Independent Limited Assurance Report to Liberty Global plc
KPMG LLP (‘KPMG’ or ‘we’) were engaged by Liberty Global plc (‘Liberty Global’) to provide limited assurance over the Selected Information described below for the year ended 31 December 2021.

Qualified conclusion
Based on the work we have performed and the evidence we have obtained, except for the possible effects of the matter described in the Basis for qualified conclusion section of our report, nothing has come to our attention that causes us to believe that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of the remainder of this report, in particular the inherent limitations explained below and this report’s intended use.

Basis for qualified conclusion
With respect to the hourly rate of 24 Euros that has been used by the Directors to calculate the cost of employee volunteering hours of $0.7 million included within $12.4 million amount of Total Group Community Investments, we have been unable to obtain evidence to support the basis of the calculation of this estimate. This calculation uses historical data, for which supporting evidence has not been retained and which we have been unable to gain sufficient, appropriate evidence through performance of alternative procedures. Any adjustments on this hourly rate being used would have a consequential effect on the total $12.4 million amount of Total Group Community Investment disclosed within Liberty Global’s Selected Information for the year ended 31 December 2021.

Selected Information
The scope of our work includes only the information included within the Community Investment and Environmental sections (‘the Report’) of the Liberty Global Annual Report and Accounts for the year ended 31 December 2021 marked with the symbol * (‘the Selected Information’) and as included in appendix 1.

We have not performed any work, and do not express any conclusion, over any other information that may be included in the Report or displayed on Liberty Global’s website for the current year or for previous periods unless otherwise indicated.

Reporting Criteria
The Reporting Criteria we used to form our judgements are Liberty Global’s Community Investment Reporting Criteria 2021 and Environmental Reporting Criteria 2021 – as set out at https://www.libertyglobal.com/responsibility/reporting-and-performance (‘the Reporting Criteria’). The Selected Information needs to be read together with the Reporting Criteria.

Inherent limitations
The nature of non-financial information; the absence of a significant body of established practice on which to draw; and the methods and precision used to determine non-financial information, allow for different, but acceptable evaluation and measurement techniques and can result in materially different measurements, affecting comparability between entities and over time.

The Selected Information has been measured applying the Reporting Criteria which has been developed solely for the purpose of providing this non-financial information. As such the Selected Information may not be suitable for another purpose.

Directors’ responsibilities
The Directors of Liberty Global are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- selecting and/or developing objective Reporting Criteria;
- measuring and reporting the Selected Information in accordance with the Reporting Criteria; and
- the contents and statements contained within the Report and the Reporting Criteria.

Our responsibilities
Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria and to report to Liberty Global in the form of an independent limited assurance conclusion based on the work performed and the evidence obtained.

Assurance standards applied

Independence, professional standards and quality control
We comply with the International Ethics Standards Board for Accountants’ International Code of Ethics for Professional Accountants (including International Independence Standards) (‘IESBA Code’) and we apply International Standard on Quality Control (UK) 1, ‘Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements’. Accordingly, we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements and professional standards (including independence, and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour) as well as applicable legal and regulatory requirements.

Summary of work performed
Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information, whether due to fraud or error, our work included, but was not restricted to:

- assessing the appropriateness of the Reporting Criteria for the Selected Information;
- conducting interviews with Liberty Global management to obtain an understanding of the key processes, systems and controls in place over the preparation of the Selected Information;
- carrying out site visits at four locations and remotely met with three locations;
- selected limited substantive testing in relation to the above locations, including agreeing a sample of the Selected Information to corresponding source documentation;
- considering the appropriateness of the carbon conversion factor calculations and other unit conversion factor calculations used with reference to widely recognised and established conversion factors;
- testing the mathematical accuracy of formulae used for a sample of the carbon conversion factor calculations and other unit conversion factor calculations;
- recalculating the calculation of the intensity metric, dividing total emissions by terabytes of data, as provided by the Business Analysis and Insights team at Liberty Global;
- performing analytical procedures over the aggregated Selected Information, including a comparison to the prior period’s amounts having due regard to changes in business volume and the business portfolio; and
- reading the Report and narrative accompanying the Selected Information in the Report with regard to the Reporting Criteria, and for consistency with our findings.

The work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

This report’s intended use
This assurance report is made solely to Liberty Global in accordance with the terms of the engagement contract between us. Those terms permit disclosure to other parties, solely for the purpose of Liberty Global showing that it has obtained an independent assurance report in connection with the Selected Information.

We have not considered the interest of any other party in the Selected Information. To the fullest extent permitted by law, we accept no responsibility and deny any liability to any party other than Liberty Global for our work, for this assurance report or for the conclusions we have reached.

KPMG LLP
Chartered Accountants
London
29 April 2022

The maintenance and integrity of Liberty Global’s website is the responsibility of the Directors of Liberty Global; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Information, Reporting Criteria or Report presented on Liberty Global’s website since the date of our report.
## Appendix 1 – Selected Information

<table>
<thead>
<tr>
<th>KPI</th>
<th>Assured Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gigawatt hours of energy consumption</td>
<td>1,165.64</td>
</tr>
<tr>
<td>Scope 1 GHG emissions (tCO2e)</td>
<td>14,200</td>
</tr>
<tr>
<td>Scope 2 GHG emissions (market based) (tCO2e)</td>
<td>38,000</td>
</tr>
<tr>
<td>Scope 2 GHG emissions (location based) (tCO2e)</td>
<td>81,200</td>
</tr>
<tr>
<td>Tonnes of Scope 3 GHG emissions (includes the categories of joint ventures, business air and land travel, water and waste; recycled CPE and service vehicles) (tCO2e)</td>
<td>37,000</td>
</tr>
<tr>
<td>GHG intensity ratio: Tonnes of Scope 1 and 2 (market based) GHG emissions / Terabytes of data</td>
<td>0.001</td>
</tr>
<tr>
<td>Total Group Community Investments ($ million USD)</td>
<td>12.4</td>
</tr>
</tbody>
</table>