

QUARTERLY REPORT 2/2006



3U TELECOM 

3U TELECOM 

GROUP RESULTS IN OVERVIEW

3U Group (IFRS)		Half-year comparison	
		H1 2006	H1 2005
Sales	(in € million)	65.07	58.01
EBITDA (earnings before interest, taxes, depreciation and amortisation)	(in € million)	5.14	2.46
EBIT* (earnings before interest and taxes)	(in € million)	-4.53	-6.62
EBT (earnings before taxes)	(in € million)	-0.96	-9.68
Net income/loss for the period	(in € million)	-1.09	-10.23
Earnings per share (basic)	(in €)	-0.02	-0.22
Earnings per share (diluted)	(in €)	-0.02	-0.20
Equity ratio	(in %)	38.55	23.06

3U Group (IFRS)		Quarterly comparison	
		Q2 2006	Q2 2005
Sales	(in € million)	32.92	31.34
EBITDA (earnings before interest, taxes, depreciation and amortisation)	(in € million)	2.35	1.16
EBIT* (earnings before interest and taxes)	(in € million)	-3.21	-3.02
EBT (earnings before taxes)	(in € million)	0.90	-4.54
Net income/loss for the period	(in € million)	0.84	-5.09
Earnings per share (basic)	(in €)	0.02	-0.11
Earnings per share (diluted)	(in €)	0.02	-0.10
Equity ratio	(in %)	38.55	23.06

* EBIT was adjusted for the positive non-recurring effects of the agreement with Cogent Communications Group, Inc. amounting to € 4.74 million.



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Dear Shareholders,

All key Group indicators are continuing to show significant improvement year-to-year in the second quarter of the financial year.

Although huge price and competitive pressure as well as crowding-out competition further intensified, consolidated sales rose by € 1.59 million to € 32.92 million in Q2, an increase of 5.1% year-to-year. EBITDA rose to € 2.35 million (Q2 2005: € 1.16 million), thus remaining on an encouragingly stable level during the 2006 financial year. Of particular note are the call-by-call services within the Fixed Line segment, which are in strong demand among customers, and the business expansion via new carrier selection codes.

Realignment of the Fixed Line segment

The telecommunications market is becoming more and more dominated by voice and DSL bundling products involving high acquisition costs, and by flat-rate services from large network providers with direct customer connection, as well as the entry of retail chains with high market power, which tend to cooperate with the industry's major players. This is driving up costs for the expansion of preselection and DSL customer bases, thus negatively impacting the Company's margins and profitability. The Management Board therefore anticipates that preselection and DSL products will not be marketed with sufficient margins in the foreseeable future.

We are operating successfully in the call-by-call area, and the wholesale business is on target. On the other hand, we did not achieve our goals in the indirect sales area, despite significant sales activities. The Management Board reacted to the increased competitive situation and the varying development of individual products and sales channels in the first half of the year and thus resolved further structural measures.

The following structural measures will substantially reduce the cost structure of the Fixed Line segment and increase stability and profitability:

- Focus on the call-by-call business
- Stabilisation and expansion of the wholesale business with positive contribution margins
- Wind-up of indirect sales
- Reduction of staff at 3U TELECOM AG by over 40 employees, around one third of these part-time and temporary staff
- Continuation of support for our core customers and strengthening of our position as a service partner for third parties

We continue to expect the Company to achieve the targets announced for the 2006 financial year (sales of € 132 million and EBITDA of € 8.5 million) by focusing on the core call-by-call and wholesale business, while at the same time discontinuing unprofitable sale channels.

Sales surge due to carrier selection codes

We already achieved sales of € 0.5 million in June 2006 from the successful placement of the new carrier selection code 010017 on the call-by-call market. EBITDA for the quarter is impacted by one-time costs for line implementation; however, this was planned and is intended to win additional market shares.

In addition, further five-digit carrier selection codes were allocated to three of our subsidiaries in June 2006 by the Federal Network Agency. Following the start-up of operations, we expect to thereby generate further sales potential.

LambdaNet subsidiary on course

The Broadband/IP segment is on course as scheduled. Sales of LambdaNet Communications Deutschland AG (LambdaNet), totalling € 9.06 million, almost matched the prior-quarter figure of € 9.11 million. The segment's EBITDA also proved stable with an EBITDA margin of 25 %.

Due to the terminated contracts of a major customer in the carrier business area and the corresponding reduction in the orders volume, there was a one-off write-down at Group level amounting to € 1.93 million of the customer base acquired via 3U TELECOM AG. However, we are convinced that the resulting sales decreases from 2007 on will be compensated by positive sales and earnings development in the VPN (virtual private networks) area from 2007.

