This document sets out the reporting criteria for Virgin Media’s 2021 energy consumption and Greenhouse Gas (GHG) emissions statements as published in our Green Bond Report, UK Annual Report & Accounts and in our Sustainability Report for year ended December 31, 2021.

REPORTING PERIOD
All reported data covers the period from January 1 to December 31, 2021 unless otherwise stated.

ORGANIZATIONAL REPORTING BOUNDARIES
Virgin Media’s reported environmental data follows the World Resources Institute and World Business Council on Sustainable Development’s GHG Protocol Corporate Standard using the operational control approach.

THE DATA COLLECTION PROCESS
Data from our activities has been collected and entered into the cr360 system owned by UL (Underwriters Laboratories), an integrated sustainability data management system. The provided data has been reviewed and approved by the relevant subject matter experts in Virgin Media. This data was then reviewed and analysed by our shareholder, Liberty Global’s Corporate Responsibility team and our corporate issue area experts.

ENVIRONMENTAL IMPACTS
In line with the GHG Protocol, our GHG emissions have been calculated in carbon dioxide equivalent (CO2e) using the latest, most relevant emission conversion factors according to the countries in which we operate. For Scope 1, 2 and 3 emission sources, we have applied emission factors produced by the Department for Environment, Food & Rural Affairs (Defra 2021) – UK Government GHG Emission Conversion Factors for Company Reporting. For our Scope 2 ‘market-based’ (electricity) GHG emissions, we have applied supplier-specific emission factors where available, with factors from the Reliable Disclosure (RE-DISS 2020) applied to any remaining electricity consumption. All calculations were based on site-specific activity data.

The majority of our environmental data comes from third party sources and we have made every effort to capture the activity data as accurately as possible. However, in some cases, it was neither possible nor practical to do so, and we have therefore estimated the consumption data based on our previous consumption, the financial cost of the energy consumed, and/or the technical specifications of the equipment. In order to ensure a consistent approach in estimating data, we implemented a hierarchy of data sources. Where estimates are updated or improved to reflect new, more reliable, or more accurate information or assumptions, this may be reflected in the previous reporting years to ensure accuracy of comparative reporting. Prior period errors are omissions or misstatements to one or more prior periods arising from a failure to use (or misuse of) information that was available when the information was being compiled and that could reasonably have been expected to have been taken into account. Prior period errors are considered material if they exceed 5% for the specific scope. Material prior-period errors are corrected retrospectively by correcting the comparative amounts and are clearly disclosed in the relevant area for transparency.

LOCATION AND MARKET-BASED EMISSIONS
In 2015, the Greenhouse Gas (GHG) Protocol changed its guidelines for reporting Scope 2 emissions from purchased electricity. For companies like Virgin Media, this change has meant that Scope 2 emissions should now be reported as two numbers instead of one. The first number is total Scope 2 emissions using the “location-based” methodology. This method involves applying a “grid average” emissions factor, which is an average that relates to the grid on which energy consumption occurs. In Europe, this usually relates to a country-level electricity emissions factor, and is effectively the same as the method required in the original GHG Protocol Corporate Standard. The second number is total Scope 2 emissions using the “market-based” methodology. This method involves using either supplier-specific information when available and then applying the relevant “residual mix” emissions factor to any electricity that does not have supplier-specific emissions information. The market-based method was designed to better reflect electricity purchasing decisions, including accounting for the impact of green or low-carbon electricity.

Scope 1 (Direct): emissions come from sources that are company owned or controlled, including: emissions from static combustion (i.e. fuel used in generators for heating/ power); mobile combustion (i.e. vehicle and aviation fuel from company owned or leased fleet); and coolants and propellants used (i.e. in air conditioning units and fire suppression systems). This information was collected via company fuel cards, business travel expenses, third party invoices and third party site visits. Gases included: CO2, N2O, CH4, hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs).

Scope 2 (Indirect): emissions from purchased electricity, heat and steam. This information was collected in electricity consumption invoices, co-location service invoices (i.e. where electricity is estimated by market operations), on-site meters or inverters. Gases included: CO2, CH4 and N2O.

Scope 3 (Indirect): emissions from business air and land travel (includes the use of employee-owned vehicles for business purposes, flights taken by employees and travel in rental cars, taxis and public transportation); emissions arising from water, waste (which includes the impact of recycling customer premises equipment) and travel by third-party service and installation and network expansion vehicles. This information was collected via third party service invoices and reporting (e.g. corporate travel agency), business travel expenses and estimations by our market operations. Gases included: CO2, N2O, CH4. Network expansion vehicle data is estimated. For third party dedicated logistics, installation and service vehicles we have used 100% mineral petrol and diesel emission factors.

ENVIRONMENTAL INTENSITY METRIC
We measure our Scope 1 and 2 market-based emissions per terabyte (TB) of data traffic generated as we run our networks and customers use our services. This calculation reflects internet protocol (IP) based data traffic from fixed broadband services, such as web browsing, IP streaming of video and voice services. Currently, our intensity calculations do not take into account data traffic generated through non-IP-based and non-cable services. These services include analog television, asymmetric digital subscriber line (ADSL) and others, because power consumption does not reflect the actual traffic generated by customers through use of these services. We intend to convert all non-IP based services to IP-based over the next 10-15 years. As we migrate to full IP, our intensity metrics will reflect an increasing proportion of our total services, eventually covering our entire service offerings. In 2021, our GHG emissions intensity was calculated on the basis of Scope 1 and 2 market-based emissions per TB of actual data traffic.
generated from all of our market operations. In previous years, some estimates were required to be made as actual data was not readily available. These estimates were based on actual data measured elsewhere in the network.

GREEN BOND KPIs
Following the issue of its first Green Bond in 2021, Virgin Media will be reporting against the following KPIs:

**Tonnes of CO2e (scope 1 and 2)** – See ‘Environmental impacts’ and ‘location and market-based emissions’

**Tonnes of CO2e (scope 1 and 2) per Terabyte data** – See ‘Environmental intensity metric’ section

**Electricity use (kWh) per Terabyte data** – Total electricity consumption is reported in Cr360 then normalised by the same Terabyte data figure as described in the ‘Environmental intensity metric’ section.

**Tonnes of CO2e (scope 1 and 2) per fixed-line customer relationship** – This KPI will be calculated using the same method for scope 1 and 2, then normalised by number of Fixed-line customer relationships as reported in our annual report and accounts.

**Numbers of CPE (Set top boxes & modems) re-used or re-cycled per annum** – Consumer Premise Equipment (CPE) are the products which deliver broadband and TV services to customers. The figures are taken from internal billing and asset tracking systems and reported annually into Cr360 and are added for the purposes of this KPI.

**Percentage of electric vehicles out of total owned and leased vehicle fleet at most recent year end** – The number of electric vehicles at year end is determined by taking the fleet list which is maintained by our third party leasing provider, and calculating the number of vehicles as a percentage of the overall fleet size. For the purposes of this KPI we define electric as meaning vehicles that require a plug-in charge. This includes both full and plug-in hybrid electric vehicles.