



# **LIBERTY GLOBAL LTD.'S COMMUNITY INVESTMENT REPORTING CRITERIA 2023**

Reporting period: January 1 - December 31, 2023

## LIBERTY GLOBAL LTD.'S COMMUNITY INVESTMENT REPORTING CRITERIA (2023)

This document sets out the reporting criteria for Liberty Global Ltd.'s 2023 Community Investment statements as published in our Corporate Responsibility Report for the year ended December 31, 2023.

### ORGANIZATIONAL REPORTING BOUNDARIES

Our reported community investment data follows the B4SI (Business for Societal Impact) framework, pioneered by Corporate Citizenship, and is considered the global standard for measuring, benchmarking and reporting on community investment. This report includes our consolidated operations in Europe under the consumer brands Telenet in Belgium, Sunrise in Switzerland, Virgin Media in Ireland, UPC in Slovakia, as well as our centralized and corporate functions predominantly in the Netherlands, the United Kingdom and the United States.

### ACQUISITIONS AND DISPOSITIONS

Our policy is to include performance data of newly acquired subsidiaries at the end of their first full year under our ownership. Subsidiaries for which we no longer have operational control are excluded as of the reporting year that our operational control ends.

### REPORTING PERIOD AND COMPARATIVE DATA

All reported data covers the period from January 1 to December 31, 2023 unless otherwise stated.

### THE DATA COLLECTION AND APPROVAL PROCESS

Community investment data is collected by the relevant providers across all market operations and entered in the CR360 system owned by UL (Underwriters Laboratories), an integrated sustainability data management system. The provided data is reviewed and approved by the relevant market's subject matter experts for accuracy and completeness, as well as by a member of the local accounting or financial reporting teams to ensure compliance with our prescribed guidance and requirements. This data is then reviewed and approved by the Chief Financial Officer (CFO) for the respective market operation before being consolidated at our level and submitted to our Chief Accounting Officer for final approval. In addition, the process is closely supported by our Corporate Responsibility team, our Legal department and senior management.

### COMMUNITY INVESTMENT IMPACTS

In line with the B4SI framework, we are reporting a total community investment figure from our direct contributions (cash donations, in-kind donations and volunteer time).

**Cash contributions** are recorded as the gross monetary amount paid in support of a community project and or activity and can include direct donations, social sponsorship, matched employee giving, and memberships or subscriptions to community organizations.

**In-kind donations** are non-cash contributions of resources in support of a community project and or activity, which can include donations of the company's products or services, contributions of office furniture or information technology equipment, use of premises, provision of free advertising space or other professional services. We value in-kind contributions based on our actual cost or the fair market value of comparable goods or services.

**Volunteer time** is the cost of employee time during paid working hours (as recorded in our human resources system) that have been contributed to a community organization or activity. The value of employee time is calculated as the number of hours contributed, as reported by employees, at a rate of \$31.80 per hour. This rate is reviewed annually and is based on the 2022 [Value of Volunteer Time report](#) by the Independent Sector and the Do Good Institute.

Our community investment data is reported for the following focus areas (for activities where the focus is unclear or spans two sections, a classification is made based on the project's primary purpose):

### **Digital Inclusion**

Contributions to programs or activities which ensure that all individuals and communities, including the most disadvantaged groups, have access and skills to use information and communication technology (ICT) and therefore are able to participate in and benefit from the digital world. This includes digital skills, digital empowerment, connectivity and hardware contributions.

### **Online Safety**

Contributions to programs which protect people in the digital world. Supporting the development of awareness campaigns about online safety and digital media literacy would be examples of work that would fall under this area.

### **Education**

Contributions to schools, universities or other organizations or projects that promote, sustain and increase individual and collective knowledge and understanding of specific areas of study, skills and expertise. This can be formal 'classroom' style education, more informal forms of developing knowledge, or other areas within learning and development like whole-child support (please note, this is non-digital education).

### **Health**

Contributions to hospitals, health trusts and other health related organizations that prevent or relieve sickness, disease or human suffering, as well as promoting health, healthy lifestyles and well-being.

### **Civic and Economic Development**

Contributions to activities that promote or improve the civic and/or economic well-being and quality of life for a community, such as regeneration or job creation projects.

### **Environment**

Contributions to projects or organizations that advance environmental protection including animal welfare and/or conservation efforts (e.g., through conservation of flora or fauna or through engaging people in activities such as recycling or other aspects of a sustainable lifestyle).

### **Arts & Culture**

Support for institutions (theatres, museums, public galleries, etc.) that promote or protect arts activities, whether visual arts or the performing arts such as music, dance and theater. Also includes activities or organizations that promote or protect 'Heritage' such as might be regarded as part of a country's local or national history.

### **Social Welfare**

Support to organizations or activities that promote or address the interests of those in need in society and facing hardship by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

**Emergency Relief**

The provision of essential needs to individuals, families and communities in the immediate aftermath of an emergency, including natural disasters, refugee crises, conflict/warfare, and pandemics. Emergency relief includes the immediate provision of emergency relief at the site of the emergency and includes contributions to emergency relief centers.