A positive earnings effect at LambdaNet is the result of the agreement with Cogent Communications Group, Inc. (Cogent), the former owner of LambdaNet. The offsetting of extensive receivables and liabilities as well as the reversal of provisions in the second quarter led to a one-off positive earnings effect of € 4.74 million.

Operating restructuring will be systematically driven forward

The Management Board will continue to drive forward the operating restructuring to ensure the 3U Group's stability and profitability in the long term.

Our cash and cash equivalents form a solid basis for possible acquisitions to strengthen our competitive position.

The share price continues to trail expectations, although it reflects the general weaknesses in TecDAX and other telecommunications shares. From the Management Board's viewpoint, the capital market has not yet honoured the achievements to date. We are convinced that we have laid a key basis for future share price increases with the measures now resolved.

Marburg, August 2006

The Management Board



Berth Hausmann



Michael Schmidt



Roland Thieme

3U SHARES

3U shares have appreciation potential

Investor Relations

The objective and claim of our investor relations work is to provide the capital market and the interested public with up-to-the minute, comprehensive and transparent information about the Company.

We will expand our proactive investor relations work in the coming quarters.

The management proposals submitted for resolution were approved on 23 May 2006 by the Annual General Meeting.

Overview of 3U shares

International Securities Identification Number (ISIN)		DE0005167902
Wertpapierkennnummer (WKN) [German securities identification number]		516790
Stock exchange symbol		uuu
Trading segment		Prime Standard
Industry key		Telecommunication
Designated Sponsors		Axxon Wertpapierhandelsbank AG Helaba Landesbank Hessen-Thüringen
Initial listing		26 November 1999
Registered share capital	(in €)	46,842,240.00
Share price on 30 June 2006*	(in €)	0.73
Share price high in H1 2006*	(in €)	0.96 (13 and 14 March 2006)
Share price low in H1 2006*	(in €)	0.63 (13 June 2006)
Number of shares		46,842,240
Market capitalisation on 30 June 2006	(in €)	34,194,835.20
Earnings per share (basic)	(in €)	-0.02

* Daily closing price Xetra

Share price

We are not satisfied with the share price performance. In the first five months of H1 2006, the price of 3U shares fluctuated between € 0.80 and € 0.96. In line with the general stock market trend, the share price fell to its lowest in the reporting period of € 0.63 as of the end of May. Since then, the share price level has moved upwards again. We expect that the realignment focusing on our strengths will also be reflected in the share price in the future.

The following graphic shows the share price performance (indexed) of 3U shares* against the Technology All Share Index.



*Daily closing price Xetra

Analyst opinions on 3U shares

Analysts were consistently positive about 3U shares' potential, as the following overview shows.

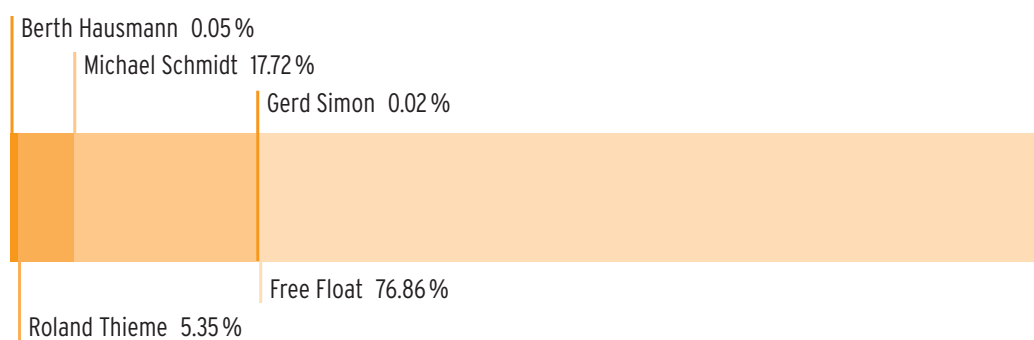
Recommendation	Date	Institution
Buy	9 August 2006	Helaba Trust
Hold	5 July 2006	SES Research
Buy	12 June 2006	DZ BANK
Hold	10 May 2006	SES Research
Buy	8 May 2006	Helaba Trust
Buy	10 April 2006	Helaba Trust
Hold	28 March 2006	SES Research
Hold	2 March 2006	SES Research
Buy	1 March 2006	Helaba Trust
Hold	1 February 2006	SES Research
Buy	30 January 2006	Helaba Trust

Shareholder structure

As of 30 June 2006, members of the governing bodies held the following shares with full voting and dividend rights:

