



Independent practitioner’s limited assurance report on the 2023 Key ESG Performance Indicators Appendix and 2023 Greenhouse Gas Emissions Report Appendix prepared in the context of the Strategic Overview section of the BCE Inc. Integrated Annual Report 2023 and the BCE Inc. Climate Action Report 2023

To the Board of Directors and Management of BCE Inc.

We have undertaken a limited assurance engagement on the “2023 Key ESG Performance Indicators Appendix” and the “2023 Greenhouse Gas Emissions Report Appendix” (together the “subject matter”) of BCE Inc. for the year ended December 31, 2023.

Subject Matter

With reference to the “2023 Key ESG Performance Indicators Appendix”, our limited assurance engagement was performed on the following indicators:

- Circular economy: eWaste recovery
- Circular economy: Percentage of hazardous waste recovered and diverted to certified recyclers
- Circular economy: Percentage of waste to landfill reduction
- Team member well-being
- Team member engagement
- Gender diversity in the Board of Directors (BoD)
- Gender diversity in executive positions
- Black, Indigenous and Persons of Colour (BIPOC) representation in senior management (director level and executives)
- Black, Indigenous and Persons of Colour (BIPOC) representation in new graduates and intern hires
- Time lost accident frequency rate
- Community investment
- 5G network coverage
- Fibre network coverage
- Network reliability
- Information security training
- Information security phishing

With reference to the “2023 Greenhouse Gas Emissions Report Appendix”, our limited assurance engagement was performed on the following type of emissions:

- Scope 1 Greenhouse Gas (GHG) emissions in tonnes of CO₂e
- Scope 2 Greenhouse Gas (GHG) emissions in tonnes of CO₂e
- Scope 3 Greenhouse Gas (GHG) emissions in tonnes of CO₂e (Category 1 Purchased goods & services)
- Scope 3 Greenhouse gas (GHG) emissions in tonnes of CO₂e (Category 6 Business Travel)

PricewaterhouseCoopers LLP
1250 René-Lévesque Boulevard West, Suite 2500, Montréal, Québec, Canada H3B 4Y1
T: +1 514 205 5000, F: +1 514 876 1502



- Percentage of suppliers by spend covering purchased goods and services that are science aligned or have science-based targets
- Mathematical accuracy of the year on year change for:
 - Year on year change in Scope 1 emissions
 - Year on year change in Scope 2 emissions
 - Year on year change in Scope 3 emissions (business Travel only)
- Absolute variation of the scope 1 and scope 2 GHG emissions from a 2020 base year

The organizational boundaries and the applicable criteria for the determination of these indicators have been disclosed in the appendices.

Management's responsibility

Management is responsible for the preparation of the subject matter in accordance with the following criteria as disclosed in the appendices (together, the "applicable criteria"):

- Management internally developed criteria; and
- ISO 14064-1 and following the methodology outlined in the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard Revised Edition and the Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Management is also responsible for such internal control as management determines necessary to enable the preparation of the subject matter that is free from material misstatement, whether due to fraud or error.

Our responsibility

Our responsibility is to express a limited assurance conclusion on the subject matter based on the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements ("ISAE") 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information* and ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*. These standards require that we plan and perform this engagement to obtain limited assurance about whether the subject matter is free from material misstatement.

A limited assurance engagement involves performing procedures (primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures) and evaluating the evidence obtained. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. The procedures are selected based on our professional judgment, which includes identifying areas where the risks of material misstatement, whether due to fraud or error, in preparing the subject matter in accordance with the applicable criteria are likely to arise.

Our engagement included, among others, the following procedures performed:

- Through inquiries, obtained an understanding of BCE Inc.'s control environment and information systems relevant to Key ESG Performance Indicators and Greenhouse Gas emissions quantification and reporting;
- Analytical reviews and trend analysis of reported data for selected Key ESG Performance indicators and Greenhouse Gas emissions;



- Evaluated whether BCE Inc.'s methods for developing estimates are appropriate and consistently applied. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate BCE Inc.'s estimates;
- Reconciled the data back to underlying records for a limited sample of items for the subject matter;
- Checked the mathematical accuracy of the calculation related to the Greenhouse Gas emissions variations; and
- Reviewed the subject matter disclosure in the appendices to ensure consistency with the evidence obtained.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our independence and quality management

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Significant inherent limitations

Non-financial data is subject to more inherent limitations than financial data, given both the nature and the methods used for the determining, calculating, sampling or estimating such data. Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgments.

