TELUS
Greenhouse Gas Emission Report

Background

This greenhouse gas (GHG) inventory preparation was informed by the Greenhouse Gas Protocol.[1] It reflects the activities of TELUS Corporation (TELUS) for the GHG scopes and categories as outlined in the following table, and was developed following an operational control consolidation approach. This report covers the reporting period for the year ended December 31, 2025.

GHG emissions (tCO_2e)

Description	2019 (Baseline)	2025[2]	% Change vs baseline year
SCOPE 1 (DIRECT)			
Buildings (heating & generators)	32,286	20,700	-36%
Fleet	26,999	18,131	-33%
Spills	3,341	2,267	-32%
Total Scope 1 (Direct)	**62,626**	**41,098**	**-34%**
SCOPE 2 (INDIRECT)			
Electricity (location-based)	248,809	190,827	-23%
Electricity (market-based)	239,684	21,821	-91%
Purchased heating/cooling & steam	1,235	950	-23%
Total Scope 2 (Indirect - location-based)	**250,044**	**191,777**	**-23%**
Total Scope 2 (Indirect - market-based)	**240,919**	**22,771**	**-91%**
Total scope 1 & 2 emissions (location-based)	**312,670**	**232,875**	**-26%**
Total scope 1 & 2 emissions (market-based)	**303,545**	**63,869**	**-79%**
SCOPE 3			
Category 1: Purchased goods and services	688,622	497,371	-28%
Category 2: Capital goods	N/A	63,068	N/A
Category 3: Fuel and energy-related activities	45,887	44,977	-2%
Category 6: Business travel	12,429	9,007	-27%
Total Category 7: employee commuting	16,596	28,644	73%
Total Category 11: use of sold products	304,057	294,243	-3%
Total Category 15: investments	10,566	62,330	490%
Total scope 3	**1,078,157**	**999,640**	**-7%**
Total scope 1, 2 & 3 emissions (market-based)	**1,381,702**	**1,063,509**	**-23%**

1 This includes the Corporate Standard, Scope 2 Guidance, Corporate Value Chain (Scope 3) Standard, and Scope 3 Calculation Guidance.
2 The limited assurance provided by Deloitte over the GHG emissions only relates to 2025 Scope 1, Scope 2 location-based, Scope 2 market-based, and Scope 3 category 1, 2 and 6 emissions.

2025 GHG emissions – breakdown by greenhouse gas

	CO_2		CH4		N2O	
Greenhouse gas emissions	tonnes	tonnes CO_2e	tonnes	tonnes CO_2e	tonnes	tonnes CO_2e
Scope 1	38,591	38,591	1	34	1	206
Scope 2 (location-based)*	188,618	188,618	36	1,010	5	1,199

*Scope 2 breakdown available for location-based electricity emissions only.

HFCs	tonnes
R-134A	23
R-22	1,240
R-407C	310
R-410A	389
R-424A	71
R-438A	181
R-453a	12
R-458A	41

Base year and recalculations

In 2025, TELUS enhanced the ambition of our decarbonization commitment to include new emissions reduction targets validated by the Science Based Targets initiative (SBTi) and aligned with limiting global warming to 1.5 degrees Celsius. The base year for our targets is 2019. Targets in place include:

- Net-Zero by 2040;
- Reduce absolute Scope 1 and 2 GHG emissions by 46 per cent by 2030 and by 85 per cent by 2033 from a 2019 base year;
- Reduce absolute Scope 3 GHG emissions from purchased goods and services, capital goods, and use of sold products by 46 per cent by 2030 from a 2019 base year;
- Reduce absolute Scope 3 GHG emissions from business travel and employee commuting by 46 per cent by 2030 from a 2019 base year;
- Reduce absolute Scope 1, 2 and 3 emissions by 90 per cent by 2040;

TELUS conducts regular reviews of its GHG emissions calculations methodologies to incorporate new data sources as they become available, to refine calculations, and to reflect any significant changes to our business. The significance threshold applied to trigger a restatement of base year and subsequent year emissions is a difference of 5% or higher from original calculations. In 2025, the following methodology updates were made resulting in adjustments to base year data:

- Integrated actual employee data based on surveys conducted across our global operations (including, for the first time, TELUS Digital representing over 84,000 employees in 2025) into the calculation of Scope 3 Category 7 (Employee commuting) emissions.
- Incorporated a new, more comprehensive data source into calculations of emissions under Scope 3 Category 11 (Use of sold products) reflecting products distributed.

