

Prepared for: Liberty Communications of Costa Rica LLC

# Verification Report

2022 Greenhouse Gas Emissions Inventory Verification

Date: 01.26.2024 (Updated 2.7.24)

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# 1.0 Introduction and Background

Cameron-Cole, LLC (Cameron-Cole) was retained by Liberty Communications of Costa Rica LLC (Liberty) to perform an independent verification of its greenhouse gas (GHG) Emissions Inventories for calendar year (CY) 2022. The Scope 1 and 2 GHG Inventory was developed according to the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004 revised edition) along with its associated amendments. The Scope 3 GHG Inventory was prepared using the WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard dated September 2011 and associated amendments, henceforth known as “Protocol”.

Verification is a risk-based sampling exercise which uses an initial risk assessment and evidence discovered during the verification process as the justification for the verification process. It shows the significance attached to each source based on the levels of emissions and risk attached to each of the parameters that feed into the protocols for the calculation of emissions. Verification objectives were met through review of GHG data, calculations, methodologies, and management systems. Cameron-Cole reviewed activity data (e.g., kWh of electricity, therms of natural gas), processes, and procedures used to compile the GHG emissions inventory to achieve a Limited Level of Assurance.

Liberty is responsible for the preparation and fair presentation of the GHG statement in accordance with the GHG Protocol. Cameron-Cole is responsible for expressing an opinion on the GHG statement based on the verification. This Verification Report presents the findings of the verification activities.

## 1.1 Verification Contacts

The verification team members that provided verification services are as follows:

- Lead Verifier: Stephen Holle
- Verifier: Manish Singh, Mallory Andrews, Michelle Fremmin, Di Xu, Cory Tripp
- Independent Reviewer: Chris Lawless

Cameron-Cole’s office is located at 2236 Mariner Square Dr. Suite 500. Alameda, CA 94501.

The client contact for this verification is:

Laura Pionalto, ACMA, CGMA,  
Corporate Finance and Investor Relations Manager  
Liberty Latin America Ltd., 1550 Wewatta Street, Suite 710, Denver, CO 80202

## 1.2 Organization’s GHG Statement

For CY2022, Liberty reported the GHG emissions listed in Table 1 below.

GHG Emissions Category	MT CO2e
<b>Total Scope 1 Emissions:</b>	<b>1,679.57</b>
<b>Total Location-Based Scope 2 Emissions:</b>	<b>19.49</b>
<b>Total Market-Based Scope 2 Emissions:</b>	<b>19.49</b>
<b>Total Scope 3 Emissions:</b>	<b>33,081.52</b>
<b>Total Entity-Wide Emissions</b>	<b>34,780.58</b>

The emissions from 2021 to 2022 show the following changes:

Parameter	2021 (Base Year)	2022	YoY Change
Scope 1-2 Emissions (KPI 1)	1,972.48	1,699.07	-14%
Scope 3 Emissions	34,314.50	33,081.52	-4%

## 2.0 Objectives and Scope of Verification

The primary objectives of this verification assignment were as follows:

- Verify whether Liberty’s 2022 GHG Emissions Inventories meet the generally accepted GHG emissions accounting principles of accuracy, completeness, transparency, relevance, and consistency;
- Determine if Liberty has reported all emissions in conformance with the WRI/WBCSD GHG Protocol; and
- Determine whether or not Liberty’s 2022 GHG Emissions Inventories meet/exceed the 95 percent threshold for accuracy.

The boundaries of the Liberty's GHG Statement included in the scope of the verification are as follows:

- **Geographical:** Costa Rica
- **Chemical:** carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O)
- **Organizational Boundary:** Approximately 50 sites (offices, retail stores, and data centers), approximately 2,430 mobile sites (telecommunications network), and 430 vehicles (of which approximately 410 are diesel, gasoline, or liquefied petroleum gas vehicles and 20 are electric vehicles).
- **Operational Boundary:** The following sources/emissions were identified in Liberty's organizational boundary:
  - Scope 1
    - Direct emissions from stationary combustion sources
    - Direct emissions from mobile combustion sources
  - Scope 2
    - Indirect emissions from purchased electricity
  - Scope 3
    - Category 1: Purchased goods and services
    - Category 2: Capital goods
    - Category 3: Fuel- and energy-related activities
    - Category 4: Upstream transportation and distribution
    - Category 5: Waste generated in operations
    - Category 6: Business travel
    - Category 7: Employee commuting
    - Category 8: Upstream leased assets
    - Category 11: Use of sold products
    - Category 12: End-of-life treatment of sold products