Management Board		
Berth Hausmann	(CFO)	22,000 shares
Michael Schmidt	(CTO)	8,299,995 shares
Roland Thieme	(CIO)	2,508,330 shares
Total Management Board		10,830,325 shares

Supervisory Board		
Hubertus Kestler	(Chairman)	0 shares
Ralf Thoenes	(Deputy Chairman)	0 shares
Gerd Simon		10,000 shares
Total Supervisory Board		10,000 shares



REPORT ON BUSINESS DEVELOPMENT

Earnings situation

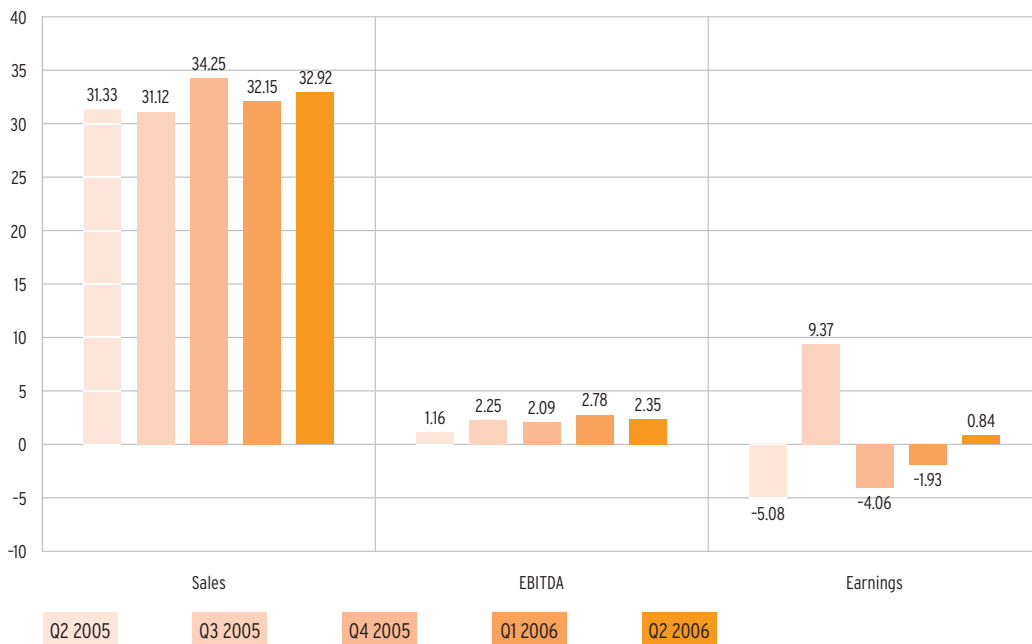
Group

In the second quarter of the 2006 financial year, sales and profitability in the 3U Group stabilised. Sales improved year-to-year by € 1.59 million to € 32.92 million, an increase of 5.1%. EBITDA in Q2 2006 amounted to € 2.35 million, thus rising by € 1.19 million against the prior-year quarter. However, it is slightly below the level of Q1 2006. The reasons for this are one-off non-recurring effects in the Fixed Line segment.

There was a positive outcome from our successful conclusive agreement with Cogent Communications Group, Inc., the former owner of LambdaNet, concerning the mutual service relationships. This boosted earnings in the Group to € 4.74 million and also increased LambdaNet's financial stability in terms of capital resources available.

Despite a one-off write-down in the Group on LambdaNet's acquired customer base as a result of the terminated contracts of a major customer amounting to € 1.93 million, the consolidated loss for H1 2006 totalled € -1.09 million (previous year: € -10.23 million).