Greenhouse Gas emissions quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

**Conclusion**

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that BCE Inc.'s "2023 Key ESG Performance Indicators Appendix" and the "2023 Greenhouse Gas Emissions Report Appendix" for the year ended December 31, 2023 are not prepared, in all material respects, in accordance with the applicable criteria.

Purpose of statement and restriction of use

The subject matter has been prepared in accordance with the applicable criteria to assist BCE Inc. with reporting on the Key ESG Performance Indicators and Greenhouse Gas Emissions. As a result, the subject matter may not be suitable for another purpose. Our report is intended solely for BCE Inc.

We acknowledge the disclosure of our report, in full only, by BCE Inc. at its discretion. We make no representations or warranties of any kind to any third party in respect of this report.

¹
PricewaterhouseCoopers LLP

Partnership of Chartered Professional Accountants

Montréal, Québec
March 7, 2024

¹ CPA auditor, CA, public accountancy permit No. A113424



2023 Key ESG Performance Indicators Appendix

The following tables outline the Key Performance Indicators (KPIs), a concise description of each KPI, the reporting period, the organizational boundaries and the methodology and assumptions used in the calculation.

The scope of the KPIs is specified in the table below. This report contains data about the BCE group of companies which is referred to collectively in this report as “BCE”, “Bell”, “Bell Canada”, “we”, “us”, “our” or “company”.

KPI	Description	2023 performance	Reporting period	Business units included in the organizational boundaries	Methodology and assumptions
Circular economy : eWaste recovery	The number of recovered used TV receivers, modems, mobile phones and Wi-Fi pods	7,760,323	October 1 st , 2020 to September 30 th , 2023	All of BCE	This KPI is calculated as the total number of TV receivers, modems, mobile phones and Wi-Fi pods Bell recovered in the period from October 1, 2020 to September 30, 2023.
Circular economy	Percentage of hazardous waste recovered and diverted to certified recyclers	99%	October 1 st , 2022 to September 30 th , 2023	All of BCE	This KPI is calculated as the percentage of hazardous waste recovered and diverted to certified recyclers in relation to the total quantity of hazardous materials generated. The hazardous materials that we recover include network batteries, residual material from our fleet services and material such as aerosols, oily containers, paint and fluorescent tubes.
Circular economy	Percentage of waste to landfill reduction	-16%	October 1 st , 2022 to September 30 th , 2023	All of BCE	This KPI is calculated as the variance percentage of waste sent to landfill between reporting period and base year 2019.
Team member well-being	Percentage of people leaders to complete module 1 of mandatory base training on Mental Health	94%	As at December 31 st , 2023	All of BCE	This KPI represents the percentage of total current people leaders (having a minimum of one direct report) and senior leaders (Director level and above) who have completed the Mental Health Core training (the first training course in the Workplace Mental Health Leadership certificate program).



Team member engagement	How positive team members feel about their job, their department, and the company as a whole being the team member engagement score.	73%	Survey done during a limited point in time in 2023	All of BCE	<p>This KPI is calculated as the average score obtained in the team member satisfaction survey of 2023.</p> <p>The Team member engagement score is based on 5 specific questions and the percentage of employees who responded favourably (Strongly agree or Agree) to these questions out of the total number of employees who responded to the survey.</p> <p>The questionnaire process is managed by a third party vendor with experience in employee satisfaction surveys. The third party designs the questionnaire and identifies the questions that are the most pertinent for the calculation of the employee engagement score.</p>
Gender diversity on the Board of Directors (BoD)	Percentage of gender diverse individuals on the BoD	33%	As at December 31 st , 2023	All of BCE	The KPI is measured by the number of non-executive directors who self-identify as gender diverse through the information available per the officer's Certificate over the total number of non-executive directors based on public record such as report of voting results, as a percentage on December 31 st , 2023.
Gender diversity in executive positions	Percentage of gender diverse representation in executive positions (vice-president and above)	32%	As at December 31 st , 2023	All of BCE	<p>This KPI is calculated as the percentage of gender diverse representation in executive positions in relation to the total number of staff in executive positions (vice-president and above).</p> <p>Gender diversity is defined as a person identifying with a gender other than male.</p>
Black, Indigenous and Persons of Colour	Percentage of BIPOC representation in senior management (director level and	23%	As at December 31 st , 2023	All of BCE	This KPI is calculated as the percentage of BIPOC in senior management (director level and executives) based on a self-



