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## **About this report**

The scope of our reporting on sustainability and social impact relates to Rogers Communications Inc.'s (Rogers) operations in Canada. It summarizes our work in 2024 and the progress we have made in addressing our strategic priorities. On April 3, 2023, following the completion of our acquisition of Shaw Communications Inc. (Shaw and the Shaw Transaction, respectively), Shaw was amalgamated with Rogers. The results from the acquired Shaw operations are included herein from the date of acquisition unless otherwise noted.

We report key material topics related to sustainability and social impact on an annual basis. For 2024, we have embedded this reporting into our 2024 Annual Report to Shareholders (2024 Annual Report), highlighting our commitment to continue integrating sustainability and social impact into how we do business. This helps us drive our business priorities while making a positive impact in the lives of Canadians.

To guide our reporting, we consider the standards and frameworks from Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB) Standards, the World Economic Forum (WEF), and Greenhouse Gas (GHG) Protocol. This report is prepared taking guidance from the International Sustainability Standards Board's (ISSB) International Financial Reporting Standards (IFRS) S1 General Requirements for Disclosure of Sustainability-related Financial Information, and IFRS S2 Climate-Related Disclosures.

Our 2024 reporting has been prepared based on internal criteria informed by the GRI Standards, with reference to SASB Standards, and we continue our commitment to improve disclosure in consideration of the IFRS / Canadian Sustainability Standards Board (CSSB).

For more details regarding our ongoing impact in the communities in which we live and work, visit about.rogers.com/our-impact.

#### **External Assistance**

KPMG was engaged to provide a limited assurance conclusion over indicators identified with this symbol ❖ as at and for the period ended December 31, 2024. Refer to KPMG's Independent Limited Assurance Report in the <u>Assurance</u> section of this supplement.



## **About Rogers**

### **Our business**

The metrics below illustrate our performance across our key lines of business. Our focus on being the largest wireless provider in the country, and Internet services being the gateway into customers' homes, each drive our Wireless and Cable businesses.

Data	Measurement	2024	2023	2022	2021	2020	GRI	SASB
ACTIVITY METRICS								
Number of wireless subscribers <sup>1</sup>	Thousands	11,874	11,609	10,647	11,297	10,943	201-1	TC-TL-000.A
Number of retail Internet subscribers	Thousands	4,273	4,162	2,284	2,665	2,598	201-1	TC-TL-000.C
Network traffic	Petabyte	48,945	43,582	23,842	22,582	19,926	201-1	TC-TL-000.D

## Metrics aligned with corporate priorities

The metrics below are used to measure performance against our material topics and corporate priorities, in alignment with our value creation model (see page 28 of our Annual Report). 2024 performance is compared to previous year. Any additional sustainability and social impact metrics and targets are shown in the subsequent data tables.

Corporate priority	Material topic	Metric	Target	2024 performance	YOY change	YOY Trend	GRI	SASB	IFRS S1 / S2	WEF
Build the biggest and best networks in the country	Network leadership and resilience	Investment in network reliability	\$20 billion over five years (July 2022- June 2026)	\$10.2B cumulative	N/A	Favourable	-	-	-	-
Deliver easy to use, reliable products and services	Product end-of-life management	Diversion rate	100% diversion rate for all returned electronic devices annually	100 %	- %	No change	-	TC-TL-440a.2 TC-TL-440a.3	-	Resource circularity
Be the first choice for Canadians	Customer relationships	Complaints accepted by the Commission for Complaints for Telecom-television Services (CCTS)	Reduce our complaints from previous year	7,768 📀	+2,887	Unfavourable	-	-	-	Anti- corruption, dignity and equality
	Data privacy and security	Well-founded privacy complaints with the Office of the Privacy Commissioner of Canada	Receive no complaints each year	2 😯	+2	Unfavourable	418-1	-	-	-
		Percentage of employees trained in Rogers Business Conduct Policy	95% completion rate annually	99.6 % 🕹	(0.2)% <sup>2</sup>	Target met in 2023 and 2024.	-	-	-	Anti- corruption

<sup>&</sup>lt;sup>1</sup> Effective January 1, 2022, we changed the way in which we report certain subscriber metrics in our Wireless segment such that we began presenting postpaid mobile phone subscribers and prepaid mobile phone subscribers. This change was a result of shifts in the ways in which we manage our business, including the significant adoption of our wireless device financing program, and to better align with industry practices. We retrospectively amended our 2021 comparative results to account for this redefinition. 2020 figures have not been restated.

<sup>&</sup>lt;sup>2</sup> The acquired Shaw operations were not included in the 2023 metric. The Shaw employees were deemed out of scope for 2023 Rogers Business Conduct Policy training as they were covered by their respective Shaw code of conduct training, which was completed prior to closing the Shaw Transaction.

Corporate priority	Material topic	Metric	Target	2024 performance	YOY change	YOY Trend	GRI	SASB	IFRS S1 / S2	WEF
Be a strong national company investing in Canada	Socio-economic investment	Percentage of pre-tax net income invested in community initiatives	2% annually	4.7 % 👀	(1.7)%	Unfavourable	201-1	-	-	Community and social vitality
Be the growth leader in our industry	Climate change mitigation and adaptation	GHG emissions reduction - Scope 1 and 2 3	Science-based net-zero target from 2019 by 2050	(20)%	8 %	Unfavourable	305-5	TC-TL-130a.1 TC-SI-130a.1	Metrics & targets	GHG emissions
			Interim target of 50.2% reduction by 2030	(20)%	8 %	Unfavourable	305-5	TC-TL-130a.1 TC-SI-130a.1	Metrics & targets	GHG emissions

## **Additional metrics**

The metrics below are used to measure performance against topics other than our material topics.

Topic	Metric	2024 objective	Independently assured (2024)	2024 performance	YOY change	Trend
Engaged people	Percentage of employees who are women (overall)	Make improvements towards our 2025 target of 48%	Yes	36.8 % 😧	(1.2)%	Unfavourable
	Percentage of employees who are women (VP+)	Make improvements towards our 2025 target of 40%	Yes	25.0 % 📀	(6.0)%	Unfavourable
	Percentage of employees who are People of Colour (overall)	Make improvements towards our 2025 target of 38%	Yes	36.4 % 📀	0.4 %	Favourable
	Percentage of employees who are People of Colour (VP+)	Make improvements towards our 2025 target of 38%	Yes	25.0 % 😯	1.0 %	Favourable
	Percentage of employees who are Indigenous Peoples (overall)	Make improvements towards our 2025 target of 2%	Yes	1.4 % 😯	0.4 %	Favourable
	Percentage of employees who are Persons with Disabilities (overall)	Make improvements towards our 2025 target of 5%	Yes	5.4 % 😯	0.4 %	Favourable
Procurement & supplier management	Percentage of competitive bid processes where the supplier agreed to our Supplier Code of Conduct and Business Conduct Guidelines	100%		99%	(1.0)%	Unfavourable

<sup>&</sup>lt;sup>3</sup> Using a market-based approach. If using a location-based approach, Scope 1 and 2 GHG emissions have been reduced by 20% from our 2019 base year. See "Climate Change Mitigation and Adaptation" in our 2024 Annual Report for more information.

