Romania	168.1	153.9	327.5	305.3
Spain	200.6	185.9	394.1	361.4
Portugal	26.1	32.4	52.4	58.8
Other[(1)]	10.0	9.1	18.9	17.2
Depreciation, amortization and impairment of tangible and intangible assets	168.0	146.7	335.0	291.6
Total operating expenses	**572.8**	**528.0**	**1,128.0**	**1,034.3**

(1) *Includes operating expenses of operations in Italy, United Kingdom and operating expenses of Digi.*

Operating expenses in Romania for three-month period ended June 30, 2026 was €168.1 million, compared with €153.9 million for the three-month period ended June 30, 2025, an increase of 9.2%. In general, operating expenses follow the growth of the business.

Operating expenses in Spain for the three-month period ended June 30, 2026, were €200.6 million, compared with €185.9 million for the three-month period ended June 30, 2025, an increase of 7.9%. Operating expenses follow the evolution of increase in mobile telephony services RGUs between the two periods, as a result of business development.

Operating expenses in Portugal for the three-month period ended June 30, 2026 were €26.1 million, compared with €32.4 million for the three-month period ended June 30, 2025, a decrease of 19.4%.

Operating expenses in Other represented expenses of our operations in Italy, United Kingdom and expenses of Digi and for the three-month period ended June 30, 2026 were €10.0 million, compared with €9.1 million for the three-month period ended June 30, 2025, an increase of 9.9%.

Depreciation, amortization and impairment of tangible and intangible assets

The table below sets out information on depreciation, amortization and impairment of our tangible and intangible assets for the three-month and six-month period ended June 30, 2025 and 2026.

	As at and for the three months ended June 30,		As at and for the six months ended June 30	
	2026	**2025**	**2026**	**2025**
(€ millions)				
Depreciation of property, plant and equipment	75.1	66.9	145.9	129.1
Amortization of non-current intangible assets and programme assets	35.2	22.3	77.2	65.2
Amortisation of Subscriber acquisition costs	17.3	21.6	33.4	31.5
Amortization of right of use assets	33.1	29.2	64.7	58.1
Impairment of property, plant and equipment and subscriber acquisition costs	7.3	6.6	13.8	7.7
Total	**168.0**	**146.7**	**335.0**	**291.6**

Other income

We recorded €4.6 million of other income in the three-month period ended June 30, 2026 compared with €12.3 million of other income in the three-month period ended June 30, 2025. For the period ended June 30, 2026 this represents revenue from Digi Spain's sale of a Fibre-to-the-Home (FTTH) network across 12 provinces in Spain.

Operating profit

For the reasons set above, our operating profit was €39.5 million for the three-month period ended June 30, 2026 compared with €31.4 million for the three-month period ended June 30, 2025, an increase of 25.7%.

Net finance expense

We recognized net finance loss of €62.8 million in the three-month period ended June 30, 2026, compared with a net finance loss of €45.1 million for the three-month period ended June 30, 2025.

The net loss from foreign exchange in amount of €26.9 million in the three-month period ended June 30, 2026 compared to a foreign exchange loss of €11.4 million from previous period.

In the three months ended June 30, 2026 we had an interest expense in amount of €23.8 million, compared to €18.5 million in the three months ended June 30, 2025.

Profit/(loss) before taxation

For the reasons set forth above, our loss before taxation was €32.6 million in the three-month period ended June 30, 2026, compared with loss before taxation of €13.7 million for the three-month period ended June 30, 2025.

Income tax expense

An income tax revenue of €1.1 million was recognized in the three months ended June 30, 2026, compared to a tax expense of €15.3 million recognized in the three months ended June 30, 2025, mainly due to income tax variation in the period.

Net profit/(loss) for the period

For the reasons set forth above, the net loss was €31.4 million in the three-month period ended June 30, 2026, compared with net profit of €1.6 million for the three months ended June 30, 2025.

Liquidity and Capital Resources

Historically, our principal sources of liquidity have been our operating cash flows as well as debt financing. Going forward, we expect to fund our cash obligations and capital expenditures primarily out of our operating cash flows, credit facilities and letter of guarantee facilities. We believe that our operating cash flows will continue to allow us to maintain a flexible capital expenditure policy.
All of our businesses have historically produced positive operating cash flows that are relatively constant from month to month. Variations in our aggregate cash flow during the periods under review principally represented increased or decreased cash flow used in investing activities and cash flow from financing activities.
We have made and intend to continue to make significant investments in the growth of our businesses by expanding our mobile and fixed networks, acquiring new and renewing existing content rights, procuring CPE which we provide to our customers and exploring other investment opportunities in line with our current business model.
We believe that we will be able to continue to meet our cash flow needs by the acceleration or deceleration of our growth and expansion plans.

Historical cash flows

The following table sets forth our consolidated cash flows from operating activities for the three and six-month period ended June 30, 2025 and 2026, cash flows used in investing activities and cash flows from/(used in) financing activities.

	As at and for the three months ended June 30,		As at and for the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
(€ millions)				
Cash flows from operations before working capital changes	**228.4**	**186.2**	**431.5**	**383.3**
Cash flows from changes in working capital	(77.2)	(42.2)	(55.8)	(34.2)
Cash flows from operations	**151.2**	**144.0**	**375.7**	**349.0**
Interest paid	(35.7)	(15.8)	(55.1)	(38.0)
Interest received	0.1	0.2	0.1	0.4
Income tax paid	(8.3)	(9.1)	(8.3)	(9.1)
Cash flow from operating activities	**107.3**	**119.3**	**312.3**	**302.3**
Cash flow from / (used in) investing activities	**(185.9)**	**(229.8)**	**(363.0)**	**(423.1)**
Cash flow from / (used in) financing activities	**52.0**	**121.0**	**53.7**	**109.8**
Net decrease in cash and cash equivalents	(26.6)	10.5	3.0	(11.0)
Cash and cash equivalents at the beginning of the period	68.0	45.1	38.4	66.5
Cash and cash equivalents at the closing of the period	**41.4**	**55.5**	**41.4**	**55.5**

Cash flows from operations before working capital changes were €228.4 million in the three-month period ended June 30, 2026 and €186.2 million in the three months ended June 30, 2025 for the reasons discussed in "—*Historical Results of Operations—Results of operations for the three and six-month period ended June 30, 2025 and 2026*".

The following table shows changes in our working capital:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
(€ millions)				
(Increase)/decrease in trade receivables and other assets	(62.1)	(39.3)	(63.5)	(64.6)
(Increase)/decrease in inventories	5.4	(13.8)	8.2	4.1
(Decrease)/increase in programming assets	(8.9)	(8.7)	(15.6)	(14.2)
Increase/(decrease) in trade payables and other current liabilities	(7.2)	26.1	9.9	37.8
Increase/(decrease) in contract liabilities	(4.5)	(6.5)	5.2	2.7
Total	**(77.2)**	**(42.2)**	**(55.8)**	**(34.2)**

We had a working capital requirement of €77.2 million in the three-month period ended June 30, 2026 (compared with a working capital requirement of €42.2 million in the three-month period ended June 30, 2025).

Cash flows from operating activities were €107.3 million in the three-month period ended June 30, 2026 and €119.3 million in the three-month period ended June 30, 2025. Included in these amounts are deductions for interest paid and income tax paid. Income tax paid was €8.3 million in the three months ended June 30, 2026 and €9.1 million in the three months ended June 30, 2025. Interest paid was €35.7 million in the three months ended June 30, 2026, compared with €15.8 million in the three months ended June 30, 2025.

Cash flows used in investing activities were €185.9 million in the three-month period ended June 30, 2026 and €229.8 million in the three-month period ended June 30, 2025.

Purchases of property, plant and equipment were €135.0 million in the three months ended June 30, 2026 and €149.7 million in the three months ended June 30, 2025.

Purchases of intangible assets were €46.4 million in the three months ended June 30, 2026 and €66.3 million in the three months ended June 30, 2025.

Cash flows from financing activities were €52.0 million inflows for the three-month period ended June 30, 2026 and €121.0 million inflows for the three months ended June 30, 2025, mainly from new proceeds from borrowings obtained in the current period.

Main variations of assets and liabilities as at June 30, 2026

Main variations for the consolidated financial position captions as at June 30, 2026 are presented below:

ASSETS

Property plant and equipment
Net book value of tangible increased in the period in line with the continuing development of networks in our territories and capitalized subscriber acquisition costs and licenses, respectively.

LIABILITIES

Loans and borrowings
Short term loans and borrowings as at June 30, 2026 are in amount of €331.0 million (December 31, 2025: €217.8 million).
Long-term loans and borrowings as at June 30, 2026 are in amount of €1,585.1 million (December 31, 2025: €1,538.6 million).
The variation is mainly the result of new financing obtained by the Group in 2026.

Trade and other payables
As at June 30, 2026 trade and other payables were in amount of €646.1 million (December 31, 2025: €615.9 million).

