Date: 24 April 2010

Industry: IT Services & Consulting

Business Summary

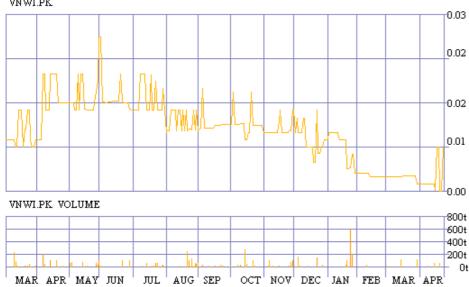
VIA NET.WORKS, Inc. (VIA) is a provider of Internet protocol-based business communication solutions to small and medium-sized enterprises (SMEs) in Europe and the United States. Through its three brands, VIA NET.WORKS, Amen and PSINet Europe, the Company offers a portfolio of business communications services, including Web hosting, security, connectivity, networks, voice and professional services. During the year ended December 31, 2004, the Company's focus is primarily on offering Web-hosting and Internet security services to its customers. VIA has primary markets in nine countries: France, Germany, Italy, the Netherlands, Portugal, Spain, Switzerland, Belgium, the United Kingdom and the United States. In March 2010, Peer 1 Network Enterprises Inc. acquired the Company.

Sector: Technology

Share Performance

Share renormance					
Price (\$):	0.00	52 Week High:	0.03	Currency:	USD
Volume (millions):	0.0	52 Week Low:	0.00		

VNWI.PK



Financial Summary

BRIEF: For the nine months ended 30 September 2005, VIA NET.WORKS, Inc.'s revenues totaled \$43.2M, up from \$16.6M. Net loss from cont. ops. rose 41% to \$46.6M. Revenues reflect sales recorded by the PSI Net Europe business. Higher loss reflects increased internet services, higher selling, general & administrative expenses, an increase in impairment & restructuring charges, higher interest expense and an increase in net foreign currency loss.

Price/Earnings (TTM)	
Price/Sales (TTM)	0.01
Price/Book (MRQ)	0.05
Price/Cashflow (TTM) Profitability Ratios (%)	
Profitability Ratios (%)	50.81
	50.81

0.34
0.34
0.11
2.29

Per Share D	ata
-------------	-----

Earnings (TTM)	(0.97)
Sales (TTM)	1.04
Book Value (MRQ)	0.08
Cash Flow (TTM)	(0.82)
Cash (MRQ)	0.23

Management Effectiveness (%)

Return on Equity (TTM)	(203.38)
Return on Assets (TTM)	(66.83)
Return on Investment (TTM)	(171.26)

Dividend Information

Dividend Yield (%)	0.00
Dividend per Share (MRQ)	0.00
Payout Ratio (MRQ)	

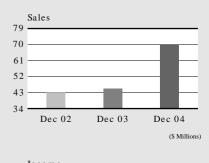


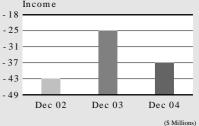
Via Net.Works Inc 3565 Piedmont Road Bldg 1 Suite 525 Atlanta GA 30305 United States

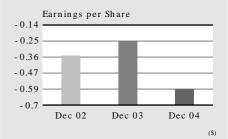
Mike Geczi (Investor Relations)

http://www.vianetworks.com

P/E:	
Employees:	404
	(Millions)
Market Cap:	0.43
Shares Outstanding:	108.27
Float:	105.10



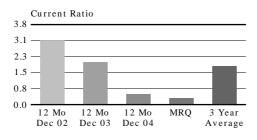




Key Ratios & Statistics

Financial Strength

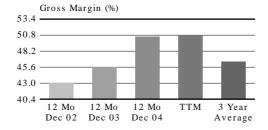
	12 Mo Dec 02	12 Mo Dec 03	12 Mo Dec 04	MRQ	3 Year Average
Quick Ratio	2.93	1.90	0.35	0.34	1.73
Current Ratio	3.06	2.04	0.49	0.34	1.86
LT Debt/Equity	0.00	0.00	0.01	0.11	0.00
Total Debt Equity	0.00	0.01	0.30	2.29	0.10



Quick Ratio: Cash plus Short Term Investments plus Accounts Receivable divided by the Total Current Liabilities for the same period. Current Ratio: Total Current Assets divided by Total Current Liabilities for the same period. Long Term Debt To Total Equity: Total Long Term Debt divided by Total Shareholder Equity. Total Debt to Total Equity: Total Debt divided by Total Shareholder Equity for the same period.

Profitability

	12 Mo Dec 02	12 Mo Dec 03	12 Mo Dec 04	ттм	3 Year Average
Gross Margin (%)	43.02	45.59	50.56	50.81	46.39
Operating Margin (%)	(89.55)	(84.44)	(71.84)	(71.75)	(81.94)
Net Profit Margin (%)	(52.15)	(46.71)	(62.74)	(86.33)	(53.87)
Interest Coverage	(495.16)	(2,701.43)	(146.37)		(1,114.32)



Gross Margin: This value measures the percent of revenue left after paying all direct production expenses. It is calculated as Revenue minus the Cost of Goods Sold divided by the Revenue and multiplied by 100. Operating Margin: This value measures the percent of revenues remaining after paying all operating expenses. It is calculated as Operating Income divided by the Total Revenue, multiplied by 100. Net Profit Margin: Also known as Return on Sales, this value is the Income After Taxes divided by Total Revenue for the same period and is expressed as a percentage. Interest Coverage: The Operating Income divided by the company's interest obligations. Financial Strength looks at business risk. The stronger a company is from a financial standpoint, the less risky it is. The Quick Ratio compares cash and short-term investments (investments that could be converted to cash very quickly) to the financial liabilities they expect to incur within a year's time.

The Current Ratio compares year-ahead liabilities to cash on hand now plus other inflows (e.g. Accounts Receivable) the company is likely to realize over that same twelve-month period.

Current Ratio	0.49
Total Current Assets	41.48
Total Current Liabilities	84.86

The Long Term Debt/Equity Ratio looks at the company's capital base. A ratio of 1.00 means the company's long-term debt and equity are equal. The Total Debt/Equity Ratio includes long-term debt and short term debt.

These ratios realize overall profitability, or the bottom line.

Gross Margin (%)	50.56 (%)
Gross Profit x 100	$\frac{35.23}{x}$ x 100
Revenue	<u>69.68</u> x 100

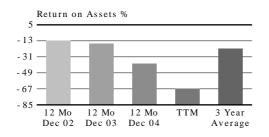
Gross Margin shows the amount of revenue left over after deducting direct costs of producing the goods or services. Operating Profit and Operating Margin trace the progress revenue down to another important level. From gross profit, we now subtract indirect costs, often referred to as overhead e.g. facilities and salaries associated with headquarters operations.

