Ethics and human rights

Business ethics

Since Bell's founding in 1880, our leadership in communications investment and innovation has been central to the growth and prosperity of our country. As a trusted Canadian brand that delivers value to its customers, communities, shareholders and team members, Bell's goal is advancing how Canadians connect with each other and the world. Building on our legacy of service and achieving our purpose, we must all achieve the highest standards of ethical and professional conduct in our work, including understanding and abiding by the values and requirements set out in the Bell Code of Business Conduct (CoBC).

Ethical risks

Ethical risks arise when organizational behaviours are not aligned with desired or expected conduct. Bell provides clear guidance on expectations about ethical behaviour in the CoBC, that often goes beyond legal and regulatory requirements. A range of examples are provided to help employees navigate through difficult situations in areas of personal integrity, conflict of interest, sales practices, employee values including harassment and diversity, customer engagement and supplier relations, with the goal of reinforcing Bell's commitment to the highest ethical standards and the prioritization of positive reputational outcomes when faced with an ethical dilemma.
Roles and responsibilities for business ethics risks

BCE’s full Board is entrusted with the responsibility of identifying and overseeing the principal risks to which our business is exposed (including business ethics risks), and seeking to ensure that there are processes in place to effectively identify, monitor and manage them. These processes seek to mitigate rather than eliminate risk. A risk is the possibility that an event might happen in the future that could have a negative effect on our business, financial condition, liquidity, financial results or reputation. While the Board has overall responsibility for risk, the responsibility for certain elements of the risk oversight program is delegated to Board committees. This ensures that these elements are treated with the appropriate expertise, attention and diligence, with reporting to the Board on a regular basis.

- The Risk and Pension Fund Committee has oversight responsibility for the organization's risk governance framework, which exists to identify, assess, mitigate and report key risks to which BCE is exposed, including business ethics risks
- The Audit Committee is responsible for overseeing financial reporting and disclosure, as well as the organization’s internal control systems and compliance with legal requirements
- The Compensation Committee oversees risks relating to compensation, succession planning and workplace policies and practices
- The Governance Committee assists the Board in developing and implementing BCE's corporate governance guidelines, oversees our corporate purpose and ESG strategy and disclosure, including integration of ESG within our company strategy, the organization's policies concerning business conduct, ethics and the public disclosure of material information. The Governance Committee reviews our CoBC on an annual basis and recommends any changes for approval by the Board.

The Audit Committee receives a quarterly report from management regarding business ethics risks, reports and inquiries made through our anonymous and confidential Business Conduct Help Line. Each Board committee oversees different categories of reports and receives, on an annual, quarterly or ad hoc basis, updates from management about investigations into reports received across all channels, including the confidential Business Conduct Help Line, for the applicable category of reports.
BCE’s Chief Legal and Regulatory Officer has overall responsibility for:

- Oversight of BCE’s ethics program, including the CoBC and ethics training
- Our anonymous and confidential 24/7 Business Conduct Help Line that assists employees with any ethical issues and provides a means to report breaches of the CoBC or any Bell policy as well as issues relating to questionable accounting, internal controls, auditing matters, corporate fraud or corruption
- Oversight of BCE's corporate policy management framework designed to improve employee awareness of, and access to, core corporate policies and business unit-specific practices, processes and procedures.

**Operational business units**

Management within BCE operational business segments (Bell Wireless, Bell Wireline and Bell Media), are expected to understand their operations in detail and to identify relevant business ethics risks and the appropriate governance and controls required, pertaining to executing their business strategies consistent with ethical business practices.

**Procurement Group**

The Corporate Procurement Group monitors BCE's spending with external vendors. A letter is sent out to vendors annually, reminding them of BCE’s “no gift policy,” in an effort to enforce a fair and honest treatment of vendors. Standardized templates for vendor contracts also include a section referring vendors to the Supplier Code of Conduct, which is a component of the Procurement Policy. This policy explicitly states that the Supplier Code of Conduct must be included in all vendor contracts.
Identifying ethical risks, including bribery and corruption

The BCE CoBC contains rules that apply to everyone within the company as it relates to ethical risks, bribery and corruption and clearly states our “zero tolerance” approach to fraud, bribery and kickbacks. In addition, it contains specific provisions applicable to gifts, pursuant to which employees are prohibited from:

- Soliciting, accepting, offering or giving gifts, gratuities, favours or hospitality from or to suppliers or customers, which may compromise - or appear to compromise - their ability to make fair, objective, business decisions or may unfairly influence a business interaction
- Soliciting or encouraging gifts, hospitality, entertainment or anything else for personal use
- Soliciting, accepting, offering or giving gifts, gratuities, favours or hospitality from or to domestic public officials or sponsoring public sector events/activities without first consulting with BCE’s Regulatory and Government Affairs Team, complying with any applicable policies and obtaining the express prior consent of the Team, where required
- Soliciting, accepting, offering or giving gifts, gratuities, favours or hospitality from or to foreign public officials, sponsoring foreign public sector events/activities or otherwise engaging foreign public officials without obtaining the express prior consent of BCE’s Regulatory and Government Affairs Team

Our CoBC requires that employees report any illegal acts or violations of the Code or other Bell policies and provides instructions on how to do so through our confidential and anonymous Business Conduct Help Line or by contacting the Corporate Secretary or the Chair of the Audit Committee. Furthermore, it clearly states that disciplinary action, up to and including dismissal, will be taken in the event of a violation of the BCE's CoBC.
Confidential whistleblower channel for reporting ethical breaches  GRI 102-17

BCE considers it vital that employees have the most effective tools to ask questions or raise issues concerning any ethical dilemma. Our Business Conduct Help Line can be accessed 24/7 by phone (1 866 298-2942) or online (clearviewconnects.com) on a completely anonymous and confidential basis, to ask questions or report concerns relating to issues under the CoBC. The system is administered by a third-party firm, independent of BCE, specializing in the field. It also allows employees to track the progress of their inquiries online and respond to requests for additional information (when required), and provides BCE with an auditable record of issues. The Business Conduct Help Line received 193 reports and inquiries in 2022.

The Business Conduct Help Line is under the responsibility of the Chief Legal and Regulatory Officer and the Corporate Secretary's office. Confidential complaints can also be submitted directly to the Corporate Security Group, the Corporate Secretariat or the Chair of the Audit Committee.

The CoBC states that any employee who in good faith, reports an unethical behaviour will be protected from threats of retaliation, discharge or other types of sanctions that are directly related to the disclosure of such unethical behaviour.

The CoBC is publicly available on our website at www.BCE.ca. The Business Conduct Help Line is also available to external stakeholders, including suppliers, to anonymously and confidentially report any ethical concerns.

Accounting and auditing matters
With respect to accounting and auditing matters, our Complaint Procedures for Accounting and Auditing Matters Policy (Complaint Procedures Policy) established by the Audit Committee, directs anyone with concerns pertaining to corporate fraud, accounting, internal accounting controls or auditing matters, to report such concerns through the Business Conduct Help Line, or, for members of the public, to Bell’s “Complaints and Concerns” line, or directly to the Corporate Secretary.

Any director, officer or employee of any business unit who receives a submission from any person, in writing or verbally, regarding a reportable activity, pursuant to the Complaint Procedures Policy, is required to immediately report such submission to the Corporate Secretary, Internal Audit or Corporate Security.
Where a submission considered to be a material reportable activity is received, the Complaint Procedures Policy requires the Corporate Secretary to ensure that the activity is reported to the Audit Committee Chair, to review the activity with the Chief Financial Officer, Internal Audit, Corporate Security and Audit Committee as appropriate, and whenever possible and appropriate, to report back to the employee or third party who reported the activity.

The Complaint Procedures Policy requires that submissions made by employees be treated confidentially and anonymously, unless otherwise specifically permitted by the employee or required by law, and protects employees making reports from any retaliation, discharge or other type of sanction.

**Ethical Sales Practices Program**

Further to the Canadian Radio-television and Telecommunications Commission’s 2018 investigation into the retail sales practices of telecommunications service providers, Bell has undertaken a number of efforts to ensure that misleading sales practices are not part of our corporate culture.

These efforts have focused on pre-sale activities and those during customer interactions, as well as on subsequent auditing and governance processes. Concerning pre-sale activities, Bell has instituted sales ethics and vulnerable Canadians training, and also provides accessibility training and price positioning training to ensure sales agents are able to clearly communicate Bell’s pricing structure.

In order to measure adherence to these training programs during the sale process, Bell has implemented a multichannel mystery-shopping program. This program is used, among other uses, to identify systemic issues in how pricing is communicated to customers, to determine if customers feel pressured to make a purchase and to assess if customers are feeling misled during the transaction.

