

# Our corporate responsibility approach



## Our corporate responsibility approach

Since our founding in 1880, Bell has been enabling Canadians to connect with each other and the world. Our approach to corporate responsibility is to manage the company in ways that nurture the social and economic prosperity of our communities while safeguarding the environment.

Corporate responsibility is a fundamental element of each of the six strategic imperatives that inform BCE's policies, decisions and actions. As one of Canada's largest companies, we are driven to continually improve our impact and our contribution to society with our network deployments, investments in mental health initiatives, environmental sustainability and an engaged workplace. This approach also supports our purpose to advance how Canadians connect with each other and the world.

Our corporate responsibility approach is informed by a set of guiding principles that support our corporate strategy and policies throughout the organization. Through our own internal processes along with stakeholder feedback, we have prioritized, and set clear objectives to address environmental, social and governance (ESG) issues and opportunities, seeking to enhance sustainability across BCE. We constantly measure and report on our progress. Through these actions, we strive to drive environmental leadership, achieve a diverse and inclusive workplace, lead data governance, and protect and build stronger, healthier communities. We insist on this approach not only because it is the right thing to do, but also because we strongly believe that our ESG initiatives provide significant social and environmental benefits. In addition to the information presented in our Integrated annual report (IAR), this complementary report provides more information on how we identify and respond to evolving stakeholder expectations related to corporate responsibility and a summary of how we disclose decision-useful ESG-related information to our stakeholders.

# Identifying and responding to evolving stakeholder expectations related to corporate responsibility

## Identifying our significant issues

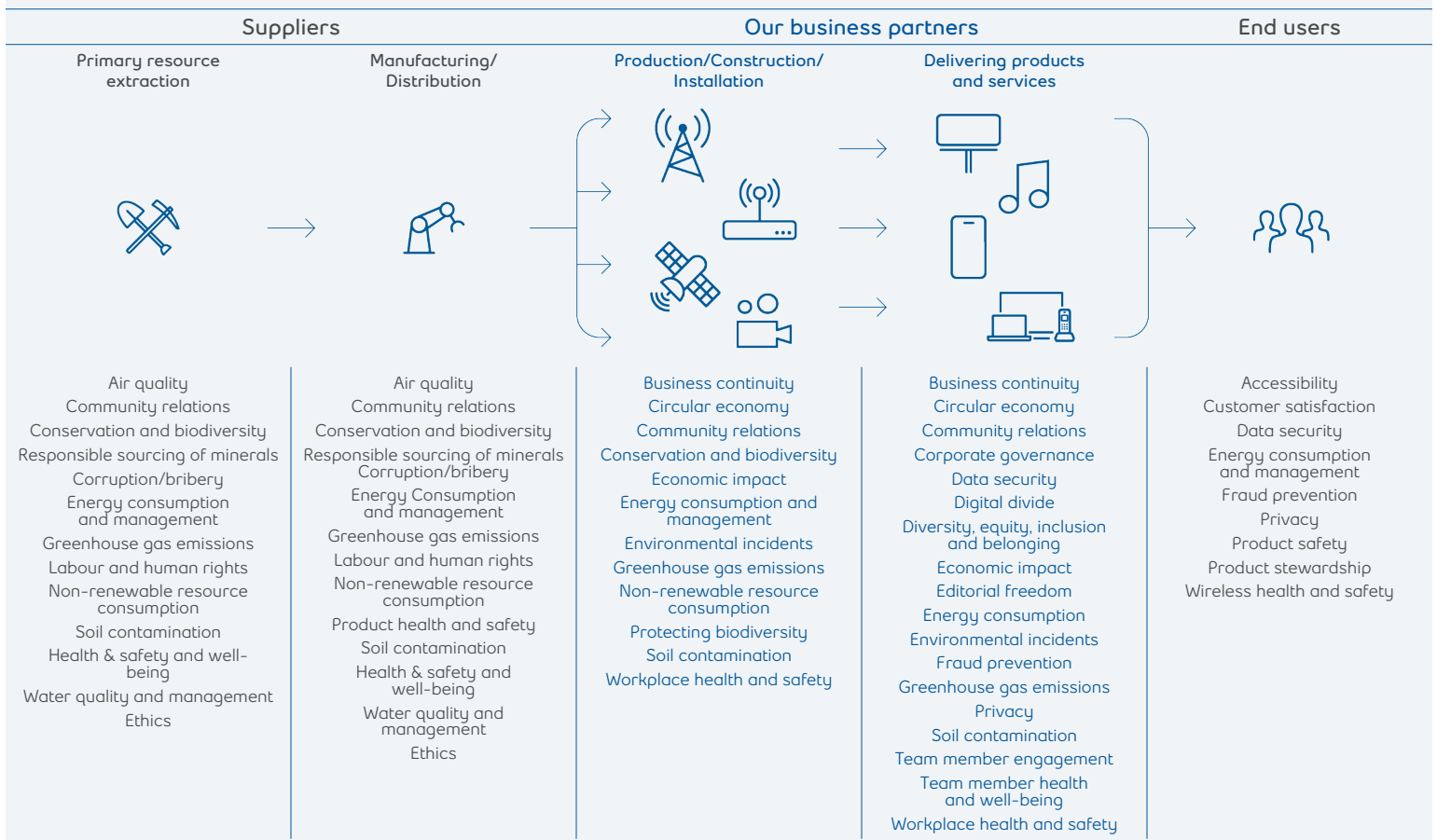
By understanding our corporate responsibility priorities through our stakeholders' lenses, we inform how we develop our corporate strategy, invest our resources and report on our business and corporate responsibility efforts.

