



# BCE Inc. GRI content index, 2017

GRI 2016 Standard	Disclosure	Document/Page number / URL	Omission
General disclosures			
GRI 102: General Disclosures	102-1 Name of the organization	BCE Inc <a href="http://www.bce.ca">www.bce.ca</a>	
	102-2 Activities, brands, products, and services	CR report, <sup>1</sup> p.9	
	102-3 Location of headquarters	CR report, p.8	
	102-4 Location of operations	AR, <sup>2</sup> p.133	
	102-5 Ownership and legal form	Corporation	
	102-6 Markets served	AR, p.133	
	102-7 Scale of the organization	CR report, p.23, 67 AR, p.30, 34	
	102-8 Information on employees and other workers	CR report, p.23-41	
	102-9 Supply chain	CR report, p.77-78	
	102-10 Significant changes to the organization and its supply chain	CR report, p.7	
	102-11 Precautionary Principle or approach	See Sustainability approach and management <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
	102-12 External initiatives	See Reporting what is relevant <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</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	CR report, p.3-4	
	102-16 Values, principles, standards, and norms of behavior	See Business code of conduct <a href="http://www.bce.ca/governance/codeofconduct">http://www.bce.ca/governance/codeofconduct</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. See <a href="http://www.bce.ca/governance/corporategovernance">http://www.bce.ca/governance/corporategovernance</a>	
	102-40 List of stakeholder groups	See Reporting what is relevant <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
	102-41 Collective bargaining agreements	CR report, p.23	

<sup>1</sup> CR Report indicates Corporate Responsibility Report, 2017; link: [www.bce.ca/responsibility/corporate-responsibility/reference-room/corporate-responsibility/reference-room/corporate-responsibility/reference-room](http://www.bce.ca/responsibility/corporate-responsibility/reference-room/corporate-responsibility/reference-room/corporate-responsibility/reference-room)

<sup>2</sup> AR refers to Annual Report, 2017; link: <http://www.bce.ca/investors/financialperformance/annual>



	102-42 Identifying and selecting stakeholders	See Reporting what is relevant <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
	102-43 Approach to stakeholder engagement	See Reporting what is relevant <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
	102-44 Key topics and concerns raised	See Reporting what is relevant <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
	102-45 Entities included in the consolidated financial statements	AR, p. 120	
	102-46 Defining report content and topic boundaries	See Reporting what is relevant <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a> Boundaries are based on financial control	
	102-47 List of material topics	See Reporting what is relevant <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
	102-48 Restatements of information	CR report, p. 7, 95	
	102-49 Changes in reporting	CR report, p. 7	
	102-50 Reporting period	CR report, p. 6	
	102-51 Date of most recent report	June 2016	
	102-52 Reporting cycle	Annual	
	102-53 Contact point for questions regarding the report	<a href="mailto:responsibility@bell.ca">responsibility@bell.ca</a>	
	102-54 Claims of reporting in accordance with the GRI Standards	CR report, p. 5 This report has been prepared in accordance with the GRI Standards: Core option	
	102-56 External assurance	See PWC assurance report on our website: <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
<b>Management approach for all topics</b>			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	CR Report For each section of the report, an introductory paragraph explains why the topics are significant	
	103-2 The management approach and its component	For each section of the 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	CR report, p. 67	
	201-2 Financial implications and other risks and opportunities due to climate change	AR, p. 101-103, CR report, p. 68-72, 83-92	
	201-3 Defined benefit plan obligations and other retirement plans	AR p.147, CR report, p.37	
	201-4 Financial assistance received from government	There was no significant financial assistance received from government in 2017	
Indirect economic impacts			
GRI 203	203-1 Infrastructure investments and services supported	CR report, p. 44, 49	
	203-2 Significant indirect economic impacts	CR report, p. 68-72	
Procurement practices			
GRI 204	204-1 Proportion of spending on local suppliers	CR report, p. 68, 84	
Anti-corruption			
GRI 205	205-2 Communication and training about anti-corruption policies and procedures	See Business code of conduct <a href="http://www.bce.ca/governance/codeofconduct">http://www.bce.ca/governance/codeofconduct</a> See Supplier code of conduct <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
Materials			
GRI 301	301-3 Reclaimed products and their packaging materials	CR report, p. 93-95 See Waste management information sheet <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
Energy			
GRI 302	302-1 Energy consumption within the organization	CR report p. 88; CDP filing	
	302-2 Energy consumption outside of the organization	CR report p. 91; CDP filing	
	302-3 Energy intensity	CR report, p. 91; CDP filing	
	302-4 Reduction of energy consumption	CR report, p. 90; CDP filing	
Water			
GRI 303	303-1 Water withdrawal by source	See Water information sheet on <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
Biodiversity			
GRI 304	304-2 Significant impacts of activities, products, and services on biodiversity	See Biodiversity information sheet on <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
Emissions			
GRI 305	305-1 Direct (Scope 1) GHG emissions	CR report, p. 88; CDP filing; GHG summary report on <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	



