

Canada Post – Greenhouse Gas Emissions Report



INTRODUCTION

This greenhouse gas (GHG) inventory, prepared in accordance with the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard and Scope 2 Guidance, reflects the activities of Canada Post Corporation (CPC) 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, along with the prior year ended December 31, 2024, and base year ended December 31, 2019, for comparative purposes.

GHG EMISSIONS (kt CO₂e)

Description	2025	Absolute change (2025-2024)	Per-cent change (2025-2024)	2024	Absolute change (2025- 2019)	Per-cent change (2025- 2019)	2019
Scope 1 emissions							
Heating	34.4	4.4	14.7%	30.0	-5.8	-14.4%	40.2
Owned fleet	63.5	3.9	6.6%	59.6	-3.7	-5.5%	67.2
Fugitive emissions	1.9	-0.4	-17.3%	2.2	1.5	414.9%	0.4
Total scope 1 emissions	99.7	7.9	8.6%	91.8	-8.0	-7.4%	107.7
Scope 2 emissions							
Electricity (location-based)	27.5	-1.0	-3.5%	28.5	-7.2	-20.7%	34.7
Electricity (market-based)	6.9	-4.6	-39.9%	11.5	-22.3	-76.3%	29.2
Total scopes 1 and 2 emissions (location-based)	127.2	6.9	5.8%	120.3	-15.2	-10.7%	142.4
Total scopes 1 and 2 emissions (market-based)	106.6	3.3	3.2%	103.3	-30.3	-22.1%	136.9
Scope 3 emissions							
Category 1: Purchased goods and services	71.8	-20.6	-22.3%	92.4	-76.4	-51.5%	148.2
Category 2: Capital goods	18.5	-20.2	-52.1%	38.7	-22.4	-54.7%	40.9
Category 3: Fuel- and energy-related activities	32.1	1.6	5.1%	30.5	-6.6	-17.1%	38.7
Category 4: Upstream transportation and distribution	339.5	-64.7	-16.0%	404.2	-165.7	-32.8%	505.1
Category 5: Waste generated in operations	5.9	-3.3	-36.2%	9.2	1.8	45.7%	4.0
Category 6: Business travel	5.2	-1.3	-19.9%	6.5	-9.8	-65.5%	15.0
Category 7: Employee commuting	72.8	-4.0	-5.3%	76.9	-15.9	-17.9%	88.7
Category 12: End-of-life treatment of sold products	0.4	-0.1	-12.7%	0.5	0.1	33.2%	0.3
Category 15: Investments	112.6	-1.6	-1.4%	114.2	10.2	9.9%	102.4
Total scope 3 emissions	658.8	-114.2	-14.8%	773.0	-284.7	-30.2%	943.4

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BASE YEAR AND RECALCULATIONS

CPC developed its science-based emissions reduction target in 2020, setting its base year as 2019 using the most current GHG inventory data available. Targets in place (approved by the SBTi) include:

- 50% reduction in scopes 1 and 2 (market-based) emissions by 2030 from 2019
- Net-zero emissions across scopes 1, 2 (market-based) and 3 by 2050 from 2019

CPC conducts regular reviews of its GHG emissions calculation methodologies to incorporate new data sources as they become available, to refine calculations and to reflect any significant changes to its 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, CPC updated its methodology for quantifying diesel consumption associated with its owned fleet, after identifying that diesel delivered directly to certain sites had not been fully captured in prior calculations. As a result, CPC restated its 2024 scope 1 emissions to incorporate both fuel card purchases and bulk fuel deliveries. This update improves the completeness and accuracy of CPC's emissions inventory and aligns with CPC's commitment to transparent reporting.

In addition, CPC initiated the procurement of renewable natural gas (RNG) at select facilities in British Columbia in December 2025. CPC also continued to procure Renewable Energy Credits (RECs), including through SaskPower's Renewable Energy Subscription Service and one-time REC purchases from ACT Commodities, contributing to reductions in scope 2 (market-based) emissions. These actions reflect ongoing efforts to support CPC's progress toward its sustainability targets.

METHODOLOGY

GHG emissions calculations include emissions from CO₂, CH₄, N₂O and HFCs. CPC emissions do not include any sources of PFCs, SF₆ or NF₃ gases, as they are not applicable to CPC operations. Global Warming Potentials from the Intergovernmental Panel on Climate Change's Assessment Report 5 are used to convert the emissions of each GHG to CO₂ equivalents.

Scope 1 methodology

Heating

Natural gas, heating oil, propane and diesel are used in CPC's buildings. Consumption data is collected from utility bills and captured for all owned or leased facilities where CPC has operational control. Emission factors by province/territory are taken from Canada's National Inventory Report (NIR) and are updated annually.