## Identifying corporate responsibility topics across our value chain GRI 2-6

Having a clear view of a company's entire value chain is increasingly important in responsible business practice. Climate-related impacts and the availability of human resources and materials are just some examples of value chain risks. At Bell, we seek to continually expand and simultaneously deepen our knowledge of the people and issues in our value chain. While our operations and influence are primarily based in Canada, we join industry peers and companies from other industries in global working groups. Our engagement in groups such as the Global Enabling Sustainability Initiative ([GeSI](#)), Global System for Mobile Communications ([GSMA](#)), Climate Action and Circular Economy Taskforces and the United Nations Global Compact ([UNGCC](#)) helps improve our knowledge and amplify our voice.

The telecommunications and media industry is the foundation of societal and economic information sharing and commerce. In this increasingly important, growing, and evolving industry, Bell is an important provider of the infrastructure essential to enable high quality and accessible services for Canadians across the country. Accordingly, we believe that we have a responsibility to manage key corporate responsibility issues strategically.

### Bell's value chain



## Stakeholder engagement GRI 2-29, 3-1, 3-3

Stakeholder engagement is a process organizations follow in order to determine what their stakeholders expect of them. It entails assessing, mapping and prioritizing stakeholders and their interests to determine how to respond, and what to communicate to them.

Bell strives to continually improve its responsiveness to stakeholder interests, including through its corporate responsibility goals. We engage with stakeholders about corporate responsibility issues that are most important to them and the topics that they have identified as priority. By collaborating with stakeholders, we can leverage their expertise, insights and influence to improve our performance and address relevant issues, building greater value for society and for the company.

As issues evolve over time and new ones emerge, Bell consults a broad range of stakeholders in a variety of ways on an ongoing basis.

See the table below for examples of how we interact with our stakeholders on various ESG priorities:

Stakeholder	How we engaged stakeholders	ESG priority
<b>Management and non-management employees &amp; labour unions</b>	<ul style="list-style-type: none"> <li>• Training and workshops</li> <li>• Recognition, awards and contests</li> <li>• Employee surveys</li> <li>• Employee engagement survey</li> <li>• Onboarding and orientation sessions for new hires</li> <li>• Frequent communication through Bellnet, our internal website and email</li> <li>• Business-unit and team virtual town halls</li> <li>• Internal network groups (Women at Bell, Black Pride at Bell, etc.)</li> <li>• Web-collaboration forums on environment and diversity (BIPOC, Women, Pride, etc.)</li> <li>• Career development programs (Bell U Academy, High Performance Program, NextGen, New Grad, etc.)</li> <li>• Meetings and engagement with labour unions related to collective agreements considering, among other topics</li> <li>• Focus groups</li> <li>• Corporate responsibility stakeholder survey</li> <li>• CEO dialogue sessions</li> </ul>	<ul style="list-style-type: none"> <li>✓ Climate change</li> <li>✓ Circular economy and use of natural resources</li> <li>✓ People and culture</li> <li>✓ Customer satisfaction and network reliability</li> <li>✓ Socioeconomic impact</li> </ul>
<b>Industry associations &amp; non-government organizations</b>	<ul style="list-style-type: none"> <li>• Memberships in public-private partnerships in Canada and internationally</li> <li>• Engagement in industry meetings, seminars, thought leadership panels, innovation research and conferences</li> <li>• Corporate responsibility stakeholder survey</li> </ul>	<ul style="list-style-type: none"> <li>✓ Climate change</li> <li>✓ Circular economy and use of natural resources</li> <li>✓ People and culture</li> <li>✓ Customer satisfaction and network reliability</li> <li>✓ Socioeconomic impact</li> <li>✓ Business ethics</li> <li>✓ Responsible products and services</li> </ul>
<b>Local partners and community groups</b>	<ul style="list-style-type: none"> <li>• Meetings and direct interactions</li> <li>• Participation in fundraiser events</li> <li>• Collaboration on campaigns and conferences</li> <li>• Corporate responsibility stakeholder survey</li> </ul>	<ul style="list-style-type: none"> <li>✓ Climate change</li> <li>✓ Circular economy and use of natural resources</li> <li>✓ Socioeconomic impact</li> <li>✓ Business ethics</li> <li>✓ Responsible products and services</li> </ul>

