

**GRI index for BCE 2015 Corporate Responsibility Report**

**GENERAL STANDARD DISCLOSURES**

General Standard Disclosures	Page Number (or Link) Information related to Standard Disclosures required by the 'in accordance' options may already be included in other reports prepared by the organization. In these circumstances, the organization may elect to add a specific reference to where the relevant information can be found.	External Assurance Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.
------------------------------	--	--

**STRATEGY AND ANALYSIS**

G4-1	CR Report - Letter from the CEO, p. 5	
G4-2	CR Report - Corporate Responsibility Issues and Our Business, p. 14; KPI table, p. 19	

**ORGANIZATIONAL PROFILE**

G4-3	CR Report - About this Report, p. 7	
G4-4	CR Report - Who We Are, p. 9; Annual Report p. 31-34	
G4-5	CR Report - Who We Are, p. 9	
G4-6	CR Report - About this Report - Report Boundaries, p.7; Who We Are, p. 9	
G4-7	Bell Canada is incorporated and is owned 100% by BCE; CR Report - Who We Are, p. 9	
G4-8	Annual Report - Section 1 , p. 29-34	
G4-9	CR Report - Team Members, p. 21; Economy and Society section, p. 64	
G4-10	CR Report - Team Members, p. 21	
G4-11	CR Report - Team Members, p. 22	
G4-12	CR Report - Our commitment to improving society, p. 71	
G4-13	Annual Report - p. 29-34; Annual Information Form Section 3.5, Section 5	
G4-14	CR Report - Corporate responsibility issues and our business, p. 12; Sustainability Approach and Management <a href="http://www.bce.ca/assets/widgets/Responsibility/EN/managing_sustainability_en.pdf">http://www.bce.ca/assets/widgets/Responsibility/EN/managing_sustainability_en.pdf</a>	
G4-15	Voluntary participation in UN Global Compact since 2006 for all territories in which we operate.	
G4-16	Bell views membership in the Canadian Wireless and Telecommunications Association as strategic.	

**IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES**

G4-17	Annual Report - Section 1; CR Report - Report Boundaries, p. 7	
G4-18	CR Report - Corporate responsibility issues and our business, p. 12	
G4-19	CR Report - Significant Issues Addressed In This Report, p. 17	
G4-20	CR Report - Report Boundaries, p. 7	
G4-21	CR Report - Report Boundaries, p. 7	
G4-22	CR Report - Community p. 44; Greenhouse Gas Emissions, p. 56; Managing Waste, p. 61	
G4-23	CR Report - Major Change Since Last Report, p. 7	

**STAKEHOLDER ENGAGEMENT**

G4-24	CR Report - Reporting what is relevant, p. 14	
G4-25	CR Report - Reporting what is relevant, p. 14	
G4-26	CR Report - Reporting what is relevant , p. 14	
G4-27	CR Report - Significant issues addressed in this report, p. 17	

**REPORT PROFILE**

G4-28	CR Report - Report Boundaries, p. 7	
G4-29	August 2015	
G4-30	Annually	
G4-31	<a href="mailto:responsibility@bce.ca">responsibility@bce.ca</a>	
G4-32	CR Report - About This Report, p. 7; Assurance letter	
G4-33	Bell has been externally validating the Key Performance Indicators in our CR Report since 2010. See the Letter of Assurance.	

**GOVERNANCE**

G4-34	CR Report - Priority corporate responsibility issues, p. 17; The highest governance body is the Board of Directors. The audit committee is responsible for corporate responsibility. See <a href="http://www.bce.ca/governance/boardcommittee/committees/">http://www.bce.ca/governance/boardcommittee/committees/</a>	
-------	--	--

**ETHICS AND INTEGRITY**

G4-56	We want to remain a leader in corporate governance and ethical business conduct by maintaining best practices, transparency and accountability to our stakeholders. This includes a commitment to the highest standards of corporate governance as BCE's Board and management believe that good corporate governance practices tend to contribute to the creation and maintenance of shareholder value. On an ongoing basis, the Board reviews its structure, practices and composition and initiates changes to improve its effectiveness. The Bell Canada Enterprises Code of Business Conduct (referred to as the "Code") explains the standards of behaviour that Bell expects of its employees in their daily activities. It reinforces the commitment of BCE Inc. and Bell Canada (referred to collectively as the "Company") to customer service, its support for a working environment in which people are respected and its sensitivity to the needs of the community that it serves. The Code applies to all employees and executives of BCE Inc., Bell Canada and their subsidiaries. All employees, executives and members of the Board of Directors must certify annually that they have reviewed and follow the Code. The code can be accessed here: <a href="http://www.bce.ca/governance/codeofconduct/">http://www.bce.ca/governance/codeofconduct/</a>	
-------	--	--

