

# 2022 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.

Information sheets referenced below can be found under our [key documents page](#).

GRI STANDARD	GRI 2021 EQUIVALENT	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
<b>General disclosures</b>				
GRI 102: General Disclosures	2-1	102-1 Name of the organization	BCE Inc	
	2-6	102-2 Activities, brands, products, and services	p. 20 of <a href="#">2022 Integrated Annual Report</a>	
	2-1	102-3 Location of headquarters	1, Carrefour Alexander-Graham-Bell, Verdun, Québec, Canada	
	2-1	102-4 Location of operations	p. 20 of <a href="#">2022 Integrated Annual Report</a> BCE 2022 Annual MD&A.	
	2-1	102-5 Ownership and legal form	Corporation, p. 20 of <a href="#">2022 Integrated Annual Report</a> BCE 2022 Annual MD&A.	
	2-6	102-6 Markets served	p. 20 of <a href="#">2022 Integrated Annual Report</a> BCE 2022 Annual MD&A.	
	2-6, 2-7	102-7 Scale of the organization	p. 20 of <a href="#">2022 Integrated Annual Report</a> BCE 2022 Annual MD&A.	
	2-7, 2-8	102-8 Information on employees and other workers	p. 56 of <a href="#">2022 Integrated Annual Report</a> <a href="#">2022 ESG data summary</a>	

GRI STANDARD	GRI 2021 EQUIVALENT	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
<b>General disclosures</b>				
	2-6	102-9 Supply chain	p. 36 of <a href="#">2022 Integrated Annual Report</a> <a href="#">Responsible procurement and supplier partnerships</a>	
	2-6	102-10 Significant changes to the organization and its supply chain	p. 4 of <a href="#">2022 Integrated Annual Report</a>	
	2-23	102-11 Precautionary Principle or approach	<a href="#">Our Corporate Responsibility Approach</a>	
		102-12 External initiatives	p. 25 <a href="#">Our Corporate Responsibility Approach</a>	
	2-28	102-13 Membership of associations	p. 9-12 <a href="#">2022 Integrated Annual Report</a> p. 25 <a href="#">Our Corporate Responsibility Approach</a>	
	2-22	102-14 Statement from senior decision-maker	p. 15-18 <a href="#">2022 Integrated Annual Report</a>	
		102-15 Key Impacts, risks & opportunities	p. 71-73 <a href="#">2022 Integrated Annual Report</a> p. 8, 12 <a href="#">Our Corporate Responsibility Approach</a>	
	2-23	102-16 Values, principles, standards, and norms of behavior	<a href="#">Business code of conduct;</a> <a href="#">Ethics and human rights</a>	
	2-9	102-18 Governance structure	p. 6-9 <a href="#">Our Corporate Responsibility Approach</a> 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>	
	2-13	102-20 Executive-level responsibility for economic, environmental, and social topics	p. 6-9 <a href="#">Our Corporate Responsibility Approach</a>	
	2-12	102-21 Consulting stakeholders on economic, environmental, and social topics	p. 22-23 <a href="#">2022 Integrated Annual Report</a> p. 11-14, 22-23 <a href="#">Our Corporate Responsibility Approach</a>	
	2-9	102-22 Composition of the highest governance body and its committees	p. 6-9 <a href="#">Our Corporate Responsibility Approach</a>	
	2-29	102-40 List of stakeholder groups	p. 22-23 <a href="#">Our Corporate Responsibility Approach</a>	

