

Liberty Telecomunicaciones de Costa Rica LY, S.A. and Subsidiaries

GHG Emissions Reduction Target Progress – Calendar Years 2021-2024

Cameron-Cole Qualifications

For the past 23 years, Cameron-Cole has been providing technical assistance and verification services to private and public sector clients in the field of climate change and carbon/GHG emissions and environmental information management. Cameron-Cole is an accredited verification body under The Climate Registry (TCR), Oregon, British Columbia Ministry of Environment and Climate Change Strategy, Washington Department of Ecology (Ecology), and California Air Resources Board (ARB) GHG emissions reporting programs. We are also an American National Standards Institute National Accreditation Board (ANAB)-accredited verifier—Accreditation No. 0871 for the following:

Verification of assertions related to GHG emissions and removals at the organizational level

1. General
2. Manufacturing
3. Power Generation
4. Electric Power Transactions
5. Mining and Mineral Production
7. Chemical Production
8. Oil and Gas Extraction, Production, and Refining, including Petrochemicals
9. Waste

Project Background

Cameron-Cole was retained by Liberty Telecomunicaciones de Costa Rica LY, S.A. and its subsidiaries (“Liberty Costa Rica” or “the Group”) to perform an independent verification of the Group’s progress toward its Science Based Targets initiative (“SBTi”)-verified GHG emissions reduction targets for calendar years 2021-2024.

Responsibility of Liberty Costa Rica & Independence of Verification Provider

Liberty Costa Rica is solely responsible for the content of its GHG emissions inventory and target progress reporting. Cameron-Cole's verification represents an independent assessment of the Group's reported GHG emissions and target progress.

Level of Assurance

Cameron-Cole's verification was designed to provide a limited level of assurance regarding the accuracy of Liberty Costa Rica's reported GHG emissions and progress toward its SBTi-verified targets.

Objectives

The primary objectives of this verification assignment were as follows:

- Verify that the previously validated Scope 1, 2 and 3 GHG emissions values have been correctly used in the emissions reduction calculations for 2021-2024.
- Confirm that the emissions reduction calculations are performed accurately and in accordance with the defined methodology.

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 Costa Rica GHG Emissions Inventories for calendar years 2021–2024 were prepared in accordance with, and verified against, the GHG Protocol.

Verification Scope

The scope of the verification covered Liberty's CY2021-2024 GHG emissions inventories

- Review of the GHG emissions baseline and linear reduction trajectory toward 2027 targets.
- Recalculation of expected and actual target levels for each year.
- Audit of Scope 1, 2, and 3 GHG emissions data for 2021 (baseline), 2022, 2023, and 2024.
- Reliance on financial metrics from the Group's audited financial statements for Scope 3 intensity calculations; Cameron-Cole did not audit or attest to the accuracy of financial data.

Verification Statement

Based on the procedures performed and evidence obtained, Cameron-Cole provides limited assurance that Liberty Costa Rica's reported progress toward its SBTi-verified GHG emissions reduction targets for calendar years 2021-2024 are:

- Accurately calculated and free from material errors, omissions, or misstatements.
- Consistent with the defined methodology, which assumes a linear reduction trajectory toward achievement of the 2027 targets.

We attest that the Company has achieved the Expected Sustainability Performance Progress (as defined below) for each Sustainability Performance for the years 2022, 2023 and 2024 as presented in the table below.

	2021 (baseline)	2022	2023	2024	2025	2026	2027
2027 SPT 1	30% absolute Scope 1 and 2 GHG emissions reduction by 2027 from the 2021 baseline						
SBTi Target 1 linear progression	1,972	1,873	1,775	1,676	1,578	1,479	1,380
Cumulative change (%)	n/a	(5)%	(10)%	(15)%	(20)%	(25)%	(30)%
LCR Scope 1-2 GHG emissions (MT CO₂e)	1,972	1,699	1,654	1,458			
Cumulative change (%)	n/a	(14)%	(16)%	(26)%			

	2021 (baseline)	2022	2023	2024	2025	2026	2027
2027 SPT 2	40% Scope 3 GHG emissions reduction per million colones value added by 2027 from the 2021 baseline						
SBTi Target 2 linear progression	0.38	0.36	0.33	0.31	0.28	0.26	0.23
Cumulative change (%)	n/a	(7)%	(13)%	(20)%	(27)%	(33)%	(40)%
LCR Scope 3 GHG emissions (MT CO₂e)	34,794	33,273	27,637	28,237			
LCR Unit of Value Added (Adjusted OIBDA + Personnel cost in CRCm)	90,600	104,900	127,700	134,700			
LCR Scope 3 emissions / GEVA	0.38	0.32	0.22	0.21			
Cumulative change (%)	n/a	(17)%	(44)%	(45)%			

"Expected Sustainability Performance Progress" for any determination date, means the GHG Emissions reduction that would be obtained by such determination date if the reduction in GHG Emissions from the GHG Emissions Baseline to the Sustainability Performance Targets would follow a linear trajectory for each given calendar year until December 31, 2027.

Cameron-Cole did not audit or attest to the accuracy of any financial information used in the calculation of Scope 3 emissions intensity. Financial data was obtained from the Group's audited financial statements and used solely for the purpose of emissions intensity calculations.

Verification Conclusion

Based on the method employed and the results of our verification activities, Cameron-Cole has determined that Liberty Costa Rica has achieved the Expected Sustainability Performance Progress for each target for the years 2021-2024, as presented above. This conclusion is based on an independent review of the Group's Scope 1, 2, and 3 GHG emissions for each year (including the base year), and reliance on financial metrics from the Group's audited financial statements for Scope 3 intensity calculations.

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