<b>Government &amp; regulators</b>	<ul style="list-style-type: none"> <li>• Meetings and direct interactions</li> <li>• Formal submission of regulatory filings and/or for responses to requests for information</li> <li>• Collaboration on government and/or Industry conferences</li> <li>• Corporate responsibility stakeholder survey</li> </ul>	<ul style="list-style-type: none"> <li>✓ Climate change</li> <li>✓ Circular economy and use of natural resources</li> <li>✓ Business ethics</li> <li>✓ Responsible products and services</li> </ul>
<b>Investors</b>	<ul style="list-style-type: none"> <li>• Annual and quarterly meetings, phone calls and/or emails for questions, issues and concerns related to ESG and/or financial performance</li> <li>• Annual General Meeting</li> <li>• Credit rating agency engagement</li> <li>• Investor road shows</li> <li>• Third-party ESG engagement and survey</li> <li>• Corporate responsibility stakeholder survey</li> </ul>	<ul style="list-style-type: none"> <li>✓ Climate change</li> <li>✓ People and culture</li> <li>✓ Customer satisfaction and network reliability</li> <li>✓ Business ethics</li> </ul>
<b>Suppliers and contractors</b>	<ul style="list-style-type: none"> <li>• Engage in supplier risk assessment program</li> <li>• Align on supplier code of conduct</li> <li>• Corporate responsibility stakeholder survey</li> </ul>	<ul style="list-style-type: none"> <li>✓ Business ethics</li> <li>✓ Responsible products and services</li> </ul>
<b>Customers</b>	<ul style="list-style-type: none"> <li>• Individual and broad-based communications</li> <li>• Industry conference/tradeshows</li> <li>• Consumer Service support lines</li> <li>• Customer experience surveys</li> <li>• Direct engagement</li> <li>• Corporate responsibility stakeholder survey</li> </ul>	<ul style="list-style-type: none"> <li>✓ Climate change</li> <li>✓ Customer satisfaction and network reliability</li> <li>✓ Socioeconomic impact</li> <li>✓ Responsible products and services</li> </ul>
<b>Academic institutions</b>	<ul style="list-style-type: none"> <li>• Focus groups on innovation projects</li> <li>• Presentations to raise awareness and educate on best practices</li> <li>• Corporate responsibility stakeholder survey</li> </ul>	<ul style="list-style-type: none"> <li>✓ Customer satisfaction and network reliability</li> <li>✓ Socioeconomic impact</li> <li>✓ Business ethics</li> </ul>