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<b>General disclosures</b>				
	2-30	102-41 Collective bargaining agreements	p. 64 <a href="#">2022 Integrated Annual Report</a> <a href="#">2022 ESG data summary</a>	
	2-29	102-42 Identifying and selecting stakeholders	p. 22-23 <a href="#">Our Corporate Responsibility Approach</a>	
	2-29	102-43 Approach to stakeholder engagement	p. 22-23 <a href="#">Our Corporate Responsibility Approach</a>	
		102-44 Key topics and concerns raised	p. 22-23 <a href="#">2022 Integrated Annual Report</a> p. 11-12 <a href="#">Our Corporate Responsibility Approach</a>	
	2-2	102-45 Entities included in the consolidated financial statements	<a href="#">2022 Integrated Annual Report</a> – Consolidated financial analysis	
	3-1	102-46 Defining report content and topic boundaries	p. 19, 22-23 <a href="#">2022 Integrated Annual Report</a> p. 11-12 <a href="#">Our Corporate Responsibility Approach</a>	
	3-2	102-47 List of material topics	p. 22-23 <a href="#">2022 Integrated Annual Report</a> p. 11-12 <a href="#">Our Corporate Responsibility Approach</a>	
	2-4	102-48 Restatements of information	p. 4 of <a href="#">2022 Integrated Annual Report</a>	
	3-2	102-49 Changes in reporting	p. 4 of <a href="#">2022 Integrated Annual Report</a>	
	2-3	102-50 Reporting period	January 1, 2020 to December 31, 2022, unless otherwise stated p. 3 of <a href="#">2022 Integrated Annual Report</a>	
		102-51 Date of most recent report	March 3, 2023 p. 3 of <a href="#">2022 Integrated Annual Report</a>	
	2-3	102-52 Reporting cycle	Annual p. 3 of <a href="#">2022 Integrated Annual Report</a>	
	2-3	102-53 Contact point for questions regarding the report	<a href="mailto:esg@bell.ca">esg@bell.ca</a> p. 3 of <a href="#">2022 Integrated Annual Report</a>	
		102-54 Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option p. 3 of <a href="#">2022 Integrated Annual Report</a>	
	2-5	102-56 External assurance	<a href="#">PWC 2022 assurance statement</a> p. 4 of <a href="#">2022 Integrated Annual Report</a>	

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<b>Management approach for all topics</b>				
GRI 103: Management Approach	3-3	103-1 Explanation of the material topic and its boundaries	For each section of the Integrated Annual Report, an introductory paragraph in a light grey box explains why the topics are significant and what we are doing Refer to our value creation model p. 19	
	3-3	103-2 The management approach and its component	For each section of the Integrated Annual Report, associated policies, procedures, directives and relevant performance indicators are discussed. Starts at p. 24	
	3-3	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

GRI 201: Economic performance		201-1 Direct economic value generated and distributed	<a href="#">2022 Integrated Annual Report</a> financial statements	
		201-2 Financial implications and other risks and opportunities due to climate change	p. 68-69 <a href="#">2022 Integrated Annual Report</a> <a href="#">2022 TCFD Report</a>	
		201-3 Defined benefit plan obligations and other retirement plans	p. 58 <a href="#">2022 Integrated Annual Report</a> <a href="#">Benefits, retirement, savings and pay equity</a> information sheet	
		201-4 Financial assistance received from government	If any, <a href="#">Ethics and human rights</a> Otherwise, no assistance received	
GRI 203: Indirect economic impacts		203-1 Infrastructure investments and services supported	p. 26-27, 38-47 <a href="#">2022 Integrated Annual Report</a> <a href="#">Soil and water protection</a> information sheet	
		203-2 Significant indirect economic impacts	Our networks and Our customers and relationships and Our products and services sections in <a href="#">2022 Integrated Annual Report</a>	

