

Independent Practitioner's Limited Assurance Report to Liberty Global Holdings Limited, Liberty Global Technology Limited, Liberty Global Europe Limited and Liberty Blume Business Solutions Limited (together the "Liberty Global UK Subsidiaries")

Report on the Selected Information of Liberty Global UK Aggregated Entities for the year ended 31 December 2024

Conclusion

We have performed a limited assurance engagement on whether selected aggregated information for certain UK subsidiaries of Liberty Global Ltd. as detailed on page 7 of the Reporting Criteria (together the "Liberty Global UK Aggregated Entities"), as included within the Corporate Responsibility section of each of the respective Liberty Global UK Subsidiaries' Annual Report and Financial Statements (the "Reports") for the year ended 31 December 2024, has been properly prepared in accordance with Liberty Global UK's Environmental Reporting Criteria 2024 as set out at <https://www.libertyglobal.com/impact/impact-documentation/> (the "Reporting Criteria"). The information within the Reports that was subject to assurance is indicated with the symbol "○" ("the Selected Information") and is also listed in Appendix 1.

Based on the procedures performed and evidence obtained, 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.

Our conclusion is to be read in the context of the remainder of this report, in particular the "Inherent limitations in preparing the Selected Information" and "Intended use of our report" sections below.

Our conclusion on the Selected Information does not extend to other information that accompanies or contains the Selected Information and our assurance report (hereafter referred to as "Other Information"). We have not performed any procedures as part of this engagement with respect to such Other Information. We audited the financial statements of each of the Liberty Global UK Subsidiaries included within the Other Information and our reports thereon are included with the Other Information.

Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (UK) 3000 *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE (UK) 3000") issued by the Financial Reporting Council ("FRC") and in accordance with International Standard on Assurance Engagements 3410 *Assurance Engagements on Greenhouse Gas Statements* ("ISAE 3410") issued by the International Auditing and Assurance Standards Board ("IAASB"). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the Institute of Chartered Accountants in England and Wales (“ICAEW”) Code of Ethics, which includes independence and other ethical requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants (“IESBA”) *International Code of Ethics for Professional Accountants (including International Independence Standards)*.

Our firm applies International Standard on Quality Management (UK) 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* (“ISQM (UK) 1”), issued by the FRC, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Inherent limitations in preparing the Selected Information

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 Directors are required to prepare the Directors’ Report for each of the respective Liberty Global UK Subsidiaries in accordance with the Companies (Directors’ Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (the “SECR Requirements”). We have not performed any procedures to assess the compliance or completeness of these disclosures, of which the Selected Information forms only a part, with the SECR Requirements, nor over the Directors’ assessment that the presentation of aggregated information for the Liberty Global UK Aggregated Entities is compliant with the SECR requirements, and accordingly, we do not express a conclusion thereon.

As described on page 3 of the Reporting Criteria, the greenhouse gas (“GHG”) emissions quantification process is subject to: scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs; and estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

For Scope 3 GHG emissions (Categories 5, 6 and 15), there are also significant limitations in the availability and quality of GHG emissions data from third parties,

resulting in reliance on proxy data in determining estimated Scope 3 GHG emissions. Over time better information may become available from third parties and the principles and methodologies used to measure and report Scope 3 GHG emissions may change based on market practice and regulation.

As described on page 2 of the Reporting Criteria, the Category 15 (investments) Scope 3 GHG emissions disclosed only includes GHG emissions data in relation to one of the Liberty Global UK Aggregated Entities' investments. For the remaining investments, the Directors have been unable to obtain underlying GHG emissions data and have concluded that such data cannot be reasonably estimated, and therefore data related to these investments is not included in the relevant Selected Information disclosed. As a result, the disclosed Selected Information does not represent the entirety of the Liberty Global UK Aggregated Entities' investment portfolio. Over time more complete information may become available.

The Reporting Criteria has been developed to assist the Liberty Global UK Subsidiaries in preparing the Selected Information included in the Report. As a result, the Selected Information may not be suitable for another purpose.

