

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 June 30,		Six Months Ended June 30, 2017	
	2017	2016	2017	2016
	in millions			
Operating income	£ 77.5	£ 79.0	£ 137.4	£ 168.1
Share-based compensation expense	7.6	7.3	11.3	13.7
Related-party fees and allocations, net	31.1	36.7	60.9	61.4
Depreciation and amortisation	431.3	401.2	860.1	798.0
Impairment, restructuring and other operating items, net.....	7.4	9.2	8.5	12.4
Segment OCF (a)	<u>£ 554.9</u>	<u>£ 533.4</u>	<u>£ 1,078.2</u>	<u>£ 1,053.6</u>

- (a) Virgin Media defines Segment OCF 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.