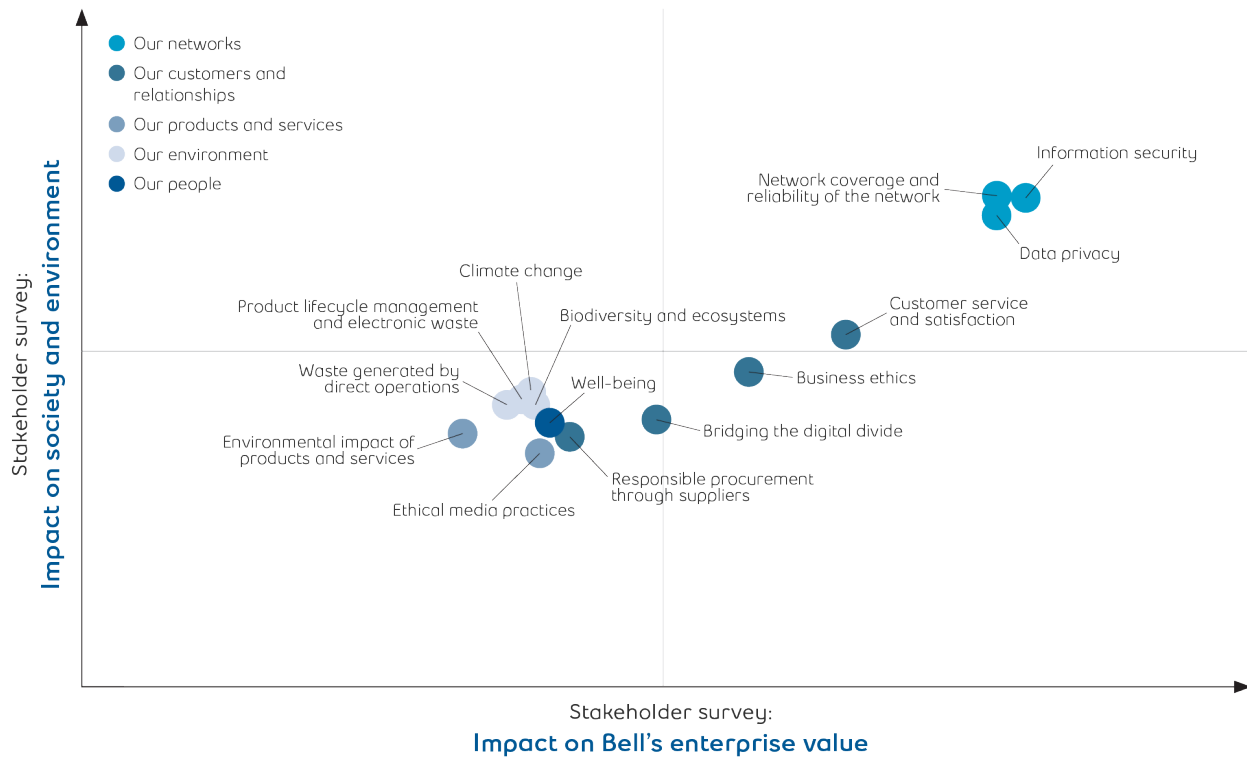
## Corporate responsibility stakeholder survey

In 2023, we performed a new stakeholder engagement exercise aimed at gathering stakeholder feedback on ESG topics. Bell's Market Knowledge Centre (MKC) managed the development, distribution and analysis of the survey. MKC is a centralized team of experts providing key competitor and market insights to business units, and surveying Canadians to assess trends and gauge perceptions of Bell and other telecommunications players. The survey was distributed to a sample of key stakeholders, which included external groups (customers, suppliers, investors, governmental groups, non-profit organizations, community partners and academic institutions), and internal team members (from both unionized and management groups, and various directors and vice presidents). This survey explored over 20 different topics that touch on our six capitals: Our networks, Our customers, communities and suppliers, Our products and services, Our environment, Our people and Our financial resources:

Capitals	Topics
Our networks	<ul style="list-style-type: none"><li>• Network coverage and reliability of the network;</li><li>• data privacy; and</li><li>• information security.</li></ul>
Our customers and relationships	<ul style="list-style-type: none"><li>• Customer service and satisfaction;</li><li>• community investment and partnerships;</li><li>• responsible procurement through suppliers;</li><li>• business ethics; and</li><li>• bridging the digital divide.</li></ul>
Our products and services	<ul style="list-style-type: none"><li>• Environmental impact of products and services;</li><li>• social impact of products and services;</li><li>• innovative digital technology of our products and services;</li><li>• supporting Canadian culture through media; and</li><li>• ethical media practices.</li></ul>
Our environment	<ul style="list-style-type: none"><li>• Climate change;</li><li>• product lifecycle management and electronic waste;</li><li>• waste generated by direct operations; and</li><li>• biodiversity and ecosystems.</li></ul>
Our people	<ul style="list-style-type: none"><li>• Diversity, equity, inclusion and belonging;</li><li>• well-being;</li><li>• engagement and development; and</li><li>• labour relations.</li></ul>
Our financial resources	<ul style="list-style-type: none"><li>• Sustainable financing options; and</li><li>• sustainable investment options for our team members.</li></ul>

Our corporate responsibility stakeholder survey asked respondents their opinion on the importance of corporate responsibility topics: (1) to create enterprise value for BCE; and (2) which BCE's practices and initiatives can help achieve societal and environmental goals. The responses received through this exercise influenced the topics discussed in our annual disclosures and can help shape our corporate responsibility approach.

