

BANK OF AMERICA CORPORATION

2020 GRI Content Index

GRI Content Index

The 2020 Bank of America Environmental, Social and Governance (ESG) reporting practices align with the GRI Standards framework set forth by the Global Reporting Initiative (GRI). In addition, Bank of America also uses the Financial Sector Supplement to address topics specific to our sector. The chart below outlines which disclosures are included in the report and where they are located. The report follows GRI 101 Foundation (2016). This report has been prepared in accordance with the GRI Standards: Core option. For more detailed highlights, read our [2020 Annual Report](#). For the most recent ESG data, read our [2020 ESG Performance Data Summary](#).

GRI Standard	GRI Disclosure	URL(s)
GRI 101 Foundation (2016)		
ORGANIZATIONAL PROFILE		
GRI 102: General Disclosures 2016		
102-1	Name of the organization	Direct Response: Bank of America Corporation
102-2	Activities, brands, products, and services	2020 Annual Report , Business overview, pages 47-48
102-3	Location of headquarters	2020 Annual Report , Financial highlights, page 38
102-4	Location of operations	About Bank of America - Our People, Our Passion, Our Purpose
102-5	Ownership and legal form	Direct Response: Certificate of Incorporation available at bankofamerica.com/investor
102-6	Markets served	2020 Annual Report , Financial highlights, page 38 2020 Annual Report , Business segment operations, page 59
102-7	Scale of the organization	2020 Annual Report , Business overview, pages 47-48 2020 Annual Report , Financial highlights, page 38
102-8	Number of employees	2020 ESG Performance Data Summary , People, page 4-5
102-9	Supply chain	Our company, Business practices, Vendor management 2020 ESG Performance Data Summary , Principles of Governance and Prosperity, pages 6-9
102-10	Significant changes to the organization and its supply chain	2020 Annual Report , A letter from Chairman and CEO Brian Moynihan, pages 1-10
102-11	Precautionary principle or approach	Direct Response: We apply the precautionary approach to identifying and addressing longer-term environmental issues that may impact our business, clients and communities, including global climate change. Our commitment to specific policies, industry best practices and collaboration with external experts helps to inform our risk assessments in this area.
102-12	External initiatives	Our company, Business practices Making an impact, Key governance topics Vendor Code of Conduct Human Rights Statement Coal Policy
102-13	Membership of associations	Bank of America investor relations, Political Activities Archive

GRI Standard	GRI Disclosure	URL(s)
STRATEGY		
102-14	Statement from senior decision-maker	2020 Annual Report , A conversation with Anne Finucane and Karen Fang: Addressing the world's challenges through sustainable finance, pages 24-26 2020 Annual Report , A letter from Chairman and CEO Brian Moynihan, pages 1-10
102-15	Key impacts, risks, and opportunities	Making an impact, Materiality
ETHICS AND INTEGRITY		
102-16	Values, principle, standards and norms of behavior	Our company, Business practices Our company, Responsible growth Vendor Code of Conduct Code of Conduct
102-17	Mechanisms for advice and concerns about ethics	Our company, Business practices Making an impact, Key governance topics Code of Conduct
GOVERNANCE		
102-18	Governance structure	Bank of America investor relations, Corporate governance Bank of America investor relations, Corporate governance, Management Team & Directors
102-19	Delegating authority	Our company, Business practices Making an impact, Key governance topics
102-20	Executive-level responsibility for economic, environmental, and social topics	Our company, Business practices Making an impact, Key governance topics
102-21	Consulting stakeholders on economic, environmental, and social topics	Our company, Business practices Making an impact, Key governance topics
102-22	Composition of the highest governance body and its committees	Our company, Business practices Making an impact, Key governance topics Bank of America investor relations, Corporate governance Bank of America investor relations, Corporate governance, Management Team & Directors 2021 Proxy Statement , Director independence, page 18
102-23	Chair of the highest governance body	Our company, Business practices Making an impact, Key governance topics Bank of America investor relations, Corporate governance, Management Team & Directors
102-24	Nominating and selecting the highest governance body	Direct Response: Our Board seeks directors whose complementary knowledge, experience, and skills provide a broad range of perspectives and leadership expertise in financial services and other global, highly complex and regulated industries, strategic planning and business development, business operations, marketing and distribution, technology/ cybersecurity, risk management and financial controls, human capital management, corporate governance, public policy, and other areas important to our company's strategy and oversight. Additional information is available in our 2021 Proxy Statement in the Corporate Governance Section (pages 18-29).
102-25	Conflicts of interest	Direct Response: Bank of America's Code of Conduct guides all staff and management on conflicts of interest.