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER /URL
<b>Material topics</b>		
<b>Anti-corruption</b> GRI 205		
	205-2 Communication and training about anti-corruption policies and procedures	p. 56 of <a href="#">2022 Integrated Annual Report</a> <a href="#">Bell's Code of Business Conduct</a> <a href="#">Ethics and human rights</a>
<b>Materials</b>		
GRI 301	301-2 Recycled input materials used	p. 53-55 of <a href="#">2022 Integrated Annual Report</a> <a href="#">Circular economy</a> information sheet <a href="#">2022 ESG data summary</a>
	301-3 Reclaimed products and their packaging materials	p. 53-55 of <a href="#">2022 Integrated Annual Report</a> <a href="#">Circular economy</a> information sheet
<b>Energy</b>		
GRI 302	302-1 Energy consumption within the organization	<a href="#">Mitigating climate change</a> information sheet <a href="#">CDP response</a>
	302-2 Energy consumption outside of the organization	<a href="#">Mitigating climate change</a> information sheet <a href="#">CDP response</a>
	302-3 Energy intensity	p. 50 of <a href="#">2022 Integrated Annual Report</a> <a href="#">Mitigating climate change</a> information sheet <a href="#">CDP response</a>
	302-4 Reduction of energy consumption	p. 50-52 of <a href="#">2022 Integrated Annual Report</a> <a href="#">Mitigating climate change</a> information sheet <a href="#">CDP response</a> <a href="#">2022 ESG data summary</a>
	302-5 Reductions in energy requirements of products and services	p. 50-52 of <a href="#">2022 Integrated Annual Report</a> <a href="#">Mitigating climate change</a> information sheet <a href="#">2022 ESG data summary</a>
<b>Water</b>		
GRI 303	303-1 Interactions with water as a shared resource	p. 49 of <a href="#">2022 Integrated Annual Report</a> <a href="#">Soil and water protection</a> information sheet
	303-5 Water consumption	<a href="#">Soil and water protection</a> information sheet <a href="#">2022 ESG data summary</a>
<b>Biodiversity</b>		
GRI 304	304-2 Significant impacts of activities, products, and services on biodiversity	<a href="#">Biodiversity and ecosystems</a> information sheet

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<b>Material topics</b>			
<b>Emissions</b>			
GRI 305	305-1 Direct (Scope 1) GHG emissions	p. 50-52 of <a href="#">2022 Integrated Annual Report Mitigating climate change</a> information sheet <a href="#">Air emissions</a> information sheet <a href="#">CDP response</a>	
	305-2 Energy indirect (Scope 2) GHG emissions	p. 50-52 of <a href="#">2022 Integrated Annual Report Mitigating climate change</a> information sheet <a href="#">Air emissions</a> information sheet <a href="#">CDP response</a>	
	305-3 Other indirect (Scope 3) GHG emissions	p. 50-52 of <a href="#">2022 Integrated Annual Report Mitigating climate change</a> information sheet <a href="#">CDP response</a>	
	305-4 GHG emissions intensity	p. 50 of <a href="#">2022 Integrated Annual Report Mitigating climate change</a> information sheet <a href="#">CDP response</a>	
	305-5 Reduction of GHG emissions	<a href="#">Mitigating climate change</a> information sheet	
	305-6 Emissions of ozone-depleting substances (ODS)	<a href="#">CDP response</a> <a href="#">Air emissions</a> information sheet	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	<a href="#">CDP response</a> <a href="#">Air emissions</a> information sheet	
<b>Effluents and waste</b>			
GRI 306	306-1 Water discharge by quality and destination 306-2 Waste by type and disposal method 306-3 Significant spills 306-4 Transport of hazardous waste 306-5 Water bodies affected by water discharges and/or runoff	p. 53-55 of <a href="#">2022 Integrated Annual Report Circular economy</a> information sheet <a href="#">Soil and water protection</a> information sheet	

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<b>Material topics</b>				
<b>Environmental compliance</b>				
GRI 307	307-1 Non-compliance with environmental laws and regulations		<a href="#">Environmental and energy management system information sheet</a> <a href="#">Soil and water protection information sheet</a>	
<b>Supplier environmental assessment</b>				
GRI 308	308-1 New suppliers that were screened using environmental criteria		p. 36-37 of <a href="#">2022 Integrated Annual Report Responsible procurement and supplier partnerships information sheet</a>	