Management Statement for the Interim Condensed Consolidated Financial Statements of Digi Communications NV Group for the six-month period ended 30 June 2026

Management Statement for the Interim Condensed Consolidated Financial Statements of Digi Communications NV Group for the six-month period ended 30 June 2026

The Board of Directors (the “Board”) confirms that to the best of its knowledge, the Interim Condensed Consolidated Financial Statements of Digi Communications NV Group for the period ended 30 June 2025 prepared in accordance with IAS 34 “Interim financial reporting” give a true and fair view of the assets, liabilities, financial position, statement of comprehensive income for Digi Communications NV Group.

The Board declares that the Management Report (Director’s report), issued as per Directive 2004/109/EC (“Transparency Directive”) and in compliance with Law 24/2017 and FSA Regulation no 5/2018 as subsequently amended and supplemented, containing analysis of the results for the reported period reflects correct and complete information according to the reality regarding the results and development of Digi Communications NV Group.

The Board notes that the Interim Condensed Financial Statements of Digi Communications NV Group for the period ended 30 June 2026 have not been audited and also no (limited) review was conducted by the statutory auditor.

On behalf of the Board of Directors of Digi Communications N.V.

Serghei Bulgac,

CEO

Valentin Popoviciu,

Executive Director

August 14th, 2026

DIGI COMMUNICATIONS NV

UNAUDITED INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

PREPARED IN ACCORDANCE WITH

IAS 34 INTERIM FINANCIAL REPORTING

for the six-month period ended 30 June 2026

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GENERAL INFORMATION

Directors:

Serghei Bulgac

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Marius Catalin Varzaru

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Bucharest, Romania

(all amounts are in thousand EUR, unless specified otherwise)

	Notes	30 June 2026	31 December 2025 Audited
ASSETS			
Non-current assets			
Property, plant and equipment	4	2,455,369	2,369,856
Right of use assets	5	553,953	534,051
Intangible assets and goodwill	6	678,372	662,909
Subscriber acquisition costs		57,492	61,347
Investment property		6,721	12,458
Financial assets at fair value through OCI	16	203,932	125,075
Equity accounted investees		88,970	105,013
Long term receivables		10,732	10,957
Loans to related parties		82,268	40,932
Other non-current assets		16,160	16,718
Derivative financial assets		4,586	6,354
Deferred tax assets		14,613	9,841
Total non-current assets		**4,173,168**	**3,955,511**
Current assets			
Inventories		59,911	68,091
Programme assets	6	9,497	27,390
Trade and other receivables		186,403	161,450
Receivables from related parties		14,020	7,868
Income tax receivables		-	497
Contract assets		114,655	107,320
Other assets		40,582	28,839
Derivative financial assets	16	4,599	4,730
Cash and cash equivalents		41,391	38,356
Total current assets		**471,058**	**444,541**
Total assets		**4,644,226**	**4,400,052**
EQUITY AND LIABILITIES			
Equity	7		
Share capital		19,547	6,810
Share premium		3,406	3,406
Treasury shares		(13,032)	(13,127)
Reserves		130,475	60,300
Retained earnings		827,324	914,104
Equity attributable to owners of the Company		**967,721**	**971,493**
Non-controlling interest		179,166	177,625
Total equity		**1,146,887**	**1,149,118**
LIABILITIES			
Non-current liabilities			
Loans and borrowings	8	1,585,074	1,538,565
Lease liabilities	9	428,692	398,042
Deferred tax liabilities		90,969	94,274
Decommissioning provision		17,664	17,269
Trade and other payables		167,560	135,216
Derivative financial liabilities		5,503	5,660
Contract liabilities		7,114	8,066
Total non-current liabilities		**2,302,576**	**2,197,092**
Current liabilities			
Trade and other payables		646,066	615,871
Employee benefits		59,490	61,433
Loans and borrowings	8	331,043	217,839
Lease liabilities	9	106,770	117,386
Income tax payable		9,416	5,241
Provisions		11,943	12,203
Contract liabilities		30,035	23,869
Total current liabilities		**1,194,763**	**1,053,842**
Total liabilities		**3,497,339**	**3,250,934**
Total equity and liabilities		**4,644,226**	**4,400,052**

The notes on pages 8 to 33 are an integral part of these interim condensed consolidated financial statements.
The condensed consolidated interim financial report was issued on 14 August 2026.

(all amounts are in thousand EUR, unless specified otherwise)

	Notes	Three-month period ended 30 June 2026	Three-month period ended 30 June 2025
Revenues	11	608,114	547,349
Other income		4,640	12,329
Operating expenses	12	(462,202)	(427,153)
Employees benefits	12	(110,554)	(100,867)
Other expenses	19	(478)	(210)
Operating Profit		**39,520**	**31,448**
Finance income		3,276	3,576
Finance costs		(66,095)	(48,694)
Net finance costs	13	**(62,819)**	**(45,118)**
Share of loss of equity-accounted investees net of tax		**(9,260)**	**-**
Profit/(loss) before taxation		**(32,559)**	**(13,670)**
Income tax expense		1,148	15,290
Profit/(loss) for the period		**(31,411)**	**1,620**
Attributable to owners		*(32,011)*	*(893)*
Attributable to non-controlling interests		*600*	*2,513*
Other comprehensive income			
Items that are or may be reclassified to profit or loss, net of income tax			
Foreign operations – foreign currency translation differences		(13,173)	(14,194)
Items that will not be reclassified to profit or loss			
Revaluation of equity instruments measured at fair value through OCI		50,319	8,148
Other comprehensive income/(loss) for the period, net of income tax		**37,146**	**(6,046)**
Total comprehensive income/(loss) for the period		**5,735**	**(4,426)**
Attributable to owners		*5,756*	*(6,109)*
Attributable to non-controlling interests		*(21)*	*1,683*

The notes on pages 8 to 33 are an integral part of these interim condensed consolidated financial statements.

The condensed consolidated interim financial report was issued on 14 August 2026.

(all amounts are in thousand EUR, unless specified otherwise)

	Notes	Six-month period ended 30 June 2026	Six-month period ended 30 June 2025
Revenues	11	1,190,747	1,076,815
Other income		14,934	35,822
Operating expenses	12	(908,623)	(836,488)
Employee benefits	12	(219,396)	(197,859)
Other expenses	19	(1,047)	(420)
Operating Profit		**76,615**	**77,870**
Finance income		6,136	7,064
Finance costs		(102,827)	(78,275)
Net finance costs	13	**(96,691)**	**(71,211)**
Share of loss of equity-accounted investees		**(17,977)**	**-**
Profit/(loss) before taxation		**(38,053)**	**6,659**
Income tax expense		(7,873)	3,682
Profit/(loss) for the period		**(45,926)**	**10,341**
Attributable to owners		*(48,227)*	*5,042*
Attributable to non-controlling interest		*2,301*	*5,299*
Other comprehensive income			
Items that are or may be reclassified to profit or loss, net of income tax			
Foreign operations – foreign currency translation differences		(12,174)	(15,085)
Items that will not be reclassified to profit or loss			
Revaluation of equity instruments measured at fair value through OCI		82,323	10,940
Other comprehensive income/(loss) for the period, net of income tax		**70,149**	**(4,145)**
Total comprehensive income/(loss) for the period		**24,223**	**6,196**
Attributable to owners		*22,477*	*1,778*
Attributable to non-controlling interests		*1,746*	*4,418*

The notes on pages 8 to 33 are an integral part of these interim condensed consolidated financial statements.

The condensed consolidated interim financial report was issued on 14 August 2026.

(all amounts are in thousand EUR, unless specified otherwise)