## 3.0 Methodology and Findings

### 3.1 Organizational Boundary

#### Methodology – Review of Organizational Boundary

For setting organizational boundaries in the CY2022 GHG Inventory, Liberty used the operational control approach as defined in the GHG Protocol. Operational control applies to all business units/facilities at which Liberty "has the full authority to introduce and implement its operating policies." Therefore, Cameron-Cole focused on the processes and systems Liberty employed to capture all business units/facilities where operational control was applied, including the method for reflecting acquisitions and divestitures in its organizational boundary.

#### Findings – Review of Organizational Boundary

As a result of these activities Cameron-Cole found no evidence that the operational boundary for Liberty CY2022 was applied incorrectly for Scope 1, Scope 2, and Scope 3 emissions sources. Cameron-Cole found that Liberty's GHG team sufficiently understands company activities and core operations in order to appropriately assess the treatment of individual sources. Additionally, Cameron-Cole found that the controls in place are generally adequate to support the GHG Inventory needs.

### 3.2 Operational Boundary

#### Methodology – Review of Operational Boundary

Cameron-Cole reviewed Liberty's GHG Emissions Inventory and supporting documentation and conducted desktop reviews to verify that all emission sources within the geographical, organizational, and chemical boundaries were included for CY2022.

Cameron-Cole conducted interviews to determine if Liberty's GHG team was sufficiently informed and had appropriate access to applicable information to ensure that all GHG-emitting sources were included in - or excluded from - the GHG Inventory. Cameron-Cole also reviewed GHG Inventory documentation for each source category to ensure that sources were appropriately included or excluded from the inventories based on Liberty's stated geographical, organizational, and chemical boundaries.

#### Findings – Review of Operational Boundary

Cameron-Cole found no evidence that the operational boundary for Liberty's CY2022 GHG inventory was applied incorrectly. Based on the evidence reviewed, and attestations made by Liberty's personnel, it is

not expected that any major GHG emissions sources remain undetected at the facilities included in the scope of this verification. This verification was structured to provide only a limited level of assurance, there were no site visits, and it is therefore unknown if there were any systemic omissions of site-specific sources.

### 3.3 Desktop Evaluations

#### **Methodology – Desktop Review**

A desktop review was conducted to ensure that Cameron-Cole adequately understood treatment of activity data, correct application of calculation methodology (including applied emissions factors), and that recalculated emissions were within the accuracy requirements specified (95%). The Liberty's inventory has been prepared in accordance with the GHG Protocol, and as such, that is the primary check against which the inventory methodologies and assumptions were verified against. The verification team confirmed that all calculation methods were in conformance, and that any assumptions and/or estimates were well documented.

#### **Findings – Desktop Review**

All findings raised are presented in Appendix A, along with explanation of resolution.

### 3.4 Management Systems and Documentation

#### **Methodology – Management Systems and Documentation**

Cameron-Cole's review of Liberty's management systems and documentation was conducted as a desktop exercise. Information requests were submitted to Liberty to gather information on inventory management systems, including methods used to gather, transcribe, QA/QC and aggregate activity data and the sources of emissions factors.

#### **Findings – Management Systems and Documentation**

Based on results of verification activities, Cameron-Cole found no evidence that the management systems and documentation were not sufficient to provide emissions inventories at a level of quality sufficient to meet agreed upon accuracy criteria. Although issues were found, all material errors were sufficiently addressed by Liberty.

### 3.5 Verification Findings and Materiality Assessment

Findings are categorized as either New Information Requests (NIRs) or CARs. All findings are attached as Appendix A and the opportunities for improvement (OFI) are provided in Section 3.6.

