

# 2020 Global Reporting Initiative (GRI) content index for BCE

The GRI Sustainability Reporting Standards (GRI Standards) are the first and most widely adopted global standards for sustainability reporting.

This content index is required by GRI Standards disclosure, serves as a navigation tool that specifies which GRI Standards indicators have been used in our corporate disclosures, and where these disclosures can be found.

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
<b>General disclosures</b>			
GRI 102: General Disclosures	102-1 Name of the organization	BCE Inc	
	102-2 Activities, brands, products, and services	PCR, <sup>1</sup> p. 8 AR, <sup>2</sup> p. 33-38	
	102-3 Location of headquarters	1, Carrefour Alexander-Graham-Bell, Verdun, Québec, Canada	
	102-4 Location of operations	AR, p. 129 – Note 1	
	102-5 Ownership and legal form	Corporation	
	102-6 Markets served	AR, p. 33	

<sup>1</sup> PCR refers to [2020 Purpose and Corporate Responsibility Report](#)

<sup>2</sup> AR refers to [2020 Annual Report](#)

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<b>General disclosures</b>			
	102-7 Scale of the organization	PCR, p. 20 AR, p. 38	
	102-8 Information on employees and other workers	PCR, p. 19	
	102-9 Supply chain	<a href="#">Responsible procurement information sheet</a>	
	102-10 Significant changes to the organization and its supply chain	AR, p. 38	
	102-11 Precautionary Principle or approach	<a href="#">Our Purpose and Corporate Responsibility Approach</a>	
	102-12 External initiatives	<a href="#">Our Purpose and Corporate Responsibility Approach</a>	
	102-13 Membership of associations	Memberships in associations are mentioned on our websites and in our reports	
	102-14 Statement from senior decision-maker	PCR, p. 3-4	
	102-16 Values, principles, standards, and norms of behavior	<a href="#">Business code of conduct; Business Ethics</a>	
	102-18 Governance structure	The highest governance body is the Board of Directors. The Audit and Management Resources committees are responsible for corporate responsibility. <a href="http://www.bce.ca/governance/corporategovernance">http://www.bce.ca/governance/corporategovernance</a>	
	102-40 List of stakeholder groups	<a href="#">Our Purpose and Corporate Responsibility Approach</a>	
	102-41 Collective bargaining agreements	AR, p. 106	
	102-42 Identifying and selecting stakeholders	<a href="#">Our Purpose and Corporate Responsibility Approach</a>	
	102-43 Approach to stakeholder engagement	<a href="#">Our Purpose and Corporate Responsibility Approach</a>	
	102-44 Key topics and concerns raised	<a href="#">Our Purpose and Corporate Responsibility Approach</a>	

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
<b>General disclosures</b>			
	102-45 Entities included in the consolidated financial statements	AR, p. 59 – Consolidated financial analysis	
	102-46 Defining report content and topic boundaries	<a href="#">Our Purpose and Corporate Responsibility Approach</a> Boundaries are based on financial control	
	102-47 List of material topics	<a href="#">Our Purpose and Corporate Responsibility Approach</a>	
	102-48 Restatements of information	CR, p. 78	
	102-49 Changes in reporting	CR, p. 78	
	102-50 Reporting period	January 1, 2020 to December 31, 2020, unless otherwise stated	
	102-51 Date of most recent report	June 2019	
	102-52 Reporting cycle	Annual	
	102-53 Contact point for questions regarding the report	<a href="mailto:esg@bell.ca">esg@bell.ca</a>	
	102-54 Claims of reporting in accordance with the GRI Standards	CR, p. 77 This report has been prepared in accordance with the GRI Standards: Core option	
	102-56 External assurance	<a href="#">PWC assurance report</a>	

