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Independent Limited Assurance Report on the information included in the current reports issued by the Company in accordance with requirements of Law 24/2017 (Article 82) and Regulation no. 1/2006

*To the Board of Directors of Digi Communications N.V.*

We were engaged by Digi Communications N.V. (hereinafter "the Company") to perform certain procedures in accordance with Regulation no. 1/2006 of National Securities Commission ("CNVM"), actually Financial Supervisory Authority ("ASF") with all its subsequent amendments and updates and report on the information included in the attached current report (hereinafter the "Reporting Schedule") (dated 15 June 2018) that was prepared by the Company in accordance with the requirements of the Law 24/2017 (Article 82) ("the criteria") to report to the Financial Supervisory Authority ("FSA") and to the Bucharest Stock Exchange for the period from 1 January 2018 to 30 June 2018. The Reporting Schedule was prepared by the Company based on legal documents signed by the Company with its administrators, employees and significant shareholders as well as with the persons related to them. The Reporting Schedule is the responsibility of the Company's management. Our procedures have been performed exclusively on the Reporting Schedule mentioned above, covering the period 1 January 2018 to 30 June 2018.

### *Specific Purpose*

This report is intended solely for the purposes specified in the first paragraph above and for your information and must not be used for any other purpose. The report refers exclusively to the Reporting Schedule and must not be associated with any Company's financial statements as a whole. Our procedures have been performed exclusively on the contracts signed during the period 1 January 2018 to 30 June 2018.

### *Management's Responsibilities*

The Company's management is responsible for the preparation of the Reporting Schedule in accordance with the requirements of the Law 24/2017 (Article 82) ("the criteria"). In particular, the Company's management is responsible for internal controls being designed and implemented to prevent the Reporting Schedule from being materially misstated.

In addition, the Company's management is responsible for ensuring that the documentation provided to the auditor is complete and accurate. The Company's management is also responsible for maintaining the internal control system that reasonably ensures that the documentation described above is free from material misstatements, whether due to fraud or error.

*The English version of the limited assurance report on the information included in the current reports issued by the Company in accordance with requirements of Law 24/2017 (Article 82) and Regulation no. 1/2006 represents a translation of the original limited assurance report issued in Romanian language.*

### *Auditor's Responsibilities*

We conducted our assurance engagement in accordance with International Assurance Standards, particularly ISAE 3000 (revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", as adopted by the Chamber of Financial Auditors in Romania. These regulations require that we comply with ethical standards and plan and perform our assurance engagement to obtain limited assurance about the Reporting Schedule.

We apply International Standard on Quality Control 1 (ISQC 1), and accordingly, we maintain a robust system of quality control, including policies and procedures documenting compliance with relevant ethical and professional standards and requirements in law or regulation.

We comply with the independence and other ethical requirements of the IESBA Code of Ethics for Professional Accountants, which establishes the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The procedures selected depend on the auditor's judgment. The procedures include, in particular, inquiry of the personnel responsible for financial reporting and risk management and additional procedures aimed at obtaining evidence about the Reporting Schedule.

The assurance engagement performed represents a limited assurance engagement. The nature, timing and extent of procedures performed in a limited assurance engagement is limited compared with that necessary in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower.

In respect of the Reporting Schedule of the Company we have performed the following procedures:

- 1) We have obtained the attached Reporting Schedule from the Company and agreed that the signatures on the Reporting Schedule are those of relevant representative of the Company and we have undertaken a comparison of the details required to be included in the Reporting Schedule as indicated in Law 24/2017 (Article 82) to the information actually included by the Company.
- 2) We have compared details, for the individual contracts/agreements we have considered, as detailed in this Report, to determine if the content of the Reporting Schedule is consistent, in all material respects, with information as per signed contracts and agreements presented to us and that the presented documents have been signed by representatives of the Company that are indicated in the authorized signature schedule provided to us by the Company. As applicable, our procedures have compared the Reporting Schedule to the contract and agreement documentation for consistency of details on: the parties which signed the legal document; the date when documentation was signed and the nature of the documentation; the description of the type of goods/services as indicated in the documentation; the total value of the contract/agreement documentation, and, as applicable, contract related terms and conditions.

- 3) We have compared the details disclosed in the Reporting Schedule for consistency with the information provided to us from discussion with management and to the extent indicated in contract/agreement documentation, in relation to the basis and nature of the contract/agreement entered into by the parties.
- 4) From discussions with the management and from perusal of Company policies and procedures provided to us, we have considered the consistency of the transactions performed with administrators, employees and significant shareholders, as well as with persons related to them with the Company's policies and procedures.
- 5) To the extent that there is a market price for the goods or services provided by administrators, employees and significant shareholders, as well as with persons related to them, we have discussed the basis for the price agreement and considered if, to the extent applicable, the prices agreed are consistent with that used for third (other) parties, where similar goods or services could be provided. To the extent that no market prices are available, we have analyzed if the transactions have been performed based on the signed approved contracts.

Our procedures have been performed only on the contracts included in the attached Reporting Schedule, that have been concluded/modified during 1 January 2018 to 30 June 2018 and that have an estimated value during the reporting period above 50,000 Euros. We have not performed any procedures to verify whether the Reporting Schedule include all the transactions and details that the Company has to report according to Article 82 of Law 24/2017 for the reporting period.