Development (sales, EBITDA, earnings) – 3U Group in € million



Fixed Line segment

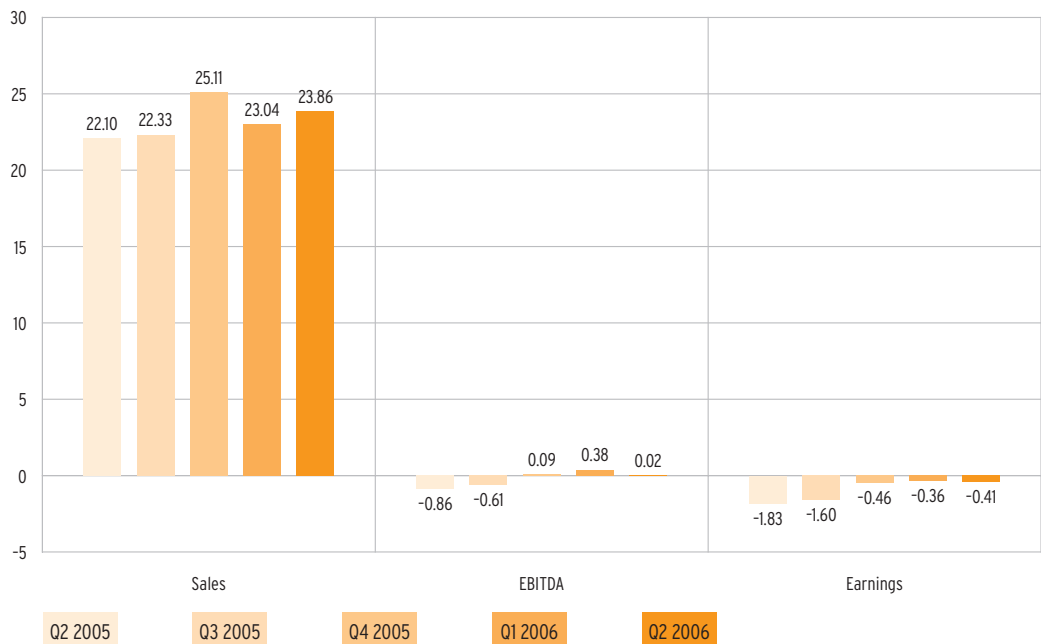
The 3U Group generated an increase in sales to € 23.86 million in the Fixed Line segment, which corresponds to a year-to-year increase of 8.0%. The sales drivers were the call-by-call and wholesale areas. 010017 Telecom GmbH also fulfilled expectations. The monthly sales level after two months of operating business activity is around € 0.5 million. We are satisfied with the development at our OneTel subsidiary, which continues to report rising sales, although we had to take considerable falls in prices for the termination e. g. in the mobile network since December 2005.

EBITDA was again slightly positive. Costs for the start of our new carrier selection code 010017 had a one-off negative impact of € 0.15 million on the quarterly profit. Despite this, we recorded positive EBITDA of € 0.02 million compared with Q2 2005. This corresponds to a slight decline compared to previous quarter of € 0.38 million.

The resolved realignment will stabilise the operating profitability of the business area in the long term by discontinuing unprofitable sales channels and thus reducing personnel levels.

This could also include withdrawing from unprofitable companies abroad, whose wind-up we are currently reviewing.

Development (sales, EBITDA, earnings) – Fixed Line segment in € million



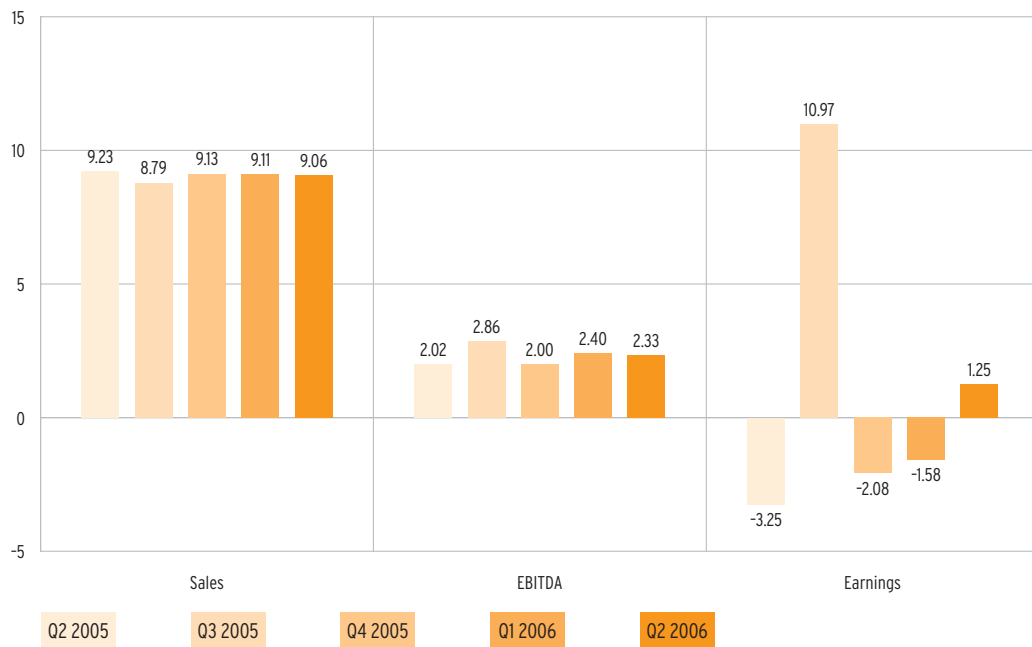
Broadband/IP segment

Despite a difficult environment during the year, sales in Q2 2006 were stable in total as against the previous year, with a slight decrease to € 9.06 million. However, development in the individual areas varied considerably. The sales for carrier services were in line with our expectations, and even continued a slight positive trend. On the other hand, Corporate Sales (virtual private network) sales continued to trail our expectations as in Q1 2006.

