



Independent Practitioner's Limited Assurance Report

To the Board of Directors of
Canadian Tire Corporation, Limited

We have undertaken a limited assurance engagement of select energy and Greenhouse Gas ("GHG") emissions metrics of Canadian Tire Corporation, Limited ("CTC"), as outlined in Appendix A, for the calendar year ended December 31, 2025 (collectively referred to as the "Subject Matter Information").

Management's Responsibility

Management is responsible for the preparation of the Subject Matter Information in accordance with the applicable criteria defined in Appendix A (the "applicable criteria"). Management is also responsible for selecting the applicable criteria used and for such internal control as management determines necessary to enable the preparation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Subject Matter Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000 Revised, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement.

A limited assurance engagement involves performing procedures (primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical and other procedures) and evaluating the evidence obtained. The procedures also include assessing the suitability in the circumstances of CTC's use of the applicable criteria as the basis for the preparation of the Subject Matter Information. The procedures are selected based on our professional judgment which includes identifying areas where the risks of material misstatement of the Subject Matter Information are likely to arise, whether due to fraud or error.

Our engagement included the following procedures, among others:

- Making inquiries of relevant management and staff responsible for the preparation and reporting of the Subject Matter Information as well as inquiries of third-parties involved in the preparation and reporting of the Subject Matter Information, where appropriate;
- Obtaining an understanding of the underlying data that is used as an input into the calculation of the Subject Matter Information, including emission factors and conversion factors;
- Obtaining an understanding of the process used to prepare and report the Subject Matter Information;
- Agreeing, testing, and re-calculating the underlying data related to the Subject Matter Information on a sample basis; and

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

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Significant Inherent Limitations

Environmental and energy use data are subject to inherent limitations of accuracy given the nature and the methods used for determining such data. The selection of different acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information of CTC for the calendar year ended December 31, 2025 is not prepared, in all material respects, in accordance with the applicable criteria.

Specific Purpose of Applicable Criteria

The Subject Matter Information has been prepared in accordance with the applicable criteria to assist CTC's management to report these figures to the Board of Directors. As a result, the Subject Matter Information may not be suitable for another purpose.

While Deloitte acknowledges the disclosure of our limited assurance report that will be made in full by CTC at its discretion in their 2025 Climate Data Index, Deloitte does not assume or accept any responsibility or liability to any other third party in respect of such disclosure and the report therein.

Deloitte LLP

Chartered Professional Accountants
Toronto, Ontario
April 8, 2026

Appendix A

Canadian Tire Corporation, Limited
 Subject Matter Information
 For the year ended December 31, 2025

The below Subject Matter Information should be read in conjunction with the exclusions in CTC's 2025 Climate Data Index.

Subject Matter Information	Criteria	Year ended December 31, 2025
Scope 1 (tCO ₂ e)	<i>Informed by the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition).</i>	67,324
Scope 2 (tCO ₂ e) – location-based		26,820
Scope 2 (tCO ₂ e) – market-based		26,820
Scope 3 (tCO ₂ e) - total		5,997,313
Category 1 - Purchased goods and services		2,097,712
Category 3 - Fuel and energy-related services		4,142
Category 4 – Upstream transportation and distribution		168,448
Category 6 - Business travel (Air and Rental Vehicles)		2,210
Category 8 - Upstream leased assets		3,489
Category 9 - Downstream transportation and distribution		9,462
Category 11 – Use of sold products - Fuel		3,589,388
Category 13 – Downstream leased assets		236
Category 14 – Franchises		120,904
Category 15 - Investments		1,322
Total Energy consumption (GJ)		Management's internally developed criteria, defined as: <i>Properties under operational control of CTC, in GJ. As energy consumption is an input to GHG Emissions calculation, operational control, organizational boundaries and calculations are informed by GHG Protocol</i>