	Notes	Six-month period ended 30 June 2026	Six-month period ended 30 June 2025
Cash flows from operating activities			
Profit before taxation from operations		**(38,053)**	**6,659**
Adjustments for:			
Depreciation for PPE & RoUA	12	210,628	187,213
Amortisation for intangibles	12	110,614	96,697
Impairment	12	13,805	7,724
Net movement in decommissioning provision		395	401
Interest expense	13	59,979	53,036
Interest revenue		(1,532)	(370)
Other financial expenses (net)		8,864	-
Impairment of trade and other receivables	12	7,364	5,638
Reversal of provisions		(260)	-
(Gain)/Losses on derivative financial instruments		1,768	8,430
Share of loss of equity-accounted investees, net of tax		17,977	-
Equity settled share-based payments expense		1,110	1,300
Unrealised foreign exchange loss/(gain)		40,554	16,532
Gain/loss on sale of non-current assets		(1,728)	-
Cash flows from operations before working capital changes		**431,485**	**383,260**
Changes in:			
Increase in trade receivables, other assets and contract assets		(63,507)	(64,618)
(Increase)/Decrease in inventories		8,171	4,073
(Increase)/Decrease in programme assets		(15,585)	(14,194)
(Increase)/Decrease in trade payables and other current liabilities		9,873	37,780
(Increase)/Decrease in contract liabilities		5,215	2,742
Cash flows from operations		**375,652**	**349,043**
Interest paid		(55,108)	(37,954)
Interest received		89	370
Income tax paid		(8,289)	(9,138)
Net cash flows from operating activities		**312,344**	**302,321**
Cash flow used in investing activities			
Purchases of property, plant and equipment		(236,158)	(282,050)
Purchases of intangibles		(60,174)	(63,961)
Payments for subscriber acquisition costs		(33,067)	(33,234)
Acquisition of subsidiaries, net of cash and acquisition of NCI		(2,232)	(1,521)
Payment to related party borrowings		(39,895)	(42,310)
Proceeds from sale of property, plant and equipment		8,524	-
Net cash flows from / (used in) investing activities		**(363,002)**	**(423,076)**
Cash flows from financing activities			
Dividends paid to shareholders		(5,714)	(3,366)
Proceeds from loans and borrowings	8	305,814	474,520
Repayment of loans and borrowings	8	(147,517)	(278,620)
Transaction costs paid		(4,838)	(9,669)
Payment of lease liabilities		(80,877)	(73,098)
Payments for other financial expenses (net)		(13,174)	-
Net cash flows (used in)/from financing activities		**53,694**	**109,767**
Net increase / (decrease) in cash and cash equivalents		**3,036**	**(10,988)**
Cash and cash equivalents at the beginning of the period		38,356	66,529
Cash and cash equivalents at the end of the period		**41,391**	**55,541**

The Interim Condensed Consolidated statement of cash flows is prepared using the indirect method. Cash and cash equivalents include cash and investments that are readily convertible to a known amount of cash without a significant risk of changes in value.
The Interim Condensed Consolidated statement of cash flows distinguishes between operating, investing and financing activities. Cash flow in foreign currencies are converted at the exchange rate at the dates of the transactions. Currency exchange differences on cash held are separately shown.
Receipts and payments of interest, receipts of dividends and income taxes are presented within the cash flows from operating activities. Payments of dividends are presented within the cash flows from financing activities.

(all amounts are in thousand EUR, unless specified otherwise)

	Share capital	Share premium	Treasury shares	Translation reserve	Revaluation reserve	Fair value reserves	Retained earnings	Total equity attributable to equity holders of the parent	Non-controlling interest	Total equity
Balance at 1 January 2026 (audited)	**6,810**	**3,406**	**(13,127)**	**(39,332)**	**14,242**	**85,390**	**914,104**	**971,493**	**177,625**	**1,149,118**
Comprehensive income for the period										
Profit for the period	-	-	-	-	-	-	(48,227)	**(48,227)**	2,301	**(45,926)**
Foreign currency translation differences	-	-	-	(11,619)	-	-	-	**(11,619)**	(555)	**(12,174)**
Revaluation of equity instruments measured at fair value through OCI	-	-	-	-	-	82,323	-	**82,323**	-	**82,323**
Transfer of revaluation reserve (depreciation)	-	-	-	-	(529)	-	529	-	-	-
Total comprehensive income / (loss) for the period	**-**	**-**	**-**	**(11,619)**	**(529)**	**82,323**	**(47,698)**	**22,477**	**1,746**	**24,223**
Transactions with owners, recognized directly in equity										
Contributions by and distributions to owners										
Capitalisation of Reserves into Share capital	12,737	-	-	-	-	-	(12,737)	-	-	-
Equity-settled share-based payment transactions (Note 15)	-	-	95	-	-	-	1,015	**1,110**	-	**1,110**
Dividends distributed	-	-	-	-	-	-	(27,360)	**(27,360)**	(11,399)	**(38,759)**
Total contributions by and distributions to owners	**12,737**	**-**	**95**	**-**	**-**	**-**	**(39,082)**	**(26,250)**	**(11,399)**	**(37,649)**
Changes in ownership interests in subsidiaries										
Changes in ownership interests in subsidiaries	-	-	-	-	-	-	-	-	11,194	**11,194**
Total changes in ownership interests in subsidiaries	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11,194**	**11,194**
Total transactions with owners	**12,737**	**-**	**95**	**-**	**-**	**-**	**(39,082)**	**(26,250)**	**(205)**	**(26,455)**
Balance at 30 June 2026	**19,547**	**3,406**	**(13,032)**	**(50,951)**	**13,713**	**167,713**	**827,325**	**967,720**	**179,166**	**1,146,887**

The notes on pages 8 to 33 are an integral part of these interim condensed consolidated financial statements.

(all amounts are in thousand EUR, unless specified otherwise)

	Share capital	Share premium	Treasury shares	Translation reserve	Revaluation reserve	Fair value reserves	Retained earnings	Total equity attributable to equity holders of the parent	Non-controlling interest	Total equity
Balance at 1 January 2025 (audited)	**6,810**	**3,406**	**(13,614)**	**(22,102)**	**14,732**	**32,954**	**1,033,804**	**1,055,990**	**180,210**	**1,236,200**
Comprehensive income for the period										
Profit for the period	-	-	-	-	-	-	5,042	**5,042**	5,299	**10,341**
Foreign currency translation differences	-	-	-	(14,204)	-	-	-	**(14,204)**	(881)	**(15,085)**
Revaluation of equity instruments measured at fair value through OCI	-	-	-	-	-	10,940	-	**10,940**	-	**10,940**
Transfer of revaluation reserve (depreciation)	-	-	-	-	(246)	-	246	-	-	-
Total comprehensive income/(loss) for the period	**-**	**-**	**-**	**(14,204)**	**(246)**	**10,940**	**5,288**	**1,778**	**4,418**	**6,196**
Transactions with owners, recognized directly in equity										
Contributions by and distributions to owners										
Equity-settled share-based payment transactions (Note 15)	-	-	391	-	-	-	882	**1,273**	**27**	**1,300**
Dividends distributed	-	-	-	-	-	-	(25,570)	**(25,570)**	(3,652)	**(29,222)**
Total contributions by and distributions to owners	**-**	**-**	**391**	**-**	**-**	**-**	**(24,688)**	**(24,297)**	**(3,625)**	**(27,922)**
Changes in ownership interests in subsidiaries										
Changes in ownership interests in subsidiaries	-	-	-	-	-	-	-	-	-	-
Total changes in ownership interests in subsidiaries	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total transactions with owners	**-**	**-**	**391**	**-**	**-**	**-**	**(24,688)**	**(24,297)**	**(3,625)**	**(27,922)**
Balance at 30 June 2025	**6,810**	**3,406**	**(13,223)**	**(36,306)**	**14,486**	**43,894**	**1,014,404**	**1,033,471**	**181,003**	**1,214,474**

The notes on pages 8 to 33 are an integral part of these interim condensed consolidated financial statements.

1. CORPORATE INFORMATION

Digi Communications Group ("the Group" or "DIGI Group") comprises Digi Communications N.V., Digi Romania S.A. and their subsidiaries.

The parent company of the Group is Digi Communications N.V. ("DIGI", "the Company" or "the Parent"), a company incorporated in Netherlands, Chamber of Commerce registration number 34132532/29.03.2000 with place of business and registered office in Romania. The controlling shareholder of DIGI is RCS Management SA ("RCSM") a company incorporated in Romania. The ultimate controlling shareholder of RCSM is Mr. Zoltan Teszari. DIGI and RCSM have no operational activities, except for holding activities, and their primary asset is the ownership of Digi Romania S.A. ("DIGI Romania") and respectively DIGI.

The main operations are carried by Digi Romania S.A. ("DIGI Romania"), Digi Spain Telecom S.A.U. ("DIGI Spain"), Digi Portugal LDA (DIGI Portugal), Digi Italy SL ("DIGI Italy"), Digi Telecom Limited (Fiber One) ("DIGI UK"), and Digi Communications Belgium NV ("DIGI Belgium").

DIGI's registered office is located in 75 Dr. Nicolae Staicovici Street, 5th District, Bucharest, Romania.

The Group provides telecommunication services of cable TV (television), fixed internet and data, fixed-line telephony ("CBT"), mobile telephony and internet and direct to home television ("DTH") services in Romania and Spain and mobile telephony services in Italy. In December 2024 we started operations in Belgium, where we were attributed mobile spectrum at the 5G auction from 2022. This allowed the Group to expand its business on the Belgian market. Also, in UK a fibre network in early stage of deployment is expected to commence the provision of fixed broadband services on a pilot basis in the near future.

The condensed consolidated interim financial report was issued on 14 August 2026.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION

(a) Statement of compliance
These unaudited interim condensed consolidated financial statements for the six-month period ended 30 June 2026 have been prepared in accordance with IAS 34 *Interim Financial Reporting*. Selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since the last annual consolidated financial statements as at and for the year ended 31 December 2025. These interim condensed consolidated financial statements do not include all the information required for full annual financial statements, and should be read in conjunction with the Group's annual financial statements as at 31 December 2025 which were prepared in accordance with International Financial Reporting Standards as adopted by the European Union and with Section 2:362(9) of the Dutch Civil code.