(BIPOC) representation in Bell senior management (director level and executives)	executives)				identification questionnaire over the total number of senior management positions.
Black, Indigenous and Persons of Colour (BIPOC) representation in new graduates and intern hires	Percentage of BIPOC representation in new graduates and intern hires	66%	January 1 st , 2023 to December 31 st , 2023	All of BCE	This KPI is calculated as the percentage of BIPOC in new graduates and intern hires based on a self-identification questionnaire as a percentage of the total number of new graduates or interns which started the program within the indicated period.
Time lost accident frequency rate	Report annual time lost accident frequency rate in our workplace by injuries per 200,000 hours worked	1.37	January 1 st , 2023 to December 31 st , 2023	Bell Canada, Bell Media, BTS and Expertech (excluding MTS)	<p>This KPI is calculated as the total number of lost time injuries cases every 200,000 hours worked.</p> <p>A lost work case is a case or injury which results in an employee being unfit for work on the next regularly scheduled day after the day of occurrence of the event.</p> <p>The cases and hours related to contractors are not included.</p>
Community investment	Help build better communities across the country by contributing to groundbreaking work in mental health and engaging in volunteerism and charitable giving.	\$22,893,539	January 1 st , 2023 to December 31 st , 2023	All of BCE	<p>The KPI is calculated in alignment with the LGB Model (formerly 'London Benchmarking Group') and includes the following elements: cash donations, in-kind donations and program management costs.</p> <p>The KPI includes initiatives related to the four key action pillars: anti-stigma, care and access, research, and workplace health.</p>



					<p>Cash donations are compiled from tax receipts received from not-for-profit organisations and third-party invoices for the purchase of goods and services. In-kind donations are non-cash contributions and represent the value of public service announcements through Bell Media.</p> <p>The value of these announcements is estimated as 75% of the retail price. Program management costs are related to the personnel and expenses dedicated to the execution of the initiatives.</p>
5G network coverage	Percentage of Canadian population covered by Bell's 5G Advanced wireless network	86%	As at December 31 st , 2023	All of BCE	<p>This KPI represents the point in time coverage of the Canadian population with access to the 5G advanced wireless network.</p> <p>This is calculated dividing the number of people with access to the 5G advanced network by the total Canadian population reported by Statistics Canada (Census data, published in 2021).</p> <p>The number of people with access to the 5G advanced network was estimated using an industry benchmark model and Bell's network data related to November 2023. The KPI reflects the best estimate of network coverage As at December 31st, 2023 on the basis that no additional 5G advanced network was enabled after November.</p>
Fibre network coverage	Number of new locations nationally that were	633,000	January 1 st to December 31 st , 2023	All of BCE	<p>This KPI represents the new locations that were connected with access to Bell's pure fibre wireline network in the year.</p>



	connected to Bell's pure fibre network				This is calculated by summing the total number of locations nationally connected to the pure fibre network through January 1 st , 2023, to December 31 st , 2023.
Network reliability	Percentage of time where high-speed Internet connection (FTTH) network was reliable. FTTH stands for "Fibre to the Home." It refers to a type of broadband internet connection technology that uses fibre-optic cables to transmit data.	99.9952%	Cumulative average for January 1 st , 2023 to December 31 st , 2023	All of BCE	<p>Network reliability is referenced by Bell's high-speed Internet connection (FTTH) offered to customers nationwide.</p> <p>This KPI is measured by the outage duration time defined as service affecting end time subtracted by service affecting start time and applying the duration to the number of customers impacted through January 1st, 2023 to December 31st, 2023, to achieve a yearly reliability rate.</p>
Information security training	Percentage of selected team members that were onboarded at the launch of the Be Cyber Savvy Information Security training before December 31 st , 2021 and have completed the full training by the end of December 31 st , 2023	95%	As at December 31 st , 2023	All of BCE	<p>This KPI helps to validate the Cyber security training performed by new team members on December 31st, 2023.</p> <p>The KPI is measured using the number of completed training by team members that were on boarded at the launch of the Be Cyber Savvy Information Security training before December 31st, 2021, and have completed the full training by the end of December 31st, 2023. This training takes a full year to complete.</p>
Information security phishing	Phishing simulation report rate coordinated through Bell's phishing simulation platform, Beauceron/Phisheran	33%	January 1 st , 2023 to December 31 st , 2023	All of BCE	The KPI is measured using the percentage of phishing rate simulation report rate in 2023.