Finally, Profit Margin shows you how much of each revenue dollar is left after all costs, of any kind, are subtracted. These other costs include such items as interest on corporate debt and income taxes.

Key Ratios & Statistics (cont.)

Management Effectiveness (%)

	12 Mo Dec 02	12 Mo Dec 03	12 Mo Dec 04	TTM	3 Year Average
Return on Equity %	(17.03)	(24.22)	(86.77)	(203.38)	(42.67)
Return on Assets %	(12.89)	(16.31)	(37.83)	(66.83)	(22.34)
Return on Investments %	(16.79)	(23.71)	(84.01)	(171.26)	(41.50)



Return On Equity: Income Available to Common Stockholders divided by the Common Equity and expressed as a percentage. **Return on Assets:** This value is the Income After Taxes divided by the Average Total Assets, expressed as a percentage. **Return on Investments:** Income after taxes divided by the average total long term debt, other long term liabilities and shareholders equity, and expressed as a percentage.

Dividend Information

	12 Mo Dec 02	12 Mo Dec 03	12 Mo Dec 04	MRQ	3 Year Average
Payout Ratio (%)	(0.00)	(0.00)	(0.00)		
Dividend Per Share	0.00	0.00	0.00	0.00	0.00

Dividend Per Share: Common Stock Cash Dividends divided by the shares outstanding. **Payout Ratio:** This ratio is the percentage of the Primary/Basic Earnings Per Share Excluding Extraordinary Items paid to common stockholders in the form of cash dividends. A company's ability to operate profitably can be measured directly by measuring its return on assets. ROA (Return On Assets) is the ratio of a company's net profit to its total assets, expressed as a percentage.

Return on Assets (%)	(37.83) (%)
Income After Taxes x 100	(43.72) x 100
Average Total Assets	115.57 x 100

ROA measures how well a company's management uses its assets to generate profits. It is a better measure of operating efficiency than ROE, which only measures how much profit is generated on the shareholders equity but ignores debt funding. This ratio is particularly relevant for banks which typically have huge assets.

The annual dividend is the total amount(\$) of dividends you could expect to receive if you held the stock for a year (assuming no change in the company's dividend policy).

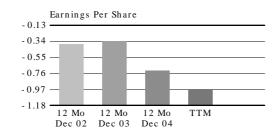
Payout Ratio (%)	(0.00) (%)
Dividend Per Share x 100	<u> </u>
Primary EPS	(0.72) x 100

The dividend yield is the indicated annual dividend rate expressed as a percentage of the price of the stock, and could be compared to the coupon yield on a bond. The Payout Ratio tells you what percent of the company's earnings have been given to shareholders as cash dividends. A low payout ratio indicates that company has chosen to reinvest most of the profits back into the business.

Key Ratios & Statistics (cont.)

Per Share Data

	12 Mo Dec 02	12 Mo Dec 03	12 Mo Dec 04	TTM	3 Year Growth
Earning Per Share	(0.37)	(0.34)	(0.72)	(0.97)	
Sales Per Share	0.71	0.73	1.14	1.04	0.02
Book Value	1.74	1.14	0.49	0.08	(0.43)
Cash Flow	(0.37)	(0.34)	(0.72)	(0.82)	
Cash Per Share	1.63	1.10	0.23	0.23	(0.53)



EPS Excluding Extraordinary Items: This is the adjusted income available to Common divided by the diluted weighted average shares outstanding. Sales (Revenue) Per Share: Total Revenue divided by the Average Diluted Shares Outstanding. Book Value Per Share: This is defined as the Common Shareholder's Equity divided by the Shares Outstanding. Cash Flow: Cash Flow is defined as the sum of Income After Taxes minus Preferred Dividends and General Partner Distributions plus Depreciation, Depletion and Amortization. Cash Per Share: This is the Total Cash plus Short Term Investments divided by the Shares Outstanding.

The most important Per-Share Data item is Earnings Per Share. That's because ultimately, the price of your stock is related in some way to the value of the stream of earnings attributable to that share.

Earnings Per Share	(0.72)
Adjusted Income Avail. to Common Shareholders	(43.72)
Diluted Weighted Average Shares	61.00

This section also includes the amount of Cash Per Share the company had at the time of its most recent quarterly or annual report. Most of the time, this number will be far below the stock price. In a healthy industrial company, a Cash Per Share figure that is close the stock price might suggest that investors are underestimating the worth of the company's ongoing business, thereby creating an interesting investment opportunity for you.

Consensus Estimates

Analyst Recommendations & Revisions	Current	As of 1 Week Ago	As of 4 Weeks Ago	As of 8 Weeks Ago	As of 13 Weeks Ago
Buy					
Outperform					
Hold					
Underperform					
Strong Sell					
Mean Rating					

Consensus Recommendation

Company Fiscal Year End Month $\rm N/A$

Last Updated 24 April 2010

Current	As of 1 Week Ago	As of 4 Weeks Ago	As of 8 Weeks Ago	As of 13 Weeks Ago
	0	0	0	
		Week Ago	Week Ago Weeks Ago	Week Ago Weeks Ago Weeks Ago

Consensus Estimate Analysis	No. of Estimates	Mean Estimate	High Estimate	Low Estimate
Sales(Millions)				
Year Ending N/A				
Year Ending N/A				
Quarter Ending - N/A				
Quarter Ending - N/A				
LT Growth Rate				
Earnings (Per share)				
Year Ending N/A				
Year Ending N/A				
Quarter Ending - N/A				
Quarter Ending - N/A				
LT Growth Rate				

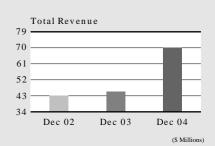
Quarter Historical Surprises	Estimate	Actual	Difference	Surprise(%)
Sales(Millions)				
N/A				
Earnings (Per share)				
N/A				