## Data tables

### **Environment**

Data	Measurement	2024	2023	2022	2021	2020		2024 metrics independently assured	GRI	SASB
EMISSIONS <sup>1</sup>										
Total GHG emissions (Scope 1, 2, and 3) - market-based <sup>2,3,4</sup>	Metric tonnes of carbon dioxide equivalent (tCO2e)	2,087,104	2,332,025	_	-	_	2,690,148		305-1	
Total GHG emissions (Scope 1, 2, and 3)- location-based <sup>2,4</sup>	tCO2e	2,114,204	2,361,787	_	_	_	2,690,148		305-1	
Total GHG emissions (Scope 1 and 2) - market-based <sup>3,4,5,6</sup>	tCO2e	182,126	169,291	-	-	-	228,086		305-1	
Total GHG emissions (Scope 1 and 2) - location-based <sup>2,4,5,6</sup>	tCO2e	209,226	199,053	-	-	-	228,086	•	305-1	
Direct GHG emissions (Scope 1) <sup>2,5</sup>	tCO2e	40,777	43,538	-	-	-	52,574	0	305-1	
Buildings	tCO2e	18,152	19,580	-	-	-	25,508		305-1	
Transmission towers	tCO2e	2,133	2,121	-	-	-	1,289		305-1	
Fleet	tCO2e	20,492	21,837	-	-	-	25,777		305-1	
Indirect GHG emissions (Scope 2) - location- based <sup>2,4,5</sup>	tCO2e	168,449	155,515	-	-	-	175,512	0		
Buildings	tCO2e	75,250	65,352	-	-	-	79,881		305-2	
Transmission towers	tCO2e	67,707	65,059	-	-	_	60,193		305-2	
Power supply stations <sup>4</sup>	tCO2e	25,492	25,103	-	-	_	35,438		305-2	
VPPA REC environmental attributes <sup>6</sup>	tCO2e	(27,101)	(29,762)	-	-	-	-			
Indirect GHG emissions (Scope 2) - market- based <sup>3,4</sup>	tCO2e	141,349	125,753	-	-	-	175,512		305-2	

<sup>2</sup> The source of emission factors is the National Inventory Report, 2024. To keep consistency with the base year inventory, Global Warming Potential values from the IPCC Fourth Assessment Report were used where applicable. Where actual energy consumption is not available, we estimate consumption by applying an average intensity per square foot (for each property type) or per business unit (for transmission towers).

<sup>3</sup> Location-based emissions have been used as a proxy for the 2019 market-based emissions. Market-based emissions apply only to Scope 2 emissions.

<sup>4</sup> In 2024, we identified new information related to certain legacy Shaw power supply stations included in this metric. As a result, we have added 352,062 gigajoules of electricity or 16,653 metric tonnes of carbon dioxide equivalent emissions, as applicable, to the previously disclosed 2023 results.

<sup>1</sup> As a result of continuous data improvement for legacy Shaw sites, we have identified data improvements for power supply stations. This has required a recalculation of our GHG emissions for 2023. The presented 2023 and 2024 GHG emissions data includes combined Rogers and Shaw emissions from January 1 to December 31 each year. Data for years 2020, 2021, and 2022 have been omitted from this report. We consider emissions from sites operated by third parties (e.g., dealer retail sites) and facilities outside of Canada, each of which is outside our operational boundary (and included under Scope 3 emissions). Energy and emissions are recalculated for the base year (using the year-after option) and each historical year, in keeping with the GHG Protocol, to account for the following circumstances if they are significant: (i) outsourcing or insourcing of emitting activities; (ii) changes in the calculation methodology applied; (iii) discovery of errors; or (iv) structural changes in the company such as merger, acquisition, and divestment.

<sup>&</sup>lt;sup>5</sup> To align with our financial reporting timelines, we have changed our ESG reporting timelines. As a result, and due to data limitations, we collected energy and non-energy data (such as waste, business travel etc.) from January 1 to August 31, 2024. Data for the remaining four months of the year has been estimated using either (i) last year's data as a proxy (where available) with adjustments for current year circumstances (such as for some missing energy data for legacy Shaw sites from April 1 to August 31, 2024) or (ii) prorated based on year-to-date values. The 2019 comparative information has not been restated for this methodology change as data was available for the full 12-month period in 2019.

<sup>&</sup>lt;sup>6</sup> Effective 2023, we started reporting market-based Scope 2 GHG emissions (in line with guidance from the GHG Protocol) to account for renewable energy generation in our portfolio. We earn renewable energy certificates (RECs) that meet the GHG Protocol's Scope 2 Quality Criteria through our virtual power purchase agreement (VPPA).

Data	Measurement	2024	2023	2022	2021	2020	2019 (base year)	2024 metrics independently assured	GRI	SASB
Other indirect GHG emissions (Scope 3) <sup>7</sup>	tCO2e	1,904,978	2,162,734	-	-	-	2,462,062		305-3	
Category 1: Purchased goods and services <sup>8</sup>	tCO2e	1,085,274	1,091,896	-	-	-	1,331,622		305-3	
Category 2: Capital goods	tCO2e	581,665	734,102	-	-	-	731,627			
Category 3: Fuel- and energy-related activities <sup>4,9</sup>	tCO2e	56,365	94,437	-	-	-	59,597			
Category 4: Upstream transportation & distribution	tCO2e	32,690	50,490	-	-	-	80,739			
Category 5: Waste <sup>10</sup>	tCO2e	9,599	10,482	-	-	-	8,934		305-3	
Category 6: Business travel	tCO2e	4,759	5,835	-	-	-	7,708		305-3	
Category 7: Employee commuting	tCO2e	8,795	9,166	-	-	-	62,165		305-3	
Category 11: Use of sold products	tCO2e	55,124	62,653	-	-	-	43,421			
Category 12: End of life treatment of sold products	tCO2e	349	446	-	-	-	534			
Category 13: Downstream leased assets	tCO2e	31,707	27,938	-	-	-	22,646			
Category 14: Franchises	tCO2e	4,515	4,535	-	-	-	3,934			
Category 15: Investments	tCO2e	34,137	70,754	-	-	-	109,137			
GHG emissions intensity										
GHG emission (Scope 1 and 2) intensity by revenue	tCO2e / \$ million	8.84	8.77	-	-	-	9.22		305-4	
GHG emission (Scope 1 and 2) intensity by network traffic - market-based <sup>4</sup>	tCO2e / Petabyte	3.80	3.89	-	-	-	11.55		305-4	
GHG emission (Scope 1 and 2) intensity by network traffic - location-based <sup>4</sup>	tCO2e / Petabyte	4.36	4.58	-	-	-	11.55		305-4	
ENERGY <sup>1</sup>										
Energy (direct and indirect) consumed by the organization <sup>4</sup>	Gigajoules	6,079,661	5,869,442	-	-	-	5,540,151	٥	302-1 / 302-2	TC-TL-130a.1
Direct energy consumed 12	Gigajoules	644,217	675,074	-	-	-	861,818	0	302-1	TC-TL-130a.1
Energy type			·							
Natural gas	Gigajoules	343,358	354,147	-	-	-	531,037		302-1	TC-TL-130a.1
Fuel gas	Gigajoules	242,796	289,832	-	-	-	303,646		302-1	TC-TL-130a.1
Diesel	Gigajoules	57,567	30,502	-	-	-	26,537		302-1	TC-TL-130a.1
Propane gas	Gigajoules	496	593	-	-	-	598		302-1	TC-TL-130a.1
Indirect energy consumed (electricity and steam) 4	Gigajoules	5,435,444	5,194,368	_	_	-	4,678,333	•	302-2	TC-TL-130a.1

We have expanded our Scope 3 emissions disclosure to include all relevant Scope 3 categories to demonstrate our commitment to improve Scope 3 emissions and achieve our Science Based Targets initiative (SBTi) targets. As a result, we have updated our 2019, 2023, and 2024 Scope 3 emissions.

Blickludes emissions generated by extraction, production, and transportation of goods and services we purchased during the year.

Includes emissions generated by Rogers Business data centre clients and upstream emissions associated with fuel and energy we consumed during the year.

Includes only emissions from building waste.

<sup>11</sup> Scope 1 and 2 GHG emissions intensity per revenue is a supplementary financial measure; it is calculated by dividing the sum of market-based Scope 1 and 2 GHG emissions in metric tonnes by consolidated revenue in millions of dollars.

<sup>&</sup>lt;sup>12</sup> Represents the consumption of fuel energy on site (gas, propane, oil, etc.).