Sales development will only be reflected in an increase in incoming orders as of the end of 2006.

EBITDA at € 2.33 million is up on Q2 2005 and on a par with Q1 2006. The accumulated segment result amounts to € 1.25 million, as a result of the agreement with Cogent and due to the beneficial operating profitability.

Development (sales, EBITDA, earnings) – Broadband/IP segment in € million



Net assets and earnings position

The balance sheet ratios also showed a strengthened 3U Group as of the end of Q2 2006. The equity ratio increased slightly from 35.9% as of 31 December 2005 to 38.5% as of the balance sheet date of 30 June 2006.

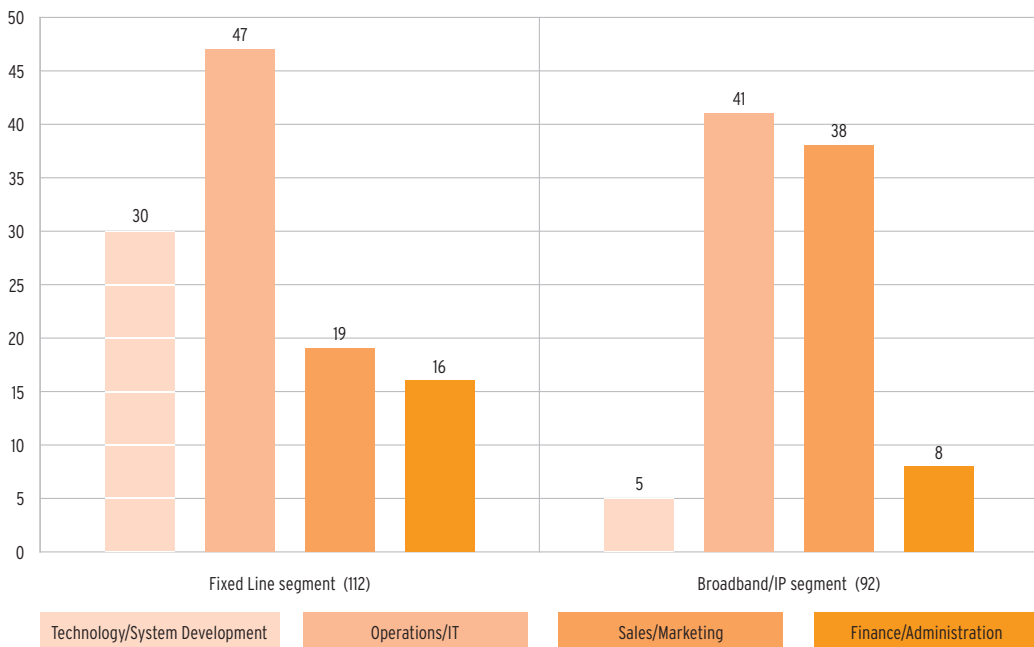
Net investments in Q2 2006 came to € 0.95 million. Noncurrent assets amounted to € 80.16 million, corresponding to 68.5% of total assets of € 116.97 million.

The Company's liquidity position remains positive. As of 30 June 2006, the Company's free liquidity including cash and cash equivalents amounted to € 35.58 million and thus remains on a stable level as against the previous year (30 June 2005: € 36.72 million), despite the commenced repayment of a bank loan. We will use the cash and cash equivalents for possible acquisitions to strengthen our competitive position. The Group's operating cash flow developed in line with our expectations and was positive in Q2 2006 (€ 1.31 million). We are thus on a good course. On the whole, however, the Group's operating cash flow remained negative in H1 2006 at € -1.28 million. The causes for this are advance payments (annual transfer fees) to Deutsche Telekom for providing interconnection links, which were due in Q1 2006. As of the end of the year, we expect a positive operating cash flow.

Employees

The number of employees in the Fixed Line segment (30 June 2006: 112 employees*) remained virtually unchanged compared with 31 December 2005 (111 employees*). The structural measures implemented in the Fixed Line segment on 9 August 2006 led to a reduction of over 40 employees mainly in the sales and operations areas in the Fixed Line segment, around one third of which were part-time and temporary staff. In the Broadband/IP segment, we have almost concluded sales development at our LambdaNet subsidiary in the Corporate Sales area.