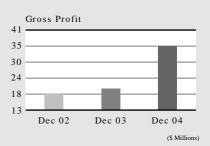
Annual Income Statement

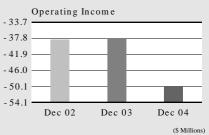
13 Name 12 Nomine 12 Nomine 13 Dec 0113 Name 13 Dec 0313 Name 13 Dec 0413 Name 14 Dec 04<		Type of Update	RES	RES	UPD
Hone (Hone)Hone (Hone					
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Cost of Revenue, Total 24.3 24.4 34.5 Gress Profit 18.3 20.4 35.2 Selling/General/Admin.Expenses 47.8 43.3 64.9 Research & Development - - - Depreciation/Amortization 7.5 6.2 8.2 Interest Expense/Income Net Op, - - - Unusual Income/Expense 1.2 8.7 112.2 Other Operating Expense 0.8 10 63.6 119.7 Operating Expense/Income Net Non Op. - - - - - Other, Net 0.2 0.3 0.4 Income Refore Tax (12.3) (20.8) (44.0) Income After Tax (22.2) (20.9) (43.7) Minority Interest - - - U.S. GAAP Adjustnent -	Total Revenue				
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Selling/General/Admin.Expenses 47.8 43.3 643 Research & Development - - - Depreciation/Montization 7.5 6.2 8.2 Interest Expense/Income Net Op. - - - Unusual Income/Expense 1.2 8.7 12.2 Other Operating Expense, Total - - - Total Operating Expense 80.7 82.6 119.7 Operating Income (38.1) (37.8) (64.0) Interest Expense/Income Net Non Op. - - - Gain/(Loss) on Sale of Assets - - - - Income Before Tax (22.2) (20.9) (44.37) Income After Tax (22.2) (20.9) (43.7) Minority Interest - - - - U.S. GAAP Adjusment - - - - - - Vel Income Before Extra. Items (22.1) (20.9) (43.7) Toto - - - - <td></td> <td></td> <td></td> <td></td> <td></td>					
Research & Development				43.3	
Depreciation/Amortization 7.5 6.2 8.2 Interest Expense/Income Net Op.					
Interest Expense/facome Net Op. - - - - Unusual Income/Expense 1.2 8.7 8.2.6 119.7 Operating Expenses/Total - - - - Total Operating Expenses/Total - - - - Interest Expense/Income Net Non Op. - - - - Gain/Loss) on Sale of Assets - - - - Other, Net 0.2 (0.3) 0.4 Income Refore Tax (22.3) (20.8) (44.0) Income Refore Tax (22.2) (20.9) (43.7) Minority Interest - - - - Equity In Affiliates - - - - - V.S. GAAP Adjustment - <td>A</td> <td></td> <td>7.5</td> <td>6.2</td> <td>8.2</td>	A		7.5	6.2	8.2
Unusual Income/Expenses, Total - - - - Other Operating Expenses, Total - - - - Operating Expenses, Total - - - - - Operating Income (38.1) (37.8) (50.1) Interest Expense/Income Net Non Op. -					
Other Operating Expenses, Total			1.2	8.7	12.2
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Gain/(Loss) on Sale of Assets Other, Net 0.2 0.0.3) 0.4 Income Before Tax (22.3) (20.8) (44.0) Income After Tax (22.2) (20.9) (43.7) Minority Interest Equity In Affiliates U.S. GAAP Adjustment Net Income Before Extra. Items (22.2) (20.9) (43.7) Accounting Change Discontinued Operations (20.7) (3.7) 7.0 Extraodinary Item Ta on Extraordinary Items Ret Income (43.0) (24.6) (36.7) Preferred Dividends Inc. Avail. to Common Excl. Extra. Items (23.69) (0.42.1) Inc. Avail. to Common Excl. Extra. Items (0.369) (0.42.2) (0.717) Basic EPS Incl. Extra. Items (0.369			(38.1)	(37.8)	(50.1)
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Extraodinary Item Tax on Extraordinary Items Net Income (43.0) (24.6) (36.7) Preferred Dividends General Partner's Distributions Inc. Avail. to Common Excl. Extra. Items (22.2) (20.9) (43.7) Inc. Avail. to Common Incl. Extra. Items (0.369) (0.342) (0.717) Basic EPS Excl. Extra. Items (0.369) (0.342) (0.717) Basic EPS Incl. Extra. Items (0.714) (0.402) (0.602) Diluted Net Income (42.953) (24.58) (36.726) Diluted PS Excl. Extra. Items (0.369) (0.342) (0.717) Diluted PS Excl. Extra. Items (0.714) (0.402) (0.602) Diluted PS Excl. Extra. Items (0.714) (0.402) (0.602) Diluted PS Incl. Extra. Items (0.714) (0.402) (0.602) Diluted SPS Excl. Extra. Items (0.714) (0.402) (0.602) Diluted SPS Incl. Extra. Items	Accounting Change				
Tax on Extraordinary Items Net Income (43.0) (24.6) (36.7) Preferred Dividends General Partner's Distributions Inc. Avail. to Common Excl. Extra. Items (22.2) (20.9) (43.7) Inc. Avail. to Common Excl. Extra. Items (03.60) (24.6) (36.7) Basic Weighted Average Shares 60.1 61.1 61.0 Basic Weighted Average Shares (0.369) (0.342) (0.717) Basic EPS Incl. Extra. Items (0.369) (0.342) (0.717) Basic Weighted Average Shares (0.148 61.1.36 61.002 Diluted Net Income (42.953) (24.580) (36.726) Diluted PS Incl. Extra. Items (0.6148 61.136 61.002 Diluted EPS Excl. Extra. Items (0.6148 61.143 61.002 Diluted EPS Incl. Extra. Items (0.714) (0.402) (0.602) Diluted EPS Incl. Extra. Items (0.000 0.000 0.000 Geners Dividends - Common Stock 0.000 0.000 0.000 <td>Discontinued Operations</td> <td></td> <td>(20.7)</td> <td>(3.7)</td> <td>7.0</td>	Discontinued Operations		(20.7)	(3.7)	7.0
Net Income (43.0) (24.6) (36.7) Preferred Dividends General Partner's Distributions Inc. Avail. to Common Excl. Extra. Items (22.2) (20.9) (43.7) Inc. Avail. to Common Incl. Extra. Items (43.0) (24.6) (36.7) Basic Weighted Average Shares 60.1 61.1 61.0 Basic EPS Excl. Extra. Items (0.369) (0.342) (0.717) Basic EPS Incl. Extra. Items (0.000 0.000 0.000 Diluton Adjustment 0.000 0.000 0.000 0.000 Diluted Weighted Average Shares 60.148 61.136 61.002 Diluted Weighted Average Shares 60.148 61.136 61.002 Diluted EPS Incl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.714) (0.402) (0.602) Div's per Share - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental - - - <	Extraodinary Item				
Preferred Dividends General Partner's Distributions Inc. Avail. to Common Excl. Extra. Items (22.2) (20.9) (43.7) Inc. Avail. to Common Incl. Extra. Items (43.0) (24.6) (36.7) Basic Weighted Average Shares 60.1 61.1 61.0 61.0 Basic EPS Incl. Extra. Items (0.369) (0.342) (0.717) Basic EPS Incl. Extra. Items (0.714) (0.402) (0.602) Dilution Adjustment 0.000 0.000 0.000 Diluted Net Income (42.953) (24.580) (36.726) Diluted EPS Incl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.714) (0.402) (0.602) Divi's per Share - Common Stock 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 <	Tax on Extraordinary Items				
General Partner's Distributions - - Inc. Avail. to Common Excl. Extra. Items (22.2) (20.9) (43.7) Inc. Avail. to Common Incl. Extra. Items (43.0) (24.6) (36.7) Basic Weighted Average Shares 60.1 61.1 61.0 Basic EPS Excl. Extra. Items (0.369) (0.342) (0.717) Basic EPS Incl. Extra. Items (0.714) (0.402) (0.602) Diluted Net Income (42.953) (24.580) (36.726) Diluted Veighted Average Shares 60.148 61.102 (0.602) Diluted Neighted Average Shares (0.148) (61.02 (0.602) Diluted Veighted Average Shares (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.369) (0.342) (0.602) Divis per Share - Common Stock 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental - - - Depreciation, Supplemental - - -	Net Income		(43.0)	(24.6)	(36.7)
Inc. Avail. to Common Excl. Extra. Items (22.2) (20.9) (43.7) Inc. Avail. to Common Incl. Extra. Items (43.0) (24.6) (36.7) Basic Weighted Average Shares 60.1 61.1 61.0 Basic EPS Excl. Extra. Items (0.369) (0.342) (0.717) Basic EPS Incl. Extra. Items (0.714) (0.402) (0.602) Dilution Adjustment 0.000 0.000 0.000 Diluted Net Income (42.953) (24.580) (36.726) Diluted Weighted Average Shares 60.148 61.136 61.002 Diluted Weighted Average Shares (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.714) (0.402) (0.602) Div's per Share - Common Stock 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental Depreciation, Supplemental 9.800 6.200 <	Preferred Dividends				
Inc. Avail. to Common Incl. Extra. Items (43.0) (24.6) (36.7) Basic Weighted Average Shares 60.1 61.1 61.0 Basic EPS Excl. Extra. Items (0.369) (0.342) (0.717) Basic EPS Incl. Extra. Items (0.714) (0.402) (0.602) Dilution Adjustment 0.000 0.000 0.000 Diluted Net Income (42.953) (24.580) (36.726) Diluted Weighted Average Shares 60.148 61.136 61.002 Diluted Weighted Average Shares 60.148 61.136 61.002 Diluted EPS Incl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.714) (0.402) (0.602) Div's per Share - Common Stock 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental Depreciation, Supplemental 9.800 6.200 6.900 Total Special Items on Inc. Taxes 0.404 3.053 4.2265	General Partner's Distributions				
Basic Weighted Average Shares 60.1 61.0 Basic EPS Excl. Extra. Items (0.369) (0.342) (0.717) Basic Meighted Average Shares 60.148 61.136 61.002 O000 Diluted Net Income (42.953) (24.580) (36.726) Diluted Sex Cl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Excl. Extra. Items (0.014) (0.402) (0.602)	Inc. Avail. to Common Excl. Extra. Items		(22.2)	(20.9)	(43.7)