**Table 2 – Materiality for all verified scopes:**

Scope	Materiality
Scope 1	-0.01%
Scope 2- Location-Based	0.00%
Scope 2- Market-Based	0.00%
Scope 3	0.00%

### Discrepancies and Materiality

The net sum of discrepancies by scope is as follows:

#### Scope 1

Facility	Source	Issue	Magnitude as a Percent of Reported Scope 1 Emissions
Fleet (Owned)	Diesel	Minor difference in reported volumes from FleetMagic data	Less than 0.00%
Fleet (Owned)	Gasoline	Minor difference in reported volumes from FleetMagic data	Less than 0.00%
Fixed Site	Diesel	Minor difference in reported volumes from FleetMagic data	-0.02%

**Total Materiality, Scope 1 Direct Emissions: -0.01%**



### Scope 2 – Location-Based

Facility	Source	Issue	Magnitude as a Percent of Reported Scope 2 Location - Based Emissions
Mobile Site	Purchased Electricity	N/A	0.00%
Access Cabinet / Node	Purchased Electricity	N/A	0.00%

**Total Materiality, Scope 2 Indirect Emissions (location-based): 0.00%**

### Scope 2 – Market-Based

Facility	Source	Issue	Magnitude as a Percent of Reported Scope 2 Market - Based Emissions
Mobile Site	Purchased Electricity	N/A	0.00%
Access Cabinet / Node	Purchased Electricity	N/A	0.00%

**Total Materiality, Scope 2 Indirect Emissions (market-based): 0.00%**

### Scope 3

Facility	Source	Issue	Magnitude as a Percent of Reported Scope 3 Emissions
Category 1 - Purchased Goods & Services	Spend (OPEX by supplier)	N/A	0.00%
Category 2 - Capital Goods	Spend (CAPEX by supplier)	N/A	0.00%

**Total Materiality, Scope 3 Emissions: 0.00%**

## 3.6 Opportunities for Improvement

The inventory management plan can be a helpful tool when undergoing third-party assurance. Information specific to data management, collection, aggregation, and reporting will be useful to include in the *Agendi LCR GHG inventory IMP a1 v1* document to inform verification activities and contribute to a more efficient verification process.

## 4.0 Opinion

### 4.1 Accuracy and Completeness

Cameron-Cole did not detect any material errors, omissions or misstatements that exceeded allowable materiality levels. Cameron-Cole did not find any evidence to indicate that the included emissions sources were incorrectly identified as being under the operational control of Liberty, nor were any issues noted indicating that emissions were not correctly calculated in exceedance of the allowable 5% materiality threshold. For sources included in the scope of this verification, Cameron-Cole found no evidence to suggest that the Liberty's CY2022 GHG Emissions Inventory for Scope 1, Scope 2, and Scope 3 were not accurate within 5%.

Liberty may not use this verification engagement or supporting documentation (such as the verification opinion statement) to support any claims regarding the completeness or accuracy of the overall Liberty inventory without making the verification opinion statement available as well.

### 4.2 Conformance With Other Accounting Principles in GHG Protocol

#### Consistency and Transparency

In assessing the conformance with general GHG accounting and verification principles, Cameron-Cole's review was limited (in accordance with the stated verification scope and objectives) to ensure that Liberty has calculated emissions as described in the appropriate guidance, and that calculations were free of material errors, omissions, or misstatements.

#### Relevance

Cameron-Cole did not find any evidence because of the verification activities to indicate that the emissions disclosed in Liberty's supporting documentation, as well as the CY2022 inventory subject to this verification would not adequately serve the decision-making needs of users, either internal or external.

Based on the evidence reviewed, Cameron-Cole did not find any evidence to suggest that Liberty's accounting and calculation methodologies, processes and systems did not conform to the WRI/WBCSD GHG Protocol.

Liberty is responsible for the preparation and fair presentation of the GHG statement in accordance with the GHG Protocol. Cameron-Cole is responsible for expressing an opinion on the GHG statement. Cameron-Cole has conducted a verification of Liberty's emission report to a limited level of assurance. Based on Cameron-Cole's verification activities and findings, nothing has come to our attention that Liberty's emissions report is not prepared in all material respects in accordance with the reporting criteria.