2023 Greenhouse Gas Emissions Report Appendix

The following report outlines the GHG KPIs, a concise description of each KPI, the organizational boundaries and the methodology and assumptions used in the calculation.

INTRODUCTION

This GHG emissions report was prepared in accordance with the principles and requirements of ISO 14064-1 and following the methodology outlined in the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard Revised Edition and the Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Bell's GHG emissions from scope 1, 2 and 3 (purchased goods & services, and business travel only) sum up to 1,692,234 tonnes of carbon dioxide (CO_{2e}) for the period from July 1st, 2022 to June 30th, 2023.

ORGANIZATIONAL BOUNDARIES

Bell applies the operational control approach to determine the organizational boundaries of reporting for its subsidiaries and divisions. The following list identifies the businesses included in the organizational boundaries:

- BCE Nexxia
- Bell Aliant
- Bell Canada
- Bell Media
- Bell Mobility
- Bell Mobility Channels
- Bell MTS
- Bell Smart Home
- Bell Technical Solutions
- Axia
- CNexia
- Expertech
- Maskatel
- Northwestel
- Octane Racing Group Inc.
- The Source



The table below reports Bell's GHG emissions from scope 1, 2 and 3 (purchased good & services and business travel only) for the 12-month reporting periods from July 1st of the previous year to June 30th of the reporting year (in tonnes of CO₂e).

KPI	Operational Boundary	2022	2023	YoY Change in Emissions (2022 to 2023)
Scope 1 Greenhouse gas (GHG) emissions in tonnes of CO₂ equivalent	Direct emissions from sources that are controlled by Bell include accidental release of ozone depleting substances from its cooling equipment, burning of fuel oil and natural gas in its buildings, combustion of diesel for its telecommunication towers, transmission equipment and generators, combustion of propane for its maintenance equipment, and combustion of diesel, gasoline, biodiesel and ethanol for its vehicle fleet.	134,288	138,759	+3.3%
Scope 2 Greenhouse gas (GHG) emissions in tonnes of CO₂ equivalent	Indirect emissions associated with the consumption of purchased electricity, heating/cooling and steam required by Bell's activities in its buildings and other facilities.	122,037	117,607	-3.6%
Scope 3 Greenhouse gas (GHG) emissions in tonnes of CO₂ equivalent (Category 1 Purchased goods & services)	Extraction, production, and transportation of goods and services purchased or acquired by BCE Inc. in the reporting year, not otherwise included in Categories 2 – 8.	1,519,312 ⁽¹⁾	1,430,400	-5.9% ⁽¹⁾
Scope 3 Greenhouse gas (GHG) emissions in tonnes of CO₂ equivalent – (Category 6 Business Travel)	Other indirect emissions associated with business travel for Bell employees, including travel by air, rail, rented vehicles and personal vehicles.	4,110	5,468	+33%
Total		1,779,747 ⁽¹⁾	1,692,234	-5%

(1) The data pertaining to Scope 3 - Category 1: Purchased Goods and Services for 2022 have not undergone a limited assurance engagement by PwC.

