

2021 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
General disclosures				
GRI 102: General Disclosures	2-1	102-1 Name of the organization	BCE Inc	
	2-6	102-2 Activities, brands, products, and services	p. 9 CR Report ¹ 2021 AR, ²	
	2-1	102-3 Location of headquarters	1, Carrefour Alexander-Graham-Bell, Verdun, Québec, Canada	
	2-1	102-4 Location of operations	p. 9 CR Report 2021	
	2-1	102-5 Ownership and legal form	Corporation, p. 9 CR Report 2021	
	2-6	102-6 Markets served	p. 9 CR Report 2021 AR	

¹ CR report refers to our 2021 Corporate Responsibility Report

² AR refers to [2021 Annual Report](#)

GRI STANDARD	GRI 2021 EQUIVALENT	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
General disclosures				
	2-6, 2-7	102-7 Scale of the organization	p. 9 CR Report 2021 p. 19 CR Report 2021	
	2-7, 2-8	102-8 Information on employees and other workers	p. 19 CR Report 2021	
	2-6	102-9 Supply chain	p. 60 CR Report 2021 Supporting Diversity, Equity and Inclusion in our Communities	
	2-6	102-10 Significant changes to the organization and its supply chain	p. 91 CR Report 2021	
	2-23	102-11 Precautionary Principle or approach	Our Corporate Responsibility Approach	
		102-12 External initiatives	p. 15, 20 Our Corporate Responsibility Approach	
	2-28	102-13 Membership of associations	p. 15 CR Report 2021 p. 5, 20 Our Corporate Responsibility Approach	
	2-22	102-14 Statement from senior decision-maker	p. 3 CR Report 2021	
		102-15 Key Impacts, risks & opportunities	p. 10, 13 19, CR Report 2021	
	2-23	102-16 Values, principles, standards, and norms of behavior	Business code of conduct; Business Ethics	
			p. 14 CR Report 2021 p. 17 Our Corporate Responsibility Approach	
	2-9	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	
	2-13	102-20 Executive-level responsibility for economic, environmental, and social topics	p. 14 CR Report 2021 p. 19 Our Corporate Responsibility Approach	
	2-12	102-21 Consulting stakeholders on economic, environmental, and social topics	p. 16 CR Report 2021	

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General disclosures				
	2-9	102-22 Composition of the highest governance body and its committees	p. 14 CR Report 2021 p. 15 Our Corporate Responsibility Approach	
	2-29	102-40 List of stakeholder groups	p. 12, 15 Our Corporate Responsibility Approach	
	2-30	102-41 Collective bargaining agreements	p. 19 CR Report 2021	
	2-29	102-42 Identifying and selecting stakeholders	p. 12 Our Corporate Responsibility Approach	
	2-29	102-43 Approach to stakeholder engagement	p. 12 Our Corporate Responsibility Approach	
		102-44 Key topics and concerns raised	p. 16 CR Report 2021 p. 12 Our Corporate Responsibility Approach	
	2-2	102-45 Entities included in the consolidated financial statements	AR- Consolidated financial analysis	
	3-1	102-46 Defining report content and topic boundaries	p. 16-17, 93 CR Report 2021 p. 22 Our Corporate Responsibility Approach	
	3-2	102-47 List of material topics	p. 16-17, 93 CR Report 2021 p. 6, 22 Our Corporate Responsibility Approach	
	2-4	102-48 Restatements of information	p. 93 CR Report 2021	
	3-2	102-49 Changes in reporting	p. 92 CR Report 2021	
	2-3	102-50 Reporting period	January 1, 2020 to December 31, 2020, unless otherwise stated p. 91 CR Report 2021 p. 20 Our Corporate Responsibility Approach	
		102-51 Date of most recent report	March 3, 2022 p. 94 CR Report 2021	
	2-3	102-52 Reporting cycle	Annual p. 91 CR Report 2021	
	2-3	102-53 Contact point for questions regarding the report	esg@bell.ca p. 91 CR Report 2021	

GRI STANDARD	GRI 2021 EQUIVALENT	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
General disclosures				
		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. 91 CR Report 2021 PWC assurance report p. 93 CR Report 2021	
	2-5	102-56 External assurance	p. 22 Our Corporate Responsibility Approach	

GRI STANDARD	GRI 2021 EQUIVALENT	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Management approach for all topics				
GRI 103: Management Approach	3-3	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 p. 17 CR Report 2021	
	3-3	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.	
	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	AR	
		201-2 Financial implications and other risks and opportunities due to climate change	p. 51, 76, 79, 81, 84 CR Report 2021 Benefits, retirement and savings information sheet TCFD Report	
		201-3 Defined benefit plan obligations and other retirement plans	p. 27 CR Report 2021 Benefits, retirement and savings information sheet	
		201-4 Financial assistance received from government	There was no significant financial assistance received from government in 2021	
GRI 203: Indirect economic impacts		203-1 Infrastructure investments and services supported	p. 68 CR Report 2021	
		203-2 Significant indirect economic impacts	p. 57, 62, 69 CR Report 2021	

