



LIBERTY
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AUDIT COMMITTEE CHARTER

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There will be a committee established by the Board of Directors (the “Board”) of Liberty Latin America Ltd. (the “Company”), which will be called the Audit Committee (the “Committee”).

STATEMENT OF PURPOSE

The purpose of the Audit Committee is to assist the Board in fulfilling its responsibilities to the Company and its shareholders relating to the accounting and financial reporting process, the audits of the Company’s financial statements and the Company’s compliance with legal and regulatory requirements. To that end, the Audit Committee will oversee management’s processes and activities relating to:

- a. maintaining the reliability and integrity of the Company’s accounting policies, financial reporting practices and financial statements;
- b. the independent auditor’s qualifications and independence;
- c. the performance of the Company’s internal audit function and independent auditor; and
- d. confirming compliance with U.S. Federal laws and regulations, and the requirements of any stock exchange or quotation system on which the Company’s securities may be listed.

AUDIT COMMITTEE MEMBERSHIP

The Audit Committee will consist of no fewer than three members. The Audit Committee will be composed of directors who satisfy the independence, experience and financial expertise requirements set forth in the Corporate Governance Rules of The NASDAQ Stock Market, Inc., Section 10A of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), including the rules and regulations promulgated thereunder, and all other applicable legal and regulatory requirements. In addition, at least one member of the Audit Committee shall meet the definition of “audit committee financial expert” as set forth in Rule 407(d)(5) of Regulation S-K. The Board may, in its discretion, determine that one or more members of the Audit Committee are “financial experts” as defined by the Securities and Exchange Commission (the “SEC”).

The members of the Audit Committee will be appointed, and may from time to time be removed, by the Board. The Board will take into account any recommendations of the Nominating and Corporate Governance Committee in making such appointments.

ADOPTED by the Board on December 29, 2017, as amended effective February 11, 2026.

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MEETINGS

Executive Sessions

The Audit Committee will meet on a regular basis, but no less frequently than four times per year, and shall hold special meetings as required. Periodically the Audit Committee will meet with management, the internal auditors (or other personnel responsible for the internal audit) and the independent auditor in separate executive sessions in furtherance of its purposes.

Meetings of the Audit Committee may be called by or at the request of the Board, the Chair of the Audit Committee, any two members of the Audit Committee or the Chief Executive Officer. Notice of a meeting of the Audit Committee stating the place, day and hour of the meeting shall be given to each member of the Audit Committee at least one day prior thereto by email, personal delivery or by telephone, electronically transmitted facsimile or other form of wire or wireless communication. The method of notice need not be the same to each member of the Audit Committee.

FUNCTIONS AND RESPONSIBILITIES

In furtherance of the purposes set forth above, the Audit Committee will perform the functions and responsibilities described in this Charter as appropriate and will have all powers of the Board necessary or desirable to perform such functions and responsibilities as may be delegated to a committee of the Board under Bermuda law. Notwithstanding the enumeration of specific functions and responsibilities herein, the Audit Committee believes that its policies and procedures should remain flexible, in order to best respond to changing circumstances and conditions in fulfilling its responsibilities to the Company and its shareholders. The Audit Committee will by resolution establish its own rules and regulations for all meetings. In the absence of such rules and regulations, the provisions of the Company's by-laws generally applicable to committees of the Board will apply.

The Audit Committee will be directly responsible for the recommendation to the Company's shareholders of the appointment, retention termination and compensation of (provided authorization to agree such compensation is provided by the Company's shareholders at each annual general meeting of the Company) the independent auditor. The Audit Committee will be directly responsible for the oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services. The independent auditor will report directly to the Audit Committee. The Company will provide for appropriate funding, as recommended by the Audit Committee, for the payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report or related work or performing other audit, review or attest services and to any advisors employed by the Audit Committee. The Audit Committee will prepare the report required by the SEC to be included in the Company's annual proxy statement.

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The Audit Committee is responsible for reviewing and preapproving all auditing services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by its independent auditor, subject to the de minimus exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act which are approved by the Audit Committee prior to the completion of the audit. Establish and maintain preapproval policies and procedures relating to the engagement of the independent auditor to render services, provided the policies and procedures are detailed as to the particular service and the Audit Committee is informed of each service and such policies and procedures do not include delegation of the Audit Committee's responsibilities under the Exchange Act of 1934 to management. The Audit Committee may form and delegate authority to subcommittees consisting of one or more members or may delegate authority to one or more members, including the authority to grant preapprovals of audit and permitted non-audit services, provided that all decisions to grant preapprovals pursuant to such delegated authority will be presented to the entire Audit Committee at its next scheduled meeting.