## Cameron-Cole Authorization

**Date Created:** 01.26.2024

**Prepared by:** [Stephen Holle ]

**Lead Verifier Approval:** Stephen Holle 

**Date:** 01.26.2024

**Senior Reviewer Approval:** Chris



Lawless **Date:** 01.26.2024

**DCN 548 Version 9.0**

**Version Date: 06.12.23**

**Approved by: Head of Verification Services**

## Appendix A – Findings Log

## Findings Log v.3

Client: Liberty Communications of Costa Rica LLC

Emission Year: CY2022

Date: 01.26.2024

### New Information Requests (NIR)

#	New Information Requested (NIR)	Source/Activity	Status	Resolution
1	<p>Please provide supporting documentation for consumption of the following fuels in Liberty's vehicle fleet (cars):</p> <ul style="list-style-type: none"> <li>• Diesel</li> <li>• Gasoline</li> </ul>	Scope 1 - Mobile Combustion	Closed	See CAR #1
2	<p>Please provide primary data supporting reported stationary fuel consumption in generators at the following location:</p> <ul style="list-style-type: none"> <li>• 4_Cos (Mobile site)</li> <li>• 5_Cos (Fixed site)</li> </ul>	Scope 1 - Stationary Combustion	Closed	See CAR #2
3	<p>Please provide monthly invoices supporting electricity consumption for the following locations:</p> <ul style="list-style-type: none"> <li>• 1_Cos (Asset Cabinet/Node)</li> <li>• 4_Cos (Mobile site)</li> </ul>	Scope 2 - Purchased Electricity	Closed	See NIR #15
4	<p>Please provide examples of the types of services and service providers for the following Scope 3 Category 1-purchased goods and services sources:</p>	Scope 3 - Purchased Goods and Services	Closed	Customer service, points of sale, commercial, logistics, administration, and other

#	New Information Requested (NIR)	Source/Activity	Status	Resolution											
	<ul style="list-style-type: none"> <li>A Tento Servicios Costa Rica S.A</li> <li>TELEFONIA CELULAR DE NICARAGUA SA</li> </ul>			functional areas of LCR. Selection, recruitment, non-operational administrative contracting, and staffing.											
5	<p>Please provide backup documentation supporting the total USD Importe for the following Scope 3 Category 1 source (see "raw_cat 1. Purchased goods 2022" tab, columns B-D, row 12):</p> <table border="1"> <thead> <tr> <th colspan="3">Raw data from LLA</th> </tr> <tr> <th>10</th> <th>Proveedor</th> <th>Bienes o servicios</th> <th>2022 OpEx (USD)</th> </tr> </thead> <tbody> <tr> <td>11</td> <td>A Tento Servicios Costa Rica S.A</td> <td>Personal tercerizado</td> <td>12,777.7</td> </tr> </tbody> </table>	Raw data from LLA			10	Proveedor	Bienes o servicios	2022 OpEx (USD)	11	A Tento Servicios Costa Rica S.A	Personal tercerizado	12,777.7	Scope 3 - Purchased Goods and Services	Closed	Raw data provided. See NIR #13.
Raw data from LLA															
10	Proveedor	Bienes o servicios	2022 OpEx (USD)												
11	A Tento Servicios Costa Rica S.A	Personal tercerizado	12,777.7												
6	Please clarify how the organizational boundary is being defined (financial/operational/equity share approach)	Various	Closed	Client's response – Like in 2021, Liberty Costa Rica calculated and reported its GHG emissions based on the operational approach.											
7	Please provide evidence (real estate database, communications with Liberty Costa Rica, contracts, etc.) confirming organizational boundary includes all facilities/equipment associated with Liberty Costa Rica.	Various	Closed	Facility database provided for fixed and mobile sites. No issues.											
8	<p>Please provide backup documentation supporting the total USD Importe value for the following Scope 3 Category 2 sources (see "raw_cat 2. Capital goods 2022" tab, columns B-E, row 12 &amp; 77):</p> <ul style="list-style-type: none"> <li>- HUAWEI TECHNOLOGIES DE COSTA RICA - 12,517,829</li> <li>- ANIXTER COSTA RICA S.A. - 17,230,884</li> </ul>	Scope 3 - Capital Goods	Closed	Raw data provided. No issues.											