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
<b>Material topics</b>			
<b>Employment</b>			
GRI 401	401-1 New employee hires and employee turnover	p. 56 of <a href="#">2022 Integrated Annual Report 2022 ESG data summary</a>	
	401-2 Benefits provided	p. 58 of <a href="#">2022 Integrated Annual Report Benefits, retirement, savings and pay equity</a> information sheet	
	401-3 Parental leave	p. 58 of <a href="#">2022 Integrated Annual Report Benefits, retirement, savings and pay equity</a> information sheet	
<b>Occupational health and safety</b>			
GRI 403	403-1 Occupational health and safety management system	p. 59 of <a href="#">2022 Integrated Annual Report Health and safety</a> information sheet	
	403-2 Hazard identification, risk assessment, and incident investigation	p. 59 of <a href="#">2022 Integrated Annual Report Health and safety</a> information sheet	
	403-4 Worker participation, consultation, and communication on occupational health and safety	p. 59 of <a href="#">2022 Integrated Annual Report Health and safety</a> information sheet	
	403-5 Worker training on occupational health and safety	p. 59 of <a href="#">2022 Integrated Annual Report Health and safety</a> information sheet	
	403-6 Promotion of worker health	p. 57-59 of <a href="#">2022 Integrated Annual Report Health and safety</a> information sheet <a href="#">Empowering voices and fostering a space for all</a> information sheet	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 59 of <a href="#">2022 Integrated Annual Report Health and safety</a> information sheet	
	403-9 Work-related injuries	p. 59 of <a href="#">2022 Integrated Annual Report Health and safety</a> information sheet	
<b>Training and education</b>			
GRI 404	404-2 Programs for upgrading employee skills and transition assistance programs	p. 62-64 of <a href="#">2022 Integrated Annual Report Engagement, learning and development</a> information sheet <a href="#">Environmental and energy management system</a> information sheet	



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<b>Material topics</b>				
		404-3 Percentage of employees receiving regular performance and career development reviews	p. 62-64 of <a href="#">2022 Integrated Annual Report Engagement, learning and development</a> information sheet <a href="#">2022 ESG data summary</a>	
<b>Diversity and equal opportunity</b>				
GRI 405		405-1 Diversity of governance bodies and employees	p. 60-61 of <a href="#">2022 Integrated Annual Report 2022 ESG data summary</a> <a href="#">Benefits, retirement, savings and pay equity</a>	
<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	p. 64 of <a href="#">2022 Integrated Annual Report Ethics and human rights 2022 ESG data summary</a> <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	p. 36-37 of <a href="#">2022 Integrated Annual Report Supplier code of conduct</a> <a href="#">Supporting and equipping children and our communities</a> information sheet.	
<b>Forced or compulsory labour</b>				
GRI 409		409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	p. 36-37 of <a href="#">2022 Integrated Annual Report Supplier code of conduct</a>	

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
<b>Material topics</b>			
<b>Security practices</b>			
GRI 410	410-1 Security personnel trained in human rights policies or procedures	p. 28-29, 57 of <a href="#">2022 Integrated Annual Report Bell's Code of Business Conduct</a> p. 24 <a href="#">Our Corporate Responsibility Approach Ethics and human rights</a> information sheet	
<b>Rights of indigenous peoples</b>			
GRI 411	411-1 Incidents of violations involving rights of indigenous peoples	p. 60 of <a href="#">2022 Integrated Annual Report Empowering voices and fostering a space for all</a> information sheet <a href="#">Ethics and human rights</a> information sheet	
<b>Human rights assessment</b>			
GRI 412	412-1 Operations that have been subject to human rights reviews or impact assessments	<a href="#">Ethics and human rights</a> information sheet <a href="#">Responsible procurement and supplier partnerships</a> information sheet <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 and supplier partnerships</a> information sheet <a href="#">Supplier code of conduct</a>	
<b>Supplier social assessment</b>			
GRI 414	414-1 New suppliers that were screened using social criteria	p. 36-37 of <a href="#">2022 Integrated Annual Report Responsible procurement and supplier partnerships</a> information sheet	
<b>Public policy</b>			
GRI 415	415-1 Political contributions	<a href="#">Ethics and human rights</a> information sheet <a href="#">Bell's Code of Business 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="#">Wireless health and safety and social acceptability of our network</a> information sheet.	
<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: <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>	

GRI STANDARD	GRI 2021 EQUIVALENT	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
<b>Material topics</b>				
Customer Privacy GRI 418		418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 28-29 of <a href="#">2022 Integrated Annual Report Data privacy and information security</a> information sheet	
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 <a href="#">2022 Annual Information Form</a>	