

BCE Inc.

GRI Content index for 2016			
GRI Standard	Disclosure	Document/Page number / URL	Omission
General disclosures			
GRI 102: General Disclosures 2016	102-1 Name of the organization	BCE Inc www.bce.ca	
	102-2 Activities, brands, products, and services	CR report, ¹ p.8	
	102-3 Location of headquarters	CR report, p.7	
	102-4 Location of operations	Canada, US	
	102-5 Ownership and legal form	Corporation	
	102-6 Markets served	CR report, p.7-8	
	102-7 Scale of the organization	CR report, p.16 AR, ² p.114-117	
	102-8 Information on employees and other workers	CR report, p.16	
	102-9 Supply chain	CR report, p.11	
	102-10 Significant changes to the organization and its supply chain	No significant changes to report	
	102-11 Precautionary Principle or approach	See supplier code of conduct www.bce.ca/responsibility/corporate-responsibility/reference-room	
	102-12 External initiatives	See Reporting what is relevant www.bce.ca/responsibility/corporate-responsibility/reference-room	
	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 http://www.bce.ca/governance/codeofconduct	
	102-18 Governance structure	The highest governance body is the Board of Directors. The audit committee is responsible for corporate responsibility. See http://www.bce.ca/governance/corporategovernance	

¹ CR Report indicates Corporate Responsibility Report, 2016; link: www.bce.ca/responsibility/corporate-responsibility/reference-room/corporate-responsibility/reference-room/corporate-responsibility/reference-room

² AR refers to Annual Report, 2016; link: <http://www.bce.ca/investors/financialperformance/annual>

	102-40 List of stakeholder groups	See Reporting what is relevant www.bce.ca/responsibility/corporate-responsibility/reference-room	
	102-41 Collective bargaining agreements	CR report, p.16	
	102-42 Identifying and selecting stakeholders	See Reporting what is relevant www.bce.ca/responsibility/corporate-responsibility/reference-room	
	102-43 Approach to stakeholder engagement	See Reporting what is relevant www.bce.ca/responsibility/corporate-responsibility/reference-room	
	102-44 Key topics and concerns raised	See Reporting what is relevant www.bce.ca/responsibility/corporate-responsibility/reference-room	
	102-45 Entities included in the consolidated financial statements	AR, p. 118	
	102-46 Defining report content and topic boundaries	See Reporting what is relevant www.bce.ca/responsibility/corporate-responsibility/reference-room Boundaries are based on financial control	
	102-47 List of material topics	See Reporting what is relevant www.bce.ca/responsibility/corporate-responsibility/reference-room	
	102-48 Restatements of information	CR report, p. 5	
	102-49 Changes in reporting	CR report, p. 5	
	102-50 Reporting period	CR report, p. 5	
	102-51 Date of most recent report	June 2016	
	102-52 Reporting cycle	Annual	
	102-53 Contact point for questions regarding the report	responsibility@bell.ca	
	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: www.bce.ca/responsibility/corporate-responsibility/reference-room	
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundaries	Areas of impact, CR Report p. 11 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.	
GRI 201	201-1 Direct economic value generated and distributed	CR report, p. 57	
	201-2 Financial implications and other risks and opportunities due to climate change	AR, p. 99-101, CR report, p. 47-51	
	201-3 Defined benefit plan obligations and other retirement plans	AR p.143	
	201-4 Financial assistance received from government	There was no significant financial assistance received from government in 2016.	
Indirect economic impacts			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundaries	Areas of impact, CR Report p. 11 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.	
GRI 203	203-1 Infrastructure investments and services supported	CR report, p. 56-58	
	203-2 Significant indirect economic impacts	CR report, p. 56-59	
Procurement practices			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundaries	Areas of impact, CR Report p. 11 For each section of the report, an introductory paragraph explains why the topics are significant	
	103-2 The management	For each section of the report, associated policies,	

	approach and its component	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.	
GRI 204	204-1 Proportion of spending on local suppliers	CR report, 59-60; see also Supplier code of conduct at www.bce.ca/responsibility/corporate-responsibility/reference-room	
Anti-corruption			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 205	205-2 Communication and training about anti-corruption policies and procedures	See Business code of conduct http://www.bce.ca/governance/codeofconduct See Supplier code of conduct www.bce.ca/responsibility/corporate-responsibility/reference-room	
Materials			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 301	301-3 Reclaimed products and their packaging materials	CR report, p. 54	
Energy			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundaries	Areas of impact, CR Report p. 11 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.	
GRI 302	302-1 Energy consumption within the organization	CR report p. 49; CDP filing	
	302-2 Energy consumption outside of the organization	CR report p. 49; CDP filing	
	302-3 Energy intensity	CR report, p. 50-51; CDP filing	
	302-4 Reduction of energy consumption	CR report, p. 49-51; CDP filing	
Water			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 303	303-1 Water withdrawal by source	See water information sheet on www.bce.ca/responsibility/corporate-responsibility/reference-room	
Biodiversity			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 304	304-2 Significant impacts of activities, products, and services on biodiversity	See biodiversity information sheet on www.bce.ca/responsibility/corporate-responsibility/reference-room	
Emissions			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 For each section of the report, an introductory paragraph explains why the topics are significant	
	103-2 The management	For each section of the report, associated policies,	