(b) Basis of measurement
The interim condensed consolidated financial statements have been prepared on the historical cost basis, except for investment properties measured at fair value, land and buildings measured at revalued amount, financial assets measured at fair value through OCI, derivative financial instruments measured at fair value and liabilities for equity share-based payments arrangements measured at fair value through profit or loss.

(c) Judgements and estimates
Preparing the interim condensed consolidated financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing these interim condensed consolidated financial statements, significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements as at and for the year ended 31 December 2025.

(d) Functional and presentation currency
The functional currency as well as the presentation currency for the financial statements of each Group entity is the currency of the primary economic environment in which the entity operates (the local currency), or in which the main economic transactions are undertaken (Romania: RON; Spain, Portugal, Italy and Belgium: EUR, UK: GBP).

The interim condensed consolidated financial statements are presented in Euro ("EUR") and all values are rounded to the nearest thousand EUR, except when otherwise indicated. The Group uses the EUR as a presentation currency of the interim condensed consolidated financial statements under IFRS based on the following considerations:
- Management analysis and reporting is prepared in EUR;
- EUR is used as a reference currency in telecommunication industry in the European Union;
- Main debt finance instruments are denominated in EUR.

The assets and liabilities of the subsidiaries are translated into the presentation currency at the rate of exchange ruling at the reporting date (none of the functional currencies of the subsidiaries or the Parent is hyperinflationary for the reporting periods). The income and expenses of the Parent and of the subsidiaries are translated at transaction date exchange rates. The exchange differences arising on the translation from functional currency to presentation currency are taken directly to equity under translation reserve. On disposal of a foreign entity, accumulated exchange differences relating to it and previously recognized in equity as translation reserve are recognized in profit or loss as component of the gain or loss on disposal.

Goodwill and fair value adjustments arising on the acquisition of foreign operations are treated as assets and liabilities of the foreign operation and translated at the closing rate.

(all amounts are in thousand EUR, unless specified otherwise)

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (continued)

2.1 BASIS OF PREPARATION (continued)

The following rates were applicable at various time periods according to the National Bank of Romania and to the data base published by the Eurostat:

Currency	2026			2025		
	Jan – 1	Average for the six months	Jun – 30	Jan – 1	Average for the six months	Jun – 30
RON per 1EUR	5.0985	5.1423	5.2438	4.9741	5.0037	5.0777
USD per 1EUR	1.1750	1.1670	1.1394	1.0389	1.0930	1.1720
GBP per 1EUR	0.8726	0.8673	0.8618	0.8292	0.8423	0.8555

2.2. GOING CONCERN

Management believes that the Group will continue as a going concern for the foreseeable future. In the current year and recent years, the Group has managed to achieve consistently strong local currency revenue streams and cash flows from operating activities and has continued to grow the business. These results have been achieved during a period of significant investments in technological upgrades, new services and footprint expansion. The ability to offer multiple services is a central element of DIGI Group strategy and helps the Group to attract new customers, to expand the uptake of service offerings within the existing customer base and to increase customer loyalty by offering high value-for-money package offerings of services and attractive content.

For further information refer to Note 14 b) Liquidity risk.

2.3 MATERIAL ACCOUNTING POLICIES

Material accounting policies applied by the Group in these unaudited interim condensed consolidated financial statements are the same as those applied by the Group in its consolidated financial statements as at and for the year ended 31 December 2025, except for the adoption of new standards effective as of 1 January 2026. The accounting policies used are consistent with those of the previous financial year.

The Group has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective.

2.4 NEW AND AMENDED STANDARDS FOR 2025 AND FORTHCOMING REQUIREMENTS

New currently effective requirements

Lack of exchangeability - Amendments to IAS 21

The amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments also require disclosure of information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows. The amendments are effective for annual reporting periods beginning on or after 1 January 2026. When applying the amendments, an entity cannot restate comparative information.

The amendments did not have an impact on the Group's financial statements.

Amendments to the Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7

The amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures clarify the requirements for the classification and measurement of financial assets, including the assessment of contractual cash flow characteristics. The amendments also clarify the derecognition requirements for certain financial liabilities settled using electronic payment systems and introduce additional disclosure requirements for certain financial instruments. The amendments are effective for annual reporting periods beginning on or after 1 January 2026.

(all amounts are in thousand EUR, unless specified otherwise)

The amendments did not have a material impact on the Group's interim financial statements.

Annual Improvements to IFRS Accounting Standards – Volume 11 The Annual Improvements to IFRS Accounting Standards – Volume 11 contain narrow-scope amendments to various IFRS Accounting Standards, including IFRS 1 First-time Adoption of International Financial Reporting Standards, IFRS 7 Financial Instruments: Disclosures, IFRS 9 Financial Instruments, IFRS 10 Consolidated Financial Statements and IAS 7 Statement of Cash Flows. The amendments primarily clarify wording and correct minor unintended consequences in the respective Standards. The amendments are effective for annual reporting periods beginning on or after 1 January 2026.

The amendments did not have a material impact on the Group's interim financial statements.

Contracts Referencing Nature-dependent Electricity – Amendments to IFRS 9 and IFRS 7

The amendments to IFRS 9 and IFRS 7 provide specific requirements for contracts referencing nature-dependent electricity, including certain power purchase agreements. The amendments clarify the application of the 'own-use' requirements and introduce specified hedge accounting treatments and related disclosure requirements. The amendments are effective for annual reporting periods beginning on or after 1 January 2026.

The amendments did not have a material impact on the Group's interim financial statements.

Forthcoming requirements

The following new standards have been issued but are not yet effective for the Group as at 30 June 2026 and have not been early adopted:

Effective date	**New accounting standards or amendments**	**Description**
1 January 2027	IFRS 18, 'Presentation and Disclosure in Financial Statements'	This is the new standard on presentation and disclosure in financial statements, which replaces IAS 1, with a focus on updates to the statement of profit or loss. The key new concepts introduced in IFRS 18 relate to: • the structure of the statement of profit or loss with defined subtotals; • requirement to determine the most useful structure summary for presenting expenses in the statement of profit or loss • required disclosures in a single note within the financial statements for certain profit or loss performance measures that are reported outside an entity's financial statements (that is, management-defined performance measures)
1 January 2027	IFRS 19, 'Subsidiaries without Public Accountability: Disclosures'	IFRS 19's reduced disclosure requirements balance the information needs of the users of eligible subsidiaries' financial statements with cost savings for preparers. IFRS 19 is a voluntary standard for eligible subsidiaries. A subsidiary is eligible if: • it does not have public accountability; and • it has an ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with IFRS Accounting Standards

(all amounts are in thousand EUR, unless specified otherwise)

3. SEGMENT REPORTING

Three months ended 30 June 2026	**Romania**	**Spain**	**Portugal**	**Other**	**Eliminations**	**Reconciling item**	**Group**
Segment revenue	318,178	262,351	18,696	8,889	-	-	**608,114**
Other income	20	-	-	-	-	-	**20**
Inter-segment revenues	711	477	156	14	(1,358)	-	-
Segment operating expenses	(168,122)	(201,338)	(26,554)	(10,136)	1,358	-	**(404,792)**
Adjusted EBITDA	**150,787**	**61,490**	**(7,702)**	**(1,233)**	**-**	**-**	**203,343**
Depreciation, amortization and impairment of non-current assets						(167,964)	**(167,964)**
Other income (Note 19)	-	4,619	-	-	-	-	**4,619**
Other expenses (Note 19)	(236)	(242)	-	-	-	-	**(478)**
Operating profit							**39,520**
Additions to non-current assets	**86,749**	**96,312**	**22,361**	**7,354**	**-**	-	**212,776**
Carrying amount of:							
Non-current assets	1,842,029	1,132,723	820,872	84,642	-	-	**3,880,266**
Investments in associates and financial assets at fair value through OCI	88,971	-	-	203,931	-	-	**292,902**

The types of products and services from which each segment derives its revenues are disclosed in Note 11.

(all amounts are in thousand EUR, unless specified otherwise)

3. SEGMENT REPORTING (continued)

Three months ended 30 June 2025	**Romania**	**Spain**	**Portugal**	**Other**	**Eliminations**	**Reconciling item**	**Group**
Segment revenue	293,075	228,255	17,272	8,747	-		**547,349**
Other income	2,090	-	-	-	-		**2,090**
Inter-segment revenues	473	151	-	26	(650)		-
Segment operating expenses	(153,970)	(186,326)	(32,442)	(9,232)	650		**(381,320)**
Adjusted EBITDA	**141,668**	**42,080**	**(15,170)**	**(459)**	**-**		**168,120**
Depreciation, amortization and impairment of non-current assets						(146,700)	**(146,700)**
Other income (Note 19)	-	10,239	-	-	-		**10,239**
Other expenses (Note 19)	(210)	-	-	-	-		**(210)**
Operating profit							**31,448**
Additions to non-current assets	**92,577**	**81,058**	**33,945**	**15,982**	**-**		**223,562**
Carrying amount of:							
Non-current assets	1,745,427	874,751	837,645	38,444	-		**3,496,267**
Investments in associates and financial assets at fair value through OCI	630	-	-	83,876	-		**84,506**

The types of products and services from which each segment derives its revenues are disclosed in Note 11.