Data	Measurement	2024	2023	2022	2021	2020	2019 (base year)	2024 metrics independently assured	GRI	SASB
Renewable energy										
Indirect renewable energy consumed <sup>13</sup>	MWh	793,389	742,724	-	-	-	481,841		302-1	TC-TL-130a.1
Renewable energy share of total energy consumed <sup>14</sup>	Percentage	52.6	52.0	-	_	_	45.0		302-1	TC-TL-130a.1
Energy intensity										
Total energy use per network traffic <sup>4</sup>	Gigajoules / Petabyte	126.7	135.0	_	_	-	280.0		302-3	TC-TL-130a.1
Total energy use per revenue 4,15	Gigajoules / \$Million	295.1	304.0	-	-	_	295.0		302-3	TC-TL-130a.1
WATER										
Water consumption	Cubic metres	205,495	255,766	143,570	174,182	192,608	243,573		303-5	
WASTE										
Waste Generated <sup>16</sup>	Metric tonnes	22,790	20,478	13,200	7,946	5,422	9,393		306-3	
Diverted from disposal (recycled)	Metric tonnes	17,465	15,482	9,177	5,780	3,695	5,237		306-3	
Directed to disposal (landfill)	Metric tonnes	5,325	4,996	4,023	2,166	1,727	4,156		306-3	
Percentage of waste diverted from landfill	Percentage	77	76	70	73	68	56		306-3	
Spills and releases										
Level 1	Number	41	50	76	34	35	90			
Level 2	Number	14	16	9	25	19	27			
Level 3	Number	_	1	-	1	-	2			
Total spills and releases	Number	55	67	85	60	54	119			
MATERIALS										
Paper consumption	Metric tonnes	559	531	532	648	593	1,727			
Marketing and communications	Metric tonnes	324	283	353	458	228	316			
Publishing	Metric tonnes	-	-	-	-	-	764			
Billing	Metric tonnes	190	198	138	156	328	580			
Internal office use	Metric tonnes	45	50	41	34	37	67			
Product end-of-life management										
Wireless devices collected and processed for reuse and recycling	Number	269,976	259,680	193,185	123,678	113,447	131,502			
Materials recovered through take back programs	Number of items	6,628,641	6,397,072	5,965,352	1,119,195	785,726	1,478,593		306-2	TC-TL-440a.1
Percentage of recovered materials that were reused/resold	Percentage	51	61	80	73	47	40		306-2	TC-TL-440a.2
Percentage of recovered materials that were recycled	Percentage	49	39	20	27	53	60		306-2	TC-TL-440a.3

Represents the consumption of electricity purchased for use in our own operations. 2019 base year represents the renewable energy consumed by Rogers only, excluding Shaw, as the Shaw data is unavailable. Combined renewable generated electricity from provincial grids and our VPPA.

Total energy use per revenue is a supplementary financial measure; it is calculated by dividing energy use in gigajoules by consolidated revenue in millions of dollars.

Includes waste from buildings, fleet, construction, device recovery, power stations, and network.

## **Social**

Data	Measurement	2024	2023	2022	2021	2020	2024 metrics independently assured	GRI	SASB
EMPLOYEES		<u> </u>	<u> </u>						
Total employees in Canada	Number (rounded to 00)	24,000	26,000	22,000	23,000	24,000		102-7	
TRAINING AND EDUCATION									
Investment in training	\$ million	22	26	30	34	35		404-1	
Investment in training per employee	\$	905	1,012	1,345	1,478	1,503		404-1	
REGULAR PERFORMANCE AND CAREER DEVELOP	MENT REVIEW								
Percentage of employees receiving regular performance and career development reviews	Percentage	100	100	100	100	100		404-3	
HEALTH, SAFETY, AND WELLBEING									
Lost-time incident rate <sup>1</sup>	Rate per 100 full-time employees	0.66	0.24	0.32	0.33	0.37	•	403-9	
Fatalities total	Number	-	-	-	-	_		403-9	
# of Workplace Health & Safety Committees across Canada	Number	78	85	53	54	56		403-4	
DIVERSITY AND INCLUSION <sup>2</sup>									
Employee voluntary turnover rate	Percentage	16	17	20	16	10	0	401-1	
Women									
Overall	Percentage	37	38	40	39	38	0	102-8 405-1	
VP+	Percentage	25	31	32	32	27	<b>©</b>	102-8 405-1	
People of Colour <sup>3</sup>									
Overall	Percentage	36	36	39	38	36	<b>©</b>	102-8 405-1	
VP+	Percentage	25	24	20	15	14	•	102-8 405-1	
Indigenous Peoples									
Overall	Percentage	1	1	1	1	1	0	405-1	
Black	·								
Overall	Percentage	5	5	5	4	N/A		405-1	
VP+	Percentage	2	4	2	1	N/A		405-1	
2SLGBTQ+									
Overall	Percentage	4	4	4	3	3		405-1	
Persons with Disabilities									
Overall	Percentage	5	5	5	4	3	۵	405-1	

<sup>&</sup>lt;sup>1</sup> The acquired Shaw operations are not included in the 2023 metric as the Shaw tracking process was not aligned with Rogers process for 2023. Report criteria for hours worked: active employees as of the last period of the month.

<sup>&</sup>lt;sup>2</sup> The 2023 metric represents the combined metric of both Rogers and Shaw. For individual Rogers and Shaw metrics, please see the <u>2023 Data Supplement</u>.
<sup>3</sup> Per the Employment Equity Act, People of Colour refers to "persons other than Indigenous peoples, who are non-Caucasian in race or non-white in colour".

Data	Measurement	2024	2023	2022	2021		2024 metrics independently assured	GRI	SASB
COMMUNITY ENGAGEMENT							assureu		
Total community investment <sup>4,5</sup>	\$ million	107.3	87.8	76.0	69.7	76.3	•	201-1	
Percentage of pre-tax net income invested in community initiatives	Percentage	4.7	6.4	3.3	3.3	3.3	0	201-1	
Total community investment dollars enabled	\$ million	38.5	39.0	N/A	N/A	N/A			
CUSTOMER EXPERIENCE									
Customer retention - Wireless monthly churn rate (postpaid mobile phone) <sup>6</sup>	Percentage	1.21	1.11	0.90	0.88	N/A	•		
Customer retention - Wireless monthly churn rate (prepaid mobile phone)	Percentage	3.18	6.12	4.90	4.20	4.38	0		
Complaints accepted by the Commission for Complaints for Telecom-television Services (CCTS) 7	Number	7,768	4,881	3,442	4,187	2,987	0		

<sup>&</sup>lt;sup>4</sup> In 2023, television PSAs from Shaw were not included in this metric as the Shaw tracking process for these PSAs was not aligned with Rogers process. Shaw PSAs are in scope for 2024 and beyond.

<sup>5</sup> In 2023, Regulated TV (programming costs) only includes Rogers TV.

<sup>6</sup> Effective January 1, 2022, we changed the way in which we report postpaid mobile phone subscribers and churn. These figures no longer include tablets and wireless home phones. We retrospectively amended our 2021 comparative results to account for this redefinition.

<sup>7</sup> Complaints measured from August 1 to July 31 annually, as reported by the CCTS at www.ccts-cprst.ca.

### **Governance**

Data	Measurement	2024	2023	2022	2021	2020	2024 metrics independently assured	GRI	SASB
BOARD COMPOSITION									
Total Board members									
Number of Board directors	Number	14	13	14	12	15		102-22	
Independent	Percentage	71	54	50	50	53		102-22	
Women	Percentage	21	31	21	33	33		102-22	
ETHICS AND INTEGRITY									
Percentage of employees trained in Rogers Business Conduct Policy <sup>1</sup>	Percentage	99.6	99.8	98.1	97.0	95.0	<b>©</b>		
CRITICAL CONCERNS									
Nature and total number of critical concerns	Number	-	-	-	-	-		102-34	
ANTI-COMPETITION									
Average actual sustained download speed of (1) owned and commercially associated content and (2) non-associated content	Download speed	Rogers does not	disclose due to	o the sensitive	nature of this ir	nformation.			TC-TL-520a.2
SOCIO-ECONOMIC IMPACT									
Economic Impact									
Direct economic value generated									
Revenue	\$ million	20,604	19,308	15,396	14,655	13,916		201-1	
Economic value distributed <sup>2</sup>									
Operating expenses	\$ million	8,244	7,872	6,452	6,281	5,904		201-1	
Benefits and wages <sup>3</sup>	\$ million	2,129	2,266	2,081	2,046	1,710		201-1	
Shareholders and providers of capital									
Dividends paid or issued <sup>4</sup>	\$ million	1,064	1,034	1,010	1,010	1,011		201-1	
Interest paid	\$ million	2,087	1,780	1,054	802	808		201-1	
Taxes paid and other government payments	\$ million	1,585	1,431	1,333	1,384	1,104		201-1	
Capital expenditures	\$ million	4,041	3,934	3,075	2,788	2,312	٥	201-1	
Total community investment - cash	\$ million	16	15	10	9	11		201-1	
Economic value distributed	\$ million	19,166	18,332	15,015	14,320	12,860	٥	201-1	
Income taxes by province									
Total income taxes paid	\$ million	545.0	438.5	455.2	700.4	418.3	٥	201-1	
Canadian Federal Government	\$ million	318.8	249.9	259.3	385.5	229.3		201-1	
British Columbia	\$ million	36.5	22.7	16.8	23.9	12.7		201-1	
Alberta	\$ million	27.2	18.6	10.7	18.3	12.6		201-1	
Saskatchewan	\$ million	1.9	1.1	0.6	0.8	0.4		201-1	
Manitoba	\$ million	8.5	5.9	3.5	5.0	2.8		201-1	

The acquired Shaw operations were not included in the 2023 metric. The Shaw employees were deemed out of scope for 2023 Rogers Business Conduct Policy training as they were covered by their respective Shaw code of conduct training, which was completed prior to closing the Shaw Transaction. They are in scope for 2024 and beyond.

