Greenhouse Gas Emissions Restatement Notice

Mitel has updated selected greenhouse gas emissions data previously reported for the 2023 baseline year and 2024 reporting year to improve the accuracy, representativeness, and reliability of its greenhouse gas inventory. The revisions reflect methodology improvements and updated emission factors disclosed in the 2025 CSR Report.

Reason for Restatement

Mitel periodically reviews its greenhouse gas (GHG) inventory methodology to ensure that reported emissions data remains accurate, representative, and aligned with evolving best practices for corporate GHG accounting. During the preparation of the 2025 Corporate Social Responsibility Report, Mitel identified opportunities to improve certain methodologies and underlying emission factors used in the calculation of historical emissions data. As a result, selected emissions previously reported for the 2023 baseline year and 2024 reporting year have been recalculated. The revisions do not reflect changes in operational activities but rather improvements in the accuracy and reliability of emissions quantification methodologies.

The most significant updates relate to Scope 3 Category 11 (Use of Sold Products). Previously, emissions associated with product use were calculated using a standardized product lifetime assumption and a global average grid emission factor. To improve representativeness, Mitel adopted product-specific lifetime assumptions and sales-weighted electricity grid emission factors that better reflect the geographic distribution of product usage. These enhancements provide a more accurate estimate of emissions associated with the use phase of Mitel products.

In addition, Mitel updated the electricity grid emission factors used in Scope 2 calculations following the identification of more reliable and representative country-level emission factor datasets. These updated factors were applied retrospectively to improve consistency and data quality across reporting years.

Mitel also revised Scope 3 Category 1 (Purchased Goods and Services) emissions to reflect updated emission factors used in the estimation of third-party data center emissions. These changes improve the robustness of the Company inventory and ensure that reported emissions more accurately reflect the underlying environmental impacts associated with its operations and value chain. The recalculations have been applied consistently to both the 2023 baseline year and 2024 reporting year where applicable. Categories not identified as recalculated were reviewed and determined not to require revision.

2023 Baseline Emissions Restatement (tCO_2e)

Reporting Period: January 2023 to December 2023

Scope / Category	Originally Reported	Restated	Change	Reason for Restatement
Scope 1 - Stationary Combustion	1,088.7	1,088.7	0	No change
Scope 1 - Mobile Combustion	4.5	4.5	0	No change
Scope 2 - Purchased Electricity & Heating/Cooling	3,783.7	3,697.1	-86.6	Updated grid emission factors using improved country-level electricity emission factors.
Scope 3 Cat.1 - Purchased Goods & Services	2,963.8	2855.4	-108.4	Revision of emission factors used in estimating data center emissions.
Scope 3 Cat.4 - Upstream Transportation	1,005.7	1,005.7	0	No change
Scope 3 Cat.5 - Waste Generated in Operations	26.2	26.2	0	No change
Scope 3 Cat.6 - Business Travel	594.6	594.6	0	No change
Scope 3 Cat.9 - Downstream Transportation	988.6	988.6	0	No change
Scope 3 Cat.11 - Use of Sold Products	63,791.0	72,834.0	+9,043.0	Product-specific lifetime assumptions and sales-weighted electricity emission factors.

2024 Emissions Restatement (tCO_2e)

Reporting Period: January 2024 to December 2024

Scope / Category	Originally Reported	Restated	Change	Reason for Restatement
Scope 1 - Stationary Combustion	1,070.4	1,070.4	0	No change
Scope 1 - Mobile Combustion	1.5	1.5	0	No change
Scope 2 - Purchased Electricity & Heating/Cooling	1,312.4	2,043.6	+731.2	Updated grid emission factors, Changes in renewable energy consumption data
Scope 3 Cat.1 - Purchased Goods & Services	1,951.3	1,861.2	-90.1	Revision of emission factors used in estimating data center emissions.
Scope 3 Cat.4 - Upstream Transportation	523.0	523.0	0	No change
Scope 3 Cat.5 - Waste Generated in Operations	22.8	22.8	0	No change
Scope 3 Cat.6 - Business Travel	644.6	644.6	0	No change
Scope 3 Cat.9 - Downstream Transportation	906.1	906.1	0	No change
Scope 3 Cat.11 - Use of Sold Products	47,662.9	61,088.2	+13,425.3	Product-specific lifetime assumptions and sales-weighted electricity emission factors.