Basic EPS Excl. Extra. Items (0.369) (0.342) (0.717) Basic EPS Incl. Extra. Items (0.714) (0.402) (0.602) Dilution Adjustment 0.000 0.000 0.000 Diluted Net Income (42.953) (24.580) (36.726) Diluted Weighted Average Shares 60.148 61.136 61.002 Diluted EPS Excl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.014) (0.402) (0.602) Div's per Share - Common Stock 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental 0.077 0.014 0.342 Interest Capitalized, Supplemental 9.800 6.200 6.900 Total Special Items 1.153 8.723 12.247 Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.404 3.053 3	Inc. Avail. to Common Incl. Extra. Items		(43.0)	(24.6)	(36.7)
Basic EPS Incl. Extra. Items (0.714) (0.402) (0.602) Dilution Adjustment 0.000 0.000 0.000 Diluted Net Income (42.953) (24.580) (36.726) Diluted Weighted Average Shares 60.148 61.136 61.002 Diluted EPS Excl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.714) (0.402) (0.602) Divis per Share - Common Stock 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental Depreciation, Supplemental Depreciation, Supplemental 9.800 6.200 6.900 Total Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Normalized Income Available to Common (21.456) (15.252) (35.757) </td <td>Basic Weighted Average Shares</td> <td></td> <td>60.1</td> <td>61.1</td> <td>61.0</td>	Basic Weighted Average Shares		60.1	61.1	61.0
Dilution Adjustment 0.000 0.000 0.000 Dilution Adjustment 0.000 0.000 0.000 Diluted Net Income (42.953) (24.580) (36.726) Diluted Weighted Average Shares 60.148 61.136 61.002 Diluted EPS Excl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.714) (0.402) (0.602) Div's per Share - Common Stock 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental Depreciation, Supplemental 9.800 6.200 6.900 Total Special Items 1.153 8.723 12.247 Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Normalized Income After Tax (21.456) (15.252) (35.757) <tr< td=""><td>Basic EPS Excl. Extra. Items</td><td></td><td>(0.369)</td><td>(0.342)</td><td>(0.717)</td></tr<>	Basic EPS Excl. Extra. Items		(0.369)	(0.342)	(0.717)
Diluted Net Income (42.953) (24.580) (36.726) Diluted Weighted Average Shares 60.148 61.136 61.002 Diluted EPS Excl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.714) (0.402) (0.602) Div's per Share - Common Stock 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental 0.077 0.014 0.342 Interest Capitalized, Supplemental Depreciation, Supplemental 9.800 6.200 6.900 Total Special Items 1.153 8.723 12.247 Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586)	Basic EPS Incl. Extra. Items		(0.714)	(0.402)	(0.602)
Diluted Weighted Average Shares 60.148 61.136 61.002 Diluted EPS Excl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.714) (0.402) (0.602) Div's per Share - Common Stock 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental 0.077 0.014 0.342 Interest Capitalized, Supplemental Depreciation, Supplemental 9.800 6.200 6.900 Total Special Items 1.153 8.723 12.247 Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) </td <td>Dilution Adjustment</td> <td></td> <td>0.000</td> <td>0.000</td> <td>0.000</td>	Dilution Adjustment		0.000	0.000	0.000
Diluted EPS Excl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.714) (0.402) (0.602) Div's per Share - Common Stock 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental 0.077 0.014 0.342 Interest Capitalized, Supplemental Depreciation, Supplemental 9.800 6.200 6.900 Total Special Items 1.153 8.723 12.247 Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586)	Diluted Net Income		(42.953)	(24.580)	(36.726)
Diluted EPS Excl. Extra. Items (0.369) (0.342) (0.717) Diluted EPS Incl. Extra. Items (0.714) (0.402) (0.602) Div's per Share - Common Stock 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental 0.077 0.014 0.342 Interest Capitalized, Supplemental Depreciation, Supplemental 9.800 6.200 6.900 Total Special Items 1.153 8.723 12.247 Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586)	Diluted Weighted Average Shares		60.148	61.136	61.002
Div's per Share - Common Stock 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental 0.077 0.014 0.342 Interest Capitalized, Supplemental Depreciation, Supplemental 9.800 6.200 6.900 Total Special Items 1.153 8.723 12.247 Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) Muditor Opinion UWE UWE UWE			(0.369)	(0.342)	(0.717)
Gross Dividends - Common Stock 0.000 0.000 0.000 Interest Expense, Supplemental 0.077 0.014 0.342 Interest Capitalized, Supplemental Depreciation, Supplemental 9.800 6.200 6.900 Total Special Items 1.153 8.723 12.247 Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Sormalized Income Available to Common (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) 0.249) (0.586) Muditor Opinion UWE UWE UWE	Diluted EPS Incl. Extra. Items		(0.714)	(0.402)	(0.602)
Interest Expense, Supplemental 0.077 0.014 0.342 Interest Capitalized, Supplemental Depreciation, Supplemental 9.800 6.200 6.900 Total Special Items 1.153 8.723 12.247 Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Normalized Income Available to Common (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) 0.249) (0.586) Muditor Opinion UWE UWE UWE	Div's per Share - Common Stock		0.000	0.000	0.000
Interest Capitalized, Supplemental Depreciation, Supplemental 9.800 6.200 6.900 Total Special Items 1.153 8.723 12.247 Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Normalized Income After Tax (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) Muditor Opinion UWE UWE UWE	Gross Dividends - Common Stock		0.000	0.000	0.000
Depreciation, Supplemental 9.800 6.200 6.900 Total Special Items 1.153 8.723 12.247 Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Normalized Income After Tax (21.456) (15.252) (35.757) Normalized Income Available to Common (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) Muditor Opinion UWE UWE UWE	Interest Expense, Supplemental		0.077	0.014	0.342
Total Special Items 1.153 8.723 12.247 Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Normalized Income Available to Common (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) Muditor DHS DHS DHS UWE	Interest Capitalized, Supplemental				
Normalized Income Before Tax (21.103) (12.034) (31.771) Effect of Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Normalized Income Available to Common (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) Muditor Opinion UWE UWE UWE	Depreciation, Supplemental		9.800	6.200	6.900
Effect of Special Items on Inc. Taxes 0.404 3.053 4.286 Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Normalized Income Available to Common (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) Auditor DHS DHS DHS Auditor Opinion UWE UWE UWE	Total Special Items		1.153	8.723	12.247
Inc. Taxes Excl. Impact Special Items 0.353 3.218 3.986 Normalized Income After Tax (21.456) (15.252) (35.757) Normalized Income Available to Common (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) Auditor DHS DHS DHS Auditor Opinion UWE UWE UWE	Normalized Income Before Tax		(21.103)	(12.034)	(31.771)
Normalized Income After Tax (21.456) (15.252) (35.757) Normalized Income Available to Common (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) Muditor DHS DHS DHS DHS UWE UWE UWE UWE	Effect of Special Items on Inc. Taxes		0.404	3.053	4.286
Normalized Income Available to Common (21.456) (15.252) (35.757) Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) Auditor Opinion DHS DHS DHS UWE UWE UWE UWE	Inc. Taxes Excl. Impact Special Items		0.353	3.218	3.986
Basic Normalized EPS (0.357) (0.249) (0.586) Diluted Normalized EPS (0.357) (0.249) (0.586) Auditor DHS DHS DHS Auditor Opinion UWE UWE UWE	Normalized Income After Tax		(21.456)	(15.252)	(35.757)
Diluted Normalized EPS(0.357)(0.249)(0.586)AuditorDHSDHSDHSAuditor OpinionUWEUWEUWE	Normalized Income Available to Common		(21.456)	(15.252)	(35.757)
AuditorDHSDHSAuditor OpinionUWEUWE	Basic Normalized EPS		(0.357)	(0.249)	(0.586)
Auditor Opinion UWE UWE UWE	Diluted Normalized EPS		(0.357)	(0.249)	(0.586)
•		Auditor	DHS	DHS	DHS
Source Document 10-K 10-K 10-K		Auditor Opinion	UWE	UWE	UWE
		Source Document	10-K	10-K	10-K