(all amounts are in thousand EUR, unless specified otherwise)

3. SEGMENT REPORTING (continued)

Six months ended 30 June 2026	Romania	Spain	Portugal	Other	Eliminations	Reconciling item	Group
Segment revenue	621,999	513,945	37,035	17,768	-	-	**1,190,747**
Other income	21	-	-	-	-	-	**21**
Inter-segment revenues	1,255	1,067	156	28	(2,506)	-	-
Segment operating expenses	(327,627)	(395,219)	(53,447)	(19,185)	2,506	-	**(792,972)**
Adjusted EBITDA	**295,648**	**119,793**	**(16,256)**	**(1,389)**	**-**	**-**	**397,796**
Depreciation, amortization and impairment of non-current assets						(335,047)	**(335,047)**
Other income (Note 19)	-	14,913	-	-	-	-	**14,913**
Other expenses (Note 19)	(805)	(242)	-	-	-	-	**(1,047)**
Operating profit							**76,615**
Additions to non-current assets	**150,677**	**228,673**	**60,443**	**43,293**	**-**	**-**	**483,085**
Carrying amount of:							
Non-current assets	1,842,029	1,132,723	820,872	84,642	-	-	**3,880,266**
Investments in associates and financial assets at fair value through OCI	88,971	-	-	203,931	-	-	**292,902**

The types of products and services from which each segment derives its revenues are disclosed in Note 11.

(all amounts are in thousand EUR, unless specified otherwise)

3. SEGMENT REPORTING (continued)

Six months ended 30 June 2025	Romania	Spain	Portugal	Other	Eliminations	Reconciling item	Group
Segment revenue	580,312	444,689	34,955	16,859	-		**1,076,815**
Other income	4,650						**4,650**
Inter-segment revenues	1,177	294	-	47	(1,518)		-
Segment operating expenses	(305,436)	(362,307)	(58,826)	(17,662)	1,518		**(742,713)**
Adjusted EBITDA	**280,703**	**82,676**	**(23,871)**	**(756)**	**-**		**338,752**
Depreciation, amortization and impairment of non-current assets						(291,634)	**(291,634)**
Other income (Note 19)	-	31,172	-	-	-		**31,172**
Other expenses (Note 19)	(420)	-	-	-	-		**(420)**
Operating profit							**77,870**
Additions to non-current assets	**165,871**	**169,484**	**84,300**	**22,173**	**-**		**441,827**
Carrying amount of:							
Non-current assets	1,745,427	874,751	837,645	38,444	-		**3,496,267**
Investments in associates and financial assets at fair value through OCI	630	-	-	83,876	-		**84,506**

The types of products and services from which each segment derives its revenues are disclosed in Note 11.

(all amounts are in thousand EUR, unless specified otherwise)

4. PROPERTY, PLANT AND EQUIPMENT (PPE)

Acquisitions and disposals

During the six-month period ended 30 June 2026, the Group acquired property, plant and equipment with a cost of EUR 268,063 (six months ended 30 June 2025: EUR 257,730).

The acquisitions related mainly to networks and network equipment EUR 207,675 (six months ended 30 June 2025: EUR 205,858), customer premises equipment of EUR 30,455 (six months ended 30 June 2025: EUR 22,851) and equipment and devices of EUR 19,114 (six months ended 30 June 2025: EUR 20,293).

5. RIGHT OF USE ASSETS

The Group has lease contracts for various items of land, commercial spaces, network, vehicles, equipment, etc. used in its operations. Right of use assets are accounted for at cost and depreciated over the contract period.

During the six-month period ended 30 June 2026, right of use assets' net movement (additions, disposals and depreciation) is in amount of EUR 19,902 (EUR 25,891 for the six-month period ended 30 June 2025).

6. NON-CURRENT INTANGIBLE ASSETS AND CURRENT PROGRAMME ASSETS

a) Intangible assets

Acquisitions

Non-current intangible assets
During the six-month period ended 30 June 2026, the Group acquired non-current intangible assets with a cost of EUR 78,755 (30 June 2025: EUR 48,992).

The main additions were as follows:
- Software and licences in amount of EUR 72,859 (six-month period ended 30 June 2025: EUR 46,209);
- Customer relationships by acquiring control in other companies in amount of EUR 0 (six-month period ended 30 June 2025: EUR 1,262);

Goodwill

Reconciliation of carrying amount	
Balance at 1 January 2026	**80,885**
Additions	5,896
Disposals	
Effect of movement in exchange rates	(661)
Balance at 30 June 2026	**86,120**

Reconciliation of carrying amount	
Balance at 1 January 2025	**76,335**
Additions	1,521
Disposals	(119)
Effect of movement in exchange rates	(1,041)
Balance at 30 June 2025	**76,696**

(all amounts are in thousand EUR, unless specified otherwise)

Impairment testing of goodwill

Goodwill is not amortized but is tested for impairment annually (as at 31 December) and when circumstances indicate the carrying values may be impaired. There were no impairment indicators for the cash generating units to which goodwill was allocated as of 30 June 2026.

***b)* Subscriber Acquisition Costs "SAC"**

Costs to obtain contracts with customers in amount of EUR 34,316 (six-month period ended 30 June 2025: EUR 35,949); SAC represents third party costs for acquiring and connecting customers of the Group.

c) Programme assets

During the six-month period ended 30 June 2026, additions of programme assets in the amount of EUR 5,847 (six-month period ended 30 June 2025: EUR 4,870) represent broadcasting rights for sports competitions for 2026/2027 season and related advance payments for future seasons and also rights for movies and documentaries.

7. EQUITY

During the six-month period ended 30 June 2026, the Company increased its share capital through the issuance of 120,293,334 Class A Shares, each with a nominal value of EUR 0.10 and 70,921,892 new Class B shares, each with a nominal value of EUR 0.01. The share capital increase was approved by the Extraordinary General Meeting of Shareholders on 20 March 2026 and subsequently approved by the Board of Directors on 23 March 2026. The increase was affected through the conversion into equity of a portion of the Company's retained earnings amounting to EUR 12,737. Following the share capital increase, the Company's issued share capital amounted to EUR 19,547.

For stock option plan exercised during the period, please see Note 15.

As at 30 June 2026, the Company had 4.39 million treasury shares (31 December 2025: 4.43 million treasury shares).

8. LOANS AND BORROWINGS

Included in Long term loans and borrowings are bonds EUR 595,164 (December 2025: EUR 594,646) and bank loans EUR 989,910 (December 2025: EUR 943,919).

Included in Short term loans and borrowing are bank loans of EUR 159,288 (December 2025: EUR 120,640), short portion of long-term loans of EUR 165,565 (December 2025: EUR 91,432) and interest payable amounting to EUR 6,191 (December 2025: EUR 5,766).

The movements in total loans and borrowings are presented in the table below:

	Carrying amount
Balance as of 1 January 2026	**1,756,404**
Proceeds from borrowings	305,814
Repayment of borrowings	(147,517)
Interest expense	40,738
Interest paid	(40,313)
Finance cost	(2,787)
Amortization of deferred finance costs	4,648
Effect of movements in exchange rates	(870)
Balance as of 30 June 2026	**1,916,117**

(all amounts are in thousand EUR, unless specified otherwise)

9. LEASE LIABILITY

The Group leases mainly network pillars, land, commercial spaces, cars and equipment. As at 30 June 2026 financial leasing liability in amount of EUR 535,462 (31 December 2025: EUR 515,428) was impacted by additions, as well as by modifications for certain leasing contracts related to rent amount and contract period.

10. RELATED PARTY DISCLOSURES

Loans to Related Parties			
		30 June 2026	**31 December 2025**
Party			
Joint Venture in Belgium	(iv)	82,268	40,932
Total		**82,268**	**40,932**

		30 June 2026	**31 December 2025**
Receivable from Related Parties			
Ager Imobiliare S.R.L.	(ii)	190	177
Fundatia Man	(ii)	63	-
Joint Venture in Belgium	(iv)	13,760	8,300
Other		7	-
Total		**14,020**	**8,477**

		30 June 2026	**31 December 2025**
Payables to Related Parties			
RCSM	(i)	32,679	19,234
Mr. Zoltan Teszari	(iii)	657	-
Joint Venture in Belgium	(iv)	507	-
Other		18,666	976
Total		**52,509**	**20,210**

(i) *Shareholder of DIGI*
(ii) *Entities affiliated to a shareholder of the parent*
(iii) *Ultimate beneficial shareholder*
(iv) *Joint Venture*

Compensation of key management personnel of the Group

	Three months ended 30 June 2026	**Three months ended 30 June 2025**	**Six months ended 30 June 2026**	**Six months ended 30 June 2025**
Short term employee benefits –salaries	2,384	3,401	4,032	4,707

(all amounts are in thousand EUR, unless specified otherwise)

11. REVENUES

The Group generates revenues mainly from fixed and mobile telecommunication services invoiced mainly as subscription, traffic and interconnection.
Other source of revenue includes mainly revenues from sale of energy, handsets and other CPE, as well as advertising revenues.