	approach and its component	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.	
GRI 305	305-1 Direct (Scope 1) GHG emissions	CR report, p. 49; GHG summary report on www.bce.ca/responsibility/corporate-responsibility/reference-room	
	305-2 Energy indirect (Scope 2) GHG emissions	CR report, p. 49; GHG summary report on www.bce.ca/responsibility/corporate-responsibility/reference-room	
	305-3 Other indirect (Scope 3) GHG emissions	CR report, p. 49; GHG summary report on www.bce.ca/responsibility/corporate-responsibility/reference-room	
	305-4 GHG emissions intensity	CR report, p. 51; GHG summary report on www.bce.ca/responsibility/corporate-responsibility/reference-room	
	305-5 Reduction of GHG emissions	CR report, p. 49; GHG summary report on www.bce.ca/responsibility/corporate-responsibility/reference-room	
	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	
Effluents and waste			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 306	306-2 Waste by type and disposal method	CR report, p. 53-54, see also See waste information sheet on www.bce.ca/responsibility/corporate-responsibility/reference-room	
Environmental compliance			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 307	307-1 Non-compliance with environmental laws and regulations	See environmental incidents information sheet on www.bce.ca/responsibility/corporate-responsibility/reference-room	
Supplier environmental assessment			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 308	308-1 New suppliers that were screened using environmental criteria	See responsible procurement information sheet on www.bce.ca/responsibility/corporate-responsibility/reference-room	
Employment			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundaries	Areas of impact, CR Report p. 11 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.	
GRI 401	401-1 New employee hires and employee turnover	CR report, p. 16	
	401-2 Benefits provided	CR report, p. 17, 26-27	
	401-3 Parental leave	CR report, p. 17, Canadian employment standards context	
Occupational health and safety			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 403	403-2 Rates of injury	CR report, p. 14, 28; no fatalities	
Training and education			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 404	404-1 Average hours of training per year per employee	CR report, p. 23	
	404-2 Programs for upgrading employee skills and transition assistance programs	CR report, p. 23-24	
	404-3 Percentage of employees receiving regular performance and career development reviews	CR report, p. 24	
Diversity and equal opportunity			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 405	405-1 Diversity of governance bodies and employees	CR report, p. 18-19	
Freedom of association and collective bargaining			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundaries	Areas of impact, CR Report p. 11 For each section of the report, an introductory paragraph explains why the topics are significant	
	103-2 The management	For each section of the report, associated policies,	

	approach and its component	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.	
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. 17, Canadian employment standards context; also see Supplier code of conduct on www.bce.ca/responsibility	
Child labour			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundaries	Areas of impact, CR Report p. 11 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.	
GRI 408	408-1 Operations and suppliers at significant risk for incidents of child labor	CR report, p. 17, Canadian employment standards context; also see Supplier code of conduct on www.bce.ca/responsibility	
Forced or compulsory labour			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 409	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	CR report, p. 17, Canadian employment standards context; also see Supplier code of conduct on www.bce.ca/responsibility	
Security practices			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 410	410-1 Security personnel trained in human rights policies or procedures	CR report, p. 17, Canadian employment standards context; also see Supplier code of conduct on www.bce.ca/responsibility	
Rights of indigenous peoples			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 411	411-1 Incidents of violations involving rights of indigenous peoples	CR report, p. 17, Canadian employment standards context	
Human rights assessment			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
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 www.bce.ca/responsibility	
	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 www.bce.ca/responsibility	

Supplier social assessment			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 414	414-1 New suppliers that were screened using social criteria	CR report, p. 60; responsible procurement information sheet and Supplier code of conduct on www.bce.ca/responsibility	
Public policy			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 415	415-1 Political contributions	See Business code of conduct http://www.bce.ca/governance/codeofconduct	
Customer health and safety			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 416	416-1 Assessment of the health and safety impacts of product and service categories	AR, p. 100-101	

Marketing and labeling			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
GRI 417	417-1 Requirements for product and service information and labeling	CR report, p. 54; www.bell.ca/recycling	
	417-3 Incidents of non-compliance concerning marketing communications	https://www.ccts-cprst.ca/documents/annual-reports/2015-2016/complaints-by-service-provider	
Socioeconomic compliance			
Management approach for all topics			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundaries	Areas of impact, CR Report p. 11 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.	
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.	