Methodology

GHG emissions calculations include emissions from CO_2, CH4, N2O and HFCs. Global Warming Potentials from the Intergovernmental Panel on Climate Change's Assessment Report 5 are used to convert the emissions of each GHG to CO_2 equivalents. Details on sources for emission factors used can be found in Appendix I.

Scope 1 methodology

Buildings (heating & generators)

TELUS consumes natural gas, heating oil, diesel and propane to heat its buildings and fuel generators. Consumption data is collected from various sources based on location and availability of data. For owned and leased buildings in Canada where consumption is directly billed to TELUS, consumption data is collected from utility bills via a third party managing their payment. For leased buildings not directly billed to TELUS, consumption data is obtained from a third party who collects utility bill information and allocates consumption based on TELUS' share of occupancy of the building. Diesel consumption for remote generators is compiled based on fuel bills. International locations source data from invoices and meter readings with allocations also made for leased space where only a portion is used by TELUS. Consumption data is consolidated by fuel type and location and converted to GHG emissions using the latest available emission factors (see Appendix I).

Fleet

Vehicle fleet

TELUS' vehicle fleet fuel consumption is primarily tracked through the use of fleet cards provided specifically for fueling and maintenance of corporate vehicles. For the smaller international fleets, fuel consumption is tracked through invoices and/or corporate card purchases. Consumption data is consolidated by fuel type, where available. Where not available, assumptions on fuel type are made based on the type of vehicle. Fuel consumed is converted to GHG emissions using the latest available emission factors (see Appendix I).

Air fleet

In 2025, TELUS' fleet included 2 aircraft (one jet and one float plane). Fuel consumption for the air fleet is estimated based on hours flown and average air speed. Estimated fuel consumption is then multiplied by the latest available emission factors (see Appendix I) to determine GHG emissions associated with the use of the air fleet.

Spills

TELUS collects data on refrigerant spills at owned and leased sites where we are responsible for the cooling equipment. The latest available emission factors (see Appendix I) are applied to spill volumes based on the type of refrigerant released.

Scope 1 exclusions

Facilities in leased sites where TELUS cannot introduce or implement operating policies for heating or cooling systems are excluded from GHG calculations as they are outside of the boundary of operational control. In addition, a small number of vehicles not yet integrated into TELUS' fuel card system are also excluded. Note that biogenic emissions are not currently applicable for our inventory.

Scope 2 methodology

Electricity (location-based)

Similar to scope 1 fuel and energy consumption, electricity consumption data is collected from various sources based on location and availability of data. For owned and leased buildings in Canada where consumption is directly billed to TELUS, consumption data is collected from utility bills via a third party managing their payment. For leased buildings not directly billed to TELUS, consumption data is obtained from a third party who collects utility bill information and allocates consumption based on TELUS' share of occupancy of the building. Electricity consumption for some cell sites (not included in the main utility reporting) is tracked separately through meter readings from the utility company or estimated where meter data is not available. International locations source data from invoices and meter readings with adjustments also made for leased space where only a portion is used by

TELUS. Electricity consumption data is consolidated by geographic region (province or state in Canada and the U.S., country for other international sites) and converted to GHG emissions using the latest available emission factors (see Appendix I).

Electricity (market-based)

For market-based calculations, electricity consumption data (collected as described above) is aggregated at the utility company level where the data is available or else by geographic region. Initial emissions estimates are calculated by applying the latest available emission factors (see Appendix I) to the consumption data according to the following hierarchy and depending on availability of data: (1) utility-specific emission factors; (2) residual mix emission factors; (3) regional location-based emission factors. Renewable Energy Credits (RECs) from Virtual Power Purchase Agreements (VPPAs), onsite solar projects and voluntary market purchases are applied as a last step to determine the final reported market-based emissions.

Purchased heat & steam

TELUS consumes purchased heating/cooling and steam in some locations. Consumption data is collected from various sources based on location and availability of data. For owned and leased buildings in Canada where consumption is directly billed to TELUS, consumption data is collected from utility bills via a third party managing their payment. For leased buildings not directly billed to TELUS, consumption data is obtained from a third party who collects utility bill information and allocates consumption based on TELUS' share of occupancy of the building. International locations source data from invoices and meter readings with allocations made for leased space where only a portion is used by TELUS. Consumption data is consolidated by fuel type and location and converted to GHG emissions using the latest available emission factors (see Appendix I).

