



## 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 2022.

### Our conclusion

Based on the work we have performed and the evidence we have 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.

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.

### Selected Information

The scope of our work includes only the information included within Corporate Responsibility (“the Report”) of Liberty Global’s Annual Report and Accounts for the year ended 31 December 2022 marked with the symbol \* (“the Selected Information”) (and also listed 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 2022 and Environmental Reporting Criteria 2022 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. As a result, the Selected Information may not be suitable for another purpose.

### Directors’ responsibilities

The Directors of Liberty Global are responsible for:

- designing, operating 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 properly prepared, in all material respects, 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

We conducted our work 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, 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. Those standards require that we obtain sufficient, appropriate evidence on which to base our conclusion

### Independence, professional standards and quality control

We comply with the Institute of Chartered Accountants in England and Wales (“ICAEW”) Code of Ethics, which includes independence, and other 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 IESBA Code of Ethics. The firm applies International Standard on Quality Management 1 Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements 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.

### Summary of work performed

A limited assurance engagement involves planning and performing procedures to obtain sufficient appropriate evidence to obtain a meaningful level of assurance over the Selected Information as 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. The procedures selected depend 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.

The procedures performed included:

- assessing the appropriateness of the Reporting Criteria for the Selected Information
- conducting interviews with Liberty Global’s management to obtain an understanding of the key processes, systems and controls in place over the preparation of the Selected Information;
- carrying out selected testing remotely over location-level Selected Information for five locations;
- selected limited substantive testing at the head office and in relation to the above locations, including agreeing a selection of the Selected Information to corresponding supporting information;
- 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 and other unit conversion factor calculations;
- recalculating the intensity metric, dividing total emissions by revenue;
- performing procedures over completeness of the Selected Information;
- reading the narrative within 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

Our report has been prepared for Liberty Global solely in accordance with the terms of our engagement. We have consented to the publication of our report for the purpose of Liberty Global showing that it has obtained an independent assurance report in connection with the Selected Information.

Our report was designed to meet the agreed requirements of Liberty Global determined by Liberty Global’s 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 Liberty Global for any purpose or in any context. Any party other than Liberty Global 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.

KPMG LLP

KPMG LLP  
Chartered Accountants  
London  
5 April 2023

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**

<b>KPI</b>	<b>Assured Value</b>
Gigawatt hours of energy consumption	474.18
Scope 1 GHG emissions (MtCO <sub>2</sub> e)	16,121
Scope 2 market-based emissions (MtCO <sub>2</sub> e)	9,507
Scope 2 location-based emissions (MtCO <sub>2</sub> e)	53,226
Scope 3 emissions (MtCO <sub>2</sub> e)	44,514
Total Scope 1 and 2 market-based emissions per USD million of total revenue	3.50
Total Group Community Investments (\$ million USD)	6.2