Employee structure in the first half of 2006*



*Employees including temporary staff based on full-time equivalents (weighted quarterly figures)

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SIGNIFICANT EVENTS SINCE THE END OF THE INTERIM REPORTING PERIOD

Discontinuation of indirect sales

The Management Board resolved in August to discontinue marketing our products via cost-intensive indirect sales and to focus on call-by-call and wholesale in the Fixed Line area. This is the result of an ongoing price war and intensive crowding-out competition in the telecommunications sector. The reduction of the staff employed in this area by over 40 employees, around one third of whom are part-time and temporary staff, is related to this decision.

With the anticipated conclusion of the structural measures in Q4 2006 and in light of the positive sales estimations for the second half of the year in the call-by-call business, the Management Board is confident of achieving the targets announced for the 2006 financial year.

In the Fixed Line segment, we expect **sales volumes** of at least € 95 million in financial year 2006, and of around € 37 million in the Broadband/IP segment (Group total: € 132 million).

In 2007, we intend to slightly increase sales in the Broadband/IP segment, while in the Fixed Line segment, sales development will depend significantly on market development and the future positioning of the wholesale business.

Despite the resolved structural measures and the associated expenses, we expect that the **EBITDA target** of € 8.5 million announced for financial year 2006 will at least be reached.

In light of the **2006 corporate results**, we continue to expect a loss in the low seven-digit area, particularly due to the high write-downs, despite the improvement of our profitability and the agreement with Cogent at our LambdaNet subsidiary.

Fixed Line: Expansion of market share

Compared with 2005, we continuously improved our market share - based on data from the Verband der Anbieter von Telekommunikations- und Mehrwertdiensten e. V. [Association of Telecommunications and Value-Added Service Providers] - within the past twelve months. Since January 2005, we increased our market share, based on sales, from 2.6 % to 4.7 %. Our market share of calls abroad is over 15 %. 10 % of call-by-call users now phone with our dialling codes, double the figure for last January.

The clear focus on our core competencies goes hand-in-hand with the further strengthening of our technological expertise. Accordingly, the Group-wide technology platform for preselection, DSL and VoIP products will continue to be operated and expanded if necessary. This enables us to remain a skilled service provider for third parties. We use it to create the technological basis for company networks and thus for the future-oriented activities of LambdaNet. Finally, we are hereby strengthening our innovation claim, as we are integrating voice and data in one network on this technological basis, and thus enabling the simultaneous use of VoIP services and the standard fixed line connections.

Broadband/IP: Expansion of Corporate Sales at LambdaNet

In the Broadband/IP segment, we are continuing to invest in a dynamic growth market at our LambdaNet subsidiary. On the other hand, in the Carrier Sales area - the actual core business of LambdaNet - we are

confronted with a saturated market and continuing price losses. This is compounded by the terminated contracts of a major customer, which will have an effect in financial year 2007. We are confident that we will compensate the resulting decline in sales in the Carrier Sales area with corresponding growth in the Corporate Sales area.

We see our strengths primarily in innovation-driven and customer-oriented services. Accordingly, we will profile ourselves more intensively as a service partner with a high level of expertise. This requires further investments in sales employees to strengthen the Corporate Sales area at LambdaNet, win new customers in the Carrier Sales area (e. g. Combots) and expand the existing customer base.

Additional growth from acquisitions to round off the product portfolio

We are continuing to examine the possibility of additions, including third-party services to round off and to expand our product and services portfolio.

In the Fixed Line segment, we are focusing on expanding our core business and thus strengthening our competitive position. Possible acquisitions at LambdaNet will primarily serve to round off the product portfolio in the Managed Services and Content areas.

The main task remains: Substantial further development of the 3U Group

We systematically continued the path begun at the end of 2005 towards focusing on Fixed Line with the recent realignment. We are well equipped for the future tasks facing us in both the Fixed Line and the Broadband/IP business segments.

We now have further targets in our sights: We want to actively leverage new growth opportunities in the future market of telecommunications. Organic growth in the areas of call-by-call, wholesale and VPN solutions, strategic partnerships as well as acquisitions serve the further substantial progress of the 3U Group and thus sustained value development in the interest of our shareholders.



CONSOLIDATED BALANCE SHEET AS OF 30 JUNE 2006 (IFRS)

Assets 3U Group (in € thousand)	30 June 2006	31 December 2005
Non-current assets	80,155	88,723
Intangible assets	9,810	13,112
Property, plant and equipment	42,210	47,248
Financial assets*	24,677	24,996
Deferred taxes	44	99
Other non-current assets	452	736
Prepaid expenses	2,962	2,532
Current assets	36,812	39,031
Trade receivables	17,150	16,813
Other current assets	5,184	3,428
Cash and cash equivalents	10,922	15,278
Prepaid expenses	3,556	3,512
Total assets	116,967	127,754

*This includes CityDial GmbH (associated company) with € 99 thousand (previous year: € 90 thousand).