The topics have been classified in accordance with the results of the survey according to their perceived impact on each axis, highlighting topics of priority from the perspective of Bell's stakeholders. These include:










































































The results of the survey showed a strong alignment with our strategic imperatives and our Bell for Better initiatives. We plan to repeat this exercise in the future to continue evaluating emerging trends that stakeholders believe create enterprise value and work to achieve BCE's societal and environmental goals.

### Linking our priority ESG topics to our Corporate Strategy GRI 3-1, 3-2, 3-3

Corporate responsibility is a fundamental element of each of the six strategic imperatives that inform BCE's policies, decisions and actions. Our focus is on creating a more sustainable future by embedding it directly into our six strategic imperatives. We actively manage environmental, social and economic performance through our solid governance structure, principles and management systems. As one of Canada's largest companies, we are driven to continually improve our impact and our contribution to society with our network deployments, investments in mental health initiatives, environmental sustainability and an engaged workplace. This approach also supports our purpose to advance how Canadians connect with each other and the world.

Our corporate responsibility approach is informed by a set of guiding principles to support our corporate strategy and policies throughout the organization. Through stakeholder engagement and our own internal processes, we monitor ESG issues and opportunities and set objectives for priority issues to enhance sustainability performance.

This table illustrates the link between our Corporate Strategy and our priority ESG topics:


Capital	ESG topic	Target	Strategic imperative
Our networks	Network coverage and reliability	★ 	  
	Data privacy	★ 	  
	Information security	★ 	  
Our customers and relationships	Customer service and satisfaction	★ 	  
	Community investment and partnerships	★ 	   
	Responsible procurement through suppliers	—	  
	Business ethics	—	 
	Bridging the digital divide	★ 	    
Our products and services	Enabling transition to a low-carbon economy	★ 	  
	Ethical media practices	—	  
	Producing original content	—	   
Our environment	Climate change	★ 	  
	Energy management	★ 	  
	Circular economy	★ 	  
	Biodiversity and ecosystems	—	  
Our people	Diversity, equity, inclusion and belonging	★ 	  
	Team member well-being	★ 	  
	Team member engagement and development	★ 	  
Our financial resources	Sustainable financing	—	


1  Build the best networks

2  Drive growth with innovative services

3  Deliver the most compelling content

4  Champion customer experience

5  Operate with agility and cost efficiency

6  Engage and invest in our people and create a sustainable future

★ Bell has set a target in regards to this topic



## Responding to evolving stakeholder expectations related to corporate responsibility GRI 2-29

Acting on the input and direction from our stakeholders is central to Bell's corporate responsibility strategy. To do so, we have implemented a program to address key ESG issues and have set performance metrics to monitor our progress.

### Key metrics and results

We take action in response to the expectations of our stakeholders, setting targets to measure our performance.

To learn more, see our [ESG data summary](#).

### Impact of the business model

A company's business model directly affects the magnitude of its impact on ESG metrics. For example, a more vertically integrated company is likely to present a greater proportion of energy consumption, (operational) greenhouse gas (GHG) emissions and waste within the scope of the company's reporting.

We seek to deliver quality service to our customers, maintain direct control over our operations and promote business continuity. To help achieve this, we have vertically integrated many of the functions that are often outsourced by other companies in our industry. For example, installation services are performed by technicians at our subsidiary Bell Technical Solutions Inc. (BTS). Also, many of our network construction projects are carried out by our subsidiary [Expertech Network Installation Inc.](#) These functions depend on a fleet of vehicles to transport team members to our customers' premises and to job sites. These activities increase our Scope 1 operational emissions (as they are direct GHG emissions from sources that are controlled by Bell) relative to other communications companies that outsource such functions.

Our vertically integrated structure also affects the amount of waste we generate. Vertical integration means that we are accountable for managing waste created through these integrated functions, unlike companies that outsource these operations. If we outsourced we could effectively reduce waste-to-landfill volume, but that would not necessarily improve the industry's overall waste recovery rate. Also, by managing our network waste ourselves, we maintain control over functions that directly affect customer service and operations.

The vertical integration of manual operational tasks also results in a higher lost-time accident frequency rate compared to companies with a more horizontally integrated business model that rely on outsourced suppliers. Our lost-time accident frequency rate includes technicians from BTS, Field Services and Expertech operations resulting in a significant difference in scope of reported accidents compares to companies who have outsourced those functions. While increasing our impacts on certain ESG metrics, the benefits of vertically integrated functions include allowing us to control, influence and integrate sustainability practices across various lines of our business.

