



Independent practitioner's limited assurance report on selected key performance indicators presented within the BCE 2024 Integrated Annual Report, the 2024 Climate Action Report and the 2024 ESG Data Summary

To the Board of Directors of BCE Inc.

We have conducted a limited assurance engagement on the selected key performance indicators presented within the BCE 2024 Integrated Annual Report, the 2024 Climate Action Report and the 2024 ESG Data Summary, as detailed below (the subject matter), as at December 31, 2024 and for the year then ended.

Selected Key Performance Indicators

Selected Key Performance Indicators (KPI)	Reference to KPI definition, criteria and reporting period	2024 Value	Reference in the BCE 2024 Integrated Annual Report	Reference in the 2024 Climate Action Report	Reference in the 2024 ESG Data Summary
Scope 1 Greenhouse gas (GHG) emissions in tonnes of CO ₂ equivalent	"About this report" section of the BCE 2024 Integrated Annual Report p.5	125,729	p.43	p.15	Tab: Our Environment
Scope 2 Greenhouse gas (GHG) location-based emissions in tonnes of CO ₂ equivalent	"About this report" section of the BCE 2024 Integrated Annual Report p.5	121,669	Not applicable	Not applicable	Tab: Our Environment
Scope 2 Greenhouse gas (GHG) market-based emissions in tonnes of CO ₂ equivalent	"About this report" section of the BCE 2024 Integrated Annual Report p.5	66,816	p.43	p.15	Tab: Our Environment
Scope 3 Greenhouse gas (GHG) emissions in tonnes of CO ₂ equivalent (Category 1 Purchased goods and services)	"About this report" section of the BCE 2024 Integrated Annual Report p.5	1,174,162	Not applicable	Not applicable	Tab: Our Environment
Scope 3 Greenhouse gas (GHG) emissions in tonnes of CO ₂ equivalent (Category 6 Business travel)	"About this report" section of the BCE 2024 Integrated Annual Report p.5	4,093	Not applicable	Not applicable	Tab: Our Environment
GHG emissions absolute variation from base year 2020	"About this report" section of the BCE 2024 Integrated Annual Report p.5	-27%	p.42	p.16	Tabs: Our Environment and Key ESG metrics
Suppliers engagement (%)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	34%	p.42	p.16	Tabs: Our Environment and Key ESG metrics
Circular economy – eWaste recovery in units of TV receivers, modems, mobile phones and WiFi pods	"About this report" section of the BCE 2024 Integrated Annual Report p.4	2,759,467	p.42	Not applicable	Tabs: Our Environment and Key ESG Metrics
Circular economy – Hazardous waste (% diverted to certified recyclers)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	100%	p.42	Not applicable	Tabs: Our Environment and Key ESG Metrics

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



Selected Key Performance Indicators (KPI)	Reference to KPI definition, criteria and reporting period	2024 Value	Reference in the BCE 2024 Integrated Annual Report	Reference in the 2024 Climate Action Report	Reference in the 2024 ESG Data Summary
Circular economy – Waste to Landfill (% reduction on 2019 base year)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	-22%	p. 42	Not applicable	Tabs: Our Environment and Key ESG Metrics
Team member well-being (%)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	93%	p.49	Not applicable	Tabs: Our people and Key ESG Metrics
Team member engagement (%)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	65%	p.49	Not applicable	Tabs: Our people and Key ESG Metrics
Gender diversity on the Board of Directors (%)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	38%	p.49	Not applicable	Tabs: Our people and Key ESG Metrics
Gender diversity in executive positions (%)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	35%	p.49	Not applicable	Tabs: Our people and Key ESG Metrics
Time lost accident frequency rate	"About this report" section of the BCE 2024 Integrated Annual Report p.4	1.57	p.49	Not applicable	Tabs: Our people and Key ESG Metrics
Community investment (\$)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	\$20,325,543	p.28	Not applicable	Tabs: Our customer and relationships and Key ESG Metrics
5G Network coverage (%)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	87%	p.24	Not applicable	Tabs: Our networks and Key ESG Metrics
Fibre Network coverage (cumulative locations having access to fibre network)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	7,826,658	p.24	Not applicable	Tabs: Our networks and Key ESG Metrics
Network reliability (%)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	99.9947%	p.24	Not applicable	Tabs: Our networks and Key ESG Metrics
Information security training (%)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	95%	p.24	Not applicable	Tabs: Our networks and Key ESG Metrics
Information security phishing (%)	"About this report" section of the BCE 2024 Integrated Annual Report p.4	36%	p.24	Not applicable	Tabs: Our networks and Key ESG Metrics