2 Economic value distributed is used to assess how we create wealth for stakeholders. See Non-GAAP and Other Financial Measures for more information.

3 Employee salaries and benefits and stock-based compensation (excluding payroll taxes).

4 Reflects total dividends settled both in cash and through the issuance of RCI Class B Non-Voting Shares under our dividend reinvestment plan.

Data	Measurement	2024	2023	2022	2021	2020	2024 metrics independently assured	GRI	SASB
Ontario	\$ million	136.7	116.6	140.1	208.9	146.6		201-1	
Quebec	\$ million	5.4	15.2	14.2	42.6	6.0		201-1	
Prince Edward Island	\$ million	0.1	0.1	0.1	0.2	0.1		201-1	
Newfoundland and Labrador	\$ million	1.7	1.4	1.6	2.5	1.1		201-1	
Nova Scotia	\$ million	2.2	1.9	1.4	1.9	1.1		201-1	
New Brunswick	\$ million	6.0	5.0	6.9	10.8	5.0		201-1	
Territories	\$ million	_	0.1	-	-	_		201-1	
Foreign	\$ million	_	_	-	-	0.6		201-1	
Sales taxes by province									
Total sales taxes	\$ million	11.1	11.4	15.4	8.6	7.7		201-1	
British Columbia	\$ million	7.4	10.2	12.9	7.3	6.0		201-1	
Saskatchewan	\$ million	0.5	0.9	0.2	_	_		201-1	
Manitoba	\$ million	2.9	_	2.3	1.2	0.8		201-1	
Ontario	\$ million	0.3	0.3	0.1	0.1	0.7		201-1	
Payroll taxes by province							,		
Total payroll taxes	\$ million	178.5	187.0	145.0	134.6	136.6		201-1	
Canadian Federal Government	\$ million	118.8	120.5	90.3	82.5	79.4		201-1	
British Columbia	\$ million	8.2	8.8	2.9	1.9	2.6		201-1	
Alberta	\$ million	1.7	1.3	0.1	0.3	_		201-1	
Saskatchewan	\$ million	0.1	_	-	_	_		201-1	
Manitoba	\$ million	1.8	1.5	0.2	0.2	0.2		201-1	
Ontario	\$ million	32.6	36.6	33.8	32.7	37.0		201-1	
Quebec	\$ million	14.7	17.7	17.1	16.3	16.7		201-1	
Newfoundland and Labrador	\$ million	0.3	0.3	0.3	0.3	0.3		201-1	
Nova Scotia	\$ million	0.1	0.1	0.1	0.1	_		201-1	
New Brunswick	\$ million	0.2	0.2	0.2	0.3	0.4		201-1	
Broadcast, spectrum, and other regulatory	fees <sup>5</sup>								
Canadian Federal Government	\$ million	785.7	722.5	669.7	491.2	489.9		201-1	
Property and business taxes by province									
Total property and business taxes	\$ million	71.0	72.1	47.7	50.0	49.7		201-1	
Canadian Federal Government	\$ million	5.3	5.7	4.5	6.0	5.7		201-1	
British Columbia	\$ million	13.9	13.7	4.7	5.2	4.1		201-1	
Alberta	\$ million	13.7	16.1	6.2	5.9	6.0		201-1	
Saskatchewan	\$ million	0.3	0.4	0.2	0.2	0.2		201-1	
Manitoba	\$ million	1.2	1.1	0.6	0.6	0.7		201-1	
Ontario	\$ million	25.1	24.0	21.4	21.7	22.2		201-1	
Quebec	\$ million	8.1	7.9	6.9	7.2	7.4		201-1	

<sup>&</sup>lt;sup>5</sup> For 2024, includes an allocation of \$442 million relating to the \$3.3 billion, \$24 million, \$1.7 billion, \$3.3 billion, and \$475 million we paid for the acquisition of spectrum licences in 2014, 2015, 2019, 2021, and 2024, respectively.

Data	Measurement	2024	2023	2022	2021	2020	2024 metrics independently assured	GRI	SASB
Newfoundland and Labrador	\$ million	1.4	1.4	1.4	1.4	1.4		201-1	
Nova Scotia	\$ million	0.5	0.5	0.5	0.4	0.6		201-1	
New Brunswick	\$ million	1.2	1.1	1.3	1.4	1.4		201-1	
Foreign	\$ million	0.3	0.2	-	-	_		201-1	
SUPPLIERS									
Number of certified diverse suppliers	Number	426	380	186	68	63			
Annual total spend with certified diverse suppliers	\$ million	226	206	126	45	40			
New suppliers that were screened using social criteria	Number	1,000	1,529	2,012	309	N/A		414-1	
DATA PRIVACY AND SECURITY									
Well-founded privacy complaints with the Office of the Privacy Commissioner of Canada	Number	2	_	1	2	_	0	418-1	
Number of lawful access requests for customer information <sup>6</sup>	Number	301,158	290,084	307,461	354,850	343,864			TC-TL-220a.4
Court orders / warrants	Number	203,012	169,886	210,662	256,121	253,827			TC-TL-220a.4
Government requirement letters	Number	1,915	1,512	1,707	1,133	1,219			TC-TL-220a.4
Foreign requests	Number	95	84	59	322	58			TC-TL-220a.4
Requests from law enforcement and 911 emergency responders	Number	96,136	110,580	95,033	97,274	88,760			TC-TL-220a.4
Number of customers' information released pursuant to a lawful access request <sup>6</sup>	Number	271,559	266,678	301,782	347,388	340,754			TC-TL-220a.4
Court orders / warrants	Number	185,926	161,733	206,509	253,074	251,479			TC-TL-220a.4
Government requirement letters	Number	1,502	1,216	1,548	1,094	1,054			TC-TL-220a.4
Foreign requests	Number	_	-	-	-	_			TC-TL-220a.4
Requests from law enforcement and 911 emergency responders	Number	84,587	98,819	95,033	97,274	88,760			TC-TL-220a.4
Number of customers' information not released pursuant to a lawful access request <sup>6</sup>	Number	29,599	20,536	5,679	7,462	3,110			TC-TL-220a.4
Court orders / warrants	Number	17,086	8,439	4,153	3,047	2,348			TC-TL-220a.4
Government requirement letters	Number	413	312	159	39	165			TC-TL-220a.4
Foreign requests	Number	95	87	59	322	58			TC-TL-220a.4
Requests from law enforcement and 911 emergency responders	Number	12,005	11,697	1,308	4,054	539			TC-TL-220a.4
Number of data breaches	Number	Rogers does not disclose due to the sensitive nature of this information.							TC-TL-230a.1
Percentage involving personally identifiable information (PII)	Number	Rogers does no	t disclose due	to the sensitive	nature of this	information.			TC-TL-230a.1
Number of customers affected	Number	Rogers does no	t disclose due t	to the sensitive	nature of this	information.			TC-TL-230a.1

 $^6$  The 2023 metric represents the combined metric of both Rogers and Shaw. For individual Rogers and Shaw metrics, please see the  $\underline{2023\ Data\ Supplement}$ .

## Index

The following GRI Index has been prepared based on internal criteria informed by the GRI Standards, with reference to SASB Standards, and considers our commitment to progress towards the UN Global Compact. The Index provides references to relevant information presented in our 2024 Annual Report and other regulatory or voluntary reports, as noted.