GRI Standard	GRI Disclosure	URL(s)
102-26	Role of highest governance body in setting purpose, values and strategy	Our company, Business practices Making an impact, Key governance topics
102-27	Collective knowledge of highest governance body	Our company, Business practices Making an impact, Key governance topics
102-28	Evaluating the highest governance body's performance	Our company, Business practices Making an impact, Key governance topics
102-29	Identifying and managing economic, environmental, and social impacts	Our company, Business practices Making an impact, Key governance topics 2020 ESG Performance Data Summary , Environmental and Social Risk, pages 12-13
102-30	Effectiveness of risk management processes	Our company, Business practices Making an impact, Key governance topics
102-31	Review of economic, environmental, and social topics	Our company, Business practices Making an impact, Key governance topics 2020 ESG Performance Data Summary , Environmental and Social Risk, pages 12-13
102-32	Highest governance body's role in sustainability reporting	Our company, Business practices Making an impact, Key governance topics Making an impact, Find resources, ESG reporting, ESG reports
102-33	Communicating critical concerns	Code of Conduct Our company, Business practices Making an impact, Key governance topics
102-35	Remuneration policies	2021 Proxy Statement , Compensation governance and risk management, pages 27-29 Working here, Being a great place to work, Recognizing and rewarding performance
102-36	Process for determining remuneration	2021 Proxy Statement , Compensation governance and risk management, pages 27-29 Working here, Being a great place to work, Recognizing and rewarding performance
102-37	Stakeholders' involvement in remuneration	2021 Proxy Statement , Shareholder engagement, pages 30-32 Working here, Being a great place to work, Recognizing and rewarding performance

STAKEHOLDER ENGAGEMENT

102-40	List of stakeholder groups	Our company, Business practices
102-41	Collective bargaining agreements	Direct Response: No U.S.-based employees are subject to collective bargaining agreements.
102-42	Identifying and selecting stakeholders	Our company, Business practices
102-43	Approach to stakeholder engagement	Our company, Business practices Making an impact, Key governance topics 2020 ESG Performance Data Summary , People, Employee engagement, page 4

GRI Standard	GRI Disclosure	URL(s)
102-44	Key topics and concerns raised	Our company, Business practices
REPORTING PRACTICE		
102-45	Entities included in the consolidated financial statements	2020 Annual Report , Business segment operations, page 59
102-46	Defining report content and topic boundaries	Making an impact, Find resources, ESG reporting Making an impact, Materiality, Definition of Issues
102-47	List of material topics	Making an impact, Materiality
102-48	Restatements of information	Direct Response: Re-statements are clearly marked throughout our reporting content.
102-49	Changes in reporting	Direct Response: Any significant changes are noted alongside data within our reporting content.
102-50	Reporting period	Making an impact, Find resources, ESG reporting
102-51	Date of most recent report	Making an impact, Find resources, ESG reporting, Report center
102-52	Reporting cycle	Making an impact, Find resources, ESG reporting
102-53	Contact point for questions regarding the report	Direct Response: Questions regarding the ESG content in our ESG reporting should be directed to ESG_Information@bofa.com . All other questions should be directed to Investor Relations.
102-54	Claims of reporting accordance with the GRI Standards	Making an impact, Find resources, ESG reporting, ESG reports
102-55	GRI content index	Making an impact, Find resources, ESG reporting, ESG reports
102-56	External Assurance	Making an impact, Find resources, ESG reporting, ESG reports

MATERIAL TOPICS

Environment

Financing Transition to Low-Carbon Economy

GRI 103: Management Approach Disclosures (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Environmental sustainability 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Environmental sustainability 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
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Financial Services Sector Specific Aspect: Product Portfolio

FS6	Percentage of the portfolio for business lines by specific region, size (e.g. micro/ sme/large) and by sector	2020 Annual Report , pages 38 & 59
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	Our company, What we offer, Enabling financial health Our company, What we offer, Enabling financial health, Homeownership
FS8	Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose	Making an impact, Environmental sustainability Our company, What we offer, Enabling financial health

Natural Resource Management in Operations and Supply Chain

GRI 103: Management Approach Disclosures (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary

GRI 301: Materials 2016

301-1	Materials used by weight or volume	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , About Our 2020 Environmental Operations Data, Renewable material usage – paper, page 19
301-2:	Recycled input materials used	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , About Our 2020 Environmental Operations Data, Renewable material usage – paper, page 19

GRI 103: Management Approach Disclosures (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
GRI 302: Energy 2016		
302-1:	Energy consumption within the organization	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , About Our 2020 Environmental Operations Data, Direct and indirect energy consumption data tables, page 17 2019 CDP Climate Change
302-4:	Reduction of energy consumption	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , About Our 2020 Environmental Operations Data, Direct and indirect energy consumption data tables, page 17
302-5:	Reductions in energy requirements of products and services	Making an impact, Environmental sustainability

GRI 103: Management Approach Disclosures (2016)		
103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary

GRI 303: Water (2016)		
303-1	Water withdrawal by source	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , About Our 2020 Environmental Operations Data, Water, page 19 2019 CDP Climate Change
303-3	Water recycled and reused	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , About Our 2020 Environmental Operations Data, Water, page 19 2019 CDP Climate Change

GRI 103: Management Approach Disclosures (2016)		
103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
GRI 305: Emissions (2016)		
305-1	Direct (Scope 1) GHG emissions	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , About Our 2020 Environmental Operations Data, Greenhouse Gas Emissions, Scope 1 and 2 emissions, page 14 2019 CDP Climate Change
305-2	Energy indirect (Scope 2) GHG emissions	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , About Our 2020 Environmental Operations Data, Greenhouse Gas Emissions, Scope 1 and 2 emissions, page 14 2019 CDP Climate Change
305-3	Other indirect (Scope 3) GHG emissions	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , About Our 2020 Environmental Operations Data, Scope 3 Emissions, page 15 2019 CDP Climate Change
305-5	Reduction of GHG emissions	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , About Our 2020 Environmental Operations Data, Greenhouse Gas Emissions, page 14-17 2019 CDP Climate Change
305-6	Emissions of ozone-depleting substances (ODS)	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , About Our 2020 Environmental Operations Data, NO _x , SO _x and Other Significant Air Emissions From Direct Combustion, page 17 2019 CDP Climate Change
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , About Our 2020 Environmental Operations Data, NO _x , SO _x and Other Significant Air Emissions From Direct Combustion, page 17 2019 CDP Climate Change

GRI 103: Management Approach Disclosures (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
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GRI 306: Effluents and Waste 2016

306-1	Water discharge by quality and destination	Direct response: Water is withdrawn from municipal sources (except for a small amount of rainwater) and discharged to municipal sewer systems and their associated treatment facilities.
306-2	Waste by type and disposal method	Making an impact, Environmental sustainability 2020 ESG Performance Data Summary , Our 2020 Environmental Operations Data, Waste, page 20
306-3	Significant spills	2020 ESG Performance Data Summary , Our 2020 Environmental Operations Data, Compliance, page 21

GRI 103: Management Approach Disclosures (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary

GRI 307: Environmental Compliance (2016)

307-1	Non-compliance with environmental laws and regulations	2020 ESG Performance Data Summary , Our 2020 Environmental Operations Data, Environmental spend, page 21
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GRI 103: Management Approach Disclosures (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Environmental sustainability 2019 CDP Climate Change 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
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GRI 308: Supplier Environmental Assessment (2016)

308-2	Negative environmental impacts in the supply chain and actions taken	Direct Response: We sent the CDP (formerly Carbon Disclosure Project) Supply Chain Climate Questionnaire to 197 third parties, which collectively represented 75% of our supply chain spend in 2020. 90% of these third parties responded to the questionnaire. Additionally, as part of our supply chain monitoring process, all third parties receive our Vendor Code of Conduct, which sets forth our expectations for human rights, labor and environmental standards throughout our global supply chain. We monitor compliance with the code using a risk-based approach, which includes assessing our largest third parties for ESG risk prior to contracting. Our contract templates include terms to ensure that our third parties are obligated to comply with the expectations set forth in our code.
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GHG/Non GHG Emissions in Internal Operations and Supply Chain

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Environmental sustainability 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Environmental sustainability 2020 ESG Performance Data Summary

Social

Consumer Financial Health

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Driving economic & social progress 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Driving economic & social progress 2020 ESG Performance Data Summary

GRI 417: Marketing and Labeling (2016)

417-1	Requirements for product and service information and labeling	Our company, What we offer, Enabling financial health
417-2	Incidents of non-compliance concerning product and service information and labeling	Direct Response: We report material non-compliance incidents according to SEC standards.
417-3	Incidents of non-compliance concerning marketing communications	Direct Response: We report material non-compliance incidents according to SEC standards.

GRI Standard	GRI Disclosure	URL(s)
Community Investment		
GRI 103: Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Driving economic & social progress Our company, What we offer, Enabling financial health 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Driving economic & social progress Our company, What we offer, Enabling financial health 2020 ESG Performance Data Summary
GRI 413: Local Communities (2016)		
413-1	Operations with local community engagement, impact assessments, and development programs	Our company, What we offer, Enabling financial health, Small business Our company, What we offer, Enabling financial health, Homeownership Our company, What we offer, Enabling Financial health
GRI 103: Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Driving economic & social progress Our company, What we offer, Enabling financial health 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Driving economic & social progress Our company, What we offer, Enabling financial health 2020 ESG Performance Data Summary
GRI 203: Indirect Economic Impacts (2016)		
203-1	Infrastructure investments and services supported	Our company, What we offer, Enabling financial health, Small business Our company, What we offer, Enabling financial health, Homeownership Our company, What we offer, Enabling financial health
203-2	Significant indirect economic impacts	Our company, What we offer, Enabling financial health Our company, What we offer, Enabling financial health, Homeownership 2020 ESG Performance Data Summary , Prosperity, Enabling financial health, page 9