Fugitive emissions

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CPC collects data on refrigerant leaks for all facilities where equipment servicing was required during the reporting period. Emission factors are taken from the California Air Resources Board.

Owned fleet

Vehicle fuel consumption for all of CPC's owned fleet vehicles is taken from fuel cards used to pay for fuelling of its vehicles. Fuel types consumed include gasoline, diesel and propane, and the biofuel and ethanol content is not considered. Where the fuel type is not specified in the fuel card data, it is assumed to be gasoline. Emission factors from Canada's NIR are used.

In 2026, CPC identified an issue in its methodology for calculating diesel consumption associated with its owned fleet. Specifically, it was determined that diesel delivered directly to certain sites was not fully captured in the existing data collection processes, which primarily relied on fuel card transactions.

To address this, CPC updated its methodology for reporting of 2025 emissions to incorporate both fuel card purchases and bulk fuel deliveries. As a result of this improvement, CPC restated its 2024 Scope 1 emissions related to diesel consumption from fleet operations, as this new source began in 2024.

This restatement enhances the completeness and accuracy of CPC's greenhouse gas inventory and aligns with CPC's commitment to transparency and continuous improvement in emissions reporting.

Exclusions

CPC kiosks as well as leased facilities in which the landlord is contractually responsible for the heating are excluded from inventory calculations as they are outside the boundary of operational control.

Renewable Natural Gas (RNG)

In December 2025, CPC began procuring renewable natural gas (RNG) for the first time at select facilities served by FortisBC. RNG is an alternative to conventional natural gas, produced from organic waste sources and injected into the natural gas distribution system.

The introduction of RNG represents an important step in reducing emissions associated with building heating within CPC's scope 1 inventory. CPC intends to continue purchasing RNG at these facilities and will explore opportunities to expand its use to additional sites where it is operationally and economically feasible. Note that RNG reduces reported scope 1 emissions under the GHG Protocol, however it does not reduce absolute emissions.

Scope 2 methodology

Electricity (location-based)

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Electricity consumption data is collected from utility bills and aggregated at the provincial and territorial level. Emission factors by province/territory are taken from Canada's NIR.

Electricity (market-based)

Electricity consumption data is collected from utility bills and aggregated at the utility provider level. Where available, utility-specific emission factors published by the utility provider are applied. Provincial/territorial location-based factors from Canada's NIR are applied where utility-specific emission factors are not available. Renewable Energy Credit (RECs) are applied from Power Purchase Agreements (PPAs) in Alberta and the Renewable Energy Subscription Service (RSS) in Saskatchewan. Note that residual mix emission factors are not currently available in Canada to account for voluntary purchases of renewable energy which may result in double counting between electricity consumers.

Renewable Energy Credits

CPC purchases Renewable Energy Credits (RECs) through SaskPower's Renewable Energy Subscription Service (RSS), to reduce scope 2 (market-based) emissions associated with electricity consumption at select facilities in Saskatchewan. CPC also purchased 21,000 MWh of Green-e certified RECs from ACT Commodities. These RECs represent the environmental attributes of renewable electricity generation and are applied within CPC's scope 2 (market-based) emissions calculations. By using RECs, CPC can lower its market-based emission factors for purchased electricity, thereby reducing its reported scope 2 (market-based) GHG emissions.

Exclusions

CPC kiosks as well as leased facilities in which the landlord is contractually responsible for the electricity are excluded from inventory calculations as they are outside the boundary of operational control.

Scope 3 methodology

Category 1: Purchased goods and services

GHG emissions from CPC's purchased goods and services were estimated by multiplying the dollar value of payments made during the reporting period by either supplier-specific or sector-specific emission factors. For its largest suppliers, CPC obtains actual supplier emissions data through its CDP Supply Chain Membership. Supplier-specific emission factors were determined using the reported revenue and scope 1, scope 2 (market-based, or location-based when market-based is not available) and upstream scope 3 GHG emissions for the supplier or its parent organization. The most recently available data collected by CDP closest to the applicable reporting period was used (except for the 2019 reporting period, for which data collected by CDP in 2022 was used). For suppliers who do not submit their GHG emissions through CDP or where the GHG emissions were not considered complete, sector-specific emission factors from the US Environmental Protection Agency's (EPA's) Environmentally-Extended Input-Output (USEEIO), which were adjusted for an estimate of inflation, were used. Where the sector of the supplier could not be readily determined,

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an average emission factor was applied to the spend based on the intensity of the total emissions per total dollars spent for our other suppliers in the reporting period. Exclusions from this category's emissions include material and easily classifiable vendors related to government (i.e., counties, municipalities, cities, provinces, ministries) and other postal services and postal associations, as well as vendors whose emissions are classified elsewhere in our inventory, such as utilities, transportation and subsidiaries. In 2019, due to data limitations, a portion of our payments were missing from the data and were estimated using comparable data from 2022 and 2023. The estimated spend was then multiplied by the average emission factor described above, which represented 27% of the total emissions in this category in 2019. In 2025, 53% of emissions in this category were calculated using data obtained from suppliers.