Description	Location	Page Number	SASB Indicator	GRI Indicator	UNGC Indicator
1. ORGANIZATIONAL PROFILE					
Name of the organization	2024 Annual Report	162	N/A	102-1	N/A
Activities, brands, products, and services	2024 Annual Report	22-24	N/A	102-2	N/A
Location of headquarters	2024 Annual Report	18, 162	N/A	102-3	N/A
Location of operations	2024 Annual Report	18	N/A	102-4	N/A
Ownership and legal form	2024 Annual Report	68	N/A	102-5	N/A
Markets served	2024 Annual Report	22	N/A	102-6	N/A
Scale of the organization	2024 Annual Report	22	N/A	102-7	N/A
Information on employees and other workers	2024 Annual Report	39, 49	N/A	102-8	N/A
Supply chain	2024 Annual Report	41	N/A	102-9	N/A
Significant changes to the organization and its supply chain	2024 Annual Report	21	N/A	102-10	N/A
Precautionary principle or approach	2024 Annual Report	16	N/A	102-11	N/A
External initiatives	2024 Annual Report	38-39	N/A	102-12	N/A
Membership of associations  2. STRATEGY	Memberships in 2024 include:	N/A	N/A	102-13	N/A
Statement from senior decision-maker	2024 Annual Report	3	N/A	102-14	N/A
Key impacts, risks, and opportunities	2024 Annual Report	31, 70	N/A	102-14	N/A
3. ETHICS AND INTEGRITY					
Values, principles, standards, and norms of behavior	2024 Annual Report	37, 40	N/A	102-16	N/A

Description	Location	Page Number	SASB Indicator	GRI Indicator	UNGC Indicator
Mechanisms for advice and concerns about ethics	2024 Annual Report	31	N/A	102-17	N/A
4. GOVERNANCE					
Governance structure	2024 Annual Report 2024 Information Circular	68-69 65	N/A	102-18	N/A
Delegating authority	-	_	N/A	102-19	N/A
Executive-level responsibility for economic, environmental, and social topics	2024 Annual Report	68	N/A	102-20	N/A
Consulting stakeholders on economic, environmental, and social topics	2024 Annual Report	68	N/A	102-21	N/A
Composition of the highest governance body and its committees	2024 Annual Report 2024 Information Circular	69 65-67	N/A	102-22	N/A
Chair of the highest governance body	2024 Annual Report	69	N/A	102-23	N/A
Nominating and selecting the highest governance body	2024 Information Circular	14-21	N/A	102-24	N/A
Conflicts of interest	2024 Information Circular	69	N/A	102-25	N/A
Role of highest governance body in setting purpose, values and strategy	2024 Information Circular	82-115	N/A	102-26	N/A
Collective knowledge of highest governance body	2024 Annual Report	68	N/A	102-27	N/A
Evaluating the highest governance body's performance	2024 Information Circular	90-115	N/A	102-28	N/A
Identifying and managing economic, environmental and social impacts	2024 Annual Report 2024 Information Circular	28-30 97-101	N/A	102-29	N/A
Effectiveness of risk management process	2024 Annual Report	70-77	N/A	102-30	N/A
Review of economic, environmental, and social topics	2024 Annual Report	30	N/A	102-31	N/A
Highest governance body's role in sustainability reporting	2024 Annual Report Rogers Sustainability and Social Impact Report is approved by the company's ESG Board Committee	68	N/A	102-32	N/A
Communicating critical concerns	In the event of a critical concern related to economic, environmental or social impacts, the ESG Team would meet with the CEO to advise on the best course of action. This would then be relayed to the Board of Directions.	N/A	N/A	102-33	N/A
Nature and total number of critical concerns	There were no critical concerns raised on environmental, social or economic issues.	N/A	N/A	102-34	N/A
Remuneration policies	2024 Information Circular	24-52	N/A	102-35	N/A
Process for determining remuneration	2024 Information Circular	24-52	N/A	102-36	N/A
Stakeholder involvement in remuneration	2024 Information Circular	24-52	N/A	102-37	N/A
5. STAKEHOLDER ENGAGEMENT					
List of stakeholder groups	2024 Annual Report	29	N/A	102-40	N/A
Identifying and selecting stakeholders	2024 Annual Report	29	N/A	102-42	N/A
Approach to stakeholder engagement	2024 Annual Report	29	N/A	102-43	N/A
Key topics and concerns raised	2024 Annual Report	29	N/A	102-44	Principle 3 - Note that we do not have a significant unionized workforce.

Description	Location	Page Number	SASB Indicator	GRI Indicator	UNGC Indicator
6. REPORTING PRACTICE					
Entities included in the consolidated financial statements	2024 Annual Report	105-107	N/A	102-45	N/A
Defining report content and topic boundaries	2024 Annual Report	29-30	N/A	102-46	N/A
List of material topics	2024 Annual Report	30	N/A	102-47	N/A
Restatements of information	Referenced in 2024 Annual Report where applicable.	N/A	N/A	102-48	N/A
Changes in reporting	2024 Annual Report	N/A	N/A	102-49	N/A
Reporting period	January 1 - December 31, 2023	N/A	N/A	102-50	N/A
Date of most recent report	March 6, 2024	N/A	N/A	102-51	N/A
Reporting cycle	Annual	N/A	N/A	102-52	N/A
Contact point for questions regarding the report	corp.responsibility@rci.rogers.com	N/A	N/A	102-53	N/A
Claims of reporting in accordance with the GRI Standards	2024 Annual Report 2024 Data Supplement	16 3	N/A	102-54	N/A
GRI content index	2024 Data Supplement	14	N/A	102-55	N/A
MANAGEMENT APPROACH FOR ALL TOPICS					
Explanation of the material topic and its boundary	For each material topic section of the ESG Report, the introduction explains why topics are significant and what we are doing. Definitions of our material topics are provided on page 29 of the 2024 Annual Report	N/A	N/A	103-1	N/A
The management approach and its components	For each material topic section of the ESG Report, associated policies, procedures, directives and relevant performance indicators are discussed.	N/A	N/A	103-2	N/A
Evaluation of the management approach	Policies, procedures, directives and key performance indicators are reviewed annually for relevance and to determine necessary improvements.	N/A	N/A	103-3	N/A

#### **ECONOMIC**

ECONOMIC PERFORMANCE					
Direct economic value generated and distributed	2024 Data Supplement	11	N/A	201-1	N/A
Financial implications and other risks and opportunities due to climate change	2024 Annual Report	76	N/A	201-2	N/A
Defined benefit plan obligations and other retirement plans	2024 Annual Report	61-62	N/A	201-3	N/A
Financial assistance received from government	2024 Annual Report	120	N/A	201-4	N/A
MARKET PRESENCE					
Proportion of senior management hired from the local community	We do not have a formal policy or procedures for local hiring and do not track the proportion of senior management hired from our local community. We do strive to make our employee populations reflect the communities we serve.	N/A	N/A	202-2	N/A
INDIRECT ECONOMIC IMPACTS					
Infrastructure investments and services supported	2024 Annual Report	33-35	N/A	203-1	N/A
Significant indirect economic impacts	2024 Annual Report	33-35	N/A	203-2	N/A

Description	Location	Page Number	SASB Indicator	GRI Indicator	UNGC Indicator
PROCUREMENT PRACTICES					
Proportion of spending on local suppliers	While Rogers does not have a specific mandate for using Canadian based suppliers, we do so wherever possible. Approximately 80% of our suppliers have headquarters in Canada or have significant operations in Canada.	N/A	N/A	204-1	N/A
ANTI-CORRUPTION					
Operations assessed for risks related to corruption	2024 Annual Report	37-38	N/A	205-1	Principle 10
Employees having received training on anti-corruption	2024 Annual Report	38	N/A	205-2	Principle 10
Incidents of corruption	2024 Annual Report	71, 75	N/A	205-3	Principle 10
ANTI-COMPETITIVE PRACTICES					
Legal actions for anti-competitive behavior, anti-trust and monopoly practices	2024 Annual Report	76-77	N/A	206-1	N/A
Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	2024 Annual Report	76-77	TC-TL-520a.1	N/A	N/A
Average actual sustained download speed of (1) owned and commercially associated content and (2) non-associated content	Rogers does not disclose due to the sensitive nature of this information.	N/A	TC-TL-520a.2	N/A	N/A
Description of risks and opportunities associated with net neutrality, paid peering, zero rating, and related practices	2024 Annual Report	70-77	TC-TL-520a.3	N/A	N/A

