

Information related to Regulation G

Virgin Media Inc. (Virgin Media):

Virgin Media, a wholly-owned subsidiary of Liberty Global plc, is the leading cable operator in the United Kingdom and Ireland.

Segment operating cash flow (Segment OCF) is a non-GAAP measure as contemplated by the U.S. Securities and Exchange Commission's Regulation G. Segment OCF is the primary measure used by Virgin Media's management to evaluate its performance. Segment OCF is also a key factor that is used by Virgin Media's internal decision makers to evaluate the effectiveness of its management for purposes of annual and other incentive compensation plans. A reconciliation of Segment OCF to the most directly comparable GAAP financial measure is presented below:

	Three months ended December 31,		Year ended December 31,	
	2015	2014	2015	2014
	in millions			
Segment OCF (a)	£ 538.4	£ 507.2	£ 2,069.3	£ 1,965.3
Share-based compensation expense	(6.3)	(6.3)	(35.5)	(33.8)
Related-party fees and allocations, net	(24.6)	(12.4)	(87.6)	(36.6)
Depreciation and amortisation.....	(393.8)	(386.4)	(1,557.8)	(1,608.1)
Impairment, restructuring and other operating items, net	<u>(2.9)</u>	<u>(0.6)</u>	<u>(10.9)</u>	<u>(12.7)</u>
Operating income	<u>£ 110.8</u>	<u>£ 101.5</u>	<u>£ 377.5</u>	<u>£ 274.1</u>

- (a) Virgin Media defines Segment OFC as operating income before depreciation and amortisation, share-based compensation, related-party fees and allocations, provisions and provision releases related to significant litigation and impairment, restructuring and other operating items.