Directors' responsibilities

The Directors of each of the Liberty Global UK Subsidiaries 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 developing suitable Reporting Criteria for preparing the Selected Information;
- properly preparing the Selected Information in accordance with the Reporting Criteria; and
- the contents and statements contained within the Reports that relate to their respective Liberty Global UK subsidiary and the Reporting Criteria.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement, whether due to fraud or error;
- forming an independent limited assurance conclusion, based on the procedures we have performed and the evidence we have obtained; and

- reporting our conclusion to the Liberty Global UK Subsidiaries.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional scepticism throughout the engagement. We planned and performed our procedures to obtain evidence that is sufficient and appropriate to obtain a meaningful level of assurance over the Selected Information to provide a basis for our limited assurance conclusion. Planning the engagement involves assessing whether the Reporting Criteria are suitable for the purposes of our limited assurance engagement. Our procedures selected depended on our judgement, on our understanding of the Selected Information and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.

In carrying out our engagement, we performed procedures which included:

- conducting interviews with management of the Liberty Global UK Subsidiaries to obtain an understanding of the Liberty Global UK Aggregated Entities' control environment, processes and information systems relevant to the preparation of the Selected Information, but did not include evaluating the design of particular control activities, obtaining evidence about their implementation or testing their operating effectiveness;
- performing limited substantive testing in relation to selected locations, including agreeing a selection of specific items from the Selected Information to corresponding supporting information including invoices, third party documentation or internal calculations where applicable;
- considering the appropriateness of the carbon conversion factor calculations and other unit conversion factor calculations used by reference to widely recognised and established conversion factors;
- reperforming a selection of the carbon conversion factor calculations, other unit conversion factor calculations and mathematical calculations included in the Selected Information and determining whether it is in accordance with the Reporting Criteria;
- performing trend analysis over the GHG emissions in 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 Reports with regard to the Reporting Criteria, and for consistency with our findings over the Selected Information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are 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.

Intended use of our report

Our report has been prepared for the Liberty Global UK Subsidiaries solely in accordance with the terms of our engagement. We have consented to the publication of our report in the “Impact Documentation” section of Liberty Global Ltd.’s website at <https://www.libertyglobal.com/impact/impact-documentation/> for the purpose of the Liberty Global UK Subsidiaries showing that they have obtained an independent assurance report in connection with the Selected Information.

Our report was designed to meet the agreed requirements of the Liberty Global UK Subsidiaries determined by the Liberty Global UK Subsidiaries’ needs at the time. Our report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the Liberty Global UK Subsidiaries for any purpose or in any context. Any party other than the Liberty Global UK Subsidiaries who obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, KPMG LLP will accept no responsibility or liability in respect of our report to any other party.

Gunjan Narang
for and on behalf of KPMG LLP
Chartered Accountants
15 Canada Square, London, E14 5GL

23 September 2025

The maintenance and integrity of information in relation to the Liberty Global UK Subsidiaries on Liberty Global Ltd.’s website is the responsibility of the respective Directors of each of the Liberty Global UK Subsidiaries; 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 Reports presented on Liberty Global Ltd.’s website since the date of our report.

Appendix 1: Selected Information for the year ended 31 December 2024

The Selected Information for certain UK subsidiaries of Liberty Global Ltd. as detailed on page 7 of the Reporting Criteria (together the “Liberty Global UK Aggregated Entities”) is listed below. The information in this Appendix needs to be read together with the limited assurance report and the Reporting Criteria.

Selected information for the year ended 31 December 2024:

Metric	Units	Value
Total energy consumption	Gigawatt hours	8.74
Scope 1 emissions	MtCO ₂ e	952
Scope 2 market-based emissions	MtCO ₂ e	79
Scope 2 location-based emissions	MtCO ₂ e	788
Total category 5, 6 and 15 Scope 3 GHG emissions	MtCO ₂ e	24,725