#### **ENVIRONMENTAL**

Precautionary approach to environmental challenges	2024 Annual Report	40-41	N/A	N/A	Principle 7
MATERIALS					
Materials used by weight or volume	2024 Data Supplement Rogers is not a manufacturer therefore this is not applicable. We report on our corporate paper consumption by weight and volume.	N/A	N/A	301-1	N/A
Recycled input materials used	Rogers is not a manufacturer therefore this is not applicable.	N/A	N/A	301-2	Principle 8
Reclaimed products and their packaging materials	2024 Data Supplement	N/A	N/A	301-3	Principle 8
(1) Materials recovered through take back programs, percentage of recovered materials that were (2) reused, (3) recycled, and (4) landfilled	2024 Data Supplement	8	TC-TL-440a.1	N/A	Principle 8
ENERGY					
Energy consumed within the organization	2024 Data Supplement	7	TC-TL-130a.1	302-1	N/A
Energy consumed outside the organization	2024 Data Supplement	7	TC-TL-130a.1	302-2	N/A
Energy intensity	2024 Data Supplement	7	N/A	302-3	N/A
Reduction of energy consumption	2024 Annual Report	41	N/A	302-4	Principle 9
Reduction in energy requirements of products and services	2024 Annual Report	41	N/A	302-5	Principle 8
WATER AND EFFLUENTS					
Water withdrawal	Not material to our business	N/A	N/A	303-3	N/A
Water discharge	Not material to our business	N/A	N/A	303-4	N/A

Description	Location	Page Number	SASB Indicator	GRI Indicator	UNGC Indicator
Water consumption	2024 Data Supplement	8	N/A	303-5	N/A
EMMISSIONS					
Direct GHG emissions (Scope 1)	2024 Annual Report 2024 Data Supplement	40-41 6	N/A	305-1	N/A
Indirect GHG emissions (Scope 2)	2024 Annual Report 2024 Data Supplement	40-41 6	N/A	305-2	N/A
Other indirect GHG emissions (Scope 3)	2024 Annual Report 2024 Data Supplement	40-41 6-7	N/A	305-3	N/A
GHG emission intensity	2024 Annual Report 2024 Data Supplement	40-41 7	N/A	305-4	N/A
Reduction of GHG emissions	2024 Annual Report 2024 Data Supplement	40-41 6-7	N/A	305-5	Principle 9
WASTE					
Waste generated	2024 Data Supplement	8	N/A	306-3	N/A
Waste generation and significant waste-related impacts	2024 Annual Report	36	N/A	306-1	N/A
Management of significant waste-related impacts	2024 Annual Report	36	N/A	306-2	Principle 8
Waste diverted from disposal	2024 Data Supplement	8	N/A	306-4	Principle 8
Waste directed to disposal	2024 Data Supplement	8	N/A	306-5	N/A
ENVIRONMENTAL COMPLIANCE  New suppliers that were screened using environmental criteria	2024 Annual Report	41-42	N/A	308-1	Principle 8
SOCIAL					
EMPLOYMENT					
New employee hires and employee turnover	2024 Annual Report 2024 Data Supplement	40 9	N/A	401-1	N/A
Benefits provided to full-time employees that are not provided to temporary or part-time employees.	2024 Annual Report  All benefits are effective immediately for full time employees and after three months of continuous service for part-time employees	39, 41	N/A	401-2	N/A
Parental Leave	2024 Annual Report	39	N/A	401-3	N/A
OCCUPATIONAL HEALTH & SAFETY					
Occupational health and safety management system	2024 Annual Report	41	N/A	403-1	N/A
Hazard identification, risk assessment, and incident nvestigation	2024 Annual Report	41	N/A	403-2	N/A
Occupational health services	2024 Annual Report	41	N/A	403-5	N/A
Norker participation, consultation, and communication on occupational health and safety	2024 Annual Report	41	N/A	403-4	N/A

41

9

N/A

N/A

2024 Annual Report

2024 Data Supplement

Worker training on occupational health and safety

Work-related injuries

403-5

403-9

N/A

N/A

Description	Location	Page Number	SASB Indicator	GRI Indicator	UNGC Indicator
TRAINING AND EDUCATION					
Programs for upgrading employee skills and transition assistance programs	2024 Annual Report	40	N/A	404-2	N/A
Percentage of employees receiving regular performance and career development reviews	2024 Data Supplement	9	N/A	404-3	N/A
DIVERSITY AND EQUAL OPPORTUNITY					
Diversity of governance bodies and employees	2024 Data Supplement	9, 11	N/A	405-1	N/A
CHILD LABOR					
Operations and suppliers at significant risk for incidents of child labor	2024 Annual Report	41	N/A	408-1	Principle 5
FORCED OR COMPULORY LABOUR					
Operations and suppliers at significant risk for incidents of forced or compulsory labor	2024 Annual Report	41	N/A	409-1	Principle 4
HUMAN RIGHTS ASSESSMENT					
Operations that have been subject to human rights reviews or impact assessments	2024 Annual Report	41	N/A	412-1	Principle 1, 2
Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Rogers conducts an annual Ethical Procurement Practices ("EPP") assessment of our supplier base to identify positive value contributions in our supply chain. The survey focuses on the following aspects of EPP: Environmental Management, Use of Resources, GHG and Energy Consumption, Diversity, Human Rights, Labour Practices, Ethics, and Health and Safety. In conjunction with this EPP assessment, we leverage our Environmental Policy and Supplier Code of Conduct to ensure that we monitor and govern the procurement practices of our Supplier base.	N/A	N/A	412-3	Principle 1, 2
LOCAL COMMUNITIES					
Operations with local community engagement, impact assessments, and development programs	2024 Annual Report	38-39	N/A	413-1	N/A
SUPPLIER SOCIAL ASSESSMENT					
New suppliers that were screened using social criteria	2024 Data Supplement	13	N/A	414-1	N/A
CUSTOMER HEALTH AND SAFETY					
Assessment of the health and safety impacts of product and service categories	All wireless installations are designed for strict compliance with Health Canada's Safety Code 6 and verified by a Professional Engineer	N/A	N/A	416-1	N/A
MARKETING AND LABELING					
Requirements for product and service information and labeling	2024 Annual Report	N/A	N/A	417-1	N/A
Incidents of non-compliance concerning marketing communications	2024 Annual Report	80, 83	N/A	417-3	N/A
CUSTOMER PRIVACY AND CYBER SECURITY					
Substantiated complaints concerning breaches of customer privacy and losses of customer data	2024 Annual Report	37-38	N/A	418-1	N/A
Description of policies and practices relating to behavioural advertising and customer privacy	2024 Annual Report	37-38, 79	TC-TL-220a.1	N/A	N/A
Number of customers whose information is used for secondary purposes	2024 Annual Report	N/A	TC-TL-220a.2	N/A	N/A

Description	Location	Page Number	SASB Indicator	GRI Indicator	UNGC Indicator
Total amount of monetary losses as a result of legal proceedings associated with customer privacy	2024 Annual Report	37-38	TC-TL-220a.3	N/A	N/A
(1) Number of law enforcement requests for customer information, (2) number of customers whose information was requested, (3) percentage resulting in disclosure	2024 Data Supplement  Rogers will not disclose a customer's confidential information to government agencies unless specifically compelled to do so by a legal authority or in the case of an emergency where the life, health, or security of an individual is threatened	13	TC-TL-220a.4	N/A	N/A
(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Rogers does not disclose due to the sensitive nature of this information	N/A	TC-TL-230a.1	N/A	N/A
Description of approach to identifying and addressing data security risks, including use of third-party cyber security standards	2024 Annual Report	70-71	TC-TL-230a.2	N/A	N/A
SOCIO-ECONOMIC COMPLIANCE					
Non-compliance with laws and regulations in the social and economic area	2024 Annual Report	N/A	N/A	419-1	N/A
CUSTOMER SERVICE					
(1) System average interruption frequency and (2) customer average interruption duration	Rogers does not yet report on this indicator	N/A	TC-TL-550a.1	N/A	N/A
Discussion of systems to provide unimpeded service during service interruptions	2024 Annual Report	33-35	TC-TL-550a.2	N/A	N/A
ACTIVITY METRICS					
Number of Wireless subscribers	2024 Data Supplement	4	TC-TL-000.A	N/A	N/A
Number of Internet subscribers	2024 Data Supplement	4	TC-TL-000.C	N/A	N/A
Network traffic	2024 Data Supplement	4	TC-TL-000.D	N/A	N/A

## Non-GAAP and other financial measures

-			Most directly comparable IFRS financial measure
Economic value distributed	To assess how we created wealth for stakeholders	Operating costs add dividends paid; interest paid; income taxes paid; allocation of cost to acquire spectrum licences; and capital expenditures	Operating costs

### **Economic value distributed**

Years ended December 31

In millions of dollars	2024	2023
Operating costs	10,987	10,727
Dividends paid	1,064	1,034
Interest paid	2,087	1,780
Income taxes paid	545	439
Allocation of cost to acquire spectrum licences	442	418
Capital expenditures	4,041	3,934
Economic value distributed	19,166	18,332

## **Glossary of terms**

We apply the World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (the GHG Protocol) and our own internal reporting guidelines and definitions for ESG reporting (collectively the "applicable criteria").