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL
Material topics		
Anti-corruption GRI 205	205-2 Communication and training about anti-corruption policies and procedures	p. 19, 49 CR Report 2021 Data Privacy and Information Security information sheet Responsible procurement information sheet
Materials		
GRI 301	301-2 Recycled input materials used	p. 85 CR Report 2021 Circular economy information sheet
	301-3 Reclaimed products and their packaging materials	p. 85 CR Report 2021 Circular economy information sheet
Energy		
GRI 302	302-1 Energy consumption within the organization	Energy and greenhouse gas (GHG) information sheet CDP response
	302-2 Energy consumption outside of the organization	Energy and greenhouse gas (GHG) information sheet CDP response
	302-3 Energy intensity	p. 79 CR Report 2021 CDP response Energy and greenhouse gas (GHG) information sheet
	302-4 Reduction of energy consumption	p. 80 CR Report 2021 Vehicle fleet information sheet Energy and greenhouse gas (GHG) information sheet CDP response
	302-5 Reductions in energy requirements of products and services	p. 80, 85 CR Report 2021 Energy and greenhouse gas (GHG) information sheet
Water		
GRI 303	303-1 Interactions with water as a shared resource	p. 53 CR Report 2021 Water consumption information sheet
	303-5 Water consumption	Water consumption information sheet

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Material topics				
Biodiversity				
GRI 304		304-2 Significant impacts of activities, products, and services on biodiversity	Protecting biodiversity information sheet	

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Material topics			
Emissions			
GRI 305	305-1 Direct (Scope 1) GHG emissions	p. 80 CR Report 2021 Energy and greenhouse gas (GHG) information sheet Halocarbons information sheet CDP response	
	305-2 Energy indirect (Scope 2) GHG emissions	p. 80 CR Report 2021 Energy and greenhouse gas (GHG) information sheet Halocarbons information sheet CDP response	
	305-3 Other indirect (Scope 3) GHG emissions	p. 80 CR Report 2021 Energy and greenhouse gas (GHG) information sheet CDP response	
	305-4 GHG emissions intensity	p. 79-80 CR Report 2021 CDP response Energy and greenhouse gas (GHG) information sheet	
	305-5 Reduction of GHG emissions	Energy and greenhouse gas (GHG) information sheet	
	305-6 Emissions of ozone-depleting substances (ODS)	CDP response Halocarbons information sheet	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	CDP response Halocarbons information sheet	
Effluents and waste			
GRI 306	306-1 Water discharge by quality and destination	p. 89-89 CR Report 2021 Circular economy information sheet Environmental incidents information sheet	
	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		
Environmental compliance			
GRI 307	307-1 Non-compliance with environmental laws and regulations	Environmental incidents information sheet	

GRI STANDARD	GRI 2021 EQUIVALENT	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Material topics				
Supplier environmental assessment				
GRI 308		308-1 New suppliers that were screened using environmental criteria	p. 85 CR Report 2021 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	p. 19, 36 CR Report 2021	
	401-2 Benefits provided	p. 27 CR Report 2021 Benefits, retirement and savings information sheet	
	401-3 Parental leave	p. 27 CR Report 2021 Benefits, retirement and savings information sheet	
Occupational health and safety			
GRI 403	403-1 Occupational health and safety management system	p. 36-37 CR report 2021 Health and Safety information sheet	
	403-2 Hazard identification, risk assessment, and incident investigation	p. 36-37 CR report 2021 Health and Safety information sheet	
	403-4 Worker participation, consultation, and communication on occupational health and safety	p. 36-37 CR report 2021 Health and Safety information sheet	
	403-5 Worker training on occupational health and safety	p. 36-37 CR report 2021 Health and Safety information sheet	
	403-6 Promotion of worker health	p. 20-21-22 & p. 36-37 CR report 2021 Health and Safety information sheet Mental health in the workplace information sheet	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 36-37 CR report 2021 Health and Safety information sheet	
	403-9 Work-related injuries	p. 36-37 CR report 2021 Health and Safety information sheet	
Training and education			
GRI 404	404-2 Programs for upgrading employee skills and transition assistance programs	p. 25 CR Report 2021 Environmental training information sheet Learning and Development information sheet	
	404-3 Percentage of employees receiving regular performance and career development reviews	p. 25 CR Report 2021 Environmental training information sheet Learning and Development information sheet	

GRI STANDARD	GRI 2021 EQUIVALENT	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Material topics				
Diversity and equal opportunity				
GRI 405		405-1 Diversity of governance bodies and employees	p. 32 CR Report 2021 Supporting Diversity, Equity and Inclusion in our Communities	
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	p. 19 CR Report 2021 Respectful workplace ethics and human rights information sheet - 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	p. 60 CR Report 2021 Helping and protecting children and youth information sheet - 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	p. 60 CR Report 2021 - 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	p. 14, 60 CR Report 2021 Business ethics Respectful workplace ethics and human rights information sheet	
Rights of indigenous peoples			
GRI 411	411-1 Incidents of violations involving rights of indigenous peoples	p. 30 CR Report 2021 Supporting Diversity, Equity and Inclusion in our Communities Respectful workplace ethics and human rights information sheet	
Human rights assessment			
GRI 412	412-1 Operations that have been subject to human rights reviews or impact assessments	p. 19 CR Report 2021 Respectful workplace ethics and human rights information sheet 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	p. 85 CR Report 2021 Responsible procurement information sheet Supporting Diversity, Equity and Inclusion in our Communities	
Public policy			
GRI 415	415-1 Political contributions	p. 19 CR Report 2021 Business ethics Business code of conduct	
Customer health and safety			
GRI 416	416-1 Assessment of the health and safety impacts of product and service categories	p. 67 CR Report 2021 Wireless health and safety information sheet	
Marketing and labeling			
GRI 417	417-1 Requirements for product and service information and labeling	Safe use: https://support.bell.ca/Mobility Disposal: www.bell.ca/recycling	

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Material topics				
		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	
Customer Privacy GRI 418		418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 48-49 CR Report 2021 Data Privacy and Information Security 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 2020 Annual Information Form	