Scope 2 exclusions

Facilities in leased sites where TELUS cannot introduce or implement operating policies related to electricity consumption are excluded from GHG calculations as they are outside of the boundary of operational control.

Scope 3 methodology

Category 1: Purchased goods and services

TELUS uses a spend-based methodology for quantifying Scope 3 GHG emissions for category 1. Supplier spend data from the reporting year is filtered to remove payments that do not reflect purchases of goods or services or that reflect payments already accounted for through other GHG emission categories (e.g., tax payments, utilities, fleet fuel purchases, lease payments and intercompany transfers). The remaining in scope spend data is assigned the most relevant NAICS commodity code based on factors such as supplier sector, purchase order details and accounting information. Further analysis is conducted on the spend to determine whether it should fall into Scope 3 category 1 (Purchased goods and services) or category 2 (Capital goods). This includes consideration of Procurement rules, Financial Planning & Analysis rules, ERP system information, and the NAICS code assigned to the spend. Supplier spend is then multiplied by the latest available emission factors derived from supplier-specific emissions and revenue data, when available and applicable, or else by industry- or commodity-specific emission factors (see Appendix I). If no NAICS code has been assigned to the spend, a weighted average emissions factor is applied.

Category 2: Capital goods

GHG emissions for category 2 are calculated following the methodology outlined for Category 1.

Category 3: Fuel- and energy-related activities

Emissions for this category include upstream emissions from purchased fuels and electricity, where consumption emissions are reported under Scopes 1 and 2. Emissions are calculated by applying the latest available upstream energy and transmission and distribution loss factors (see Appendix I) to the quantities of fuel and electricity consumed.

Category 6: Business travel

Sources of emissions for this category include air travel, car rental, rail travel and taxis (international use). Where available, emissions are calculated based on distances traveled and fuel consumed by mode of transportation. Where distance data is not available, a spend-based method is applied where spend is categorized by mode of transport. Well-to-wheel emissions are calculated using the latest available emission factors (see Appendix I).

Category 6 exclusions

Category 6 emissions from rail travel and the use of taxis in Canada are currently excluded as the data is not readily available.

Category 7: Employee commuting

Emissions from employee commuting are calculated using distance and mode of transportation data obtained through surveys conducted across our global operations. Well-to-wheel emissions are calculated using the latest available emission factors (see Appendix I).

Category 11: Use of sold products

Category 11 emissions are those generated through customer use of our communications technology products including devices such as cell phones, set top boxes, modems, routers, and security systems. Data on products distributed in the reporting year is aggregated by type of device and location. Lifetime energy consumption is estimated based on manufacturer information where available or through research on similar devices. Electricity consumption emissions are then calculated based on lifetime energy usage of all devices distributed in the reporting year and the latest available emission factors for the regions where the products were distributed (see Appendix I).

Category 15: Investments

Category 15 emissions include investments held by TELUS Ventures and TELUS Pollinator Fund for Good. Emissions are calculated following an average-data method based on the outstanding amount (the value of the investment held, including loans and shares) of these investments. Investments are mapped to the most applicable Environmentally-extended input-output (EEIO) sector based on the primary activity of the investee company. An asset turnover ratio is applied to the invested value to estimate revenue contribution. This amount is multiplied by the latest available emission factors (see Appendix I) to calculate emissions.