Allocation of revenues from services through business lines and geographical areas is as follows:

	Three months ended 30 June 2026	Three months ended 30 June 2025	Six months ended 30 June 2026	Six months ended 30 June 2025
Country				
Romania	318,177	293,078	621,998	580,313
Spain	262,351	228,255	513,945	444,689
Portugal	18,696	17,272	37,035	34,956
Other (1)	8,890	8,744	17,769	16,857
Total revenues	**608,114**	**547,349**	**1,190,747**	**1,076,815**
Category				
Fixed services (2)	301,125	275,165	597,514	543,119
Mobile services	250,711	225,858	490,110	442,608
Other (3)	56,278	46,326	103,123	91,088
Total revenues	**608,114**	**547,349**	**1,190,747**	**1,076,815**

(1) Includes mainly revenue from operations in Italy.
(2) Includes mainly revenues from subscription for CATV, fixed internet, fixed telephony and DTH services.
(3) Includes mainly revenues from sale of handsets and other CPE, energy, as well as advertising revenues.

The split of revenues based on timing of revenue recognition is presented below:

Timing of revenue recognition	Three months ended 30 June 2026	Three months ended 30 June 2025	Six months ended 30 June 2026	Six months ended 30 June 2025
Goods transferred at a point in time	14,752	16,305	28,750	30,638
Services transferred over time	593,362	531,044	1,161,997	1,046,177
Total revenues	**608,114**	**547,349**	**1,190,747**	**1,076,815**

The transfer of goods to customers at a point in time is presented in the first table above as "Other revenues". The rest of the services transferred to customers over time are presented as revenues under each category line and country.

(all amounts are in thousand EUR, unless specified otherwise)

12. OPERATING EXPENSES

	Three months ended 30 June 2026	**Three months ended 30 June 2025**	**Six months ended 30 June 2026**	**Six months ended 30 June 2025**
Depreciation of property, plant and equipment	75,097	66,943	145,943	129,144
Depreciation of right of use assets	33,091	29,230	64,685	58,069
Amortisation of non-current intangible assets and programme assets	35,193	22,258	77,210	65,197
Amortisation of subscriber-acquisition costs	17,251	21,630	33,404	31,500
Impairment of property, plant and equipment	5,277	4,045	9,755	4,702
Impairment of subscriber-acquisition costs	2,055	2,594	4,050	3,022
Employee benefits	110,554	100,867	219,396	197,859
Costs related to fixed services	71,674	65,316	141,238	128,240
Telephony expenses	107,282	114,124	212,495	227,508
Cost of materials sold	12,385	15,587	26,925	28,987
Invoicing and collection expenses	4,223	4,486	8,556	9,049
Taxes and penalties	5,208	5,097	10,472	10,176
Electricity cost and other utilities	25,135	32,213	52,801	58,225
Impairment of receivables and other assets, net of reversals	4,219	3,582	7,364	5,638
Taxes to authorities	15,808	5,711	31,624	11,456
Other materials and subcontractors	3,060	1,178	4,784	3,386
Other services	13,353	11,641	26,120	21,996
Other operating expenses	31,891	21,518	51,197	40,193
Total operating expenses	**572,756**	**528,020**	**1,128,019**	**1,034,347**

Share option plans' expenses accrued in the period are included in the caption "Employee benefits". For details, please see Note 15.

(all amounts are in thousand EUR, unless specified otherwise)

13. NET FINANCE COSTS

	Three months ended 30 June 2026	Three months ended 30 June 2025	Six months ended 30 June 2026	Six months ended 30 June 2025
Financial income				
Interest income	884	1,644*	1,532	3,101*
Other financial income	2,392	1,932*	4,604	3,963*
	3,276	**3,576**	**6,136**	**7,064**
Financial costs				
Interest expense	(23,848)	(18,480)	(46,375)	(40,149)
Interest expense for lease liability	(6,811)	(6,372)	(13,604)	(12,887)
Net loss on derivative financial instruments	(1,768)	(8,430)	(1,768)	(8,430)
Other financial expenses	(6,769)	(4,046)	(13,468)	(7,055)
Foreign exchange differences (net)	(26,899)	(11,366)	(27,612)	(9,754)
	(66,095)	**(48,694)**	**(102,827)**	**(78,275)**
Net Financial Cost	**(62,819)**	**(45,118)**	**(96,691)**	**(71,211)**

**Adjusted for comparative purposes.*

14. FINANCIAL RISK MANAGEMENT

The Group has exposure to the following risks from the use of financial instruments:

- Credit risk
- Liquidity risk
- Market risk (including currency risk, interest rate risk and price risk).

This note presents information about the Group's exposure to each of the above risks, the Group's objectives, policies and processes for measuring and managing risk, and the Group's management of capital. Further quantitative disclosures are included throughout these interim condensed consolidated financial statements.

The Board of Directors has overall responsibility for the establishment and oversight of the Group's risk management framework.

The Group's risk management policies are established to identify and analyse the risks faced by the Group, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Group's activities. The Group, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

14. FINANCIAL RISK MANAGEMENT (continued)

(a) Credit risk

Credit risk is the risk of financial loss to the Group if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Group's trade receivables from customers.

Management mitigates customer credit risk mainly by monitoring the subscribers to continuous services (telecommunications and energy) and identifying potential bad debt cases, which are suspended, in general, between 10 and 30 days after the invoice due date.

The carrying amount of the non-derivative financial assets, net of the recorded allowances for expected credit losses, represents the maximum amount exposed to credit risk. The Group evaluates the concentration of risk with respect to trade receivables and contract assets as low. Although collection of receivables could be influenced by macro-economic factors, management believes that there is no significant risk of loss to the Group beyond the allowances already recorded.

The credit exposure for derivatives is limited, as there will be no incoming cash-flow arising from the embedded derivatives.

Cash and cash equivalents are placed in financial institutions, which are considered at time of deposit to have minimal risk of default.

The credit risk on cash and cash equivalents is very small, since the cash and cash equivalents are held at reputable banks in different countries.

(b) Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Group's reputation.

The Group's objective is to maintain a balance between continuity of funding and flexibility through the use of bank overdrafts, bank loans, vendor financing and reverse factoring agreements. Management monitors on a monthly basis the forecast of cash outflows and inflows in order to determine its funding needs.

At 30 June 2026, the Group had net current liabilities of EUR 723,705 (31 December 2025: EUR 609,301). As a result of the volume and nature of the telecommunication business current liabilities exceed current assets. A large part of the current liabilities is generated by investment activities. Management considers that the Group will generate sufficient funds to cover the current liabilities from future revenues.

The Group's policy on liquidity is to maintain sufficient liquid resources to meet its obligations as they fall due and to keep the Group's leverage optimized. The Group's objective is to maintain a balance between continuity of funding and flexibility through the use of bank overdrafts, bank loans, finance leases and working capital, whilst considering future cash flows from operations. Management believes that there is no significant risk that the Group will encounter liquidity problems in the foreseeable future.

14. FINANCIAL RISK MANAGEMENT (continued)

(c) Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates, market electricity prices and equity prices will affect the Group's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

Exposure to currency risk

The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures (other than the functional currency of each legal entity), primarily with respect to the EUR and USD. Foreign exchange risk arises from future commercial transactions and recognised assets and liabilities denominated in currencies other than the functional currencies of the Company and each of its subsidiaries.
Management has set up a policy to manage the foreign exchange risk against the functional currency. To manage their foreign exchange risk arising from future commercial transactions and recognized assets and liabilities, the Group used forward/option contracts, transacted with local banks.
The Group imports services and equipment and attracts substantial amount of foreign currency denominated borrowings.

Interest rate risk
The Group's income and operating cash flows are substantially independent of changes in market interest rates. The Group is exposed to interest rate risk (EUR and USD) through market fluctuations of interest rates. Details of borrowings are disclosed in Note 8.

d) Capital Management
The Group's objectives when managing capital are to safeguard the Groups ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders and to maintain an optimal structure to reduce the cost of capital. Management monitors "total net debt to EBITDA" ratio which is computed in accordance with the Senior Facilities Agreement.
(e) Fair values
The Group measures at fair value the following: financial assets at fair value through other comprehensive income and embedded derivatives.

(f) Climate risks
In the six-month period ended 30 June 2026, the Group analysed potential sustainability risks in the areas at climate change and scarcity of resources. The Group did not identify any key risks to its business model in either area and, as such, also does not currently anticipate any significant impacts from such risks on its business model or on the presentation of its results of operations or financial position.

