

BCE Inc.

| GRI Content index for 2016 | | | |
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| 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](http://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>

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| | 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 | | | |
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| 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, | |

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| | 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. | |

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| | 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, | |

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| | 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. | |

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| | 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. | |

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| | 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, | |

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| | 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 | |

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| | 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 | | | |
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| 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 | | | |
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| 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. | |