KPI	Description	2023 performance	Reporting period	Business units included in the organizational boundaries	Methodology and assumptions
Suppliers engagement	Percentage of suppliers by spend covering purchased goods and services that are science aligned or have science-based targets	28%	As at June 30 th , 2023	All of BCE	<p>This KPI is calculated by obtaining the total amount spent with suppliers that have an approved science-based target or who are science-aligned, divided by the total amount spent with suppliers.</p> <p>The suppliers included in the calculation of this KPI are the top 800 suppliers by spend.</p>

Scope 1 emissions increased by 4,471 tonnes of CO₂e (+3.3%) in 2023 compared to 2022. This increase is due to an increase of kilometers driven to service our customers, accidental releases of ozone depleting substances from cooling equipment, and natural events within Canada such as Hurricane Fiona, forest fires, flooding, wind and ice storms, all causing power outages which led to increase in refueling backup generators.

Scope 2 emissions decreased by 4,430 tonnes of CO₂e (-3.6%) in 2023 compared to 2022. This decrease is mainly due to the drop in electricity emission factors in some provinces as a result of grid mix decarbonization.

As a result, the Scope 1 and Scope 2 GHG emissions year-over-year change is 0,016% and the total of Scope 1 and Scope 2 GHG emissions in 2023 is 256,366.

Scope 3 emissions (Category 6 Business travel only) increased by 1,358 tonnes of CO₂e (+33%) in 2023 compared to 2022. This increase can be explained by the lift of Bell travel restrictions following the COVID-19 pandemic, resulting in significant year-over-year increase in business travel.

Scope 3 emissions (Category 1 Purchased goods & services) decreased by 88,912 tonnes of CO₂e (-5.9%) in 2023 compared to 2022. This decrease is mainly due to savings initiatives initiated in early 2023 to reduce and streamline costs company wide.

Overall, Bell's GHG emissions from scope 1, 2 and 3 (purchased goods & services¹, and business travel only) decreased by 87,513 tonnes of CO₂e (-5%) in 2023 compared to 2022.

¹ It has to be noted that PwC did not review the Scope 3 category 1 in FY22.



The absolute variation in Scope 1 and Scope 2 GHG emissions from a 2020 base year is -2.5% and it is calculated by subtracting the total Scope 1 and Scope 2 GHG emissions for 2020 (baseline) from the total Scope 1 and Scope 2 GHG emissions for 2023 in absolute terms and dividing the difference obtained with the total of Scope 1 and Scope 2 GHG emissions from 2023.

GHG KPIs methodology and assumptions details

Scope 1

Fuel:

Scope 1 emissions from fuel include consumption of fossil fuels (fuel oil, natural gas, propane, diesel and gasoline) and biofuels (biodiesel and ethanol).

Fossil fuels:

- Information sources with data on volume of fuel consumed:
Information provided by the company's energy data aggregator systems and energy providers' reports includes the volumes of fuel oil, natural gas, propane, diesel and gasoline consumed per province for the reporting period.
- Information sources with no data on volume of fuel consumed:
The volumes of fuel oil, natural gas, propane, diesel and gasoline consumed are estimated by compiling the energy costs in Canadian dollars (\$) identified in the company's finance reports and converting them into volumes using best estimates of average unit costs (\$/unit) per substance per province for the reporting period.

Biofuels:

- Scope 1 emissions from biofuel consumption are calculated to account for the biofuel content (i.e. biodiesel and ethanol) of vehicle fleet fuels consumed (i.e. diesel and gasoline). The volumes of biofuels are estimated by applying the following assumptions to the volumes of diesel and gasoline consumed by Bell's vehicle fleet:
 - 2% biodiesel content in diesel
 - 5% ethanol content in gasoline

The above assumptions correspond to the average percentages of renewable content in diesel and gasoline (respectively) required by the Canadian Renewable Fuels Regulations.

Emissions (tonnes of CO₂e) are calculated by multiplying the volumes of fuel consumed per province by the relevant CO₂e emission factors.

The CO₂e emission factors are calculated by multiplying the emission factor of each gas (CO₂, CH₄ and N₂O) by its global warming potential (GWP) and adding the resulting products. The emission factors of every gases are sourced from the following *National Inventory Reports (NIR), Greenhouse Gas Sources and Sinks in Canada (Part 2)*:



- Reporting period ending on June 30, 2023: *NIR 1990-2021*
- Reporting period ending on June 30, 2022: *NIR 1990-2020*
- The GWPs are sourced from the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report, 2014 (GWP of CO₂ = 1, GWP of CH₄ = 28 and GWP of N₂O = 265).