After-sale monitoring is equally important, and therefore, Bell has instituted an audit program where agents have a minimum number of calls per month assessed for compliance with Bell’s sales ethics and price positioning training. Coaching is provided for all instances of non-compliance. A governance committee also participates in quarterly call calibration sessions to ensure alignment across all segments on the standard of ethical sales.
Political contributions and lobbying GRI 415-1, 201-4

Most jurisdictions in which we operate do not allow corporations to make political contributions. In jurisdictions where such contributions are authorized, such as the Provinces of Saskatchewan and Newfoundland and Labrador, they are usually a matter of public record. In 2022, these contributions totaled $5,000 for BCE. Our Political Contributions Policy prohibits political contributions without the express prior consent of the Chief Legal and Regulatory Officer. This policy does not apply to political contributions made by individuals within BCE on their own behalf. However, funds or assets being contributed must originate with or belong to the individual making the contribution, and individuals making political contributions may be required to demonstrate ownership. While BCE is a member of industry groups that promote public policies that advance the interests of Canadians and Canada’s communications system, we do not make any payments to trade associations or tax exempt entities that are used to influence political campaigns.

The laws of jurisdictions in which we operate set certain boundaries pertaining to lobbying activities and establish disclosure requirements to ensure that lobbying activities are transparent and ethical. These requirements vary by province and municipality and may include, among other things, registration and annual or bi-annual certification or updates. In most jurisdictions in which we operate, lobbying activity must be registered and the registration is a matter of public record. Our CoBC requires that employees consult with the Regulatory and Government Affairs Team before making any representations to public office holders. Individuals who may be in a position to conduct lobbying activities on behalf of Bell are asked to report any lobbying activities on a periodic basis so that our Regulatory and Government Affairs Team may assess these activities and ensure compliance with our CoBC. Non-compliance with our policies on political contributions and lobbying may result in penalties under our CoBC, and Bell may refer any such matter to the appropriate regulatory and legal authorities.
Incident investigation, corrective actions and reporting

All reports submitted to our anonymous and confidential Business Conduct Help Line are reviewed and, as required, investigated under the oversight of the Corporate Secretary’s Office and our Internal Audit Team by one of the Internal Audit, Workplace Practices, Corporate Security, Environmental Management and Corporate Secretariat / Legal teams. If a report reveals a well-founded issue or concern, responsibility for the remediation of system and process deficiencies will be allocated based on ownership, while the relevant business segment will remain responsible for addressing any employee misconduct through established procedures, that include taking recommendations from appropriate corporate groups such as Human Resources, Corporate Security and Legal. Outside advisors are engaged where appropriate. The reviewing and investigating teams have established protocols for:

- Establishing investigative processes and procedures
- Conducting investigations
- Reporting investigation results

As indicated above, the Audit Committee receives a quarterly report from management regarding business ethics risks, reports and inquiries made through our anonymous and confidential Business Conduct Help Line. Each Board committee oversees different categories of reports and receives, on an annual, quarterly or ad hoc basis, updates from management about investigations into reports received across all channels, including the confidential Business Conduct Help Line, for the applicable category of reports.

Team member training GRI 410-1

Everyone at Bell, including members of our Board of Directors, executives and employees, are required to annually certify that they have reviewed and follow the CoBC, which contains the rules that apply to everyone within the company with respect to ethical risks, bribery and corruption. In addition, all employees are required to take mandatory online training on the CoBC every two years. Our learning management system automatically reminds all employees to complete their training two years after the date of their last completion. New employees must certify their review of the CoBC and complete the online training as part of their onboarding process.
Auditing our Business Ethics Program GRI 410-1

The Health, Safety, Security, Environment and Compliance (HSSEC) Oversight Committee monitors changes in legal and/or regulatory requirements, business operations and policies that can affect BCE’s compliance risks, including risks related to unethical business practices. The HSSEC Oversight Committee focuses its efforts on employees who may be exposed to such risks, and analyzes trends in public policy, stakeholder expectations and external events to engage the company in the development of strategies that enhance ethical behaviour and action plans, in order to address emerging compliance risks as appropriate.

BCE’s Internal Audit Team has oversight, with the Corporate Secretary’s Office, of all reports submitted through our Business Conduct Help Line. Every quarter, the Audit Committee receives a quarterly report from management regarding business ethics risks, reports and inquiries made through our anonymous and confidential Business Conduct Help Line.

The Internal Audit Team is responsible for the review of the effectiveness and efficiency of business processes, the reliability and integrity of information, compliance with applicable laws, regulations, policies and procedures and is focused on safeguarding company assets for all business units and majority owned subsidiaries within the BCE group.