Shareholders' equity and liabilities 3U Group (in € thousand)	30 June 2006	31 December 2005
Shareholders' equity	45,091	45,821
Issued capital	46,842	46,842
Capital reserve	21,141	20,901
Revaluation reserve	2,141	2,213
Retained earnings	-23,931	-24,210
Net income/loss	-1,092	77
Minority interests	0	9
Adjustment item for currency difference	-10	-11
Non-current provisions and liabilities	35,419	37,096
Non-current provisions	4,551	4,647
Non-current liabilities due to banks	12,205	13,781
Non-current lease liabilities	17,785	17,523
Other non-current liabilities	0	53
Deferred taxes	569	600
Deferred income	309	492
Short-term provisions and liabilities	36,457	44,837
Current provisions	3,732	6,677
Current liabilities due to banks	2,869	2,515
Trade payables	18,614	23,425
Current lease liabilities	1,635	2,778
Other current liabilities	6,608	6,118
Deferred taxes	0	0
Deferred income	2,999	3,324
Total shareholders' equity and liabilities	116,967	127,754

CONSOLIDATED INCOME STATEMENT (IFRS)

3U Group (in € thousand)	3-month report 1 April - 30 June		Half-year report 1 January - 30 June	
	2006	2005	2006	2005
Sales	32,922	31,337	65,074	58,014
Cost of sales	-29,689	-30,381	-58,791	-55,023
Gross profit	3,233	956	6,283	2,991
Selling expenses	-1,331	-958	-2,861	-3,081
General and administrative expenses	-3,475	-3,089	-6,102	-6,365
Other operating income	6,287	1,302	8,743	2,571
Other operating expenses	-952	-1,227	-3,276	-2,048
Amortisation of customer base/goodwill	-2,276	0	-2,621	-689
Earnings before interest and taxes	1,486	-3,016	166	-6,621
Interest income	86	188	395	277
Interest expenses	-668	-1,706	-1,506	-3,343
Income/expenses from financial assets (equity method)	-3	-9	8	11
Earnings before taxes	901	-4,543	-957	-9,676
Income tax expense	-62	-550	-135	-555
Earnings before minority interests	839	-5,093	-1,092	-10,231
Minority interests	0	0	0	0
Consolidated net income/loss	839	-5,093	-1,092	-10,231
Earnings per share				
Earnings per share, basic (in €)	0.02	-0.11	-0.02	-0.22
Earnings per share, diluted (in €)	0.02	-0.10	-0.02	-0.20
Average shares outstanding, basic (per item)	46,842,240	46,842,240	46,842,240	46,842,240
Average shares outstanding, diluted (per item)	49,914,490	49,914,490	49,914,490	49,914,490

CASH FLOW STATEMENT (IFRS)

3U Group (in € thousand)	1 January - 30 June	
	2006	2005
Net income/loss for the period	-1,092	-10,232
Depreciation of fixed assets	9,664	8,394
Increase/decrease of provisions and value adjustments	-3,041	2,168
Increase of trade receivables	-337	-4,947
Increase/decrease of trade accounts payable	-4,811	4,403
Changes to other receivables	-1,472	-2,708
Changes to other payables	791	3,060
Changes to deferred items	-982	-2,038
Other cash-neutral changes	0	-468
Cash flow from operating activities	-1,280	-2,369
Inflows from disposals of tangible assets	140	0
Outflows for investments in tangible assets	-1,089	-3,348
Cash flow from investing activities	-949	-3,348
Outflows from the repayment of bonds and (finance) loans	-1,222	0
Other	-819	1,364
Cash flow from financing activities	-2,041	1,364
Change in cash and cash equivalents	-4,270	-4,353
Changes to cash and cash equivalents from changes to the scope of consolidation	-86	0
Cash and cash equivalents at beginning of period	15,278	16,499
Cash and cash equivalents at end of period	10,922	12,146

STATEMENT OF CHANGES IN EQUITY (IFRS)

3U Group (in € thousand)	Issued capital	Capital reserves	Revalu- ation reserve/ retained earnings	Profit/ loss carried forward	Minority interests	Currency	Net income	Total share- holders' equity
As of 1 Jan 2005	46,842	20,322	845	-24,210	9	-10	0	43,798
Consolidated profit	0	0	0	0	0	0	77	77
Stock options	0	579	0	0	0	0	0	579
Revaluation of securities	0	0	1,368	0	0	0	0	1,368
Currency changes taken directly to equity	0	0	0	0	0	-1	0	-1
As of 31 Dec 2005	46,842	20,901	2,213	-24,210	9	-11	77	45,821