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<b>Management approach for all topics</b>			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	For each section of the CR report, an introductory paragraph explains why the topics are significant and what we are doing	
	103-2 The management approach and its component	For each section of the CR report, associated policies, procedures, directives and relevant performance indicators are discussed.	
	103-3 Evaluation of the management approach	Policies, directives, procedures and key performance indicators are reviewed annually for relevance and to determine necessary improvements	
<b>Material topics</b>			
<b>Economic performance</b>			
GRI 201	201-1 Direct economic value generated and distributed	AR, p. 5	
	201-2 Financial implications and other risks and opportunities due to climate change	AR, p. 22, 47, 105, 109-110 PCR, p. 42-43, 65-70 <a href="#">BCE TCFD Report on climate-related risks and opportunities</a>	
	201-3 Defined benefit plan obligations and other retirement plans	AR, p. 134-135, and Note 26 starting on p. 154 <a href="#">Benefits, retirement and savings information sheet</a>	
	201-4 Financial assistance received from government	There was no significant financial assistance received from government in 2020	
<b>Indirect economic impacts</b>			
GRI 203	203-1 Infrastructure investments and services supported	AR, p. 49 PCR, p. 36, 54-56	
	203-2 Significant indirect economic impacts	PCR, p. 53	

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<b>Material topics</b>			
<b>Anti-corruption</b>			
GRI 205	205-2 Communication and training about anti-corruption policies and procedures	<a href="#">Business code of conduct</a> <a href="#">Supplier code of conduct</a>	
<b>Materials</b>			
GRI 301	301-3 Reclaimed products and their packaging materials	CR, p. 73-75 <a href="#">Waste management information sheet</a>	
<b>Energy</b>			
GRI 302	302-1 Energy consumption within the organization	<a href="#">Energy and greenhouse gas information sheet</a> <a href="#">CDP response</a>	
	302-2 Energy consumption outside of the organization	<a href="#">Energy and greenhouse gas information sheet</a> <a href="#">CDP response</a>	
	302-3 Energy intensity	CR, p. 68 <a href="#">CDP response</a> <a href="#">Energy and greenhouse gas information sheet</a>	
	302-4 Reduction of energy consumption	<a href="#">Energy and greenhouse gas information sheet</a> <a href="#">CDP response</a>	
<b>Water</b>			
GRI 303	303-1 Interactions with water as a shared resource	<a href="#">Water information sheet</a>	
	303-5 Water consumption	<a href="#">Water information sheet</a>	
<b>Biodiversity</b>			
GRI 304	304-2 Significant impacts of activities, products, and services on biodiversity	<a href="#">Biodiversity information sheet</a>	

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
<b>Material topics</b>			
<b>Emissions</b>			
GRI 305	305-1 Direct (Scope 1) GHG emissions	PCR, p. 67 <a href="#">CDP response</a> <a href="#">Energy and greenhouse gas information sheet</a>	
	305-2 Energy indirect (Scope 2) GHG emissions	PCR, p. 67 <a href="#">CDP response</a> <a href="#">Energy and greenhouse gas information sheet</a>	
	305-3 Other indirect (Scope 3) GHG emissions	<a href="#">CDP response</a> <a href="#">Energy and greenhouse gas information sheet</a>	
	305-4 GHG emissions intensity	PCR, p. 68 <a href="#">CDP response</a> <a href="#">Energy and greenhouse gas information sheet</a>	
	305-5 Reduction of GHG emissions	PCR, p. 68 <a href="#">Energy and greenhouse gas information sheet</a>	
	305-6 Emissions of ozone-depleting substances (ODS)	<a href="#">CDP response</a>	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	<a href="#">CDP response</a>	
<b>Effluents and waste</b>			
GRI 306	306-1 to 306-5	PCR, p 71-76 <a href="#">Waste management information sheet</a>	
<b>Environmental compliance</b>			
GRI 307	307-1 Non-compliance with environmental laws and regulations	<a href="#">Environmental incidents information sheet</a>	
<b>Supplier environmental assessment</b>			
GRI 308	308-1 New suppliers that were screened using environmental criteria	<a href="#">Responsible procurement information sheet</a>	

