



## **Complaint Procedures for Accounting and Auditing Matters**

Corporate Secretariat

August 2016 –V11

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### 1. POLICY OVERVIEW

This Policy confirms in writing the procedures established by the BCE Inc. Audit Committee for (i) the receipt, retention and treatment of complaints and/or concerns received by the Corporations from any person, directly or indirectly, anonymously or openly, regarding accounting, internal accounting controls or auditing matters of the Corporations<sup>1</sup> and (ii) the confidential, anonymous submission by employees of the Corporations of concerns regarding questionable accounting or auditing matters of the Corporations. This Policy also demonstrates the Corporations' commitment to maintain a high standard of ethical business practices.

#### 1.1 Scope

This Policy applies to BCE and Bell Canada and all their respective direct and indirect subsidiaries which are not reporting issuers. Subsidiaries whose securities are publicly traded may supplement this Policy with procedures of their own, provided they conform to the standards and procedures set forth herein.

#### 1.2 Audience

All directors, officers and employees of the Corporations will be advised of this Policy and its importance. A copy of this Policy shall be available on BCE's website (to ensure the Corporations' stakeholders and others are aware of this Policy) and the Corporations' intranet websites, where applicable. A copy of this Policy shall be expressly provided to the directors, officers and employees of the Corporations who are, or may be, involved in assisting in the administration of this Policy. Such directors, officers and employees are required to understand this Policy and its operation to ensure compliance with its terms.

### 2. POLICY DETAILS

#### 2.1 Raising a Concern or Complaint

The Corporations are committed to provide a work environment based on trust and respect and enable all employees to work without fear of intimidation, discrimination or violence. As part of this commitment, the Corporations encourage an open and frank atmosphere in which problems, concerns or complaints with respect to corporate fraud, accounting, internal accounting controls or auditing matters of the Corporations can be raised without fear of being retaliated against.

#### 2.2 Activities that can be Reported

The following activities (each a "Reportable Activity") shall be reported promptly to the appropriate channel of communications (see below):

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<sup>1</sup> In this Policy, BCE Inc., Bell Canada and their subsidiaries are collectively referred to as the "**Corporations**" or individually referred to as a "**Business Unit**".

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- ☞ Any concerns or complaints with respect to a Business Unit’s accounting, internal accounting controls, or auditing matters.
- ☞ Evidence of an activity by an employee of any of the Business Units or by any department of the Business Units that may constitute:
  - corporate fraud,
  - violation of federal or provincial law,
  - misappropriation of any Business Unit’s property, or
  - misconduct or malpractice related to any accounting, internal accounting controls, or auditing matters.

### 2.3 Channels of Communication

A Reportable Activity may be reported by an employee to his immediate leader. However, if such reporting is either inappropriate, does not provide the necessary level of confidentiality or as the employee otherwise prefers, the Reportable Activity should be reported to the Corporation Help Lines or to the BCE Chief Legal Officer (or equivalent position).

#### HELP LINES

- ☞ An anonymous Business Conduct Help Line has been set up and may be reached by dialing 1-866-298-2942 or through the Clearview website at <http://www.clearviewconnects.com/home>.
- ☞ Members of the public should call the Bell Canada “Complaint and Concerns” line (1-866-317-3382) to report a Reportable Activity with respect to any Business Unit.

#### OTHER CHANNELS OF COMMUNICATIONS

The BCE Audit Committee may, in the future, establish additional channels of communications to further meet the objective of these procedures. In such cases, this Policy will be amended and all employees, officers and directors of the Corporations will be notified accordingly.

### 2.4 Confidentiality

The Corporations are fully committed to maintain adequate procedures for the confidential, anonymous reporting by employees of the Corporations of a Reportable Activity.

Any submission made by an employee of the Corporations regarding a Reportable Activity shall be treated on a confidential basis. The employee’s identity shall be treated anonymously and confidentially, unless specifically permitted to be disclosed by the employee, or unless required by law. Anonymous and confidential

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submissions shall only be disclosed to those persons who have a need to know in order to properly carry out an investigation of the Reportable Activity, in accordance with the procedures on handling the report of such Reportable Activity under this Policy.

### 2.5 Retaliation

Any employee who in good faith reports a Reportable Activity will be protected from threats of retaliation, discharge, or other types of sanction including but not limited to, lower compensation or inferior terms and conditions of employment that are directly related to the disclosure of such Reportable Activities.

**☞ Any employee who retaliates against another employee who reports a Reportable Activity may face disciplinary actions, including termination of his or her employment, without notice**

### 2.6 Procedures for Handling the Reporting of a Reportable Activity

Any director, officer or employee of any Business Unit who receives a submission from any person, in writing or verbally, regarding a Reportable Activity shall immediately report such submission to any of the following; BCE's Corporate Secretary, BCE Internal Audit Group or BCE Corporate Security Group.

