Report of Organizational Actions Affecting Basis of Securities

Part I  Reporting Issuer
1  Issuer's name
LIBERTY GLOBAL PLC

2  Issuer's employer identification number (EIN)
98-1112770

3  Name of contact for additional information
INVESTOR RELATIONS

4  Telephone No. of contact
303-220-6600

5  Email address of contact
ir@libertyglobal.com

6  Number and street (or P.O. box if mail is not delivered to street address) of contact
1550 Wewetta Street

7  City, town, or post office, state, and Zip code of contact
Denver, CO 80202

8  Date of action
December 29, 2017

9  Classification and description
LIBERTY GLOBAL PLC SPLIT-OFF OF LILAC CLASS C ORDINARY SHARES (LILAK)

10 CUSIP number
G5480U153

11 Serial number(s)
NOT APPLICABLE

12 Ticker symbol
LILAK

13 Account number(s)
NOT APPLICABLE

Part II  Organizational Action
Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action. ON DECEMBER 29, 2017, LIBERTY LATIN AMERICA LIMITED WAS SPLIT-OFF FROM LIBERTY GLOBAL PLC (THE "SPLIT-OFF"). EACH HOLDER OF LIBERTY GLOBAL PLC'S LILAC CLASS C ORDINARY SHARES RECEIVED ONE SHARE OF LIBERTY LATIN AMERICA'S CLASS C COMMON SHARES IN EXCHANGE FOR EACH SHARE OF LILAC CLASS C ORDINARY SHARE OWNED BY SUCH HOLDER.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis. THE TAX BASIS OF EACH LIBERTY LATIN AMERICA CLASS C COMMON SHARE RECEIVED IN THE SPLIT-OFF SHOULD BE THE SAME AS THE TAX BASIS OF THE LILAC CLASS C ORDINARY SHARE EXCHANGED THEREFOR.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates. N/A
Part II  Organizational Action (continued)

17  List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based: The SPLIT-OFF IS INTENDED TO BE A TAX-FREE EXCHANGE UNDER IRC SECTIONS 368(a)(1)(D) AND 355. UNDER IRC SECTION 358, THE AGGREGATE BASIS OF THE LIBERTY LATIN AMERICA CLASS C COMMON SHARES RECEIVED BY A HOLDER IN THE SPLIT-OFF SHOULD BE THE SAME AS THE AGGREGATE BASIS OF THE LILAC CLASS C ORDINARY SHARES EXCHANGED THEREFOR. UNDER IRC SECTION 1223, THE HOLDING PERIOD FOR A LIBERTY LATIN AMERICA CLASS C COMMON SHARE RECEIVED BY A HOLDER IN THE SPLIT-OFF SHOULD INCLUDE THE HOLDING PERIOD OF THE LILAC CLASS C ORDINARY SHARE EXCHANGED THEREFOR.

18  Can any resulting loss be recognized? No

19  Provide any other information necessary to implement the adjustment, such as the reportable tax year: THE SPLIT-OFF WAS EFFECTIVE ON DECEMBER 29, 2017. FOR CALENDAR YEAR TAXPAYERS, THE REPORTABLE YEAR IS 2017.

Signature ▶  ▶  Date ▶  1/2/18
Print your name ▶  Shawn Penne
Title ▶  VP - Tax

Paid Preparer Use Only
Print/Type preparer’s name ▶  Preparer’s signature ▶  Date ▶  Check □ if self-employed ▶  PTIN ▶
Firm’s name ▶  Firm’s address ▶  Firm’s BIN ▶  Phone no. ▶

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054