



Independent practitioner’s limited assurance report on BCE Inc.’s selected key performance indicators presented within the BCE 2025 Integrated Annual Report and the 2025 Sustainability Data Summary

To the Directors of BCE Inc.

We have conducted a limited assurance engagement on the selected key performance indicators, including the greenhouse gas emissions performance metrics, within the BCE 2025 Integrated Annual Report and the 2025 Sustainability Data Summary, as detailed below (the subject matter), as at December 31, 2025 and for the year then ended.

Selected Key Performance Indicators

| KPI | Unit of Measure | Reporting Period | Criteria | 2025 Value |
|--|-----------------------------|-------------------------------|---|------------|
| Scope 1 Greenhouse gas (GHG) emissions | Tonnes of CO ₂ e | July 1, 2024 to June 30, 2025 | The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition | 113,164 |
| Scope 2 Greenhouse gas (GHG) location-based emissions | Tonnes of CO ₂ e | July 1, 2024 to June 30, 2025 | - The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition - The Greenhouse Gas Protocol: Scope 2 Guidance – <i>An amendment to the GHG Protocol Corporate Standard</i> | 138,937 |
| Scope 2 Greenhouse gas (GHG) market-based emissions | Tonnes of CO ₂ e | July 1, 2024 to June 30, 2025 | - The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition - The Greenhouse Gas Protocol: Scope 2 Guidance – <i>An amendment to the GHG Protocol Corporate Standard</i> | 53,762 |
| Total scope 1 + scope 2 market-based | Tonnes of CO ₂ e | July 1, 2024 to June 30, 2025 | The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition | 166,926 |
| Scope 1 & 2 GHG emissions absolute variation from base year 2020 | Percentage | July 1, 2024 to June 30, 2025 | Management’s internally developed criteria as disclosed in the BCE 2025 Integrated Annual Report and the 2025 Sustainability Data Summary | -37% |

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



| KPI | Unit of Measure | Reporting Period | Criteria | 2025 Value |
|---|-------------------------------|---|---|------------|
| Scope 3 Greenhouse gas (GHG) emissions – Category 1: Purchased goods and services | Tonnes of CO ₂ e | July 1, 2024 to June 30, 2025 | - The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition - The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard | 1,089,772 |
| Scope 3 Greenhouse gas (GHG) emissions – Category 6: Business travel | Tonnes of CO ₂ e | July 1, 2024 to June 30, 2025 | - The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition -The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard | 4,797 |
| Carbon credits | Tonnes of CO ₂ e | July 1, 2024 to June 30, 2025 | The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition | 166,926 |
| Supplier engagement | Percentage (%) | As at June 30, 2025 | Management's internally developed criteria as disclosed in the BCE 2025 Integrated Annual Report and the 2025 Sustainability Data Summary | 47% |
| Circular economy – eWaste recovery | Count | October 1, 2024 to September 30, 2025 | Management's internally developed criteria as disclosed in the BCE 2025 Integrated Annual Report and the 2025 Sustainability Data Summary | 2,985,085 |
| Team member engagement | Percentage (%) | September 23, 2025 to October 9, 2025 | Management's internally developed criteria as disclosed in the 2025 Sustainability Data Summary | 65% |
| Time lost accident frequency rate | Rate per 200,000 hours worked | January 1, 2025 to December 31, 2025 | Management's internally developed criteria as disclosed in the 2025 Sustainability Data Summary | 1.49 |
| 5G/5G+ wireless network coverage | Percentage (%) | As at December 31, 2025 | Management's internally developed criteria as disclosed in the BCE 2025 Integrated Annual Report and the 2025 Sustainability Data Summary | 89% |
| Network reliability | Percentage (%) | Cumulative average for January 1, 2025 to December 31, 2025 | Management's internally developed criteria as disclosed in the BCE 2025 Integrated Annual Report and the 2025 Sustainability Data Summary | 99.99% |



| KPI | Unit of Measure | Reporting Period | Criteria | 2025 Value |
|--------------------------------|-----------------|--------------------------------------|---|------------|
| Information security awareness | Percentage (%) | As at December 31, 2025 | Management's internally developed criteria as disclosed in the BCE 2025 Integrated Annual Report and the 2025 Sustainability Data Summary | 93% |
| Information security vigilance | Percentage (%) | January 1, 2025 to December 31, 2025 | Management's internally developed criteria as disclosed in the BCE 2025 Integrated Annual Report and the 2025 Sustainability Data Summary | 37% |

Responsibilities for the subject matter

Management of BCE Inc. is responsible for:

- the preparation of the subject matter in accordance with the criteria applied as explained in the table above (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.

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) and of 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.

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 Canadian Standard on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information* (CSAE 3000) and 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, Canadian Standard on Assurance Engagements (CSAE) 3410, *Assurance Engagements on Greenhouse Gas Statements* issued by the Auditing and Assurance Standards Board (CSAE 3410), and 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 CSAE 3000 and ISAE 3000 (Revised) and CSAE 3410 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 the 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; and
 - understanding controls in place to ensure the accuracy, integrity and timeliness of the data from which the subject matter is derived;
- evaluated whether all material information identified by management has been considered for reporting on the subject matter;
- performed inquiries of relevant personnel and analytical procedures on selected information in the subject matter;
- performed substantive assurance procedures on selected information in the subject matter;
- evaluated the appropriateness of quantification methods and reporting policies;
- evaluated the methods, assumptions and data for developing estimates;
- 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 REC; and
- reviewed the subject matter disclosures in BCE Inc.'s 2025 Integrated Annual Report and the 2025 Sustainability Data Summary.

Emissions deductions

The operational GHG emissions presented include a deduction from BCE Inc.'s emissions for the year of 166,926 tonnes of CO₂e relating to offsets. We have performed procedures as to whether these offsets were acquired during the year, and whether the description of them in the BCE 2025 Integrated Annual Report and the 2025 Sustainability Data Summary is a reasonable summary of the relevant contracts and related documentation. We have not, however, performed any procedures regarding the external providers of these offsets, and express no conclusion about whether the offsets have resulted, or will result, in a reduction of 166,926 tonnes of CO₂e.

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 subject matter as at December 31, 2025 and for the year then ended is not prepared, in all material respects, in accordance with the applicable criteria.



Restriction on use

Our report has been prepared solely for the directors of BCE Inc. for the purpose of assisting management in 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 the BCE Inc.

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

PricewaterhouseCoopers LLP

Partnership of Chartered Professional Accountants

Montréal, Quebec
March 5, 2026