### **Conclusion**

Based on the procedures performed and evidence obtained, as described above, regarding the legal documents which are included in the Reporting Schedule, nothing has come to our attention that causes us to believe that:

- a) The details as indicated in the Reporting Schedule are not in accordance with the related contracts/agreements presented to us.
- b) The details in the Reporting Schedule are not, in all material respects, consistent with the requirements of the legislation.
- c) The related contracts/agreements provided to us were not properly authorized by representatives of the Company.
- d) The prices have not been established by mutual agreement between the parties in accordance with the type of goods/services and also by considering other terms and conditions mentioned in the respective contracts signed between the parties.

- e) The terms and conditions of the contracts reported by the Company under which transactions have been completed with administrators, employees, significant shareholders, as well as with the persons related to them, are not established on the basis of the contracts signed by the Company according to the type of services and to other terms and conditions agreed between the parties.

Our report is solely for the purpose set forth in the first paragraph of this Report and for your information and is not to be used for any other purpose.

This Report relates only to the Reporting Schedule as mentioned above and does not extend to any other reports of the Company, individually or taken as a whole.

On behalf of  
Ernst & Young Assurance Services SRL

Anamaria Cora  
Partner

25 July 2018  
Bucharest, Romania

  
Ernst & Young Assurance Services S.R.L.  
25. IUL. 2018  
Signed for identification  
Semnat pentru identificare

Attachment

1. Reporting Schedule



**To:** **The Romanian Financial Supervisory Authority**  
**Financial Instruments and Investments Sector**  
**The Bucharest Stock Exchange**  
**Regulated Spot Market, Category Int'l (Shares)**

**From** **DIGI COMMUNICATIONS N.V.**

### **CURRENT REPORT**

pursuant to Law no. 24/2007 on issuers of financial instruments and market operations and to the Romanian National Securities Commission Regulation no. 1/2006 on issuers and operations with securities, as subsequently amended and supplemented and the provisions of Article 99 of the Bucharest Stock Exchange Code, Title II, Issuers and Financial Instruments

**Report date:** 15 June 2018

**Name of the issuing entity:** **DIGI COMMUNICATIONS N.V.** (the “Company”)

**Statutory seat:** Amsterdam, The Netherlands

**Visiting address:** Bucharest, 75 Dr. N. Staicovici, Forum 2000 Building, Phase I, 4<sup>th</sup> floor, 5<sup>th</sup> District, Romania

**Phone/Fax number:** +4031.400.65.05/ +4031.400.65.06

**Registration number with The Netherlands Chamber of Commerce Business Register and Dutch Legal Entities and Partnerships Identification Number (RSIN):** Registration number with The Netherlands Chamber of Commerce Business Register: 34132532/29.03.2000  
RSIN: 808800322

**Romanian Tax Registration Code:** RO 37449310

**Share Capital:** EUR 6,918,042.52

**Number of shares in issue:** 100,000,000 (out of which (i) 65,756,028 class A shares with a nominal value of ten eurocents (€ 0.10) each and (ii) 34,243,972 class B shares, with a nominal value of one eurocent (€ 0.01) each)

**Number of listed shares:** 34,243,972 class B shares

**Regulated market on which the issued securities are traded:** Bucharest Stock Exchange, Main Segment, Category Int'l (Shares)

**Important events to be reported:** Reporting of legal acts concluded by DIGI Communications N.V. in accordance with Law no. 24/2017 and Rule no. 1/2006 of CNVM –May 2018

**Report of legal acts concluded by DIGI COMMUNICATIONS N.V. in May 2018 according to Law no. 24/2017**

**ANNEX 1**

No.	Beneficiary/ One party to the contract	Supplier/The other party to the contract	Start Date Initial Contract	End Date Initial Contract	Start Date Addendum	End date Addendum	Object	Number of shares	Comments	Payment term	Guarantees	Estimated Receivables/Liabilities in HCY	Estimated Receivables/Liabilities in RON	Penalties
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Serghei Bulgac	DIGI COMMUNICATIONS N.V.	-	-	-	-	Stock option exercise	220,000	On 15 May 2018 Mr. Serghei Bulgac, Chief Executive Officer and Executive Director of the Company, has exercised his stock options, which have vested in accordance with the provisions of the Company's stock option plan and which were granted pursuant to the decision of the Company's general meeting of shareholders dated 21 April 2017 and in relation to which the stock option agreement on 14 May 2017 was concluded.	-	-	-	-	
2	Valentin Popoviciu	DIGI COMMUNICATIONS N.V.	-	-	-	-	Stock option exercise	60,000	On 15 May 2018 Mr. Valentin Popoviciu, Executive Director of the Company, has exercised his stock options, which have vested in accordance with the provisions of the Company's stock option plan and which were granted pursuant to the decision of the Company's general meeting of shareholders dated 21 April 2017 and in relation to which the stock option agreement on 14 May 2017 was concluded.	-	-	-	-	-

**Serghei Bulgac**

**Chief Executive Officer**