### Stakeholder grievance mechanism

To ensure that stakeholders have the necessary tools to raise questions and address any ethical issue or dilemma, we make available the Business Conduct Help Line administered by ClearView Strategic Partners. Through this support tool, anyone, on a completely anonymous and confidential basis, can pose questions or report any concerns they may have regarding any accounting or auditing irregularities, issues under the [Code of Business Conduct](#) or any matters relating to compliance with laws, regulations or company policies and procedures.

Stakeholders can contact our confidential and anonymous Business Conduct Help Line at [clearviewconnects.com](https://clearviewconnects.com) on a 24/7 basis or by calling 1-866-298-2942 (toll free).

## How our business is helping create a sustainable future

As we pursue our purpose, we have kept the world's biggest challenges in focus, ensuring our efforts along with the products and services that we offer help address some of them. This includes issues such as lack of access to education, growing inequalities, market disruptions caused by technologies and artificial intelligence (AI) and pressure on our natural resources.

### Products and services with positive social impact

We seek to ensure our products and services have a positive indirect social impact on poverty, hunger, health, education, gender equality, basic services, peace and democracy. Individuals with access to the Internet can obtain information and services related to news, government, education and banking more easily. This access allows them to participate more fully in society, and in the democratic process. Better informed citizens also have a higher chance of positively contributing to our national economy.

Complying with health and safety standards and preventing the potential spread of infections in commercial spaces are priorities for businesses. Health and safety solutions from Bell help meet the demands of sanitization and physical distancing. For example, we provide a solution that offers real-time occupancy monitoring, digital signage and a sanitization kiosk, all powered by our LTE network. We help our stakeholders be compliant with government health and safety regulations – including Canada's work-alone legislation – by offering products that permit monitoring the location and status of field workers at all times. Bell also offers a cloud-based situational awareness workforce management tool. This tool allows first responders to keep their eyes, ears and hands on the job at all times. It simultaneously allows commanders or dispatchers to better track and manage their entire operation, even when responders leave their vehicles. As networks continue to improve, Bell and other service providers are prepared to deploy Next Generation 9-1-1 (NG911) emergency service. NG911 enables real-time text messages, video, images and other multimedia to be sent to first responders and medical personnel.

Additionally, the evolving nature of cyberattacks makes it difficult for organizations to stay secure and protected. Based on a holistic, proactive and integrated approach, security solutions from Bell are designed for all organizations facing risks that are rapidly changing and growing in scope and intensity. Bell seeks to ensure the confidentiality, integrity and availability of the organization's information at all times. According to the International Data Corporation's latest [MarketScope: Canadian Security Services 2022 Vendor Assessment](#), with more than hundreds of security professionals, Bell's team is among the largest security practices in Canada. Device enrollment solutions help businesses easily deploy and configure mobile devices in a faster, more streamlined way. Providing the first line of security, device enrollment solutions enable organizations to deploy corporate-owned devices without having to manually set up each device. Bell is the first carrier in Canada to offer a Managed Internet of Things (IoT) Security Service. We offer a comprehensive set of IoT security features, combining advanced security technologies and proactive 24/7 monitoring provided by a dedicated team. Additionally, communications service providers have long helped customers screen, filter and block incoming voice calls, Bell has taken this even further, becoming the first in Canada to develop and use AI to automatically and permanently block callers identified as fraudulent from the company's network.

## Products and services with positive environmental impacts

We have long understood that telecommunication technologies can help our customers reduce their energy needs and cut their carbon footprint<sup>(1)</sup> while enhancing their productivity in numerous ways. Telecommunication technologies can also help adapt to the impacts of climate change by supporting improved business continuity. Our technologies support our customers in making a positive environmental impact through a number of different means, such as reducing energy and carbon footprint, improving business continuity during climate change with. Moreover, our IoT products and services can have a positive impact on sustainable agriculture, forestry and marine ecosystems. They can also help foster sustainable energy use, mitigate the impacts of climate change and help with the sustainability of buildings. The data gathered through our IoT products and services arm decision-makers in these industries with the information needed to make timely, efficient and effective decisions, while reducing operational costs. For example, in the waste collection industry, sensors on waste bins can alert a company when a pickup needs to be scheduled, effectively reducing the number of trucks dispatched to service empty or partially-filled bins, which reduces transportation costs and the release of GHG emissions.