**SPECIFIC STANDARD DISCLOSURES**

DMA and Indicators	Page Number (or Link) Information related to Standard Disclosures required by the 'in accordance' options may already be included in other reports prepared by the organization. In these circumstances, the organization may elect to add a specific reference to where the relevant information can be found.	External Assurance Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.
<b>CATEGORY: ECONOMIC</b>		
<b>MATERIAL ASPECT: ECONOMIC PERFORMANCE</b>		
G4-DMA	The aspect is material because the economic health of the organization is significant to several stakeholders and is significant to the business. Related impacts for this aspect are economic. The management of the company's finances is discussed at length in the Annual Report, the Annual Information Form, and the Proxy Statement. The evaluation of the management approach are also discussed at length in the Annual Report, the Annual Information Form, and the Proxy Statement.	See p. 107 of the Annual Report.
G4-EC1	CR Report KPI table, p. 19; Community Section, p. 44, Environment section, p. 53; and Economy and Society Section, p. 65	See letter of assurance for CR Report.
<b>MATERIAL ASPECT: INDIRECT ECONOMIC IMPACTS</b>		
G4-DMA	CR Report - Community, Environment, and Economy and Society sections. Related impacts for this aspect are economic.	
G4-EC8	CR Report - Economy section, p. 65	
<b>CATEGORY: ENVIRONMENTAL</b>		
<b>MATERIAL ASPECT: ENERGY</b>		
G4-DMA	CR Report - Corporate responsibility issues and our business, p. 12. Related impacts for this aspect are environmental and economic.	
G4-EN3	GHG Summary Report	See letter of assurance for CR Report.
<b>MATERIAL ASPECT: WATER</b>		
G4-DMA	Water info sheet on BCE.ca; Related impacts for this aspect are environmental and economic.	
G4-EN8	Water info sheet on BCE.ca	
<b>MATERIAL ASPECT: BIODIVERSITY</b>		
G4-DMA	Biodiversity info sheet on BCE.ca; Related impacts for this aspect are environmental and economic.	
G4-EN13	Biodiversity info sheet on BCE.ca	
<b>MATERIAL ASPECT: EMISSIONS</b>		
G4-DMA	CR Report - Greenhouse Gas Emissions section, p. 56. Related impacts for this aspect are environmental and economic.	
G4-EN15	CR Report KPI table, p.19, and Greenhouse Gas Emissions section, p. 56; See GHG Summary Report	See letter of assurance for CR Report.
G4-EN16	CR Report KPI table, p.19, and Greenhouse Gas Emissions section, p. 56; See GHG Summary Report	See letter of assurance for CR Report.
G4-EN17	CR Report KPI table, p.619 and Greenhouse Gas Emissions section, p. 56; See GHG Summary Report	See letter of assurance for CR Report.
<b>MATERIAL ASPECT: EFFLUENTS AND WASTE</b>		
G4-DMA	CR Report - Corporate Responsibility Issues and Our Business, p. 12. Related impacts for this aspect are environmental and economic.	
G4-EN23	CR Report - KPI table, p. 19; Managing Waste, p. 61	See letter of assurance for CR Report.
<b>MATERIAL ASPECT: COMPLIANCE</b>		
G4-DMA	Breach of environmental laws is material because it has an impact on the business through brand reputation and fines. Related impacts for this aspect are mostly economic. Environmental incidents are managed through our 24-hour, 7 day-week hotline, which is overseen by the Corporate Responsibility and Environment Team.	
G4-EN29	We have not identified any non-compliance with laws or regulations.	
<b>MATERIAL ASPECT: SUPPLIER ENVIRONMENTAL ASSESSMENT</b>		
G4-DMA	CR Report - Our commitment to improving society, p. 70. Related impacts for this aspect are social, environmental, and economic.	
G4-EN32	CR Report KPI table, p. 19; Our commitment to improving society, p. 70.	See letter of assurance for CR Report.
<b>CATEGORY: SOCIAL</b>		
<b>SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK</b>		
<b>MATERIAL ASPECT: OCCUPATIONAL HEALTH AND SAFETY</b>		
G4-DMA	CR Report - Health and Safety section, p. 33. Related impacts for this aspect are social and economic.	
G4-LA6	CR Report - KPI table, p. 19; Health and Safety section, p. 33	See letter of assurance for CR Report.
<b>MATERIAL ASPECT: DIVERSITY AND EQUAL OPPORTUNITY</b>		
G4-DMA	CR Report - Team Members section, p. 22. Related impacts for this aspect are social and economic.	
G4-LA12	CR Report - Team Members section, p. 22.	
<b>MATERIAL ASPECT: SUPPLIER ASSESSMENT FOR LABOR PRACTICES</b>		
G4-DMA	CR Report - Our commitment to improving society, p. 70. Related impacts for this aspect are social and economic.	
G4-LA14	CR Report KPI table, p. 19 and Our commitment to improving society, p. 70.	See letter of assurance for CR Report.
<b>SUB-CATEGORY: HUMAN RIGHTS</b>		
<b>MATERIAL ASPECT: SUPPLIER HUMAN RIGHTS ASSESSMENT</b>		
G4-DMA	CR Report - Our commitment to improving society, p. 70. Related impacts for this aspect are social and economic.	
G4-HR10	CR Report KPI table, p. 19 and Our commitment to improving society, p. 70.	See letter of assurance for CR Report.
<b>SUB-CATEGORY: SOCIETY</b>		
<b>MATERIAL ASPECT: ANTI-CORRUPTION</b>		