The Audit Committee has the authority, to the extent it deems necessary or appropriate to carry out its functions and responsibilities, to retain independent legal, accounting or other advisors.

The Audit Committee will make regular reports to the Board. The Audit Committee will review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval. The Audit Committee will review and assess the Audit Committee's and individual members' performance at least annually.

In addition, the Audit Committee will:

a. Financial Statement and Disclosure Matters

- i. Review and discuss with management and the independent auditor the Company's annual audited financial statements, including disclosures made in "Management's Discussion and Analysis of Financial Condition and Results of Operations", and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K as required by the SEC rules, distribution to shareholders of the Company and laying before the annual general meeting of the shareholders of the Company as required by the Companies Act.
- ii. Review and discuss with management and the independent auditor, prior to its filing, each Quarterly Report on Form 10-Q, including the results of the independent auditor's review of the quarterly financial statements.

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iii. Review and discuss with the independent auditor's attestation and report on management's internal control, as well as any other opinions it may issue from time to time; obtain from the independent auditor assurance that it has complied with Section 10A of the Securities Exchange Act of 1934; and hold discussions with the independent auditor, at least prior to the filing of the independent audit's audit report with the SEC pursuant to federal securities laws, regarding the following: (A) all critical and significant accounting policies, practices and accounting estimates and the quality thereto in accordance with Public Company Accounting Oversight Board ("PCAOB") Auditing Standard No. 16 - Communication with Audit Committees, as may be modified or supplemented from time to time; (B) significant issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, major issues as to the adequacy or effectiveness of the Company's internal controls and any special audit steps adopted in light of material weaknesses; (C) analyses prepared by management or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative generally accepted accounting principles ("GAAP") methods on the financial statements and, to the extent applicable, analyses of the effects of the international financial reporting standards ("IFRS"); and (D) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company (E) any significant changes made to the independent auditor's anticipated audit plan and the reasons for such changes; (F) other matters arising from the audit that are significant to the oversight of the financial reporting process; and (H) any other relevant reports, including regular internal financial reports prepared by management of the Company and any internal auditing department, or other financial information.

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- iv. Review and discuss with the independent auditor, prior to the filing of the Company's period reports with the SEC pursuant to federal securities laws regarding the following: (A) understanding of the terms of the engagement to review the interim financial information; (B) any significant deficiencies or material weaknesses, if any, that has come to the attention of the independent auditor during the interim review procedures; (C) any matters outlined in the interim Audit Standards of the PCAOB shared by the American Institute of Certified Public Accountants ("AICPA"), AU Section 722, Interim Financial Information, as they relate to the interim financial information, as may be modified or supplemented from time to time (D) all critical and significant accounting policies and practice to be used; (E) all alternative treatments of financial information within GAAP and, to the extent applicable, IFRS that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and treatments preferred by the independent auditor; and (F) other material written communications between the independent auditor and management, such as the schedule of uncorrected misstatements, if any, related to accounts and disclosures and the basis for determining that the uncorrected misstatements were immaterial, including qualitative factors.
- v. Review, before the release, the unaudited operating results in the Company's quarterly earnings releases with management, as well as the financial information and earnings guidance provided to analysts and rating agencies.
- vi. Review, before release, any non- GAAP or "pro forma" financial information, guidance or revised guidance to be included in a press release of the Company.
- vii. Discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such risk exposures, including the Company's risk assessment and risk management policies or guidelines.
- viii. Discuss with the independent auditor the matters required to be discussed by applicable auditing standards relating to the conduct of the audit or any review services, including any difficulties encountered in the course of the audit or review work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.
- ix. Review and discuss with management and the independent auditor any significant deficiencies and material weaknesses in the design or operation of internal controls over financial report which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information and any fraud, material or not, involving management or other employees who have a significant role in the Company's internal control over financial reporting.

