

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
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. 20 of 2022 Integrated Annual Report	
	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 2022 Integrated Annual Report BCE 2022 Annual MD&A.	
	2-1	102-5 Ownership and legal form	Corporation, p. 20 of 2022 Integrated Annual Report BCE 2022 Annual MD&A.	
	2-6	102-6 Markets served	p. 20 of 2022 Integrated Annual Report BCE 2022 Annual MD&A.	
	2-6, 2-7	102-7 Scale of the organization	p. 20 of 2022 Integrated Annual Report BCE 2022 Annual MD&A.	
	2-7, 2-8	102-8 Information on employees and other workers	p. 56 of 2022 Integrated Annual Report 2022 ESG data summary	

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

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

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General disclosures				

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

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. 56 of 2022 Integrated Annual Report Bell's Code of Business Conduct Ethics and human rights
Materials		
GRI 301	301-2 Recycled input materials used	p. 53-55 of 2022 Integrated Annual Report Circular economy information sheet 2022 ESG data summary
	301-3 Reclaimed products and their packaging materials	p. 53-55 of 2022 Integrated Annual Report Circular economy information sheet
Energy		
GRI 302	302-1 Energy consumption within the organization	Mitigating climate change information sheet CDP response
	302-2 Energy consumption outside of the organization	Mitigating climate change information sheet CDP response
	302-3 Energy intensity	p. 50 of 2022 Integrated Annual Report Mitigating climate change information sheet CDP response
	302-4 Reduction of energy consumption	p. 50-52 of 2022 Integrated Annual Report Mitigating climate change information sheet CDP response 2022 ESG data summary
	302-5 Reductions in energy requirements of products and services	p. 50-52 of 2022 Integrated Annual Report Mitigating climate change information sheet 2022 ESG data summary
Water		
GRI 303	303-1 Interactions with water as a shared resource	p. 49 of 2022 Integrated Annual Report Soil and water protection information sheet
	303-5 Water consumption	Soil and water protection information sheet 2022 ESG data summary
Biodiversity		
GRI 304	304-2 Significant impacts of activities, products, and services on biodiversity	Biodiversity and ecosystems information sheet

GRI STANDARD	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Material topics			
Emissions			
GRI 305	305-1 Direct (Scope 1) GHG emissions	p. 50-52 of 2022 Integrated Annual Report Mitigating climate change information sheet Air emissions information sheet CDP response	
	305-2 Energy indirect (Scope 2) GHG emissions	p. 50-52 of 2022 Integrated Annual Report Mitigating climate change information sheet Air emissions information sheet CDP response	
	305-3 Other indirect (Scope 3) GHG emissions	p. 50-52 of 2022 Integrated Annual Report Mitigating climate change information sheet CDP response	
	305-4 GHG emissions intensity	p. 50 of 2022 Integrated Annual Report Mitigating climate change information sheet CDP response	
	305-5 Reduction of GHG emissions	Mitigating climate change information sheet	
	305-6 Emissions of ozone-depleting substances (ODS)	CDP response Air emissions information sheet	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	CDP response Air emissions information sheet	
Effluents and waste			
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 2022 Integrated Annual Report Circular economy information sheet Soil and water protection information sheet	

GRI STANDARD	GRI 2021 EQUIVALENT	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Material topics				
Environmental compliance				
GRI 307	307-1 Non-compliance with environmental laws and regulations		Environmental and energy management system information sheet Soil and water protection information sheet	
Supplier environmental assessment				
GRI 308	308-1 New suppliers that were screened using environmental criteria		p. 36-37 of 2022 Integrated Annual Report Responsible procurement and supplier partnerships information sheet	

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

GRI STANDARD	GRI 2021 EQUIVALENT	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Material topics				
		404-3 Percentage of employees receiving regular performance and career development reviews	p. 62-64 of 2022 Integrated Annual Report Engagement, learning and development information sheet 2022 ESG data summary	
Diversity and equal opportunity				
GRI 405		405-1 Diversity of governance bodies and employees	p. 60-61 of 2022 Integrated Annual Report 2022 ESG data summary Benefits, retirement, savings and pay equity	
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. 64 of 2022 Integrated Annual Report Ethics and human rights 2022 ESG data summary Supplier code of conduct	
Child labour				
GRI 408		408-1 Operations and suppliers at significant risk for incidents of child labor	p. 36-37 of 2022 Integrated Annual Report Supplier code of conduct Supporting and equipping children and our communities information sheet.	
Forced or compulsory labour				
GRI 409		409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	p. 36-37 of 2022 Integrated Annual Report 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. 28-29, 57 of 2022 Integrated Annual Report Bell's Code of Business Conduct p. 24 Our Corporate Responsibility Approach Ethics and human rights information sheet	
Rights of indigenous peoples			
GRI 411	411-1 Incidents of violations involving rights of indigenous peoples	p. 60 of 2022 Integrated Annual Report Empowering voices and fostering a space for all information sheet 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	Ethics and human rights information sheet Responsible procurement and supplier partnerships 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 and supplier partnerships information sheet Supplier code of conduct	
Supplier social assessment			
GRI 414	414-1 New suppliers that were screened using social criteria	p. 36-37 of 2022 Integrated Annual Report Responsible procurement and supplier partnerships information sheet	
Public policy			
GRI 415	415-1 Political contributions	Ethics and human rights information sheet Bell's Code of Business Conduct	
Customer health and safety			
GRI 416	416-1 Assessment of the health and safety impacts of product and service categories	Wireless health and safety and social acceptability of our network 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	
	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	

GRI STANDARD	GRI 2021 EQUIVALENT	DISCLOSURE	DOCUMENT / PAGE NUMBER / URL	OMISSION
Material topics				
Customer Privacy GRI 418		418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 28-29 of 2022 Integrated Annual Report 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 2022 Annual Information Form	