#	New Information Requested (NIR)	Source/Activity	Status	Resolution
9	<p>Please provide the Spend (P&amp;L) data source for the following scope 3 categories:</p> <ul style="list-style-type: none"> <li>• Purchased goods and services</li> <li>• Capital goods</li> <li>• Upstream leased assets</li> </ul>	Scope 3 - Various	Closed	Raw data provided. No issues.
10	<p>Please confirm that the fuel composition for gasoline and diesel does not include a biogenic component (i.e., ethanol or renewable diesel).</p>	Scope 1- Stationary & Mobile combustion	Closed	LCR - We confirm that fuels (gasoline, diesel, LPG) used in Costa Rica do not include a biogenic component.
11	<p>Please provide an Inventory Management Plan (IMP), if available.</p>	Various	Closed	Provided. No issues.
12	<p>Please provide the supporting documentation (i.e. accounting records, invoices, purchase orders, etc.) for total spend USD data from the following suppliers:</p> <ul style="list-style-type: none"> <li>• A Tenta Servicios Costa Rica S.A</li> <li>• COMPANIA NACIONAL DE FUERZA Y LUZ SOCIEDAD ANONIMA ENERGIA</li> </ul>	Scope 3 – Purchased Goods and Services	Closed	Documentation provided. Sampled invoice data. No issues.
13	<p>Please provide the supporting documentation (i.e., source/origin, calculation, etc.) for the following supplier-specific emission factors:</p> <ul style="list-style-type: none"> <li>• ZTE Corporation</li> <li>• Samsung Electronics</li> <li>• Apple, Inc.</li> </ul>	Scope 2 - Purchased Electricity	Closed	Supplier-specific emission factors derived from 2022 CDP Questionnaire as noted in EF-CAT 1-2 Supplier-specific tab. Verified sample. No issues.

#	New Information Requested (NIR)	Source/Activity	Status	Resolution
14	Please clarify how FleetMagic is utilized for inventory management.	Various	Closed	Fleetmagic is a management software that tracks fuel transactions.
15	Please clarify how the primary data provided for purchased electricity is tabulated in the raw data worksheets for fixed and mobile sites.	Scope 2 – Purchased Electricity	Closed	ICE provides an associated intensity factor (0.008 kWh/spend), which is applied to the billed value. Documentation provided. <i>REPORTE FACTURA LIBERTY TELECOMUNICACIONES DE CR L Y S A(LIBERTY S.A noviembre 2023.</i>
16	<p>Please provide an explanation for the following changes in MT CO2e from CY21 to CY22:</p> <ul style="list-style-type: none"> <li>• Scope 2 -1,760.5%</li> <li>• Capital Goods 11.9%</li> <li>• Employee Commuting -11.4%</li> <li>• Upstream Trans/Dist -84.3%</li> <li>• End of Life Sold -20.5%</li> <li>• Use of Sold -29,389.5%</li> <li>• Upstream Leased -25,956.3%</li> <li>• Waste -6,082.9%</li> </ul>	Various	Closed	Documented in year-over-year analysis in issues log. No issues.



## Corrective Actions Requests

#	Activity	Issue	Citation	Potential Impact on Data and/or Compliance	Resolution
1	Mobile Combustion	Minor difference in reported volumes of diesel and gasoline consumed.		Immaterial discrepancy – Update to the inventory is optional.	Closed. Client elected to leave inventory unmodified.
2	Stationary Combustion – Fixed Site	Minor difference in reported volumes of diesel consumed from <i>Consumo combustible generadores 2022</i> workbook.		Immaterial discrepancy – Update to the inventory is optional.	Closed. Client elected to leave inventory unmodified.

## Appendix B - Verification Statement

# Verification Opinion Liberty Communications of Costa Rica LLC CY2022 GHG Inventory

## Background

Cameron-Cole, LLC (Cameron-Cole) was retained by Liberty Communications of Costa Rica LLC (Liberty) to perform an independent verification of its Greenhouse Gas (GHG) Emissions Inventory (GHG Statement) for Calendar Year (CY) 2022. The Scope 1 and 2 GHG Inventory was developed according to the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004 revised edition) along with its associated amendments. The Scope 3 GHG Inventory was prepared using the WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard dated September 2011 and associated amendments. Our opinion on the results of the inventory, with respect to the verification objectives and criteria, is provided in this statement.