In addition, a water-leak detection solution from Bell provides the data needed to accurately and quickly locate leak points. Accurate isolation of the leak helps conserve water, optimize production costs and enhance sustainability. Cellular-enabled sensors installed in water systems send acoustic data to a central site where businesses can view leak status and location. This solution allows cities to monitor water systems in real time and avoid wasteful leaks, expensive pipe breaks and collateral damage. Moreover, our GPS tracking, vehicle diagnostic and telematics technologies help businesses optimize their operations, increase fleet security and reduce costs among other benefits. By identifying areas where traffic congestion or construction delays will lead to excess idling and wasted time behind the wheel, logistics managers may make routing decisions such that fewer emissions are releasing into the environment. Finally, Smart Supply Chain, which is powered by Bell IoT Smart Connect, is an “as-a-service” platform that uniquely aggregates multiple IoT data sources to permit fleet managers and cargo owners to oversee driver behaviors and cold-chain conditions to increase energy efficiency and reduce spoilage, enabling lower GHG emissions and less material waste.

## Collaborating for sustainability GRI 2-28

We represent the interests of our stakeholders through active participation in industry and business associations that seek to drive ethical and sustainable business practices.

BCE plays an active role in the development and sharing of innovative thinking that produces practical action. To help achieve this, we are members of forward-thinking groups that bring together leaders of the global business community.



<sup>(1)</sup> As demonstrated by the [Global Enabling Sustainability Initiative \(GeSI\)](#)

## United Nations Global Compact (UNGC)

We have been a signatory of the UNGC since 2006. The UNGC is a principles-based framework for businesses, stating 10 principles in the areas of human rights, labour, the environment and anti-corruption. It is the largest corporate sustainability initiative with participants and stakeholders in over 170 countries.<sup>1</sup>



## Global Compact Network Canada (GCNC)

In 2013, we joined the GCNC, to collaborate on the 10 Principles of the UNGC. Through our membership in the GCNC, we regularly share best practices on the 10 Principles and the 17 [United Nations Sustainable Development Goals](#)<sup>(2)</sup> with other members.

## Global Enabling Sustainability Initiative (GeSI)

We are a member of GeSI, an international organization created by Information and Communications Technology (ICT) service providers and suppliers to advance sustainable development in the ICT sector. GeSI informs the public of its members' voluntary actions to improve their sustainability performance, and promotes technologies that foster sustainable development.

## Digital with Purpose

Bell has joined with other global ICT companies in Digital with Purpose. This is a GeSI project with the objective of delivering on the Paris Agreement and the UN Sustainable Development Goals by 2030. Digital with Purpose provides a framework in which ICT companies can identify digitally-enabled solutions that are already creating value in the domains covered by the 17 SDGs. It also allows ICT companies to set goals to grow that value-creation, and identify other SDGs in which their ICT solutions can promote peace and prosperity for people and the planet. At Bell, we have identified elements in the categories of digital inclusion, climate protection, and circular economy, as primary sources of value-creation. We expect to identify many more in competition and collaboration with other industry members who have signed the Digital with Purpose pledge. Organized as a ranking-based "race to the top," Digital with Purpose captures our imagination as a movement that can accelerate the development and deployment of solutions that sustainably make a better world.

## Digital Governance Council

As Bell participates in Canada's transformation toward a digital economy, we also aim to reduce our carbon emissions as a result. The Digital Governance Council is Canada's primary national forum uniting the country's most forward-thinking chief information officers and executive technology leaders to collectively mobilize on common digital priorities. Bell has joined the [Sustainable IT Pledge](#), which is the first-ever commitment by Canadian organizations to cut rapidly rising emissions from digital technologies. Members pledge to set GHG emissions reduction targets related to their IT operations and supply chain, as well as disclose their operational and supply chain GHG emissions and progress.

## EXCEL Partnership+ Canadian Business For Social Responsibility (CBSR)

We are a member of the EXCEL Partnership, a unique learning partnership that empowers Canadian companies to improve corporate performance through sustainability leadership. Founded in 1996, the EXCEL Partnership brings influential Canadian businesses together to focus on sustainability. We participate in cross-sector innovation initiatives that provide us with access to cutting-edge research, analysis and insights.

<sup>(1)</sup> [United Nations Global Compact: Guide to sustainability](#)

<sup>(2)</sup> The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership.

CBSR is a not-for-profit professional association for sustainability and corporate responsibility leaders across Canada, championing business as a force for good. CBSR is part of the constellation that includes The GLOBE Series, Delphi Group, EXCEL Partnership and Leading Change, a group of organizations with the goal of consolidating and accelerating corporate sustainability leadership in Canada.