Responsibilities for the subject matter

Management of BCE Inc. is responsible for:

- the preparation of the subject matter in accordance with the criteria established in the section "About this report" of the BCE 2024 Integrated Annual Report, pages 2 to 6 (the applicable criteria);



- designing, implementing and maintaining such internal control as management determines is necessary to enable the preparation of the subject matter, in accordance with the applicable criteria, that is free from material misstatement, whether due to fraud or error; and
- the selection and application of appropriate sustainability reporting methods and making assumptions and estimates that are reasonable in the circumstances.

Inherent limitations in preparing the subject matter

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

As stated in the “About this report” section of the BCE 2024 Integrated Annual Report and the 2024 Climate Action Report, greenhouse gas 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.

Our independence and quality management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standard Board for Accountants (IESBA Code), which is 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.

Practitioner’s responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the subject matter is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the subject matter.

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (ISAE 3000 (Revised)), and, in respect of the greenhouse gas selected key performance indicators, with the International Standard on Assurance Engagements 3410, *Assurance Engagements on Greenhouse Gas Statements* (ISAE 3410), issued by the International Auditing and Assurance Standards Board.



As part of a limited assurance engagement in accordance with ISAE 3000 (Revised) and ISAE 3410, we exercise professional judgment and maintain professional skepticism throughout the engagement. We also:

- Determine the suitability in the circumstances of BCE Inc.'s use of the applicable criteria as the basis for the preparation of the subject matter.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of BCE Inc.'s internal control.
- Design and perform procedures responsive to where material misstatements are likely to arise in the subject matter. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the subject matter. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing and extent of procedures selected depend on professional judgment, including the identification of where material misstatements are likely to arise in the subject matter, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- obtained an understanding of BCE Inc.'s reporting processes relevant to the preparation of its subject matter by:
 - conducting interviews with personnel involved in the preparation of the subject matter;
 - understanding the definitions and methodologies applied for each indicator to ensure consistency and reliability in the reported data;
 - evaluating controls in place to ensure the accuracy, integrity and timeliness of the data from which the subject matter is derived;
- evaluated whether all information identified by the process to identify the information reported in the subject matter is included in the subject matter;
- performed procedures as to whether the Renewable Energy Certificates (RECs) were acquired, applied and retired. We have not, however, performed any procedures regarding the underlying certification of these RECs;



- performed substantive assurance procedures on selected information in the section “About this report” in BCE 2024 Integrated Annual Report, pages 2 to 6; and
- evaluated the methods, assumptions and data for developing estimates and information.

Limited assurance 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 the subject matter, as at December 31, 2024 and for the year then ended is not prepared, in all material respects, in accordance with the applicable criteria as explained in the section “About this report” of the BCE 2024 Integrated Annual Report, pages 2 to 6.

Restriction on use

Our report has been prepared solely for the Board of Directors of BCE Inc. for the purpose of assisting management of BCE Inc. with reporting on the selected key performance indicators. The subject matter therefore may not be suitable, and is not to be used, for any other purpose. Our report is intended solely for BCE Inc.

We make no representations or warranties of any kind to any third party in respect of this report.

PricewaterhouseCoopers LLP¹

Partnership of Chartered Professional Accountants

Montreal, Quebec
March 17, 2025

¹ CPA auditor, public accountancy permit No. A113424