Category 2: Capital goods

GHG emissions from CPC's capital goods were estimated following the same methodology used for category 1 emissions. In 2025, 75% of emissions in this category were calculated using data obtained from suppliers.

Category 3: Fuel- and energy-related activities

Emissions were calculated for fuel- and energy-related activities (not included in scopes 1 or 2) by totalling activity data for each scope 1 fuel type by province/territory and multiplying by relevant emission factors from DEFRA's Greenhouse Gas Reporting Conversion Factors. Scope 2 activity data (electricity use by province/territory) was multiplied by the difference between consumption and generation emission factors from Canada's National Inventory Report (NIR) to determine transmission and distribution loss. To determine upstream extraction and refining of generation of electricity, scope 2 activity data was multiplied by relevant emission factors from DEFRA's Greenhouse Gas Reporting Conversion Factors. In 2025, 100% of emissions in this category were calculated using data obtained from suppliers.

Category 4: Upstream transportation and distribution

Sources of emissions for this category include third-party domestic regional ground transportation, national ground transportation, outbound international ground transportation, transport from our Rural and Suburban Mail Carriers (RSMC) and Combined Urban Services (CUS) vehicles, rail transportation, sea tanker transportation, domestic air transportation, and outbound international air transportation. For domestic regional ground and outbound international ground transportation, CPC relies on kilometre data provided by contractual agreements with third-party transport vendors. For national ground, kilometre data is collected for trips taken in the reporting year. For ad-hoc domestic regional services outside of these contractual agreements, we estimate the kilometres by determining the dollar spend on ad-hoc services as a proportion of the dollar spend on domestic regional scheduled services and then multiplying this proportion by the total kilometres for domestic regional scheduled services. We estimate fuel use using average fuel efficiency from a recent fuel standard for both regional and long-haul transportation networks – based on the NRCan Fuel Efficiency Benchmark in Canada's Trucking Industry. The estimated fuel use is multiplied by an emission factor for diesel fuel use, which is the assumed fuel type, taken

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from Canada's NIR. RSMC and CUS drivers are CPC employees who primarily use their own personal vehicles to deliver the mail. CPC relies on kilometre data provided by contractual agreements with these drivers to determine distance travelled and combines this with an average fuel efficiency to estimate fuel usage. The estimated fuel use is multiplied by an emission factor for gasoline fuel use, which is the assumed fuel type, taken from Canada's NIR. For the sources where kilometre data provided by contractual agreements is used, the kilometres for the 2025 reporting period were adjusted to reflect a reduction due to the temporary suspension of these services during the employee strike action. CPC data for third-party rail and sea shipments includes weight in tonnage and kilometres transported for all trips taken in the reporting year. Tonne-kilometre data is calculated, and emission factors per tonne-kilometre taken from the Railway Association of Canada Locomotive Emissions Monitoring Report or DEFRA's Greenhouse Gas Reporting Conversion Factors, respectively, is applied to this. For domestic/international air transport, data is collected regarding distance and weight of items transported by domestic and outbound international air, including the tonne-kilometre data for each individual trip by flight. The tonne-kilometre data is then multiplied by the applicable short- or long-haul emission factor based on the distance between the initial departure location and final destination location taken from DEFRA's Greenhouse Gas Reporting Conversion Factors. We also calculate all well-to-tank (WTT) emissions in this category to ensure we capture the full well-to-wheel emissions. Relevant WTT emission factors are taken from DEFRA's Greenhouse Gas Reporting Conversion Factors. In 2025, 0% of emissions in this category were calculated using data obtained from suppliers.

Category 5: Waste generated in operations

Sources for emissions for this category include the disposal and treatment of waste generated by CPC's operations. Where possible, waste data in tonnes is obtained from our facilities management company and categorized by disposal method. For other sites, waste tonnage by disposal method is estimated based on averages for the type of facility and its square footage. Waste tonnage is then converted into carbon emissions by applying an emission factor by disposal method from the EPA GHG Emission Factors Hub. In 2025, 60% of emissions in this category were calculated using data obtained from suppliers.

