

# 2021 World Economic Forum content index for BCE Inc.

This index below relates to items suggested for disclosure by the World Economic Forum (WEF). Bell supports the development and evolution of such standards, and seeks to report on topics that align with our business model and corporate reality.

In some cases, indicators suggested by the guidelines are not applicable, or the information is considered to be competitive and is therefore not disclosed. As the guidelines evolve, so will our reporting on the topics covered.

METRICS	DESCRIPTION	LOCATION/OMISSION
<b>Governing purpose</b>	The company's stated purpose, as the expression of the means by which a business proposes solutions to economic, environmental and social issues. Corporate purpose should create value for all stakeholders, including shareholders.	<a href="#">Annual report</a>
<b>Quality of governing body</b>	Composition of the highest governance body and its committees by: competencies relating to economic, environmental and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation.	<a href="https://www.bce.ca/about-bce/governance">https://www.bce.ca/about-bce/governance</a> <a href="#">Proxy circular</a>
<b>Stakeholder engagement</b>	A list of the topics that are material to key stakeholders and the company, how the topics were identified and how the stakeholders were engaged.	p.17 Corporate Responsibility Report 2021 <a href="#">Our corporate responsibility approach</a>

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**Ethical  
behaviour**

1. Total percentage of governance body members, employees and business partners who have received training on the organization's anti-corruption policies and procedures, broken down by region.a) Total number and nature of incidents of corruption confirmed during the current year, but related to previous years; and b) Total number and nature of incidents of corruption confirmed during the current year, related to this year.
2. Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.  
A description of internal and external mechanisms for:
3. Seeking advice about ethical and lawful behaviour and organizational integrity; and
4. Reporting concerns about unethical or unlawful behaviour and lack of organizational integrity.

[Code of Business Conduct](#)

[Business Ethics  
information sheet](#)

<https://www.bce.ca/about-bce/governance>

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**Risk and  
opportunity  
oversight**

Company risk factor and opportunity disclosures that clearly identify the principal material risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks and opportunities have moved over time and the response to those changes. These opportunities and risks should integrate material economic, environmental and social issues, including climate change and data stewardship.

[Annual report  
Our corporate  
responsibility approach](#)



**Climate change**

For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e) GHG Protocol Scope 1 and Scope 2 emissions.  
Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.  
Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050.

[BCE TCFD Report on climate-related risks and opportunities](#)

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**Nature loss**

Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).

We do not yet report on this metric

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**Freshwater availability**

Report for operations where material: megalitres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool.

[Water consumption information sheet](#)

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## Dignity and equality

Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g. ethnicity).  
Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.  
Ratios of standard entry level wage by gender compared to local minimum wage.  
Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.  
An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to:  
a) type of operation (such as manufacturing plant) and type of supplier; and  
b) countries or geographic areas with operations and suppliers considered at risk.

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[Responsible procurement information sheet](#)

## Health and well-being

The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked.  
An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.

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[Mental health in the workplace](#)

[Health and Safety information sheet](#)

## Skills for the future

Average hours of training per person that the organization's employees have undertaken during the reporting period, by gender and employee category (total number of hours of training provided to employees divided by the number of employees).  
Average training and development expenditure per full time employee (total cost of training provided to employees divided by the number of employees).

[Learning and development information sheet](#)



**Employment and wealth generation**

1. Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region.
2. Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region.
3. Direct economic value generated and distributed (EVG&D), on an accruals basis, covering the basic components for the organization's global operations, ideally split out by:
  - Revenues
  - Operating costs
  - Employee wages and benefits
  - Payments to providers of capital
  - Payments to government
  - Community investment
4. Financial assistance received from the government: total monetary value of financial assistance received by the organization from any government during the reporting period.
5. Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company's investment strategy.
6. Share buybacks plus dividend payments, supported by narrative to describe the company's strategy for returns of capital to shareholders.

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[Annual report](#)

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**Innovation of better products and services**

Total costs related to research and development.

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**Community and social vitality**

The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.

[Annual report](#)