Appendix I - Emission factors

GHG Emissions Category	Emissions source	Emission Factor Reference	GWP used
Scope 1	Fuel	Canada's 2025 National Inventory Report (NIR), 1990-2023; U.S. Environmental Protection Agency (EPA) 2025	AR5
Scope 1	Refrigerants	U.K. Department for Environment, Food and Rural Affairs (DEFRA) 2025	AR5
Scope 2: Location-based	Electricity	Canada's 2025 NIR; U.S. EPA 2025; IEA Electricity Emission Factors 2025	AR5
Scope 2: Market-based	Electricity	Canada's 2025 NIR; U.S. EPA 2025; IEA Electricity Emission Factors 2025; 2024 Green-e Residual Mix Emissions Rates; European Residual Mixes; Supplier-specific data	AR5
Scope 3: Purchased goods and services and Capital goods	Supplier-specific spend	Supplier-specific data (CDP); Supply Chain GHG Factors v1.4.0	AR5
Scope 3: Fuel- and energy-related activities	Fuel; Electricity; Transmission & distribution losses;	UK DEFRA 2025	AR5
Scope 3: Business travel	Business travel - air	UK DEFRA 2025	AR5
Scope 3: Business travel	Business travel - car rentals	Canada's 2025 NIR; UK DEFRA 2025	AR5
Scope 3: Business travel	Business travel - spend	Supply Chain GHG Factors v1.4.0	AR5
Scope 3: Employee commuting	Various modes of transportation (gasoline car, diesel car, electric car, rail, bus, motorcycle, e-bike)	UK DEFRA 2025	AR5
Scope 3: Use of sold products	Electricity	Canada's 2025 NIR	AR5
Scope 3: Investments	Fair value of invested capital	Supply Chain GHG Factors v1.4.0	AR5

Independent Practitioner's Limited Assurance Report

To the Board of Directors of TELUS Corporation

We have undertaken a limited assurance engagement of the select greenhouse gas emissions ("GHG emissions") of TELUS Corporation ("TELUS" or the "Company") for the year ended December 31, 2025 (collectively referred to as the "Subject Matter Information"), as disclosed in Appendix A.

Management's Responsibility

Management is responsible for the preparation of the Subject Matter Information in accordance with the applicable criteria, defined in Appendix A (the "applicable criteria"). Management is also responsible for selecting the applicable criteria used and for such internal control as management determines necessary to enable the preparation of the Subject Matter Information 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 Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3410 *Assurance Engagements on Greenhouse Gas Statements*. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter Information 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 and other procedures) and evaluating the evidence obtained. The procedures also include assessing the suitability in the circumstances of TELUS' use of the applicable criteria as the basis for the preparation of the Subject Matter Information. The procedures are selected based on our professional judgment which includes identifying areas where the risks of material misstatement of the Subject Matter Information are likely to arise, whether due to fraud or error.

Our engagement included the following procedures, among others:

- Making inquiries of relevant management and staff responsible for the preparation and reporting of the Subject Matter Information;
- Obtaining an understanding of the underlying data that is used as an input into the calculation of the Subject Matter Information;
- Obtaining an understanding of the process used to prepare and report the Subject Matter Information; and
- Agreeing and testing the underlying data related to the Subject Matter Information on a sample basis.

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 conducted in accordance with the International Standards on Assurance Engagements. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Subject Matter Information has been prepared, in all material respects, in accordance with the applicable criteria.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements 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 International 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

The Subject Matter Information is subject to inherent limitations of accuracy given the nature and the methods used for determining such data. The selection of different 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 the Subject Matter Information of TELUS for the year ended December 31, 2025 is not prepared, in all material respects, in accordance with the applicable criteria.

Specific Purpose of Applicable Criteria

The Subject Matter Information has been prepared in accordance with the applicable criteria to assist TELUS in reporting to the Board of Directors. As a result, the Subject Matter Information may not be suitable for another purpose.

Deloitte LLP

Chartered Professional Accountants
Vancouver, British Columbia, Canada
April 2, 2026

Appendix A

Subject Matter Information
For the year ended December 31, 2025

Other than as described in the below table, which sets out the scope of our limited assurance engagement, our conclusion on the Selected Sustainability Information does not cover the other information included within the TELUS 2025 Greenhouse Gas Emission Report and we do not express any form of assurance conclusion thereon.

Criteria	Subject Matter Information	2025 value
GHG Protocol[1]	Total Scope 1 (direct) greenhouse gas emissions	41,098 tonnes CO_2e
GHG Protocol[1]	Total Scope 2 (indirect) greenhouse gas emissions (location-based)	191,777 tonnes CO_2e
GHG Protocol[1]	Total Scope 2 (indirect) greenhouse gas emissions (market-based)	22,771 tonnes CO_2e
GHG Protocol[1]	Total Scope 3 Category 1 – Purchased Goods & Services	497,371 tonnes CO_2e
GHG Protocol[1]	Total Scope 3 Category 2 – Capital Goods	63,068 tonnes CO_2e
GHG Protocol[1]	Total Scope 3 Category 6 – Business Travel	9,007 tonnes CO_2e

1 Informed by the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) ("GHG Protocol")