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<b>Material topics</b>			
<b>Employment</b>			
GRI 401	401-1 New employee hires and employee turnover	CR, p. 20, 27-28	
	401-2 Benefits provided	CR, p. 32; <a href="#">Benefits, retirement and savings information sheet</a>	
	401-3 Parental leave	CR, p. 32; <a href="#">Benefits, retirement and savings information sheet</a>	
<b>Occupational health and safety</b>			
GRI 403	403-1 Occupational health and safety management system	PCR, p. 33-34; <a href="#">Health and Safety information sheet</a>	
	403-2 Hazard identification, risk assessment, and incident investigation	PCR, p. 33-34; <a href="#">Health and Safety information sheet</a>	
	403-4 Worker participation, consultation, and communication on occupational health and safety	PCR, p. 33-34; <a href="#">Health and Safety information sheet</a>	
	403-5 Worker training on occupational health and safety	PCR, p. 33-34; <a href="#">Health and Safety information sheet</a>	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	PCR, p. 33-34; <a href="#">Health and Safety information sheet</a>	
	403-9 Work-related injuries	PCR, p. 33-34; <a href="#">Health and Safety information sheet</a>	
<b>Training and education</b>			
GRI 404	404-2 Programs for upgrading employee skills and transition assistance programs	PCR, p. 29; <a href="#">Learning and development information sheet</a>	
	404-3 Percentage of employees receiving regular performance and career development reviews	PCR, p. 29; <a href="#">Learning and development information sheet</a>	
<b>Diversity and equal opportunity</b>			
GRI 405	405-1 Diversity of governance bodies and employees	PCR, p. 25	
<b>Freedom of association and collective bargaining</b>			
GRI 407	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	PCR, Footnote 3, p. 20 - Canadian employment standards context; <a href="#">Supplier code of conduct</a>	
<b>Child labour</b>			
GRI 408	408-1 Operations and suppliers at significant risk for incidents of child labor	PCR, Footnote 3, p. 20 - Canadian employment standards context; <a href="#">Supplier code of conduct</a>	
<b>Forced or compulsory labour</b>			
GRI 409	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	PCR, Footnote 3, p. 20 - Canadian employment standards context; <a href="#">Supplier code of conduct</a>	

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<b>Material topics</b>			
<b>Security practices</b>			
GRI 410	410-1 Security personnel trained in human rights policies or procedures	<a href="#">Respectful workplace ethics and human rights information sheet</a> <a href="#">Supplier code of conduct</a>	
<b>Rights of indigenous peoples</b>			
GRI 411	411-1 Incidents of violations involving rights of indigenous peoples	<a href="#">Respectful workplace ethics and human rights information sheet</a>	
<b>Human rights assessment</b>			
GRI 412	412-1 Operations that have been subject to human rights reviews or impact assessments	<a href="#">Respectful workplace ethics and human rights information sheet</a> <a href="#">Responsible procurement information sheet</a> <a href="#">Supplier code of conduct</a>	
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	<a href="#">Responsible procurement information sheet</a> <a href="#">Supplier code of conduct</a>	
<b>Supplier social assessment</b>			
GRI 414	414-1 New suppliers that were screened using social criteria	<a href="#">Responsible procurement information sheet</a> <a href="#">Supplier code of conduct</a>	
<b>Public policy</b>			
GRI 415	415-1 Political contributions	<a href="#">Business code of conduct</a>	
<b>Customer health and safety</b>			
GRI 416	416-1 Assessment of the health and safety impacts of product and service categories	<a href="#">Responsible procurement information sheet</a>	
<b>Marketing and labeling</b>			
GRI 417	417-1 Requirements for product and service information and labeling	Safe use: <a href="https://support.bell.ca/Mobility">https://support.bell.ca/Mobility</a> Disposal: CR, p. 67; <a href="http://www.bell.ca/recycling">www.bell.ca/recycling</a>	
	417-3 Incidents of non-compliance concerning marketing communications	<a href="https://www.ccts-cprst.ca/codes-stats-and-reports/ccts-reports/annual-and-mid-year-reports/#content">https://www.ccts-cprst.ca/codes-stats-and-reports/ccts-reports/annual-and-mid-year-reports/#content</a>	
<b>Socioeconomic compliance</b>			
GRI 419	419-1 Non-compliance with laws and/or regulations in the social and economic arena	For a description of the principal legal proceedings involving us, please see Legal proceedings in the <a href="#">2020 Annual Information Form</a>	