

Reconciliation of segment to consolidated results

	Three-month periods ended March 31	
	2017	2016
Revenues		
Business Aircraft	\$ 1,007	\$ 1,303
Commercial Aircraft	540	616
Aerostructures and Engineering Services	388	468
Transportation	1,923	1,880
Corporate and Elimination	(282)	(353)
	\$ 3,576	\$ 3,914
EBIT before special items		
Business Aircraft	\$ 77	\$ 87
Commercial Aircraft	(55)	(66)
Aerostructures and Engineering Services	29	35
Transportation	153	115
Corporate and Elimination	(76)	(41)
	\$ 128	\$ 130
Special Items		
Business Aircraft	\$ 3	\$ 5
Commercial Aircraft	1	—
Aerostructures and Engineering Services	—	20
Transportation	19	92
Corporate and Elimination	—	(43)
	\$ 23	\$ 74
EBIT		
Business Aircraft	\$ 74	\$ 82
Commercial Aircraft	(56)	(66)
Aerostructures and Engineering Services	29	15
Transportation	134	23
Corporate and Elimination	(76)	2
	\$ 105	\$ 56

Reconciliation of EBITDA before special items and EBITDA to EBIT

	Three-month periods ended March 31	
	2017	2016
EBIT	\$ 105	\$ 56
Amortization	78	89
EBITDA	183	145
Special items ⁽¹⁾	23	74
EBITDA before special items	\$ 206	\$ 219

⁽¹⁾ Refer to the Consolidated results of operations section in the Corporation's MD&A for details regarding special items.

Reconciliation of adjusted net income (loss) to net loss and computation of adjusted EPS

	Three-month periods ended March 31			
	2017		2016	
	(per share)		(per share)	
Net loss	\$	(31)	\$	(138)
Adjustments to EBIT related to special items ⁽¹⁾		23	\$	0.01
Adjustments to net financing expense related to:				
Net change in provisions arising from changes in interest rates and net (gain) loss on certain financial instruments		(8)	0.00	15
Accretion on net retirement benefit obligations		19	0.01	17
Transaction costs related to the conversion option embedded in the CDPQ investment ⁽¹⁾		—	—	8
Tax impact of special ⁽¹⁾ and other adjusting items		(1)	0.00	(10)
Adjusted net income (loss)		2		(34)
Net loss (income) attributable to NCI		3		(23)
Preferred share dividends, including taxes		(6)		(5)
Adjusted net loss attributable to equity holders of Bombardier Inc.	\$	(1)	\$	(62)
Weighted-average diluted number of common shares (in thousands)		2,194,840		2,221,787
Adjusted EPS (in dollars)	\$	0.00	\$	(0.03)

⁽¹⁾ Refer to the Consolidated results of operations section in the Corporation's MD&A for details regarding special items.

Reconciliation of adjusted EPS to diluted EPS (in dollars)

	Three-month periods ended March 31	
	2017	2016
Diluted EPS	\$	(0.02)
Impact of special and other adjusting items		0.02
Adjusted EPS	\$	0.00
	\$	(0.03)

Reconciliation of free cash flow usage to cash flows from operating activities

	Three-month periods ended March 31	
	2017	2016
Cash flows from operating activities	\$	(317)
Net additions to PP&E and intangible assets		(276)
Free cash flow usage	\$	(593)
	\$	(750)