(g) Situation in Ukraine
The evolution of the situation in Ukraine is uncertain and is closely followed by the Group with respect to potential indirect consequences on the financial markets that could impact refinancing conditions in the future. The Group has no direct interests in Ukraine and the areas of conflict and as a result the Group estimates that the situation in Ukraine will have limited effects on its operations and financial performance for future periods.

15. SHARE-BASED PAYMENT

The Group implemented share-based payment plans for certain members of the management team and key employees. The options vest if and when certain performance conditions, such as revenue, subscriber targets and other targets of the Group were met. Some of the share option plans vested in past years and were closed.

For the six-month period ended 30 June 2026 the related share option expense of EUR 1,110 (30 June 2025: EUR 1,300) is included within Operating expenses (Employee benefits caption) in the Interim Condensed Consolidated statement of profit or loss and other comprehensive income (Note 12).

(all amounts are in thousand EUR, unless specified otherwise)

16. DERIVATIVE FINANCIAL INSTRUMENTS

For assets and liabilities that are measured at fair value on a recurring or non-recurring basis in the Interim Condensed Consolidated statement of financial position, after initial recognition, the valuation techniques and inputs used to develop those measurements are presented below:

Financial assets at fair value through OCI
Financial assets at fair value through OCI comprise shares in RCSM. In 2017 the Company's class B shares were listed on the Bucharest Stock Exchange. As at 30 June 2026, the fair value assessment of the shares held in RCSM was consequently performed based on the closing quoted price/share of the shares of the Company as of the valuation date (RON/share 61.6), adjusted for the impact of other assets and liabilities of RCSM, given that the main asset of RCSM is the holding of the majority of the shares of the Company. The fair value assessment also takes into account the cross-holdings between the Group and RCSM.

Embedded derivatives
As at 30 June 2026, the valuation method was consistent with the one used as at 31 December 2025.

As at 30 June 2026, the Group had derivative financial assets in amount of EUR 4,599 (31 December 2025: EUR 4,730), which represents embedded derivatives related to the Senior Secured Notes 2025 (include several call options, as well as one put option).

Derivative financial assets
As at 30 June 2026, the Group had non-current derivative financial assets related to the transaction between Digi Spain and abrdn in amount of EUR 3,550 (31 December 2025: EUR 5,420).

As at 30 June 2026, the Group had derivative financial liabilities related to the put option embedded in the Shareholders Agreement for the Belgium operations in amount of EUR 5,503 (31 December 2025: EUR 5,660).

Fair value hierarchy
The table below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: valuation techniques with all significant inputs that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).

Level 3: valuation techniques using significant inputs that are not observable or based on observable market data (i.e., unobservable inputs).

	Level 3
30 June 2026	
Financial assets at fair value through OCI	**203,932**
Financial derivative assets	**3,550**
Interest rate swap	**1,036**
Embedded derivatives	**4,599**
Total	**213,117**
31 December 2025	
Financial assets at fair value through OCI*	**125,075**
Financial derivative assets	**5,420**
Interest rate swap	**934**
Embedded derivatives	**4,730**
Total	**136,159**

(all amounts are in thousand EUR, unless specified otherwise)

17. GENERAL COMMITMENTS AND CONTINGENCIES

(a) Contractual commitments

Commitments are presented on an undiscounted and discounted basis, using the weighted average cost of capital of each of our geographical segments.

	30 June 2026					
	Contractual cash flows	**6 months or less**	**6 to 12 months**	**1 to 2 years**	**2 to 5 years**	**More than 5 years**
Undiscounted						
Annual fee for spectrum license	768,677	18,047	50,320	67,404	165,811	467,095
Capital expenditure	261,472	59,750	21,721	12,422	48,438	119,141
Contractual obligations for programme assets	133,791	24,380	24,463	22,749	62,199	-
Contractual obligations for capacity and energy contracts	2,555,913	197,978	53,356	105,212	337,556	1,861,811
	3,719,853	**300,155**	**149,860**	**207,787**	**614,004**	**2,448,047**
Discounted						
Annual fee for spectrum license	432,264	16,553	46,212	56,751	114,478	198,270
Capital expenditure	169,435	54,701	19,789	10,196	33,188	51,561
Contractual obligations for programme assets	104,645	22,030	22,104	18,573	41,938	-
Contractual obligations for capacity and energy contracts	1,100,798	181,468	49,268	89,732	227,410	552,920
	1,807,142	**274,752**	**137,373**	**175,252**	**417,014**	**802,751**

(all amounts are in thousand EUR, unless specified otherwise)

17. GENERAL COMMITMENTS AND CONTINGENCIES (continued)

	31 December 2025					
	Contractual cash flows	**6 months or less**	**6 to 12 months**	**1 to 2 years**	**2 to 5 years**	**More than 5 years**
Undiscounted						
Annual fee for spectrum license	817,711	34,183	34,183	67,725	173,686	507,934
Capital expenditure	319,153	36,119	42,426	20,509	65,915	154,184
Contractual obligations for programme assets	73,362	13,602	14,151	26,197	19,412	-
Contractual obligations for capacity and energy contracts	2,751,407	195,095	198,377	104,013	295,827	1,958,095
	3,961,633	**278,999**	**289,137**	**218,444**	**554,840**	**2,620,213**
Discounted						
Annual fee for spectrum license	472,478	31,456	31,456	57,316	126,757	225,493
Capital expenditure	209,736	33,023	38,797	17,114	47,630	73,172
Contractual obligations for programme assets	59,867	12,314	12,806	21,484	13,263	-
Contractual obligations for capacity and energy contracts	1,296,265	179,206	182,218	89,127	215,094	630,620
	2,038,346	**255,999**	**265,277**	**185,041**	**402,744**	**929,285**

(b) Letters of guarantee

As of 30 June, 2026, there were bank letters of guarantee and letters of credit issued in amount of EUR 71,077 mostly in favour of leasing, content and satellite suppliers and for participation to tenders (31 December 2025: EUR 84,089).

We have cash collateral agreements for issuance of letters of counter guarantees. As at 30 June 2026, we had letters of guarantee issued in amount of EUR 1,884 (31 December 2025: EUR 1,884). These agreements are secured with moveable mortgage over cash collateral accounts.

(c) Legal proceedings

Uncertainties associated with the fiscal and legal system

The tax legislation in Romania and other Eastern and Central Europe countries is subject to frequent changes (some of them resulting from EU membership, others from the domestic fiscal policy) and often subject of contradictory interpretations, which might be applied retrospectively.

Furthermore, the Romanian and other Eastern and Central Europe governments work via a number of agencies authorized to carry on audits of the companies operating in these countries. These audits cover not only fiscal aspects but also legal and regulatory ones that are of interest to these agencies.

The Dutch, Romanian and other Eastern and Central Europe Fiscal legislation include detailed regulations regarding transfer pricing between related parties and includes specific methods for determining transfer prices between related prices at arm's length. Transfer pricing documentation requirements have been introduced so that taxpayers who carry out transactions with affiliated parties are required to prepare a transfer pricing file that needs to be presented to the tax authorities upon request.

The Company and its subsidiaries entered into various transactions within the Group, as well as other transactions with related parties. In light of this, if observance of arm's length principle cannot be proved, a future tax control could challenge the values of transactions between related parties and adjust the fiscal result of the Company and/ or its subsidiaries with additional taxable revenues/ non-deductible expenses (i.e., assess additional profit tax liability and related penalties).

Group management believes that it has paid or accrued all taxes, penalties and interest that are applicable, at the Company and subsidiaries level.

The Group is currently involved in a number of legal proceedings, including inquiries from, or discussions with, government authorities that are incidental to their operations. In the opinion of the management, there are no current legal proceedings or other claims outstanding which could have a material effect on the result of operations or financial position of the Group and which have not been accrued or disclosed in these consolidated financial statements. For the litigation described below, the Group did not recognize provisions.

In all cases, the determination of the probability of successfully defending a claim against the Group involves always the subjective evaluation, therefore the outcome is inherently uncertain. The determination of the value of any future outflows of cash or other resources, and the timing of such outflows, involves the use of estimates.

Criminal case brought to court by the Romanian National Anti-Corruption Agency

During June – July 2017, Digi Romania and part of its directors were indicted by the Romanian National Anti-Corruption Agency (DNA) for the offences of bribery and accessory to bribery, money laundering and accessory to money laundering.

The presumed offences of bribery and accessory to bribery are alleged to have been committed through the 2009[1] joint-venture agreement between Digi Romania and Bodu S.R.L. with respect to the events hall in Bucharest and the broadcasting rights for Liga 1 football matches, while the presumed offences of money laundering and accessory to money laundering are alleged to have been perpetrated through Digi Romania's acquisition of the Bodu S.R.L. events hall in 2016[2].