VIA NET.WORKS INC

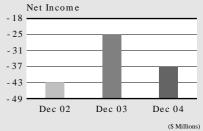


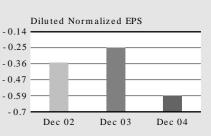












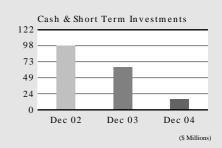
(\$ Millions)

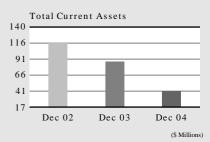
Annual Balance Sheet

	Type of Update	UPD	UPD	UPD
		(\$ Millions) 31 Dec 02	(\$ Millions) 31 Dec 03	(\$ Millions) 31 Dec 04
Cash				
Cash and Equivalents		97.8	65.8	15.5
Short Term Investments				
Cash and Short Term Investments		97.8	65.8	15.5
Accounts Receivable(Trade), Net		13.0	14.3	13.9
Notes Receivable - Short Term				
Other Receivables				
Total Receivables, Net		13.0	14.3	13.9
Total Inventory				
Prepaid Expenses				
Other Current Assets		4.8	5.9	12.1
Total Current Assets		115.6	86.0	41.5
Property/Plant/Equipment - Gross		45.0	43.9	46.3
Accumulated Depreciation		(31.3)	(31.9)	(33.3)
Property/Plant/Equip., Net		13.7	12.0	13.1
Goodwill, Net		9.2	3.1	42.5
Intangibles, Net		0.0	0.7	7.9
Long Term Investments				
Note Receivable - Long Term				
Other Long Term Assets, Total		7.3	8.8	15.5
Other Assets, Total				
Total Assets		145.8	110.7	120.5
Accounts Payable		7.9	10.0	16.9
Payable/Accrued				
Accrued Expenses		9.9	7.7	24.5
Notes Payable/Short Term Debt		0.0	0.0	0.0
Current Port. LT Debt/Capital Leases		0.0	0.0	9.3
Other Current Liabilities, Total		19.9	24.3	34.2
Total Current Liabilities		37.8	42.2	84.9
Long Term Debt		0.0	0.3	0.3
Capital Lease Obligations				
Total Long Term Debt		0.0	0.3	0.3
Total Debt		0.0	0.5	9.7
Deferred Income Tax	· · · · · · · · · · · · · · · · · · ·		0.0	2.6
Minority Interest				
Other Liabilities, Total		3.4	0.0	
Total Liabilities		41.2	42.5	87.8
Redeemable Preferred Stock				
Preferred Stock(Non Redeemable), Net				
Common Stock		0.1	0.1	0.1
Additional Paid-In Capital		555.6	556.1	557.9
Retained Earnings/Accum. Deficit		(427.6)	(452.2)	(488.9)
Treasury Stock - Common		(0.7)	(1.5)	(1.5)
ESOP Debt Guarantee			(1.5)	(1.5)
Unrealized Gain/Loss				
Other Equity, Total		(22.7)	(34.3)	(35.0)
		104.6	68.2	(35.0)
Total Equity Total Liability & Shareholders' Equity		104.0	110.7	32.6
		145.8 60.1	60.0	120.5 66.2
Total Common Shares Outstanding			0.0	
Total Preferred Stock Shares Outs.				0.0
	Auditor	DHS	DHS	DHS
	Auditor Opinion	UWE	UNO 10-K	UWE 10-K
	Source Document	10-K	10-K	10-K