Term	Definition	Methodology / Standard <sup>1</sup>
5G (Fifth Generation Wireless)	The fifth generation in mobile phone technology, which over time, will deliver faster speeds, instant response times, and fast connections, fundamentally changing how we live and work. 5G will be capable of peak data rates up to 100 times faster than 4G LTE, all while supporting up to 10 million connections per square kilometre – 10 times the capacity of 4G LTE.	N/A
Canadian Radio-Television & Telecommunications Commission (CRTC)	The federal regulator for radio and television broadcasters and cable TV and telecommunications companies in Canada.	N/A
Capital expenditures	Investments made to acquire or upgrade physical assets, including technology, networks, and infrastructure.	GRI: 201-1
Complaints accepted by the Commission for Complaints for Telecom-television Services (CCTS)	Complaints that were received, reviewed, and found to be within the CCTS mandate over the 12-month period ended July 31 each year.	Data is sourced from the CCTS Annual Report, publicly available at www.ccts-cprst.ca.
Critical concerns	Refers to the identification, assessment, and reporting of key sustainability or ESG (Environmental, Social, and Governance) issues that are of significant importance to an organization and its stakeholders.	GRI: 102-34
Customer retention - Wireless monthly churn rate	This business performance measure is used to describe the disconnect rate of customers to a telecommunications service. It is a measure of customer turnover and is often at least partially reflective of service quality and competitive intensity.	This is calculated as the sum of the number of subscribers deactivating for each period divided by the sum of the aggregate number of subscribers at the beginning of each period.
Data centre	A facility used to house computer systems and associated components, such as telecommunications and storage systems. It generally includes redundant or backup power supplies, redundant data communications connections, environmental controls (e.g., air conditioning, fire suppression), and security controls.	N/A
Devices collected and processed for reuse or recycling	Total number of 'used' wireless devices (mobile phones, tablets and watches) collected and processed for donating, reusing, reselling or recycling (collectively known as 'repurposed') during the reporting period.	Repurposed devices will include all devices collected and processed in house or, on behalf of Rogers, by third-party service providers.
Direct Greenhouse Gas Emissions (Scope 1)	Direct greenhouse gas emissions from sources where Rogers has operational control. Total Scope 1 emissions are calculated in accordance with the GHG Protocol and include those resulting from energy combustion from owned or leased vehicles and properties under Rogers operational control (including office buildings, transmission sites, power supply stations, retail spaces, and the Rogers Centre). This definition aligns with the GHG Protocol and the results are reported for the period January 1 to December 31. Rogers' scope 1 emissions includes sources of stationary combustion (such as buildings, network sites), mobile combustion (such as fleet) and fugitive emissions (such as refrigeration leaks).	GRI: 305-1
Diversity metrics	These metrics include employees who identify as Women, People of Colour, Indigenous Peoples, Black, 2SLGBTQ+, and Persons with Disabilities represented as a percentage of the workforce for all employees and those in VP+ positions. All active (full-time and part-time), federally regulated employees are included in these metrics. Employees on leave are excluded.	GRI: 102-8, 405-1

<sup>&</sup>lt;sup>1</sup> internal criteria was developed considering the noted sustainability reporting frameworks.

Term	Definition	Methodology / Standard <sup>1</sup>
Diversion rate	The diversion rate is the proportion by weight of all material diverted from disposal (e.g. landfill or incineration) to the total mass of all waste material generated, expressed as a percentage.	SASB: TC-TL-440a.2, TC-TL-440a.3
Economic value distributed	A measure of the wealth we created for stakeholders.	GRI: 201-1
Employee voluntary turnover rate	The number of employees who have voluntarily left the company as a percentage of the total average number of employees during the reporting period. The average number of employees includes all permanent full-time and part-time employees and all employees on leave for less than two years. Temporary employees and independent and agency contractors are excluded.	GRI: 405-1
Energy use	Energy use is measured in gigajoules (GJ) and refers to direct and indirect energy consumption. Direct energy consumption includes natural gas, gasoline, fuels consumed by Rogers owned or leased vehicles and properties. Indirect energy consumption includes electricity used by Rogers properties, which include owned or leased office buildings, transmission sites, power supply stations, retail spaces, and the Rogers Centre.	GRI: 302-1, 302-2 SASB: TC-TL-130a.1
Greenhouse Gas (GHG) Protocol	The most widely used international accounting tool for government and business leaders to understand, quantify, and manage greenhouse gas emissions. The GHG Protocol was jointly convened in 1998 by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI). Rogers uses the following guidance documents from GHG protocol to inform its GHG inventory development: a) GHG Protocol Corporate Standard; b) GHG Protocol Scope 2 Guidance - An amendment to the GHG Protocol Corporate Standard; c) GHG Protocol Corporate Value Chain Accounting and Reporting Standard - Supplement to the GHG Protocol Corporate Standard.	GRI: 305-1, 305-2, 305-3, 305-4
Indirect GHG emissions (Scope 2) - location-based	Indirect greenhouse gas emissions from the consumption of electricity and steam purchased by Rogers for use in the general course of business, by properties under Rogers operational control, including office buildings, transmission sites, power supply stations, retail spaces and the Rogers Centre. This definition aligns with the GHG Protocol and the results are reported for the period January 1 to December 31. Rogers' scope 2 emissions include purchased electricity and steam for heating and cooling of buildings.	GRI: 305-2
Level 3 spill	An accidental release of chemicals, oils, and/or fuels, greater than 100 kilograms or 100 litres, that has a potentially negative impact on the environment and/or human health and is reportable by law to Environment Canada within 24 hours.	100 kilograms or 100 litres
Lost-time incident rate	The number of work-related injuries per 100 full-time employees that resulted in lost time.	GRI: 403-9
LTE (Long-Term Evolution)	A fourth generation cellular wireless technology (also known as 4G) which has evolved and enhanced the UMTS/HSPA+ mobile phone standards. LTE improves spectral efficiency, lowers costs, improves services, and, most importantly, allows for higher data rates. LTE technology is designed to deliver speeds up to 150 Mbps.	N/A
Material topics	Topics that are (a) significant to stakeholders and substantively influence their decisions and assessments of Rogers, and (b) reflective of our significant social, environmental, and economic impacts.	
New suppliers that were screened using social criteria	Refers to the evaluation conducted by Rogers Procurement to assess suppliers' compliance with social responsibility standards, including sustainability, environmental stewardship, fair labour practices, diversity and inclusion, community impact, and ethical business practices, prior to their consideration for inclusion in the Rogers supplier ecosystem and value chain.	

