



GENERAL

Reporting on Corporate Responsibility

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This is our ninth annual corporate responsibility report.

Scope: The scope of this report is consistent with our previous reports. It addresses the activities of Bentall Kennedy (Canada) LP, Bentall Kennedy (US) LP, and Bentall Kennedy Real Estate Services (US) LP. It reports on our performance, activities and management approach in Canada and the US for the 2017 calendar year. All figures are as at December 31, 2017 unless otherwise stated.

Reporting level: This material references the GRI Standard 2016. For a full list of GRI referenced standards and CRESS guidelines used in developing the report please see: [GRI Content Index](#)

Operational Control: We have applied the operational control approach for the purposes of reporting our GHG emissions and other environmental data, which is based on the application of the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, Revised Edition (GHG Protocol) and our own internal reporting guidelines and definitions for CR reporting. Refer to our [2017 GHG Reporting Methodology](#).

Assurance: For the fifth time, Bentall Kennedy has engaged KPMG LLP (KPMG) to provide limited assurance over selected performance indicators in our Corporate Responsibility Report, including actual environmental data, for the year ended December 31, 2017. Normalized environmental data, as presented in the Corporate Responsibility Summary and throughout the online Corporate Responsibility Report, has been excluded from KPMG's assurance scope. The full scope of KPMG's engagement and their assurance report can be found [here](#).

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