<b>G4-DMA</b>	Anti-corruption training and reporting is material because it is important to several stakeholders and to the success of the business. In our daily activities, we have a fundamental responsibility to address a broad spectrum of issues. These include: preventing conflicts of interest, protecting company assets, safeguarding privacy and confidentiality, treating clients, business partners, team members and competitors with respect and honesty, fostering a diverse, safe and healthy workplace and protecting the environment. Acting responsibly is central to achieving sustainable business success. Related impacts for this aspect are social and economic. We manage training through an online course that tracks each employee. All employees must take the on-line course on the Code at least every two years.	
<b>G4-SO4</b>	We want to remain a leader in corporate governance and ethical business conduct by maintaining best practices, transparency and accountability to our stakeholders. This includes a commitment to the highest standards of corporate governance as BCE's Board and management believe that good corporate governance practices tend to contribute to the creation and maintenance of shareholder value. On an ongoing basis, the Board reviews its structure, practices and composition and initiates changes to improve its effectiveness. The Bell Canada Enterprises Code of Business Conduct (referred to as the "Code") explains the standards of behaviour that Bell expects of its employees in their daily activities. It reinforces the commitment of BCE Inc. and Bell Canada (referred to collectively as the "Company") to customer service, its support for a working environment in which people are respected and its sensitivity to the needs of the community that it serves. The Code applies to all employees and executives of BCE Inc., Bell Canada and their subsidiaries. All employees, executives and members of the Board of Directors must certify annually that they have reviewed and follow the Code. The code can be accessed here: <a href="http://www.bce.ca/governance/codeofconduct/">http://www.bce.ca/governance/codeofconduct/</a>	
<b>MATERIAL ASPECT: SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY</b>		
<b>G4-DMA</b>	CR Report - Our commitment to improving society, p. 70. Related impacts for this aspect are social and economic.	
<b>G4-SO9</b>	CR Report KPI table, p. 19 and Our commitment to improving society, p. 70.	See letter of assurance for CR Report.
<b>SUB-CATEGORY: PRODUCT RESPONSIBILITY</b>		
<b>MATERIAL ASPECT: PRODUCT AND SERVICE LABELING</b>		
<b>G4-DMA</b>	CR Report - Customers, p. 36. Related impacts for this aspect are economic.	
<b>G4-PR5</b>	CR Report - Customers, p. 36	
<b>MATERIAL ASPECT: CUSTOMER PRIVACY</b>		
<b>G4-DMA</b>	CR Report - Privacy and data security, p. 41. Related impacts for this aspect are social and economic.	