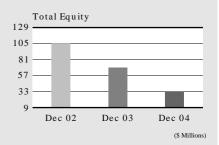
VIA NET.WORKS INC

(USA PINK SHEETS)







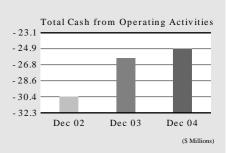


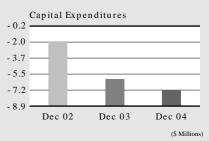


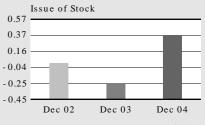
Annual Cash Flow Statement

	Type of Update	CLA	CLA	UPD
		(\$ Millions) 12Months 31 Dec 02	(\$ Millions) 12Months 31 Dec 03	(\$ Millions) 12Months 31 Dec 04
Net Income/Starting Line		(22.2)	(20.9)	(43.7)
Depreciation/Depletion		7.5	6.2	8.2
Amortization				
Deferred Taxes				
Non-Cash Items		(15.9)	(8.6)	6.9
Cash Receipts				
Cash Payments				
Cash Taxes Paied		0.3	0.1	0.1
Cash Interest Paid		0.1	0.0	0.0
Changes in Working Capital		0.1	(2.7)	3.7
Total Cash from Operating Activities		(30.4)	(26.0)	(24.9)
Capital Expenditures		(2.0)	(6.0)	(7.2)
Other Investing Cash Flow Items, Total		(1.0)	(0.5)	(19.4)
Total Cash from Investing Activities		(3.0)	(6.6)	(26.6)
Financing Cash Flow Items				
Total Cash Dividends Paid				
Insurance/Retirement of Stock, Net		0.0	(0.2)	0.4
Insurance/Retirement of Debt, Net		(1.6)	(0.1)	(0.3)
Total Cash from Financing Activities		(1.6)	(0.4)	0.1
Foreign Exchange Effects		(5.0)	0.9	1.1
Net Change in Cash		(40.0)	(32.0)	(50.3)
Depreciation, Supplemental		7.5	6.2	8.2
Cash Interest Paid, Supplemental		0.1	0.0	0.0
Cash Taxes Paid, Supplemental		0.3	0.1	0.1
	Auditor	DHS	DHS	DHS
	Auditor Opinion	UWE	UWE	UWE
	Source Document	10-K	10-K	10-K

VIA NET.WORKS INC (USA PINK SHEETS)







(\$ Millions)