## Responsibility of Liberty & Independence of Verification Provider

Liberty has sole responsibility for the content of its GHG Statement. Cameron-Cole accepts no responsibility for any changes that may have occurred to the GHG emissions results since they were submitted to us for review. Based on internationally accepted norms for impartiality, we believe our review represents an independent assessment of Liberty's CY2022 GHG Emissions Inventory. Finally, the opinion expressed in this verification statement should not be relied upon as the basis for any financial or investment decisions.

## Level of Assurance

The level of assurance is used to determine the depth of detail that a Verification Body designs into the Verification Plan to determine if there are material errors, omissions, or misstatements in a company's GHG assertions. Two levels of assurance are generally recognized—reasonable and limited. Reasonable Assurance generates the highest level of confidence that an emissions report is materially correct (with the exception of Absolute Assurance which is generally impractical for companies to achieve). Limited Assurance provides less confidence and involves a less-detailed examination of GHG data and supporting documentation. Limited Assurance statements assert that there is no evidence that an emissions report is not materially correct. Cameron-Cole's verification of Liberty's GHG Emissions or Inventory for CY2022 was constructed to provide a Limited Level of Assurance.

## Objectives

The primary objectives of this verification assignment were as follows:

- Verify whether Liberty's 2022 GHG Emissions Inventories meet the generally accepted GHG emissions accounting principles of accuracy, completeness, transparency, relevance, and consistency;
- Determine if Liberty has reported all emissions in conformance with the WRI/WBCSD GHG Protocol; and
- Determine whether or not Liberty's 2022 GHG Emissions Inventories meet/exceed the 95 percent threshold for accuracy.

## Verification Criteria

Cameron-Cole conducted verification activities in alignment with the principles of ISO-14064-3:2019(E) Specification with guidance for the verification and validation of greenhouse gas statements. The Liberty's GHG statement was prepared to, and verified against, the WRI/WBCSD GHG Protocol and WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

## Verification Scope & GHG Statement

The scope of the verification covers Liberty's CY2022 GHG Emissions Inventory with the following boundaries:

- **Geographical:** Costa Rica
- **Chemical:** carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O)
- **Organizational Boundary:** Approximately 50 sites (offices, retail stores, and data centers), approximately 2,430 mobile sites (telecommunications network), and 430 vehicles (of which approximately 410 are diesel, gasoline, or liquefied petroleum gas vehicles and 20 are electric vehicles).
- **Operational Boundary:** The following sources/emissions were identified in Liberty's organizational boundary:
  - Scope 1
    - Direct emissions from stationary combustion sources
    - Direct emissions from mobile combustion sources
  - Scope 2
    - Indirect emissions from purchased electricity

- Scope 3
  - Category 1: Purchased goods and services
  - Category 2: Capital goods
  - Category 3: Fuel- and energy-related activities
  - Category 4: Upstream transportation and distribution
  - Category 5: Waste generated in operations
  - Category 6: Business travel
  - Category 7: Employee commuting
  - Category 8: Upstream leased assets
  - Category 11: Use of sold products
  - Category 12: End-of-life treatment of sold products

Liberty's GHG assertions are as follows: For CY2022, Liberty reported 1,679.57 metric tons (MT) of carbon dioxide equivalents (CO<sub>2</sub>-e) from direct emission sources (Scope 1), 19.49 MT CO<sub>2</sub>e from Scope 2 location-based emission sources, 19.49 MT CO<sub>2</sub>e Scope 2 market-based emission sources, and 33,081.52 MT CO<sub>2</sub>e from Scope 3 emissions sources.

The emissions from 2021 to 2022 show the following changes:


Parameter	2021 (Base Year)	2022	YoY Change
Scope 1-2 Emissions (KPI 1)	1,972.48	1,699.07	-14%
Scope 3 Emissions	34,314.50	33,081.52	-4%

## Verification Opinion

Based on the method employed and the results of our verification activities, Cameron-Cole has found no evidence of material errors, omissions, or misstatements in Liberty's CY2022 GHG Statement. Cameron-Cole also found that Liberty's GHG accounting and calculation methodologies, processes, and systems for this inventory conform to the WRI/WBCSD GHG Protocol and WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Cameron-Cole, LLC

January 26, 2024 (Updated February 7, 2024)



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Stephen Holle  
Lead Verifier  
*Lead GHG Emission Verifier*



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Chris Lawless  
Independent Reviewer  
*Head of ESG Metrics & Disclosure*