

**ATTACHMENTS TO THE PRESS RELEASE**

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The Consolidated Income Statements, Consolidated Statements of Financial Position and the Consolidated Statements of Cash Flows as well as the Consolidated Net Financial Debt of the Group, herewith presented, are the same as those included in the Consolidated Financial Statements of the Group for the period from January 1, 2024 to June 30, 2024.

## INWIT GROUP – CONSOLIDATED INCOME STATEMENT

(thousands of euros)	1st Half 2024	1st Half 2023
Revenues	511,748	471,231
Acquisition of goods and services	(24,837)	(20,904)
Employee benefits expenses	(11,343)	(9,724)
Other operating expenses	(6,944)	(10,431)
Operating profit (loss) before depreciation and amortization, capital gains (losses) and impairment reversals (losses) on non-current assets (EBITDA)	468,624	430,172
Depreciation and amortization, gains/losses on disposals and impairment losses on non-current assets	(190,333)	(184,142)
Operating profit (loss) (EBIT)	278,291	246,030
Financial income	319	120
Financial expenses	(62,796)	(51,916)
Profit (loss) before tax	215,814	194,234
Income taxes	(36,754)	(30,511)
Profit for the period	179,060	163,723
Basic and Diluted Earnings Per Share	0.19	0.172

## INWIT GROUP – CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

### Assets

(thousands of euros)	06.30.2024	12.31.2023
<b>Assets</b>		
<b>Non-current assets</b>		
<b>Intangible assets</b>		
Goodwill	6,164,700	6,153,879
Intangible assets with a finite useful life	424,902	479,617
<b>Tangible assets</b>		
Property, plant and equipment	1,184,603	1,109,553
<b>Right-of-use assets</b>	1,161,683	1,149,333
<b>Other non-current assets</b>		
Non-current financial assets	338	540
Miscellaneous receivables and other non-current assets	137,419	181,983
<b>Total Non-current assets</b>	<b>9,073,645</b>	<b>9,074,905</b>
<b>Current assets</b>		
Trade and miscellaneous receivables and other current assets	194,759	180,309
Financial receivables and other current financial assets	343	365
Current income tax receivables	12,214	-
Cash and cash equivalents	35,791	95,078
<b>Total Current assets</b>	<b>243,107</b>	<b>275,752</b>
<b>Total Assets</b>	<b>9,316,752</b>	<b>9,350,657</b>

## Equity and Liabilities

(thousands of euros)	06.30.2024	12.31.2023
<b>Equity</b>		
Share capital issued	600,000	600,000
Minus: treasury shares	(25,485)	(12,655)
Share capital	574,515	587,345
Share premium reserve	1,939,815	2,053,205
Legal reserve	120,000	120,000
Other reserves	1,118,366	1,236,250
Retained earnings (losses) including earnings (losses) for the period	179,229	339,599
<b>Total Equity</b>	<b>3,931,925</b>	<b>4,336,399</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Employee benefits	2,268	2,350
Deferred tax liabilities	168,864	165,345
Provisions	241,480	237,113
Non-current financial liabilities	4,050,301	3,855,514
Miscellaneous payables and other non-current liabilities	55,930	50,556
<b>Total Non-current liabilities</b>	<b>4,518,843</b>	<b>4,310,878</b>
<b>Current liabilities</b>		
Current financial liabilities	643,878	447,772
Trade and miscellaneous payables and other current liabilities	221,564	237,743
Provisions	450	450
Current income tax payables	92	17,415
<b>Total current Liabilities</b>	<b>865,984</b>	<b>703,380</b>
<b>Total liabilities</b>	<b>5,384,827</b>	<b>5,014,258</b>
<b>Total Equity and Liabilities</b>	<b>9,316,752</b>	<b>9,350,657</b>

## INWIT GROUP – CONSOLIDATED CASH FLOW STATEMENT

(thousands of euros)

	1st Half 2024	1st Half 2023
Cash flows from operating activities:		
Profit for the period	179.060	163.723
Adjustments for:		
Depreciation and amortization, losses/gains on disposals and impairment losses on non-current assets	190.333	184.142
Net change in deferred tax assets and liabilities	3.517	(1.825)
Change in provisions for employee benefits	(118)	(67)
Change in trade receivables	406	6.966
Change in trade payables	8.848	(33.102)
Net change in miscellaneous receivables/payables and other assets/liabilities	(4.725)	24.009
Other non-monetary changes	4.625	4.646
<b>Cash flows from operating activities</b>	<b>(a) 381.946</b>	<b>348.492</b>
<b>Cash flows from investing activities:</b>		
Total purchases of tangible and intangible assets for the period and right-of-use assets	(230.995)	(299.397)
<i>Of which change in amounts due to fixed asset suppliers</i>	56.745	199.352
Total purchases of tangible and intangible assets and right-of-use assets on a cash basis	(174.250)	(100.045)
Change in financial receivables and other financial assets	224	138
Other non-current changes	(1)	(6.900)
<b>Cash flows used in investing activities</b>	<b>(b) (174.027)</b>	<b>(106.807)</b>
<b>Cash flows from financing activities:</b>		
Change in current and non-current financial liabilities	314.076	130.490
Dividends paid	(450.699)	(332.803)
Treasury shares acquired	(130.585)	(8.620)
<b>Cash flows used in financing activities</b>	<b>(c) (267.208)</b>	<b>(210.933)</b>
<b>Aggregate cash flows</b>	<b>(d=a+b+c) (59.289)</b>	<b>30.752</b>
<b>Net cash and cash equivalents at beginning of the period</b>	<b>(e) 95.078</b>	<b>72.852</b>
<b>Net cash and cash equivalents – extraordinary flows</b>	<b>(f) 2</b>	<b>23</b>
<b>Net cash and cash equivalents at end of the period</b>	<b>(g=d+e+f) 35.791</b>	<b>103.627</b>

## INWIT GROUP – CONSOLIDATED NET FINANCIAL DEBT

(thousands of euros)

	06.30.2024	12.31.2023
A Cash	35,791	95,078
B Cash and cash equivalents	-	-
C Current financial receivables	-	-
<b>D Liquidity (A + B + C)</b>	<b>35,791</b>	<b>95,078</b>
E Current financial payables	-	-
F Current portion of financial payables (medium/long-term)	643,878	447,772
<b>G Current financial debt (E+F)</b>	<b>643,878</b>	<b>447,772</b>
<b>H Net current financial debt (G-D)</b>	<b>608,087</b>	<b>352,694</b>
I Financial payables (medium/long-term)	1,810,475	1,617,007
J Bonds issued	2,239,826	2,238,507
K Trade payables and other non-current payables	-	-
<b>L Non-current financial debt (I+J+K)</b>	<b>4,050,301</b>	<b>3,855,514</b>
<b>M Net Financial Debt as per ESMA recommendations (H+L)</b>	<b>4,658,388</b>	<b>4,208,208</b>
Other financial receivables and non-current financial assets	(338)	(540)
Other financial receivables and current financial assets	(343)	(365)
<b>INWIT Net Financial Debt</b>	<b>4,657,707</b>	<b>4,207,303</b>