Ozone depleting substances (ODS):

- The weights of ODS accidentally released (kg) are acquired by compiling weights reported in Bell's environmental incident management system. Emissions (tonnes of CO₂e) are calculated by multiplying the weights of ODS released by the relevant GWPs, which are sourced from the IPCC Fifth Assessment Report, 2014.

Scope 2

Facilities with electricity consumption information:

- Information provided by the company's energy data aggregator systems and energy providers' reports includes kilowatt-hours (kWh) of electricity consumed per province for the reporting period.

Facilities with no electricity consumption information:

- Facilities with electricity financial information:
Kilowatt-hours (kWh) of electricity consumed are estimated by compiling the energy costs in Canadian dollars (\$) identified in the company's finance reports and converting them into kWh using best estimates of average unit costs (\$/kWh) per province for the reporting period.
- Facilities with no electricity financial information:
Kilowatt-hours (kWh) of electricity consumed are estimated by using best estimates of average kilowatt-hour consumed per square foot (kWh/square foot). This average consumption is calculated from direct energy consumption information that was extrapolated from a representative sample of Bell buildings.

Emissions (tonnes of CO₂e) are calculated by multiplying the kilowatt-hours (kWh) of electricity consumed per province by the relevant CO₂e emission factors. The CO₂e emission factors are based on electricity generation intensity factors sourced from the following *National Inventory Reports (NIR), Greenhouse Gas Sources and Sinks in Canada* (Part 3, Annex 13):

- Reporting period ending on June 30, 2023: *NIR 1990-2021*



- Reporting period ending on June 30, 2022: *NIR 1990-2020*

Scope 3 – Category 1, Purchased Goods & Services

Data relates to the extraction, production, and transportation of goods and services purchased during the reporting year from suppliers providing mobility and TV consumer products, IT products and services, carrier services, marketing services, access network services, professional services, real estate services, field material, administrative services, etc.

To obtain a reliable calculation, BCE extracts the spend data for all suppliers for the reporting period. The top 100 suppliers in terms of spending are selected to convert to calculations of GHG emissions. The top 100 suppliers represents approximately 69% of the total spent. An extrapolation of the GHG emissions is conducted for the remaining 31%.

Emissions (tonnes of CO₂e) are calculated by multiplying the spend amount for a type of good or service purchased by the relevant CO₂e emission factor. The CO₂e emission factors are sourced from the US environmental protection agency - EEIO economic input output database 2018 and they are converted into CAD as well as adjusted for inflation.

Scope 3 – Category 6, Business Travel

Air and rail travel:

- Information provided in travel agency reports includes flight segments and distance travelled (km) for air and rail travels that took place during the reporting period. Flight segments are broken down per flight distance category (short haul, medium haul and long haul) as per *Emission Factors for Greenhouse Gas Inventories* published on the US Environmental Protection Agency Center for Corporate Climate Leadership website in September 2023.
- Emissions (tonnes of CO₂e) are calculated by multiplying the distance travelled (km), per flight distance category for air travel, by the relevant CO₂e emission factors. The CO₂e emission factors are sourced from the *Emission Factors for Greenhouse Gas Inventories* published on the US Environmental Protection Agency Center for Corporate Climate Leadership website in September 2023.

Rented vehicles:

- The liters (L) of fuel consumed are estimated by compiling the fuel costs in Canadian dollars (\$) spent with the car rental companies and converting them into liters using best estimates of average unit costs (\$/L) for gasoline for the reporting period.
- Emissions (tonnes of CO₂e) are calculated following the same methodology as that used for scope 1 emissions from fossil fuel consumption (described above). For this calculation, Bell assumed that all rented vehicles run on gasoline.



Employee personal vehicles:

- Distance travelled (km) is calculated by converting employee mileage expenses (\$) using applicable reimbursement rates (\$/km) stated in business units' discretionary expense policies. The liters (L) of fuel consumed are estimated by converting distance travelled (km) using best estimates of cars average gasoline consumption (L/km) for the reporting period.
- Emissions (tonnes of CO₂e) are calculated following the same methodology as that used for scope 1 emissions from fossil fuel consumption (described above). For this calculation, Bell assumed that all employee personal vehicles run on gasoline.