

2019 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
General disclosures			
GRI 102: General Disclosures	102-1 Name of the organization	BCE Inc	
	102-2 Activities, brands, products, and services	CR, ¹ p. 10-11 AR, ² p. 31-34	
	102-3 Location of headquarters	1, Carrefour Alexander-Graham-Bell, Verdun, Québec, Canada	
	102-4 Location of operations	AR, p. 127 – Note 3	
	102-5 Ownership and legal form	Corporation	
	102-6 Markets served	AR, p. 29	

¹ CR refers to [2019 Corporate Responsibility Report](#)

² AR refers to [2019 Annual Report](#)

General disclosures

102-7	Scale of the organization	CR, p. 22 AR, p. 34	
102-8	Information on employees and other workers	CR, p. 21-42	
102-9	Supply chain	CR, p. 29, 86 Responsible procurement information sheet	
102-10	Significant changes to the organization and its supply chain	CR, p. 8	
102-11	Precautionary Principle or approach	Sustainability approach and management	
102-12	External initiatives	Reporting what is relevant	
102-13	Membership of associations	Memberships in associations are mentioned on our websites and in our reports	
102-14	Statement from senior decision-maker	CR, p. 3-5	
102-16	Values, principles, standards, and norms of behavior	Business code of conduct	
102-18	Governance structure	The highest governance body is the Board of Directors. The Audit and Management Resources committees are responsible for corporate responsibility. http://www.bce.ca/governance/corporategovernance	
102-40	List of stakeholder groups	Reporting what is relevant	
102-41	Collective bargaining agreements	AR, p. 95	
102-42	Identifying and selecting stakeholders	Reporting what is relevant	
102-43	Approach to stakeholder engagement	Reporting what is relevant	
102-44	Key topics and concerns raised	Reporting what is relevant	

General disclosures

102-45	Entities included in the consolidated financial statements	AR, p. 50 – Consolidated financial analysis	
102-46	Defining report content and topic boundaries	Reporting what is relevant Boundaries are based on financial control	
102-47	List of material topics	Reporting what is relevant	
102-48	Restatements of information	CR, p. 8	
102-49	Changes in reporting	CR, p. 8	
102-50	Reporting period	January 1, 2019 to December 31, 2019, unless otherwise stated	
102-51	Date of most recent report	June 2018	
102-52	Reporting cycle	Annual	
102-53	Contact point for questions regarding the report	responsibility@bell.ca	
102-54	Claims of reporting in accordance with the GRI Standards	CR, p. 6 This report has been prepared in accordance with the GRI Standards: Core option	
102-56	External assurance	PWC assurance report	

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Management approach for all topics			
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	
Material topics			
Economic performance			
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. 95, 98-99 CR, p. 59, 63-64 Statement related to the Task Force on Climate-related Financial Disclosures	
	201-3 Defined benefit plan obligations and other retirement plans	AR, p. 142 CR, p. 39	
	201-4 Financial assistance received from government	There was no significant financial assistance received from government in 2019	
Indirect economic impacts			
GRI 203	203-1 Infrastructure investments and services supported	AR, p. 41 CR, p. 45, 80	
	203-2 Significant indirect economic impacts	CR, p. 78-79	

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Material topics			
Anti-corruption			
GRI 205	205-2 Communication and training about anti-corruption policies and procedures	Business code of conduct Supplier code of conduct	
Materials			
GRI 301	301-3 Reclaimed products and their packaging materials	CR, p. 65 Waste management information sheet	
Energy			
GRI 302	302-1 Energy consumption within the organization	Energy consumption and greenhouse gas emissions information sheet CDP response	
	302-2 Energy consumption outside of the organization	Energy consumption and greenhouse gas emissions information sheet CDP response	
	302-3 Energy intensity	CR, p. 60 CDP response Energy consumption and greenhouse gas emissions information sheet	
	302-4 Reduction of energy consumption	Energy consumption and greenhouse gas emissions information sheet CDP response	
Water			
GRI 303	303-1 Interactions with water as a shared resource	Water information sheet	
	303-5 Water consumption	Water information sheet	
Biodiversity			
GRI 304	304-2 Significant impacts of activities, products, and services on biodiversity	Biodiversity information sheet	