3U Group (in € thousand)	Issued capital	Capital reserves	Revalu- ation reserve/ retained earnings	Profit/ loss carried forward	Minority interests	Currency	Net income	Total share- holders' equity
As of 1 Jan 2006	46,842	20,901	2,213	-24,133	9	-11	0	45,821
Consolidated profit	0	0	0	0	0	0	-1,092	-1,092
Adjustments for previous years	0	0	0	202	0	0	0	202
Stock options	0	240	0	0	0	0	0	240
Revaluation of securities	0	0	-72	0	0	0	0	-72
Changes taken directly to equity	0	0	0	0	-9	1	0	-8
As of 30 June 2006	46,842	21,141	2,141	-23,931	0	-10	-1,092	45,091

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS OF 30 JUNE 2006 IN ACCORDANCE WITH IFRS

- | | |
|------------------------------------|--|
| • Order book | See "Report on Business Development" page 11 et seq. |
| • Development of costs and prices | See "Report on Business Development" page 11 et seq. |
| • Employee participation programme | No changes as against financial year 2005 |
| • Analysis of income | See "Segment Report" page 12 et seq. |
| • Number of employees | See "Employees" page 15 |

Supplementary disclosures in accordance with IAS 34

The accounting policies and methods of calculation used in the consolidated financial statements as of 31 December 2005 were applied unchanged for the interim statements as of 30 June 2006.

Consolidated group

With the exception of the disposal of 3U TELECOM S.R.L., Italy, there were no changes to the consolidated group.

Significant events since the end of the interim reporting period

We refer to page 16 of this quarterly report.

Accounting principles

The interim financial report complies with the provisions of International Financial Reporting Standards (IFRS).

FINANCIAL CALENDAR

- **Publication of figures for Q3/2006**
15 November 2006
- **Analyst's conference**
Q4 2006

CONTACT

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Photonica (page 2)
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This quarterly report contains statements relating to the future which are subject to risks and uncertainties and which are assessments of the management of 3U TELECOM AG and reflect its current opinions with regard to future events. Such predictive statements can be recognised by the use of terms such as “expect”, “assume”, “estimate”, “anticipate”, “intend”, “can”, “plan”, “project”, “will” and similar expressions. Statements relating to the future are based on current and valid plans, estimates and expectations. Such statements are subject to risks and uncertainties, most of which are difficult to estimate and which are generally beyond the control of 3U TELECOM AG. The following are – by no means exhaustive – examples of factors that may trigger or affect a deviation: the development of demand for our services, competitive factors – including price pressure –, technological changes, regulatory measures, risks in the integration of newly acquired companies. If any of these or other risks and uncertain factors occur, or if the assumptions on which the statements are based prove to be incorrect, the actual results of 3U TELECOM may differ materially from those outlined or implied in these statements. The company does not undertake to update predictive statements of this nature.

This quarterly report contains a range of figures which are not part of commercial regulations and the International Financial Reporting Standards (IFRS), such as EBT, EBIT, EBITDA and EBITDA adjusted for special influences, adjusted EBITDA margin, investments (capex). These figures are not intended to substitute the information for 3U TELECOM AG in accordance with the German Commercial Code (HGB) or IFRS. It should be noted that the figures for 3U TELECOM AG which are not part of commercial regulations and the IFRS, can only be compared to the corresponding figures of other companies to a certain extent.

3U GROUP

3U Germany

3U TELECOM AG
Neue Kasseler Straße 62F
D-35039 Marburg

Discount Telecom

Discount Telecom S&V GmbH
Neue Kasseler Straße 62F
D-35039 Marburg

fon4U

fon4U Telecom GmbH
Neue Kasseler Straße 62F
D-35039 Marburg

LambdaNet

LambdaNet Communications
Deutschland AG
Günther-Wagner-Allee 13
D-30177 Hannover

LineCall

LineCall Telecom GmbH
Neue Kasseler Straße 62F
D-35039 Marburg

OneTel

OneTel Telecommunication GmbH
Neue Kasseler Straße 62F
D-35039 Marburg

010017

010017 Telecom GmbH
Neue Kasseler Straße 62F
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010060

010060 Telecom GmbH
Neue Kasseler Straße 62F
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International subsidiaries

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3U TELECOM GmbH
Mariahilfer Straße 123/3
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