Term	Definition	Methodology / Standard <sup>1</sup>
Percentage of employees trained in Rogers Business Conduct Policy	The percentage of full-time and part-time employees, as at December 31, 2024 who have read and completed our annual Rogers Business Conduct Policy training, based on a snapshot of enrolled employees as of January 25, 2024. Employees on leave are not included.	The calculation excludes any employees who are terminated or go on leave, employees who are newly hired or return from leave after the program was launched, Board of Directors, contractors, Toronto Blue Jays and Rogers Centre part-time employees and U.S. employees.
Percentage of pre-tax net income invested in community initiatives	Portion of pre-tax earnings (net income before income tax expense for the period) directed to charities and non-profits. In previous reports, this was referred to as "Percentage of pre-tax profits donated to charities and NGOs". While the label has been updated for 2024, the method of calculation has not changed.	GRI: 201-1
Postpaid	A conventional method of payment for wireless service where a subscriber pays a fixed monthly fee for a significant portion of services. Usage (e.g. long distance) and overages are billed in arrears, subsequent to consuming the services.	The fees are often arranged on a term contract basis.
Prepaid	A method of payment for wireless service that requires a subscriber to prepay for a set amount of airtime or data usage in advance of actual usage.	Generally, a subscriber's prepaid account is debited at the time of usage so that actual usage cannot exceed the prepaid amount until an additional prepayment is made.
Science Based Targets initiative (SBTi)	Science Based Targets initiative (SBTi) is the global governing body that drives ambitious climate action in the private sector by enabling organizations to set science-based greenhouse gas emissions reduction targets. SBTi assesses, measures and approves carbon reduction targets.	N/A
Scope 3 Greenhouse Gas Emissions	Greenhouse gas emissions from other indirect sources of energy used by Rogers, such as business air and rail travel, vehicle rentals, hotels, employee commuting, Toronto Blue Jays travel and hotels, building waste, electricity used by data centre customers, and total paper usage. This definition aligns with the GHG Protocol and the results are reported for the period January 1 to December 31.	GRI: 305-3
Taxes paid and other government payments	The amount of income taxes, sales taxes, payroll taxes, property and business taxes, and regulatory and spectrum fees paid to Canadian federal, provincial, and municipal governments.	GRI: 201-1
Total community investment	Includes contributions of cash made to registered charities and non-profit organizations, charitable sponsorship contributions (e.g. event sponsorships), products, goods, and services made to registered charities and non-profit organizations during the reporting period. The majority of our in-kind contributions comprise free advertising airtime provided to charities and non-profit organizations in the form of public service announcements (PSAs) or event coverage on our radio and television stations and in our publications. In-kind community investments have been measured at the cost Rogers incurs to provide the products, goods, or services.	GRI: 201-1
Total community investment dollars enabled	Through Rogers sponsorship and support, we help third-party charities to raise funds via events, lotteries, and other initiatives.	Includes funds raised by the Jays Care Foundation and Roger Charity Classic
Well-founded privacy complaints with the Office of the Privacy Commissioner of Canada	Complaints filed with the Office of the Privacy Commissioner of Canada where Rogers is found to have contravened a provision of the Privacy Act or the Personal Information Protection and Electronic Documents Act (PIPEDA)	GRI: 418-1

### Assurance

#### KPMG'S INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT

To the Board of Directors and Management of Rogers Communications Inc.,

We have undertaken a limited assurance engagement on certain performance metrics of Rogers Communications Inc. (the "Entity"), included in the accompanying 2024 Data Supplement (the "Report"), for the year ended December 31, 2024.

The scope of our limited assurance engagement, as agreed with management, comprises the following performance metrics (collectively, the "subject matter information") and criteria:

Subject Matter Information	Units	Criteria
Percentage of employees trained in Rogers Business Conduct Policy	Percentage	Internally Developed
Customer retention - Wireless monthly churn rate (postpaid mobile phone)	Percentage	Internally Developed
Customer retention - Wireless monthly churn rate (prepaid mobile phone)	Percentage	Internally Developed
Complaints accepted by the Commission for Complaints for Telecom-television Services (CCTS)	Number	Internally Developed
Well-founded privacy complaints with the Office of the Privacy Commissioner of Canada	Number	Internally Developed
Capital expenditures	\$ million	Internally Developed
Percentage of employees who are women (overall)	Percentage	Internally Developed
Percentage of employees who are women (VP+)	Percentage	Internally Developed
Percentage of employees who are People of Colour (overall)	Percentage	Internally Developed
Percentage of employees who are People of Colour (VP+)	Percentage	Internally Developed
Percentage of employees who are Indigenous Peoples (overall)	Percentage	Internally Developed
Percentage of employees who are Persons with Disabilities (overall)	Percentage	Internally Developed
Employee voluntary turnover rate	Percentage	Internally Developed
Lost-time incident rate	Rate per 100 full-time employees	Internally Developed
Energy (direct and indirect) consumed by the organization	Gigajoules	Internally Developed

Subject Matter Information	Units	Criteria	
Direct energy consumed	Gigajoules	Internally Developed	
Indirect energy consumed (electricity and steam)	Gigajoules	Internally Developed	
Total community investment	\$ million	Internally Developed	
Percentage of pre-tax net income invested in community initiatives	Percentage	Internally Developed	
Economic value distributed	\$ million	Internally Developed	
Total income taxes paid	\$ million	Internally Developed	
Direct GHG emissions (Scope 1)	Metric tonnes of carbon dioxide equivalent (tCO2e)	GHG Protocol: The Corporate Accounting and Reporting Standard	
Indirect GHG emissions (Scope 2) - location-based	tCO2e		
Total GHG emissions (Scope 1 and 2) - location-based	tCO2e		

The subject matter information is denoted by the symbol • in the Report.

Other than as described in the preceding table, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

There are no mandatory requirements for the preparation or presentation of the subject matter information. As such, the Entity has applied the Greenhouse Gas Protocol -Corporate Accounting and Reporting Standard (revised edition) in relation to greenhouse gas emissions, and internally developed criteria for the remaining subject matter information. The criteria are further described on pages 20 to 23 of the Report ("applicable criteria").

#### Management's Responsibility

Management is responsible for the preparation and presentation of the subject matter information in accordance with the applicable criteria.

Management is also responsible for such internal control as management determines necessary to enable the preparation and presentation of the subject matter information that is free from material misstatement, whether due to fraud or error. This responsibility includes determining the Entity's objectives in respect of sustainability performance and reporting, identifying stakeholders and material issues, and selecting or developing appropriate criteria.

#### **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

Canadian Standards on Assurance Engagements (CSAE) 3000, Attestation Engagements Other than Audits or Reviews of Historical Financial Information and CSAE 3410, Assurance Engagements on Greenhouse Gas Statements. These standards require that we plan and perform our engagement to obtain limited assurance about whether the subject matter information is free from material misstatement.

A limited assurance engagement involves assessing the suitability of the criteria used by the Entity in preparing the subject matter information in the circumstances of the engagement, assessing the risks of material misstatement, whether due to fraud or error, and responding to the assessed risks as necessary in the circumstances.

We exercised professional judgment and maintained professional skepticism throughout the engagement. Our procedures were designed and performed to obtain evidence that is sufficient and appropriate to provide a basis for our conclusion. In carrying out our engagement, we:

- Evaluated the suitability of the Entity's use of the criteria, as the basis for preparing the subject matter information in the circumstances;
- Through inquiries, obtained an understanding of the Entity's control environment, processes and systems relevant to the preparation of the subject matter information, but did not evaluate the design of control activities, obtain evidence about their implementation or test their operating effectiveness;
- Evaluated whether the Entity's methods for developing estimates are appropriate and had been consistently applied, but our procedures did not include separately developing our own estimates against which to evaluate the Entity's estimates:
- Inspected a limited number of items to or from supporting records, as appropriate:
- Performed analytical procedures by developing expectations and comparing the expectations to recorded amounts and made inquiries of management to obtain explanations for any significant differences we identified;
- Performed recalculation, for certain performance metrics, and compared the recalculated amounts to recorded amounts:
- Considered the presentation and disclosure of the subject matter information.

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. 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.

#### **Our Independence and Quality Management**

We have complied with the independence and other ethical requirements of 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**

Historical non-financial information, such as that contained in the Report, is subject to more inherent limitations than historical financial information, given the qualitative characteristics of the underlying subject matter and methods used for determining this information. The absence of a significant body of established practice on which to draw allows for the selection of different but acceptable evaluation techniques, which can result in materially different measurements and can impact comparability. The nature and methods used to determine such information, as described in the applicable criteria, may change over time. It is important to read the Entity's reporting methodology disclosed on page 20-23 of the Report.

#### Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Based on the procedures performed and evidence obtained, no matters have come to our attention to cause us to believe that the Entity's subject matter information for the year ended December 31, 2024 is not prepared, in all material respects, in accordance with the applicable criteria.

Our conclusion on the subject matter information does not extend to any other information, reports or documents that accompany, are presented with, or contain the subject matter information and our assurance report.

#### Restriction on Use

KPMG LLP

Our report is intended solely for use by Rogers Communications Inc. for the purpose(s) set out in our engagement agreement. Our report may not be suitable for any other purpose and is not intended for use or reliance by any third parties. While KPMG LLP acknowledges that disclosure of our report may be made, in full, by Rogers Communications Inc. in the Report, KPMG LLP does not assume or accept any responsibility or liability to any third party in connection with the disclosure of our report.

Chartered Professional Accountants Toronto, Canada

March 6, 2025

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