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- x. Discuss with management and the independent auditor (A) any matters identified as critical audit matters (“CAMs”) by the independent auditor, (B) related CAM disclosures, and (C) any other matters required to be discussed by PCAOB Auditing Standard No. 1301, as amended from time to time.

b. Oversight of the Company's Relationship with the Independent Auditor

- i. Review the independence of the independent auditor, including a review of management consulting services, and related fees, provided by the independent auditor. The Audit Committee shall obtain and review a formal written statement from the independent auditor at least annually describing (A) the independent auditor's internal quality-control procedures, (B) any material issues raised by the most recent internal quality-control review, or peer review, of such auditor, or by an inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by such auditor, (C) any steps taken to deal with such issues, and (D) all relationships between the independent auditor and the Company (consistent with applicable independence standards) and request information from the independent auditor and management to determine the presence or absence of a conflict of interest. The Audit Committee shall evaluate the qualifications, performance and independence of the independent auditor, including a review and evaluation of the lead partner of the independent auditor, considering whether the auditor's internal quality-controls are adequate, considering whether the provision of permitted non-audit services is compatible with maintaining the auditor's independence. The Audit Committee shall actively engage in a dialogue with the auditors with respect to any disclosed relationship or services that may impact the objectivity and independence of the independent auditor, taking into account the opinions of management and the Company's internal auditors. The Audit Committee shall present its conclusions and consequent recommendations with respect to the independent auditor to the Board.
- ii. Ensure the rotation of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by law.
- iii. Recommend to the Board policies for the Company's hiring of employees or former employees of the independent auditor who were engaged on the Company's account or otherwise participated in any audit of the Company.
- iv. Discuss with the independent auditor any accounting or auditing issues with respect to which the Company's audit team consulted with the independent auditor's national office.

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v. Review with the independent auditor any audit problems or difficulties and management's response.

vi. Meet with the independent auditor prior to the audit to discuss the planning and staffing of the audit.

c. Meet with the independent auditor prior to the audit to discuss the planning and staffing of the audit. Oversight of the Company's Internal Audit Function

i. Ensure the Company establishes and maintains an internal audit function and, at least annually, evaluates the performance of the Company's internal audit function.

ii. Review and discuss with the independent auditor, the internal auditor and management, as appropriate, the internal auditor function's responsibilities, budget and staffing and any recommendations or suggested changes in the planned scope of the internal audit, including compliance with The Institute of Internal Auditors Standards for Professional Practice of Internal Auditing. Also review and concur in the appointment, replacement and dismissal of the Head of Internal Audit.

iii. Review with the internal auditor, on a periodic basis as appropriate, the results of specified projects assigned to the internal auditor, and coordinate with management to ensure that any significant findings or control weaknesses are addressed and resolved.

d. Compliance Oversight Responsibilities

i. The Committee shall review the Company's compliance and ethics programs, including legal and regulatory requirements, and review with management its periodic evaluation of the effectiveness of such programs.

ii. Establish and maintain procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or audit matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

iii. Establish and maintain procedures for the confidential, anonymous submission by Company employees to the Audit Committee regarding questionable accounting or auditing matters and oversee the administration of such "whistleblower" process including monitoring any reports made to the Audit Committee through such "whistleblower" procedures.

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- iv. Take actions necessary to enforce the Code of Conduct and Code of Ethics adopted by the Board, including the establishment of procedures to consider alleged violations of such codes and reporting and disclosure of such violations and any waivers granted by the Board under such codes.
- v. Meet periodically with the Company's Head of Compliance and Ethics, the Chief Legal Counsel and other members of management to discuss and review compliance and legal and regulatory matters that may have a material impact on the financial statements or the Company's financial-related policies and procedures and internal controls over financial reporting.

e. Cybersecurity Responsibilities

- i. At least annually, the Audit Committee shall review with management - including the CTO and CISO - emerging cybersecurity developments and threats, the Company's risks relating to cybersecurity, including a review of the state of the Company's cybersecurity, and the Company's strategy to mitigate cybersecurity risks.
- ii. Meet periodically with the Company's CISO (or head of the Cybersecurity function if not the CISO), the Chief Legal Counsel and other members of management, as appropriate, to discuss and review cybersecurity matters that may have a material impact on the financial statements or the Company's financial-related policies and procedures and internal controls over financial reporting.

LIMITATION ON AUDIT COMMITTEE'S ROLE

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to, and the Audit Committee will not, (a) plan or conduct audits, (b) prepare the Company's financial statements, or (c) determine or certify that the Company's financial statements and disclosures are complete and accurate and are in accordance with GAAP and applicable rules and regulations. These are the responsibilities of management and the independent auditor.

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