Management annually evaluates the effectiveness of our internal control over financial reporting, based on the criteria established in the Internal Control – Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). A component of the COSO framework is the evaluation of conformity with the COSO principles through entity-level controls, that addresses the compliance to the BCE CoBC and the Business Conduct Help Line.
Respectful workplace and human rights

Safety, respect and professionalism in the workplace

With the goal of pursuing efforts to promote a safe, healthy and professional environment, Bell has created Workplace Practices, a dedicated neutral and impartial team that specializes in matters of respect for team members, prevention and management of conflicts, psychological harassment and violence and discrimination in the workplace. Workplace Practices has a multidisciplinary team of investigators, mediators and conciliators and offers training on leading and fostering a respectful workplace.

Bell also has a Workplace Harassment and Violence Prevention Policy that outlines Bell’s zero tolerance approach with regard to harassment and violence situations, including how to address situations of family and intimate partner violence. This policy outlines safety options available to protect our team members' health and safety.

In addition, Bell has a dedicated intranet website on respectful workplace ethics, where users can obtain information on how to help:

1. Promote deeper, more productive relationships in the workplace
2. Understand the roles and processes to follow in case of incivility, conflict, harassment, violence and discrimination
3. Identify ways to report incidents of potential workplace incivility, conflict, harassment or violence, including those based on protected grounds against discrimination, directly to Workplace Practices, or by accessing the standardized complaint form or alternatively, via an anonymous whistle-blowing channel
4. Locate support tools related to prevention, such as the Civility guide and Leader’s guide to managing conflict, a guide and safety plan for leaders supporting team members experiencing family or intimate partner violence, and other structured conflict resolution support
5. Obtain psychological support, notably through our Employee and Family Assistance Program or via our virtual telemedicine services
6. Create awareness through online training programs and face-to-face workshops for all team members and leaders, to equip them with the appropriate skills to de-escalate situations of incivility and conflict, to prevent harassment and violence in the workplace and to ensure that they are aware of how to deal with these situations and report them to the Workplace Practices team.

Human rights

Workplace human rights embody key values in our society such as fairness, dignity, equality and respect. They are an important means of protection for everyone.

To make it possible for all team members to do their job, adaptations or modifications may need to be made to their work environment or to the duties associated with their role, based on protected human rights grounds.

Bell also recognizes that workplace harassment and violence can occur on the basis of prejudice, bias or misconceptions associated with a team member’s personal characteristics such as race, national or ethnic origin, skin color, religion, age, sex, sexual orientation, gender identity, gender expression, marital status, family status, genetic characteristics, disability or on any other prohibited grounds listed in the applicable human rights legislation. Bell supports everyone’s right to work in an environment free from bullying, discrimination, harassment and violence. Employers need to be aware of their responsibility to ensure that the working environment or workplace culture is safe, respectful, inclusive, diverse, equitable and one where everyone belongs.

Bell supports human rights by striving to create a safe, equitable, inclusive and accessible workplace that respects and values employees’ contributions and differences and where team members are supported to achieve their full potential.
Bell aims to comply with all applicable laws. Bell's Human Rights Policy is informed by internationally proclaimed human rights standards and we strive to not infringe on those rights in the course of our business operations. This policy supports internationally accepted standards as defined by the Universal Declaration of Human Rights, General Assembly resolution 217A (III) 1948, the UN Guiding Principles on Business and Human Rights, 2011, and the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, 2011. Bell upholds the human rights of workers, and is committed to treating them with dignity and respect and to endorsing internationally accepted standards as defined in the International Labour Organization (ILO) conventions and regional or national legislation governing working conditions. Since 2006, Bell has been a signatory of the United Nations Global Compact, a voluntary initiative based on CEO commitments to implement 10 universal sustainability principles. These Principles are derived from the Universal Declaration of Human Rights, the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development and the United Nations Convention Against Corruption.

Bell’s Human Rights and Accommodation Policy outlines Bell’s commitment to protecting and supporting human rights and the right to reasonable accommodation by identifying innovative and practical solutions to balance team member needs with operational requirements, and offers fair and consistent processes to evaluate and resolve concerns of discrimination. Bell also takes action against any form of direct or indicted discrimination, whether directed against one team member or a group of employees.

Via our intranet, we provide team members with information on the accommodation process, roles and responsibilities of each stakeholder and other tools specifically designed to support our commitment to human rights. We have processes in place to support accommodation requests due to medical, family or religious needs, including an online medical accommodation tool and forms for family or religious needs that team members can easily access to fill out accommodation requests.