	305-2 Energy indirect (Scope 2) GHG emissions	CR report, p. 88; CDP filing; GHG summary report on <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
	305-3 Other indirect (Scope 3) GHG emissions	CR report, p. 88; CDP filing; GHG summary report on <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
	305-4 GHG emissions intensity	CR report, p. 91; CDP filing; GHG summary report on <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
	305-5 Reduction of GHG emissions	CR report, p. 91; GHG summary report on <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
	305-6 Emissions of ozone-depleting substances (ODS)	See CDP filing	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	See CDP filing	
<b>Effluents and waste</b>			
GRI 306	306-2 Waste by type and disposal method	CR report, p. 93-95, see also See waste information sheet on <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
<b>Environmental compliance</b>			
GRI 307	307-1 Non-compliance with environmental laws and regulations	See Environmental incidents information sheet on <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
<b>Supplier environmental assessment</b>			
GRI 308	308-1 New suppliers that were screened using environmental criteria	See Responsible procurement information sheet on <a href="http://www.bce.ca/responsibility/corporate-responsibility/reference-room">www.bce.ca/responsibility/corporate-responsibility/reference-room</a>	
<b>Employment</b>			
GRI 401	401-1 New employee hires and employee turnover	CR report, p. 23	
	401-2 Benefits provided	CR report, p. 24, 36-37	
	401-3 Parental leave	CR report, p. 24, Canadian employment standards context	
<b>Occupational health and safety</b>			
GRI 403	403-2 Rates of injury	CR report, p. 20, 38; 1 fatality	
<b>Training and education</b>			
GRI 404	404-2 Programs for upgrading employee skills and transition assistance programs	CR report, p. 33-34	
	404-3 Percentage of employees receiving regular performance and career development reviews	CR report, p. 34	
<b>Diversity and equal opportunity</b>			
GRI 405	405-1 Diversity of governance bodies and employees	CR report, p. 26-29	



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 report, p. 24, Canadian employment standards context; also see Supplier code of conduct on <a href="http://www.bce.ca/responsibility">www.bce.ca/responsibility</a>	
Child labour			
GRI 408	408-1 Operations and suppliers at significant risk for incidents of child labor	CR report, p. 24, Canadian employment standards context; also see Supplier code of conduct on <a href="http://www.bce.ca/responsibility">www.bce.ca/responsibility</a>	
Forced or compulsory labour			
GRI 409	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	CR report, p. 24, Canadian employment standards context; also see Supplier code of conduct on <a href="http://www.bce.ca/responsibility">www.bce.ca/responsibility</a>	
Security practices			
GRI 410	410-1 Security personnel trained in human rights policies or procedures	CR report, p. 24, Canadian employment standards context; also see Supplier code of conduct on <a href="http://www.bce.ca/responsibility">www.bce.ca/responsibility</a>	
Rights of indigenous peoples			
GRI 411	411-1 Incidents of violations involving rights of indigenous peoples	CR report, p. 24, Canadian employment standards context	
Human rights assessment			
GRI 412	412-1 Operations that have been subject to human rights reviews or impact assessments	CR report, p. 60; Responsible procurement information sheet and Supplier code of conduct on <a href="http://www.bce.ca/responsibility">www.bce.ca/responsibility</a>	
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Responsible procurement information sheet and Supplier code of conduct on <a href="http://www.bce.ca/responsibility">www.bce.ca/responsibility</a>	
Supplier social assessment			
GRI 414	414-1 New suppliers that were screened using social criteria	CR report, p. 77-78; responsible procurement information sheet and Supplier code of conduct on <a href="http://www.bce.ca/responsibility">www.bce.ca/responsibility</a>	
Public policy			
GRI 415	415-1 Political contributions	See Business code of conduct <a href="http://www.bce.ca/governance/codeofconduct">http://www.bce.ca/governance/codeofconduct</a>	
Customer health and safety			
GRI 416	416-1 Assessment of the health and safety impacts of product and service categories	AR, p. 102, CR p. 76	
Marketing and labeling			
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 report, p. 93; <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/report/annual-report-2016-2017/">https://www.ccts-cprst.ca/report/annual-report-2016-2017/</a>	
Socioeconomic compliance			
GRI 419	419-1 Non-compliance with laws and/or regulations in the social and economic arena	The organization has not identified any non-compliance with laws and/or regulations in the social and economic arena.	