### **Canadian Telecommunications Association (CTA)**

We are a member of the CTA, an industry association representing a variety of wireless service providers. The CTA pioneered e-waste recycling initiatives in the country, which from 2009 to 2022, diverted close the 8 million cell phones from landfills via the Recycle My Cell initiative<sup>(1)</sup>. It also implemented a nationwide wireless AMBER Alerts Program providing the public with immediate and up-to-date information in the event of a child abduction.

### **Global System for Mobile Communications (GSMA)**

We are a member of [GSMA](#), a global association uniting more than 750 operators with almost 400 companies in the broader mobile ecosystem. This includes handset and device makers, software companies, equipment providers, Internet companies and organizations in adjacent industry sectors. GSMA has different working groups striving toward common goals, including interconnection, fraud, security, circular economy and climate action.

### **Écotech Québec**

In 2009, we joined [Écotech Québec](#), which unites and aims to mobilize key Québec decision-makers in the clean technology (cleantech) sector around common goals and actions. The organization's mission is to accelerate the development, commercialization and use of innovative clean technologies from Québec. It also aims to increase cohesion and synergy, which will allow the clean technology industry to develop to its full potential and promote innovation for a green and prosperous Québec.

### **Conseil Patronal de l'Environnement du Québec (CPEQ)**

Bell is a member of the [CPEQ](#), a non-profit organization that promotes the concerns and contributions of Quebec businesses to governments and other stakeholders in the environment and sustainable development sector. This includes sectoral business associations whose activities may have environmental impacts and who are therefore concerned with environmental and sustainable development issues. Their activities include representation, information monitoring, consultation and training.

### **Information Technology Association of Canada (ITAC)**

We are a member of [ITAC](#), whose mission is to identify and lead on issues that affect the Information and Communications Technology industry and to advocate for initiatives that will enable its continued growth and development.

### **North American Broadcasters Association Resilience & Risk Committee**

The [North American Broadcasters Association's Resilience & Risk Committee](#) works to help raise members' awareness of the hazards and risks that impact the continuity of broadcasters business, the safety of their people and the successful recovery to business-as-usual in the event of a disruption. This sub-committee's objective is to provide a framework and communication channel to enhance the identification and awareness of ESG-related topics concerning NABA members.

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<sup>(1)</sup> [Recycle My Cell winding down](#)

# Disclosing decision-useful ESG information to stakeholders

GRI 2-23, 2-28

Through our clear understanding of Bell's corporate responsibilities, issues and opportunities, and our stakeholder engagement efforts garnering critical feedback, we have been able to identify and prioritize the ESG topics that are of greatest importance to our business success.

## Reporting standards, guidelines and frameworks

At Bell, we have been reporting on ESG issues for more than a quarter century. We strive to create positive value by adhering to leading ESG standards. Over time our focus has changed, but we have always been guided by what stakeholders want to know and what is most significant to our business. We primarily take direction from relevant and internationally recognized ESG reporting standards and guidelines.

Our annual disclosures are prepared in accordance with the Global Reporting Initiative (Global Reporting Initiative (GRI)) Standards – Core option, with the addition of select [Sustainability Accounting Standards Board \(SASB\)](#) indicators, [World Economic Forum \(WEF\)](#) metrics and [Sustainable Development Goals \(SDG\)](#). As a signatory to the [United Nations Global Compact \(UNGC\)](#) since 2006, we report our progress on human rights, labour, environment and anti-corruption. Therefore the report describes actions we have taken to implement the [UNGC](#) guidelines and principles, and serves as our Communication on Progress (COP). We also support the [Task Force on Climate-related Financial Disclosures \(TCFD\)](#) recommendations and publish an annual report based on these recommendations.

## How we disclose information

### Annual documents

Overview of our corporate responsibility strategy, including a summary of progress toward achieving our short, medium, and longer-term goals for our team members, customers, environment and society

[Integrated annual report](#)

Notice of annual general shareholder meeting and management proxy circular

### Complementary reports

Detailed information on significant topics

[Our corporate responsibility approach](#)  
[Climate action report](#)  
[Empowering voices and fostering a space for all](#)

### Web pages

Additional ESG disclosure: content not covered in the Strategic Overview section of the Integrated annual report and access to specific policies and links to complementary information

[Our networks](#)  
[Our customers and relationships](#)  
[Our products and services](#)  
[Our environment](#)  
[Our people](#)

### ESG data repository

Contains all non-financial data  
[ESG data summary](#)

### Reporting indexes

Helps stakeholders navigate the disclosures and information that BCE has reported  
[ESG data summary](#)