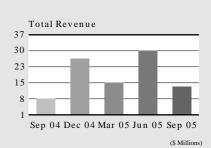


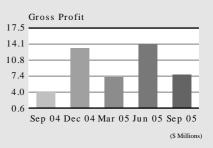
Quarterly Income Statement

of Nillings SNIIL SNIIL SNIIL SNIIL SNIIL SNIIL SNIIL SNIIL SNIIL Total Revenue Stat 2.55 <td< th=""><th>e of Update RES UPD CCA R</th><th>RSP UPD</th></td<>	e of Update RES UPD CCA R	RSP UPD
Cost of Revenue, Total 4.4 12.4 8.4 15.5 Gross Profit 4.0 13.3 7.1 14.1 Selling/General/Admin.Expenses 9.6 21.6 15.2 28.6 Depreciation/Amortization 1.1 2.2 1.5 2.9 Interest Expense/Income Net Op. Total Operating Expenses, Total Other Operating Expenses, Total Other, Net (0.4) 0.6 (0.9) (0.11) (29.2) Interest Expense/Income Net Non Op. </th <th>3Months 3Months 6Mo</th> <th>onths 3Months</th>	3Months 3Months 6Mo	onths 3Months
Gross Profit 4.0 13.3 7.1 14.1 Selling/General/Admin.Expenses 9.6 21.6 15.2 28.6 Research & Development Deprecitation/Amortization 1.1 2.2 1.5 2.9 Interest Expense/Income Net Op. Total Operating Expenses. 16.4 46.7 26.6 55.8 Operating Income (8.0) (20.9) (11.1 (29.2) Interest Expense/Income Net Non Op. Gain/(Loss) on Sale of Assets Global (13.9) (13.9) (39.5) Income Edfore Tax (6.1) (13.0) (13.9) (39.7) Minority Interest U.S. GAAP Adjustment <td>*</td> <td></td>	*	
Selling/General/Admin.Expenses 9.6 21.6 15.2 28.6 Research & Development Depreciation/Amortization 1.1 2.2 1.5 2.9 Depreciation/Amortization 1.1 1.05 1.4 11.8 Other Operating Expenses, Total Consumer Conservers 16.4 46.7 26.6 58.8 Operating Expenses, Total -	4.4 12.4 8.4	15.5 6.0
Research & Development	4.0 13.3 7.1	14.1 7.6
Depreciation/Amortization 1.1 2.2 1.5 2.9 Interest Expense/Income Net Op. Unusual Income/Expense 1.3 10.5 1.4 11.8 Other Operating Expenses, Total Total Operating Expenses, Total Gain(Loss) on Sale of Assets Gain(Loss) on Sale of Assets	9.6 21.6 15.2	28.6 5.0
Interest Expense/Income Net Op. - - - - Unusual Income/Expense 1.3 10.5 1.4 11.8 Other Operating Expenses,Total - - - - Total Operating Expenses,Total - - - - Gain (Loss) on Sale of Assets - - - - - Gain (Loss) on Sale of Assets - <td></td> <td></td>		
Unusual Income/Expense 1.3 10.5 1.4 11.8 Other Operating Expenses, Total Total Operating Expenses, Total Total Operating Expense, Theome (8.0) (20.9) (11.1) (29.2) Interest Expense/Income Net Non Op. Gain/Loss) on Sale of Assets Gain/Loss) on Sale of Assets Income Edfor Tax (6.1) (13.0) (13.9) (39.7) Minority Interest Quity In Affiniates U.S. GAAP Adjustment Discontinued Operations 1.5 2.2 0.1 (6.6) Extraodinary Item Ta on Extraordinary Items	1.1 2.2 1.5	2.9 1.4
Other Operating Expense, Total Total Operating Expense 16.4 46.7 26.6 58.8 Operating Income (8.0) (20.9) (11.1) (29.2) Interest Expense/Income Net Non Op. Gain/(Loss) on Sale of Assets Gain/(Loss) on Sale of Assets Income Refore Tax (6.1) (13.4) (13.9) (39.5) Income After Tax (6.1) (13.0) (13.9) (39.7) Minority Interest Equity In Affiliates US. GAAP Adjustment Net Income Before Extra. Items (6.1) (13.0) (13.9) (39.7) Accounting Chang Tax on Extraordinary Item </td <td></td> <td></td>		
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Operating Income (8.0) (20.9) (11.1) (29.2) Interest Expense/Income Net Non Op.		
Interest Expense/Income Net Non Op. Gain/(Loss) on Sale of Assets </td <td>16.4 46.7 26.6</td> <td>58.8 13.0</td>	16.4 46.7 26.6	58.8 13.0
Gain/(Los) on Sale of Assets Other, Net (0.4) 0.6 (0.9) 0.3 Income Before Tax (0.1) (13.4) (13.9) (39.5) Income After Tax (6.1) (13.4) (13.9) (39.5) Income After Tax (6.1) (13.0) (13.9) (39.7) Minority Interest Equity In Affiliates Net Income Before Extra. Items (6.1) (13.0) (13.9) (39.7) Accounting Change Discontinued Operations 1.5 2.2 0.1 (6.6) Extraodinary Item Tax on Extraordinary Items	(8.0) (20.9) (11.1) (29.2) 0.6
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Income Tax - Total (0.0) (0.4) 0.0 0.2 Income After Tax (6.1) (13.0) (13.9) (39.7) Minority Interest Equity In Affiliates U.S. GAAP Adjustment Net Income Before Extra. Items (6.1) (13.0) (13.9) (39.7) Accounting Change Discontinued Operations 1.5 2.2 0.1 (6.6) Extraodinary Item Tax on Extraordinary Items Net Income (4.6) (10.8) (13.8) (46.4) Preferred Dividends Inc. Avail. to Common Incl. Extra. Items (6.1) (13.0) (13.8) (46.4) Basic EPS Excl. Extra. Items (0.076) (0.227) (0.785) Diluton Adjustment 0.000 0.000 0.000 0.000 0.000		39.5) (6.9)
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Preferred Dividends General Partner's Distributions <t< td=""><td>(4.6) (10.8) (13.8) (</td><td>46.4) (8.2)</td></t<>	(4.6) (10.8) (13.8) (46.4) (8.2)
General Partner's Distributions Inc. Avail. to Common Excl. Extra. Items (6.1) (13.0) (13.9) (39.7) Inc. Avail. to Common Incl. Extra. Items (4.6) (10.8) (13.8) (46.4) Basic Weighted Average Shares 61.1 61.2 61.1 59.0 Basic EPS Excl. Extra. Items (0.000) (0.212) (0.228) (0.673) Basic EPS Incl. Extra. Items (0.076) (0.176) (0.227) (0.785) Dilution Adjustment 0.000 0.000 0.000 0.000 Diluted Weighted Average Shares 61.104 61.182 61.104 59.023 Diluted Weighted Average Shares 61.104 61.182 61.104 59.023 Diluted EPS Incl. Extra. Items (0.000) (0.022) (0.227) (0.785) Div's per Share - Common Stock 0.000 0.000 0.000 0.000 General Expense, Supplemental 0.069 0.910 1.525 2.911 Total Special Items 1.293 10.459 1.4		
Inc. Avail. to Common Excl. Extra. Items (6.1) (13.0) (13.9) (39.7) Inc. Avail. to Common Incl. Extra. Items (4.6) (10.8) (13.8) (46.4) Basic Weighted Average Shares 61.1 61.2 61.1 59.0 Basic EPS Excl. Extra. Items (0.00) (0.212) (0.228) (0.673) Basic EPS Incl. Extra. Items (0.076) (0.176) (0.227) (0.785) Dilution Adjustment 0.000 0.000 0.000 0.000 Diluted Net Income (4.642) (10.790) (13.840) (46.352) Diluted Weighted Average Shares 61.104 61.182 61.104 59.023 Diluted EPS Excl. Extra. Items (0.076) (0.176) (0.227) (0.785) Diluted EPS Incl. Extra. Items (0.000 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 0.000 Interest Expense, Supplemental Depreciation, Supplemental <		
Inc. Avail. to Common Incl. Extra. Items (4.6) (10.8) (13.8) (46.4) Basic Weighted Average Shares 61.1 61.2 61.1 59.0 Basic EPS Excl. Extra. Items (0.100) (0.212) (0.228) (0.673) Basic EPS Incl. Extra. Items (0.076) (0.176) (0.227) (0.785) Dilution Adjustment 0.000 0.0000 0.000 0.000 Diluted Net Income (4.642) (10.790) (13.840) (46.352) Diluted Weighted Average Shares 61.104 61.182 61.104 59.023 Diluted EPS Excl. Extra. Items (0.100) (0.212) (0.228) (0.673) Diluted EPS Incl. Extra. Items (0.076) (0.176) (0.227) (0.785) Diluted EPS Incl. Extra. Items (0.076) (0.176) (0.227) (0.785) Div's per Share - Common Stock 0.000 0.000 0.000 0.000 Gross Dividends - Common Stock 0.000 0.000 0.000 0.000 Increst Expense, Supplemental 1.069 0.910 </td <td></td> <td>39.7) (6.9)</td>		39.7) (6.9)
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VIA NET.WORKS INC

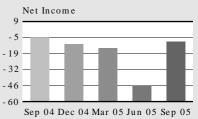




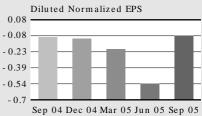




(\$ Millions)



Sep 04 Dec 04 Mar 05 Jun 05 Sep 05 (\$ Millions)



(\$ Millions)

0.000 0.000 0.155 - 0.54 - 0.54 - 0.7 Sep 04 (6.245)