On 15 January 2019, the Bucharest Tribunal, convicted Digi Romania in connection with the offence of money laundering for which the court applied a criminal fine. The Bucharest Tribunal's decision also decided on the confiscation from Digi Romania of an amount of money and maintained the seizure over the two real estate assets first instituted by the DNA. Through the same judgement, Mr. Bendei Ioan (at that time member of the Board of directors of Digi Romania and director of Integrasoft S.R.L.) was convicted, while the rest of the directors were acquitted in connection with all the accusations brought against them by the DNA. The decision also cancels the joint-venture agreement from 2009 concluded between Digi Romania and Bodu S.R.L., as well as all the agreements concluded between Digi Romania, Bodu S.R.L. and Integrasoft S.R.L. in 2015 and 2016.

The first court decision was appealed. On 1 November 2021, the Bucharest Court of Appeal granted the appeals of Digi Romania , Integrasoft S.R.L. and of certain directors and quashed the decision of the Bucharest Tribunal from

[1] In 2009 Digi Romania and Bodu S.R.L. entered into a joint venture with Bodu S.R.L. (the "JV") with respect to an events hall in Bucharest. At the time when Digi Romania entered into the JV, Bodu S.R.L. was owned by Mr. Bogdan Dragomir, a son of Mr Dumitru Dragomir, who served as the President of the Romanian Professional Football League (the "**PFL**").

[2] By 2015, the JV became virtually insolvent, as initial expectations on its prospects had failed to materialize. In 2015, in order to recover the EUR 3,100 investment, it had made into the JV from 2009 to 2011 and to be able to manage the business of the events hall directly and efficiently, Digi Romania entered into a settlement agreement with Bodu S.R.L. In 2016, in accordance with that settlement agreement, Digi Romania acquired (at a discount to nominal value) Bodu S.R.L.'s outstanding bank debt (which was secured by its share of, and assets it contributed to, the JV). Thereafter, Digi Romania set-off its acquired receivables against Bodu S.R.L. in exchange for the real estate and business of the events hall. Bodu S.R.L. was replaced as Digi Romania 's JV partner by Integrasoft S.R.L., one of our Romanian subsidiaries. Following this acquisition, in addition to its investigation of Antena Group's bribery allegations in relation to our investment into the JV, the DNA opened an enquiry as to whether the transactions that followed (including the 2015 settlement and the 2016 acquisition) represented unlawful money-laundering activities.

15 January 2019 in its entirety. The file was sent for retrial, to the competent court, which is the Bucharest Court of Appeal, starting with the procedure of the preliminary chamber. On 1 July 2022, in the course of the preliminary chamber procedure, the Bucharest Court of Appeal dismissed as unfounded the claims and exceptions raised by Digi Romania, INTEGRASOFT S.R.L. and their current and former officers.

The appeal against this solution was partially granted by the High Court of Cassation and Justice on 20 June 2023. The court decided that some of the evidences used by the Romanian National Anti-Corruption Agency must be removed from the court file and that the Romanian National Anti-Corruption Agency has to decide whether it requests the continuation of the trial under these circumstances. On 10 October 2023, the High Court of Cassation and Justice ruled definitively on the applications submitted in the preliminary chamber and ordered the file to be sent to the Court of Appeal and the start of the trial on the merits. The case, which is under retrial on the merits and was pending judgment at the hearing from 10 September 2025, was reinstated on the court's roll, with a hearing scheduled for 7 October 2025, in order to address the documents filed with the court after the close of the debates, proving that one of the defendants deceased. After a temporary suspension of the case, based on the decision of the General Assembly of Judges of the Bucharest Court of Appeal, by which with some exceptions, the settlement of the cases was suspended until the draft law concerning the reform of the service pensions of magistrates was is withdrawn, this trial was also temporarily suspended a new court hearing was scheduled on 4 November 2025. and a new court term will be established. At the hearing on 4 November 2025, the court postponed its ruling until 25 November 2025.
On 25 November 2025, the Bucharest Court of Appeal issued a decision acquitting Digi Romania, its current and former directors, as well as the other parties involved in the criminal case which was the subject matter of the investigation conducted by the DNA. The court found that all defendants must be acquitted, as the criminal acts they had been accused of do not exist. At the same time, the court ordered the termination of the seizure measure initially imposed by the DNA on Digi Romania's assets.
The decision was appealed by the Romanian National Anticorruption Directorate at the High Court of Cassation and Justice. The next hearing term was set for 16 September 2026.
We strongly believe that Digi Romania, INTEGRASOFT S.R.L. and their current and former officers have acted appropriately and in compliance with the law, and we strongly restate that we will continue to defend against all the above allegations while expecting a final solution that corresponds to the factual and legal situation.

18. SUBSEQUENT EVENTS

Admission to Trading of Digi Spain Shares

The DIGI Group has completed the process of listing a minority stake in its Spanish subsidiary, Digi Spain Telecom S.A.U., on the Spanish stock exchanges. The process included the approval and publication of the offering prospectus, the determination of the initial public offering (IPO) price, confirmation of the successful completion of the offering and the admission to trading of Digi Spain's shares. Following the transaction, DIGI Communications N.V. remained the majority shareholder of Digi Spain Telecom S.A.U., retaining control over the subsidiary.

On 9 July 2026, the Spanish National Securities Market Commission – Comisión Nacional del Mercado de Valores ("CNMV") – approved and registered the prospectus relating to the initial public offering. The offer price was set at EUR 5.60 per Digi Spain share.

The offering contemplated in the prospectus was structured as follows:

- a primary offering of 26,800,000 new shares issued by Digi Spain, representing gross proceeds of approximately EUR 150 million for Digi Spain;
- a secondary offering of 24,500,000 existing shares sold by Digi Romania S.A., representing gross proceeds of approximately EUR 137 million for the selling shareholder; and
- an over-allotment option granted to the global coordinators of the offering, relating to up to 7,695,000 additional existing shares held by Digi Romania S.A., at the same offer price.

On 15 July 2026, the Group confirmed the completion of the subscription process for 51,300,000 Digi Spain shares at a price of EUR 5.60 per share.

Following the completion of the initial public offering of 51,300,000 shares of Digi Spain Telecom and subject to the approval of the Spanish authorities, DIGI Spain shares commenced trading on the Spanish stock exchanges on 16 July 2026.

(all amounts are in thousand EUR, unless specified otherwise)

19. EBITDA

In the telecommunications industry the benchmark for measuring profitability is EBITDA (earnings before interest, taxes, depreciation and amortization). EBITDA is a non-IFRS accounting measure.

For the purposes of disclosure in these notes, EBITDA is calculated by adding back to consolidated operating profit/(loss) our charges for depreciation, amortization and impairment of assets. Our Adjusted EBITDA is EBITDA adjusted for the effect of non-recurring and one-off items.

	Three months ended 30 June 2026	Three months ended 30 June 2025	Six months ended 30 June 2026	Six months ended 30 June 2025
Revenues	**608,114**	**547,349**	**1,190,747**	**1,076,815**
Other income	**4,640**	**12,329**	**14,934**	**35,822**
Total revenues and other income	**612,754**	**559,678**	**1,205,681**	**1,112,637**
EBITDA				
Operating profit	39,520	31,448	76,615	77,870
Depreciation, amortization and impairment and revaluation impact	167,964	146,699	335,047	291,633
EBITDA	**207,484**	**178,147**	**411,662**	**369,503**
Other income	(4,619)	(10,239)	(14,913)	(31,172)
Other expenses	478	210	1,047	420
Adjusted EBITDA	**203,343**	**168,118**	**397,796**	**338,751**
Adjusted EBITDA (%)	*33.44%*	*30.60%*	*33.41%*	*31.32%*

For the three-month period ended 30 June 2026, other expenses are related to part of the costs of the Spanish subsidiary IPO issuance in amount of EUR 478 and for the three-month period ended 30 June 2025 are related to share option plans vested in amount of EUR 210 and are expected to be one-time events (for details, please see Note 15).

For the six-month period ended 30 June 2026, other expenses are related to part of the costs of the Spanish subsidiary IPO issuance in amount of EUR 1,036 and share option plans vested in amount of EUR 11 and are expected to be one-time events (for details, please see Note 15) (six-month period ended 30 June 2025: EUR 420).

(all amounts are in thousand EUR, unless specified otherwise)

20. FINANCIAL INDICATORS

Financial Indicator	Value as at 30 June 2026
Current ratio	
Current assets/Current liabilities	0.39
Debt to equity ratio	
Long term debt/Equity x 100 (where Long term debt = Borrowings over 1 year)	153%
Long term debt/Capital employed x 100 (where Capital employed = Long term debt+ Equity)	60%
Trade receivables turnover	
Average receivables/Revenues x 180	44.21 days
Non-current assets turnover	
(Revenues/Non-current assets)	0.58

The Board notes that the Interim Condensed Financial Statements of Digi Communications NV Group for the period ended 30 June 2026 have not been audited and also no (limited) review was conducted by the statutory auditor.

On behalf of the Board of Directors of Digi Communications N.V.

Serghei Bulgac,

CEO

Valentin Popoviciu,

Executive Director

14 August 2026