Where a submission is received by BCE Internal Audit or BCE Corporate Security they will deal with such submission in accordance with their internal procedures, the first step of which is to consider the nature of the submission and where it is deemed material<sup>2</sup>, inform BCE's Corporate Secretary.

The BCE Corporate Secretary, upon receipt of any submission considered a material Reportable Activity, shall:

- ☞ Ensure that such material Reportable Activity is reported to the BCE Audit Committee Chair
- ☞ Review and assess the seriousness of the Reportable Activity with the BCE Chief Legal Officer, Executive Vice-President and Chief Financial Officer, BCE Internal Audit, BCE Corporate Security and the BCE Audit Committee as appropriate and investigate as appropriate
- ☞ Whenever possible and appropriate, report back to the employee or third party who reported the Reportable Activity on the status of the investigation.

On a quarterly basis or upon request, BCE Internal Audit in conjunction with the Corporate Secretary's Office shall prepare a summary report to the BCE Audit Committee showing all submissions of material Reportable Activities received during the previous quarter through all channels of communications. This report in conjunction with a report prepared and submitted quarterly by BCE Corporate Security will reflect how

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<sup>2</sup> Which shall include, without limitation, Level 1 and Level 2 Security Incidents

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submissions related to material Reportable Activities were handled; results of any investigation; and any corrective action taken.

### 2.7 Retention of Complaints and Investigations

All concerns/complaints and investigations with respect to a Reportable Activity shall be kept in accordance with the BCE Records Retention Policy.

Any questions with respect to the general application of this Policy or any report of any Reportable Activity should be made to either:

<b>Business Conduct Help Line</b> <b>(for employees)</b> ☎ 1 866 298-2942 or : <a href="https://www.clearviewconnects.com/">https://www.clearviewconnects.com/</a> .	<b>Bell Canada Complaints and Concerns Line</b> <b>(for members of the public)</b> ☎ 1 866 317-3382
<b>Corporate Secretary's Office</b> ☎ Corporate Secretary Bell Canada Tel. : 514-786-8424 <a href="mailto:corporate.secretariat@bell.ca">corporate.secretariat@bell.ca</a>	<b>Legal Department</b> ☎ BCE Chief Legal and Regulatory Officer & Executive Vice- President, Corporate Development Fax : (613) 594-4688 <a href="mailto:mirko.bibic@bell.ca">mirko.bibic@bell.ca</a>
<b>BCE Audit Committee Chair</b> ☎ c/o Corporate Secretary's Office Tel. : 514 786-8424 <a href="mailto:corporate.secretariat@bell.ca">corporate.secretariat@bell.ca</a>	

### 3. ROLES AND RESPONSIBILITIES

<b>Business unit</b>	<b>Role and/or responsibility</b>
Audit Committee	The BCE Audit Committee has the ultimate responsibility for the stewardship of this Policy.
Corporate Secretary's Office	Under the direction of the BCE Audit Committee, the Corporate Secretary's Office has the responsibility of administering this Policy and ensuring compliance by all Business Units.

### APPENDIX A – REFERENCE

Reference item	Description (including relevance)
BCE Audit Committee Charter	Provides responsibility of the BCE Audit Committee to implement this Policy
Sarbanes-Oxley Act	U.S. requirements
Dodd – Frank Wall Street Reform and Consumer Protection Act	U.S. requirements
Multilateral Instrument 52-110 on “Audit Committees”	Canadian requirements

### APPENDIX B - POLICY OR PRACTICE DETAILS

#### A. POLICY OR PRACTICE DETAILS

Issuing BU	BCE Legal Department
Policy sponsor	Chief Legal and Regulatory Officer & Executive Vice-President, Corporate Development
Policy owner	Corporate Secretary
Primary contact	Corporate Secretary
Required approvals	Board of Directors
Issue date	February 2004
Effective date	February 2004
Review cycle	Annually

#### B. REQUIRED POLICY OR PRACTICE MANAGEMENT ELEMENTS CHECKLIST

Monitoring compliance processes defined	Yes
Communication plan complete	Yes
Communication materials complete	Yes
Training plan complete	Yes



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### C. REVISION HISTORY

Date	Changed by	Version	Description
February 2014	Alain Dussault	1.0	First Release
April 2006	Alain Dussault	2.0	Second Release
October 2008	Alain Dussault	3.0	Update
August 2009	Alain Dussault	4.0	Annual Review
August 2010	Alain Dussault	5.0	Annual Review
August 2011	Alain Dussault	6.0	Annual Review
August 2012	Alain Dussault	7.0	Annual Review
August 2013	Alain Dussault	8.0	Annual Review
August 2014	Michel Lalande	9.0	Annual Review
August 2015	Michel Lalande	10.0	Annual Review
August 2016	Michel Lalande	11.0	Annual Review

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