Leaders also gain tools through mandatory mental health leadership training. We understand that leading a mentally healthy workplace involves identifying and implementing appropriate accommodations that balance the needs of the team member with the business. Bell also has the Disability Management Group, a dedicated internal team responsible for assessing medical accommodation requests in a timely manner and for providing support to team members and Bell leaders for finding reasonable accommodation.
The Workplace Injury Management Group is responsible for supporting team members in need of an accommodation following a workplace injury, and for guiding leaders in the accommodation process. More complex cases are addressed by the Corporate Accommodation Committee. Promoting accommodation and making it a part of our company's culture is also key to ensuring a successful return to work following a disability leave. Furthermore, the accommodation process is formally integrated into the collective agreements applicable to our unionized team members.

Bell has various other key policies that support diversity, inclusion, equity and accessibility that include the Bell Mental Health Policy, Bell Health and Safety Policy, Workplace Harassment and Violence Prevention Policy, CoBC Policy and a new Accessibility Policy, among others.

These policies are communicated to the respective parties as appropriate, through a variety of channels. These include our intranet site where team members can also find support and resources, the CoBC, mandatory training (to be completed every two years), various webinars on being inclusive and promoting diversity and through a contractual requirement where our business partners require that their employees review our Supplier Code of Conduct.

Our insistence on fairness extends to recognizing the right of our employees to be compensated fairly. Consequently, we provide our employees with a very competitive compensation package, including wages and extensive benefits. Our sustained success as a business enables us to offer high-value careers in an important industry, with a company that prides itself on a solid social, environmental and governance record. We believe that this enables us to attract the very best new recruits, thus helping us sustain our progress.

**GRI 202-1**

Bell understands that respecting human rights reduces a number of risks and costs for Bell and results in many benefits, including: offering a fair and accessible work environment for our employees, increasing our ability to attract and retain team members, customer loyalty to our products and services, brand recognition, safeguarding our social license to operate, reducing exposure to legal liability and punitive action by investors and business partners.

Our [Code of Business Conduct](#) is publicly available on BCE.ca
Our CoBC requires each team member to demonstrate respect and value our unique differences, including those of: culture, ethnicity, gender identity, gender expression, age, religion, disability, sexual orientation and others on the basis of human rights. Our CoBC also outlines Bell’s expectations with regard to workplace Harassment and Violence Prevention, which supports Bell’s efforts to foster a safe, respectful, diverse and inclusive workplace and to prevent and effectively resolve incidents of harassment and violence that may occur. This includes those based on human rights, as well as providing support to those who may have been involved in such incidents. The CoBC is signed by team members annually, acknowledging their role in supporting Human Rights at Bell. We also exert influence through value-chain management. Because of the proliferation of global sourcing and distribution, companies must be aware of potential human rights issues, both upstream and downstream. To address this issue, Bell has had a Supplier Code of Conduct in place since 2007, that was recently updated in 2020. We have also adopted measures in our purchasing operations, with the objective of avoiding conflict minerals that finance or benefit armed groups.

Read more in our Responsible Procurement information sheet.

Respecting and supporting human rights strengthens our relationships with our stakeholders. By doing so, customers and team members can feel that their values are reflected in the company’s culture, and responsible investors can feel assured that the company is being managed in a supportive and proactive manner.

Auditing of processes designed to protect workplace human rights is intended to verify that Bell is not causing or contributing to adverse human rights impacts through our own activities and with regard to labour and employment practices, in our capacity as producers, service providers and employers.

**Supporting mental health**

Bell is a socially responsible organization with a desire to support the promotion of human rights within our sphere of influence, especially in ways that strategically link to our core business activities. Special attention is paid to the rights of underrepresented groups.

To learn more about what we do for mental health at Bell, please read our Empowering voices and fostering a space for all information sheet.
To the extent this information sheet contains forward-looking statements including, without limitation, outlooks, plans, objectives, goals, targets, strategic priorities, commitments, undertakings and other statements that do not refer to historical facts, these statements are not guarantees of future performance or events, and we caution you against relying on any of these forward-looking statements. Forward-looking statements are subject to inherent risks and uncertainties and are based on assumptions that give rise to the possibility that actual results or events could differ materially from our expectations expressed in, or implied by, such forward-looking statements. Refer to BCE Inc.’s most recent annual management’s discussion and analysis (MD&A), as updated in BCE Inc.’s subsequent quarterly MD&As, for further information on such risks, uncertainties and assumptions. BCE Inc.’s MD&As are available on its website at bce.ca, on SEDAR at sedar.com and on EDGAR at sec.gov.