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Material topics			
Emissions			
GRI 305	305-1 Direct (Scope 1) GHG emissions	CR, p. 61 CDP response Energy consumption and greenhouse gas emissions information sheet	
	305-2 Energy indirect (Scope 2) GHG emissions	CR, p. 61 CDP response Energy consumption and greenhouse gas emissions information sheet	
	305-3 Other indirect (Scope 3) GHG emissions	CR, p. 61 CDP response Energy consumption and greenhouse gas emissions information sheet	
	305-4 GHG emissions intensity	CR, p. 62 CDP response Energy consumption and greenhouse gas emissions information sheet	
	305-5 Reduction of GHG emissions	CR, p. 62 Energy consumption and greenhouse gas emissions information sheet	
	305-6 Emissions of ozone-depleting substances (ODS)	CDP response	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	CDP response	
Effluents and waste			
GRI 306	306-2 Waste by type and disposal method	CR, p. 20, 65-68 Waste management information sheet	
	306-4 Transport of hazardous waste	CR p. 20, 66	
Environmental compliance			
GRI 307	307-1 Non-compliance with environmental laws and regulations	Environmental incidents information sheet	
Supplier environmental assessment			
GRI 308	308-1 New suppliers that were screened using environmental criteria	Responsible procurement information sheet	

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Material topics			
Employment			
GRI 401	401-1 New employee hires and employee turnover	CR, p. 22, 42	
	401-2 Benefits provided	CR, p. 38	
	401-3 Parental leave	CR, p. 38	
Occupational health and safety			
GRI 403:2018	403-1 Occupational health and safety management system	CR, p. 40	
	403-2 Hazard identification, risk assessment, and incident investigation	CR, p. 41	
	403-4 Worker participation, consultation, and communication on occupational health and safety	CR, p. 40	
	403-5 Worker training on occupational health and safety	CR, p. 41	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	CR, p. 41	
	403-9 Work-related injuries	CR, p. 19, 41	
Training and education			
GRI 404	404-2 Programs for upgrading employee skills and transition assistance programs	CR, p. 34-35	
	404-3 Percentage of employees receiving regular performance and career development reviews	CR, p. 36	
Diversity and equal opportunity			
GRI 405	405-1 Diversity of governance bodies and employees	CR, p. 19, 26	
Freedom of association and collective bargaining			
GRI 407	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	CR, p. 23 - Canadian employment standards context Supplier code of conduct	
Child labour			
GRI 408	408-1 Operations and suppliers at significant risk for incidents of child labor	CR, p. 23 - Canadian employment standards context Supplier code of conduct	
Forced or compulsory labour			
GRI 409	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	CR, p. 23 - Canadian employment standards context Supplier code of conduct	

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Material topics			
Security practices			
GRI 410	410-1 Security personnel trained in human rights policies or procedures	CR, p. 23 Supplier code of conduct	
Rights of indigenous peoples			
GRI 411	411-1 Incidents of violations involving rights of indigenous peoples	CR, p. 23 - Canadian employment standards context	
Human rights assessment			
GRI 412	412-1 Operations that have been subject to human rights reviews or impact assessments	CR, p. 23 - Canadian employment standards context Responsible procurement information sheet Supplier code of conduct	
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Responsible procurement information sheet Supplier code of conduct	
Supplier social assessment			
GRI 414	414-1 New suppliers that were screened using social criteria	CR, p. 86 Responsible procurement information sheet Supplier code of conduct	
Public policy			
GRI 415	415-1 Political contributions	Business code of conduct	
Customer health and safety			
GRI 416	416-1 Assessment of the health and safety impacts of product and service categories	AR, p. 99 CR p. 85	
Marketing and labeling			
GRI 417	417-1 Requirements for product and service information and labeling	Safe use: https://support.bell.ca/Mobility Disposal: CR, p. 67; www.bell.ca/recycling	
	417-3 Incidents of non-compliance concerning marketing communications	https://www.ccts-cprst.ca/codes-stats-and-reports/ccts-reports/annual-and-mid-year-reports/#content	
Socioeconomic compliance			
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 2019 Annual Information Form	