

Reconciliation of segment to consolidated results

	Three-month periods ended September 30		Nine-month periods ended September 30	
	2017	2016	2017	2016
Revenues				
Business Aircraft	\$ 1,095	\$ 1,314	\$ 3,488	\$ 4,090
Commercial Aircraft	525	538	1,705	1,918
Aerostructures and Engineering Services	343	337	1,157	1,230
Transportation	2,134	1,782	6,032	5,626
Corporate and Elimination	(262)	(235)	(879)	(905)
	\$ 3,835	\$ 3,736	\$ 11,503	\$ 11,959
EBIT before special items				
Business Aircraft	\$ 96	\$ 84	\$ 296	\$ 269
Commercial Aircraft	(94)	(107)	(235)	(276)
Aerostructures and Engineering Services	32	29	94	94
Transportation	181	140	495	379
Corporate and Elimination	(50)	(59)	(193)	(143)
	\$ 165	\$ 87	\$ 457	\$ 323
Special Items				
Business Aircraft	\$ 3	\$ —	\$ 34	\$ (109)
Commercial Aircraft	1	—	3	483
Aerostructures and Engineering Services	(6)	9	(6)	(10)
Transportation	52	15	284	144
Corporate and Elimination	—	—	45	(53)
	\$ 50	\$ 24	\$ 360	\$ 455
EBIT				
Business Aircraft	\$ 93	\$ 84	\$ 262	\$ 378
Commercial Aircraft	(95)	(107)	(238)	(759)
Aerostructures and Engineering Services	38	20	100	104
Transportation	129	125	211	235
Corporate and Elimination	(50)	(59)	(238)	(90)
	\$ 115	\$ 63	\$ 97	\$ (132)

Reconciliation of EBITDA before special items and EBITDA to EBIT

	Three-month periods ended September 30		Nine-month periods ended September 30	
	2017	2016	2017	2016
EBIT	\$ 115	\$ 63	\$ 97	\$ (132)
Amortization	69	85	225	272
Impairment charges on PP&E and intangible assets ⁽¹⁾	2	—	45	—
EBITDA	186	148	367	140
Special items excluding impairment charges on PP&E and intangible assets ⁽¹⁾	50	24	322	455
EBITDA before special items	\$ 236	\$ 172	\$ 689	\$ 595

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

Reconciliation of adjusted net loss to net loss and computation of adjusted EPS

	Three-month periods ended September 30			
	2017		2016	
	(per share)		(per share)	
Net loss	\$	(117)	\$	(94)
Adjustments to EBIT related to special items ⁽¹⁾		50	\$ 0.02	24
Adjustments to net financing expense related to:				\$ 0.01
Accretion on net retirement benefit obligations		21	0.01	16
Interest related to tax litigation ⁽¹⁾		11	0.01	—
Net change in provisions arising from changes in interest rates and net loss on certain financial instruments		7	0.00	50
Tax impact of special ⁽¹⁾ and other adjusting items		(1)	0.00	(6)
Adjusted net loss		(29)		(10)
Net loss attributable to NCI		26		15
Preferred share dividends, including taxes		(7)		(7)
Adjusted net loss attributable to equity holders of Bombardier Inc.	\$	(10)	\$	(2)
Weighted-average diluted number of common shares (in thousands)		2,195,330		2,210,085
Adjusted EPS (in dollars)	\$	(0.01)	\$	0.00

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

	Nine-month periods ended September 30			
	2017		2016	
	(per share)		(per share)	
Net loss	\$	(444)	\$	(722)
Adjustments to EBIT related to special items ⁽¹⁾		360	\$ 0.16	455
Adjustments to net financing expense related to:				\$ 0.21
Accretion on net retirement benefit obligations		59	0.03	50
Net change in provisions arising from changes in interest rates and net (gain) loss on certain financial instruments		38	0.02	75
Interest related to tax litigation ⁽¹⁾		11	0.00	26
Transaction costs related to the conversion option embedded in the CDPQ investment ⁽¹⁾		—	—	8
Tax impact of special ⁽¹⁾ and other adjusting items		(12)	(0.01)	(19)
Adjusted net income (loss)		12		(127)
Net loss (income) attributable to NCI		36		(49)
Preferred share dividends, including taxes		(19)		(18)
Adjusted net income (loss) attributable to equity holders of Bombardier Inc.	\$	29	\$	(194)
Weighted-average diluted number of common shares (in thousands)		2,254,047		2,217,102
Adjusted EPS (in dollars)	\$	0.01	\$	(0.09)

Reconciliation of adjusted EPS to diluted EPS (in dollars)

	Three-month periods ended September 30		
	2017		2016
	(per share)		(per share)
Diluted EPS	\$	(0.05)	\$ (0.04)
Impact of special ⁽¹⁾ and other adjusting items		0.04	0.04
Adjusted EPS	\$	(0.01)	\$ 0.00

Reconciliation of adjusted EPS to diluted EPS (in dollars)

	Nine-month periods ended September 30		
	2017		2016
	(per share)		(per share)
Diluted EPS	\$	(0.19)	\$ (0.36)
Impact of special ⁽¹⁾ and other adjusting items		0.20	0.27
Adjusted EPS	\$	0.01	\$ (0.09)

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

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

	Three-month periods ended September 30		Nine-month periods ended September 30	
	2017	2016	2017	2016
Cash flows from operating activities	\$ (208)	\$ (72)	\$ (706)	\$ (686)
Net additions to PP&E and intangible assets	(287)	(248)	(952)	(874)
Free cash flow usage	\$ (495)	\$ (320)	\$ (1,658)	\$ (1,560)