Category 6: Business travel

Sources of emissions for this category include air travel, rail travel, rental vehicle use, taxi use, and kilometres reimbursed from use of personal vehicles used by CPC employees for business travel purposes. For each of these sources, primary data on kilometres travelled is compiled from our travel management system or directly from the third-party transportation providers. For air travel, kilometre data is converted into ktCO₂e based on emission factors taken from DEFRA's Greenhouse Gas Reporting Conversion Factors. For rail travel, kilometre data is converted into ktCO₂e using an emission factor based on DEFRA's passenger rail tonne CO₂e/km. For rental vehicles, taxi use and employee-reimbursed kilometres, an average fuel consumption factor by vehicle type was taken from a NRCAN Fuel Consumption report. For rental vehicles, litres of fuel provided by our third-party transportation provider was multiplied by an emission factor for gasoline fuel use, taken from Canada's NIR. This fuel consumption was then applied to the kilometre data to estimate fuel use by

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vehicle type. The estimated fuel use was then multiplied by an emission factor for gasoline fuel use, taken from Canada's NIR. We also calculated all well-to-tank (WTT) emissions in this category to ensure we capture the full well-to-wheel emissions. Relevant WTT emission factors are taken from DEFRA's Greenhouse Gas Reporting Conversion Factors. In 2025, 100% of emissions in this category were calculated using data obtained from suppliers.

Category 7: Employee commuting

CPC used geographic information systems (GIS) data to determine the distance its full-time employees travel to work. Estimates of commuting distance were calculated using the straight-line distance between the employee's home and work postal code, rather than the actual route of commuting. Commuting days are based on the number of working days in the year. For the 2025 reporting period, the number of commuting days was adjusted to reflect a reduction in the number of days of employee commuting during the employee strike action. For employees that were not required to work in office five days a week, it was assumed that they were not commuting to their assigned office more than the minimum number of days that they were mandated to work in office. Modes of transport for employee commuting were estimated using the latest census data taken from Statistics Canada on commuting practices for each province/territory. Average fuel efficiencies (litres/km) for all vehicle classes were taken from NRCan's annual Fuel Consumption Rate data and applied to the employee commuting distances to estimate total fuel consumption by car. For public transit, average fuel efficiencies and bus occupancy rates for Toronto Transit Commission (TTC) buses were used to estimate fuel consumption and emission factors for fuel consumption from Canada's NIR were then applied to the fuel consumption by mode of transit to calculate emissions. We also calculated well-to-tank (WTT) emissions in this category to ensure we capture the full well-to-wheel emissions. Relevant (WTT) emission factors were taken from DEFRA's Greenhouse Gas Reporting Conversion Factors. In 2025, 100% of emissions in this category were calculated using data obtained from suppliers.

Category 12: End-of-life treatment of sold products

Sources of emissions for this category include packaging products sold at CPC retail locations and to commercial customers for shipping purposes. The sold material is categorized into type of material (plastic or paper). The weight was then converted into carbon emissions by applying an emission factor by waste type from the EPA GHG Emission Factors Hub. In 2025, 100% of emissions in this category were calculated using data obtained from suppliers.

Category 15: Investments

Sources of emissions for this category include CPC's equity share of emissions from its Purolator subsidiary. Emissions were calculated using actual emissions data reported by the subsidiary where available, otherwise estimates were made using subsidiary revenue in the reporting year and applying a sector-based emission factor to CPC's equity share of the subsidiary. In 2025, 100% of emissions in this category were calculated using data obtained from our subsidiary.

Not included in scope 3 reporting: Categories 8, 9, 10, 11, 13, 14

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Category 8: Upstream leased assets is not included as all emissions from CPC's leased assets are included in our scopes 1 and 2 inventory.

Category 9: Downstream transportation and distribution is not included as CPC does not have any transportation or distribution that occurs after the point of sale.

Category 10: Processing of sold products is not included as CPC products are comprised of stamps, packaging and envelopes which are final products and not intermediate products. Therefore, consistent with the GHG protocol scope 3 methodology, final products are excluded from the scope 3 boundary. As such, CPC has excluded processing of sold products from its GHG inventory.

Category 11: Use of sold products is not included as emissions from the use of our delivery services are included in our scopes 1 and 2 emissions reporting. No fuel or electricity is consumed during the use of our packaging products. As such, no scope 3 emissions are generated from the use of our products and services.

Category 13: Downstream leased assets is not included as CPC does not lease any buildings to third parties.

Category 14: Franchises is not included as CPC does not operate any franchises.