Quarterly Balance Sheet

Type of Update	UPD	UPD	UPD	UPD	UPD
	(\$ Millions) 30 Sep 04	(\$ Millions) 31 Dec 04	(\$ Millions) 31 Mar 05	(\$ Millions) 30 Jun 05	(\$ Millions) 30 Sep 05
Cash					
Cash and Equivalents	23.9	15.5	7.8	3.1	4.0
Short Term Investments					
Cash and Short Term Investments	23.9	15.5	7.8	3.1	4.0
Accounts Receivable(Trade), Net	12.8	13.9	11.7	4.8	5.1
Notes Receivable - Short Term					
Other Receivables					
Total Receivables, Net	12.8	13.9	11.7	4.8	5.1
Total Inventory					
Prepaid Expenses	5.2				
Other Current Assets	7.8	12.1	10.7	26.0	6.7
Total Current Assets	49.8	41.5	30.1	34.0	15.8
	49.8	41.3	44.2	27.2	24.9
Property/Plant/Equipment - Gross Accumulated Depreciation					
	(32.3)	(33.3)	(33.0)	(21.0) 6.2	(19.8)
Property/Plant/Equip., Net		<u>13.1</u> 42.5	11.1		
Goodwill, Net	40.4	42.5	40.6	18.8	18.6
Intangibles, Net				3.1	2.9
Long Term Investments					
Note Receivable - Long Term					
Other Long Term Assets, Total	8.4	14.7	17.9	14.6	13.8
Other Assets, Total					
Total Assets	122.1	120.5	106.7	76.6	56.0
Accounts Payable	13.4	16.9	16.6	9.9	8.8
Payable/Accrued					
Accrued Expenses	20.0	24.5	21.7	20.8	20.1
Notes Payable/Short Term Debt	0.0	0.0	0.0	0.0	0.0
Current Port. LT Debt/Capital Leases	1.0	9.3	8.8	7.5	0.2
Other Current Liabilities, Total	27.3	34.2	31.3	38.2	18.0
Total Current Liabilities	61.7	84.9	78.4	76.4	47.0
Long Term Debt	7.4	0.3	0.3	0.1	0.0
Capital Lease Obligations					
Total Long Term Debt	7.4	0.3	0.3	0.1	0.0
Total Debt	8.4	9.7	9.1	7.6	0.2
Deferred Income Tax	2.6	2.6	1.8	0.9	0.9
Minority Interest					
Other Liabilities, Total			2.8		
Total Liabilities	71.7	87.8	83.2	77.5	47.9
Redeemable Preferred Stock					
Preferred Stock(Non Redeemable), Net		0.0			0.0
Common Stock	0.1	0.1	0.1	0.1	0.1
Additional Paid-In Capital	557.9	557.9	557.9	558.5	563.8
Retained Earnings/Accum. Deficit	(480.1)	(488.9)	(500.3)	(535.2)	(543.5)
Treasury Stock - Common	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)
ESOP Debt Guarantee					
Unrealized Gain/Loss					
Other Equity, Total	(25.9)	(35.0)	(32.6)	(22.7)	(10.8)
Total Equity	50.4	32.6	23.5	(0.9)	8.1
Total Liability & Shareholders' Equity	122.1	120.5	106.7	76.6	56.0
Total Common Shares Outstanding	66.2	66.2	66.2	70.3	108.3
Total Preferred Stock Shares Outs.		0.0	0.0	0.0	5.5
Source Document	10-Q	10-K	10-Q/A	10-Q	10-Q
Fiscal Period	3	4	10-Q/A	2	3

VIA NET.WORKS INC (USA PINK SHEETS)







(\$ Millions)



(\$ Millions)

Total Common Shares Outstanding



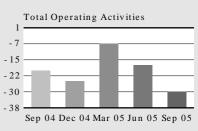
Sep 04 Dec 04 Mar 05 Jun 05 Sep 05

(\$ Millions)

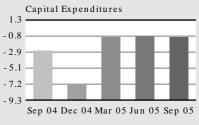
VIA NET.WORKS INC

(USA PINK SHEETS)

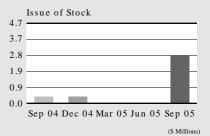
Quarterly Cash Flow	State	ment			
Type of Update	CLA	UPD	UPD	UPD	UPD
	(\$ Millions) 9Months 30 Sep 04	(\$ Millions) 12Months 31 Dec 04	(\$ Millions) 3Months 31 Mar 05	(\$ Millions) 6Months 30 Jun 05	(\$ Millions) 9Months 30 Sep 05
Net Income/Starting Line	(27.7)	(43.7)	(11.4)	(39.7)	(46.6)
Depreciation/Depletion	3.1	8.2	2.1	2.9	4.3
Amortization					
Deferred Taxes	(0.0)		0.1	0.1	0.1
Non-Cash Items	9.4	6.9	2.9	18.7	25.1
Cash Receipts					
Cash Payments					
Cash Taxes Paied	0.0	0.1			0.2
Cash Interest Paid	0.1	0.0			0.5
Changes in Working Capital	(4.4)	3.7	(0.7)	0.6	(13.0)
Total Cash from Operating Activities	(19.6)	(24.9)	(7.0)	(17.3)	(30.2)
Capital Expenditures	(2.9)	(7.2)	(1.0)	(0.8)	(1.0)
Other Investing Cash Flow Items, Total	(18.7)	(19.4)	1.1	7.5	20.0
Total Cash from Investing Activities	(21.6)	(26.6)	0.0	6.7	19.0
Financing Cash Flow Items	(0.2)		0.0	(0.1)	(0.1)
Total Cash Dividends Paid					
Insurance/Retirement of Stock, Net	0.4	0.4	0.0	0.0	2.8
Insurance/Retirement of Debt, Net	0.0	(0.3)	(0.5)	(0.5)	(2.7)
Total Cash from Financing Activities					
Foreign Exchange Effects	(0.9)	1.1	(0.1)	(1.2)	(0.3)
Net Change in Cash	(41.9)	(50.3)	(7.7)	(12.4)	(11.5)
Depreciation, Supplemental	3.1	8.2	2.1	2.9	4.3
Cash Interest Paid, Supplemental	0.1	0.0			0.5
Cash Taxes Paid, Supplemental	0.0	0.1			0.2
Source Document Fiscal Period	10-Q 3	10-K 4	10-Q/A 1	10-Q 2	10-Q 3





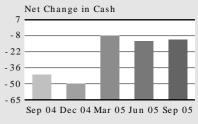


(\$ Millions)



Issue of Debt 1.0 0.0 - 0.9 - 1.8 - 2.7 - 3.6

Sep 04 Dec 04 Mar 05 Jun 05 Sep 05 (\$ Millions)



(\$ Millions)

Further Information

Internet Information

Home Page:	http://www.vianetworks.com
News Releases:	http://www.vianetworks.com/media.html
Executives:	http://www.vianetworks.com/executive_mgmt.html

Officers

Raymond Walsh	Chief Executive Officer
Rebecca Markovits	Vice President of Human Resources
Matt Nydell	Senior Vice President, General Counsel, Secretary

Via Net.Works Inc Group Headquarters: 3565 Piedmont Road Bldg, 1 Suite 525, Atlanta, GA 30305, United States, Mike Geczi (Investor Relations)

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