GRI Standard	GRI Disclosure	URL(s)
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Financial Services Sector Specific Aspect: Local Communities

FS13	Access points in low-populated or economically disadvantaged areas by type	Our company, What we offer, Enabling financial health Our company, What we offer, Enabling financial health, Homeownership Our company, What we offer, Enabling financial health, Small business
FS14	Initiatives to improve access to financial services for disadvantaged people	Our company, What we offer, Enabling financial health Our company, What we offer, Enabling financial health, Homeownership Our company, What we offer, Enabling financial health, Small business Our company, What we offer, Enabling financial health

Wealth Inequality

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Making an impact, Driving economic & social progress 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Making an impact, Driving economic & social progress 2020 ESG Performance Data Summary

GRI 201: Economic Performance (2016)

201-1	Direct economic value generated and distributed	Our company, What we offer, Enabling financial health, Small business Our company, What we offer, Enabling financial health, Homeownership 2020 ESG Performance Data Summary , Prosperity, Enabling financial health, page 9 2020 Annual Report , Financial Highlights, page 38
201-2	Financial implications and other risks and opportunities due to climate change	2019 CDP Climate Change
201-3	Defined benefit plan obligations and other retirement plans	Working here, Being a great place to work, Wellness & benefits 2020 Annual Report , Note 17, Pension and Postretirement Plans, pages 170-175
201-4	Financial assistance received from government	Direct Response: Bank of America did not benefit from any direct capital or liquidity assistance from the U.S. government in 2020.

GRI Standard	GRI Disclosure	URL(s)
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Consumer Financial Protection

GRI 103: Management Approach (2016)

103-1:	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2:	The management approach and its components	Making an impact, Materiality Our company, What we offer, Enabling financial health 2020 ESG Performance Data Summary
103-3:	Evaluation of the management approach	Making an impact, Materiality Our company, What we offer, Enabling financial health 2020 ESG Performance Data Summary

GRI 418: Customer Privacy 2016

418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Our company, Business practices Making an impact, Key governance topics
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Retail Branch Strategy/Presence

GRI 103: Management Approach (2016)

103-1:	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2:	The management approach and its components	Making an impact, Materiality Our company, Financial products & services Our company, What we offer, Enabling financial health 2020 ESG Performance Data Summary
103-3:	Evaluation of the management approach	Making an impact, Materiality Our company, Financial services & products Our company, What we offer, Enabling financial health 2020 ESG Performance Data Summary

Access to Finance

GRI 103: Management Approach (2016)

103-1:	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2:	The management approach and its components	Making an impact, Materiality Making an impact, Driving economic & social progress 2020 ESG Performance Data Summary
103-3:	Evaluation of the management approach	Making an impact, Materiality Making an impact, Driving economic & social progress 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
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Responsible Sourcing

GRI 103: Management Approach (2016)

103-1:	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2:	The management approach and its components	Making an impact, Materiality Our Company, Business practices 2020 ESG Performance Data Summary
103-3:	Evaluation of the management approach	Making an impact, Materiality Our Company, Business practices 2020 ESG Performance Data Summary

Human Rights Practices

GRI 103: Management Approach (2016)

103-1:	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2:	The management approach and its components	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary
103-3:	Evaluation of the management approach	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary

GRI 407: Freedom of Association and Collective Bargaining (2016)

407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Direct Response: With respect to our operations, no U.S.-based employees are subject to collective bargaining agreements. For our supply chain, we do not collect this data.
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GRI 103: Management Approach (2016)

103-1:	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2:	The management approach and its components	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary
103-3:	Evaluation of the management approach	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
GRI 408: Child Labor (2016)		
408-1	Operations and suppliers at significant risk for incidents of child labor	Human Rights Statement
GRI 103: Management Approach (2016)		
103-1:	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2:	The management approach and its components	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary
103-3:	Evaluation of the management approach	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary
GRI 409: Forced or Compulsory Labor (2016)		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights Statement
GRI 103: Management Approach (2016)		
103-1:	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2:	The management approach and its components	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary
103-3:	Evaluation of the management approach	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary
GRI 410: Security Practices (2016)		
410-1	Security personal trained in human rights policies or procedures	Human Rights Statement
GRI 103: Management Approach (2016)		
103-1:	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2:	The management approach and its components	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary
103-3:	Evaluation of the management approach	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
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GRI 412: Human Rights Assessment (2016)

412-1	Employee training on human rights policies or procedures	Working here. Being a great place to work, Recognizing and rewarding performance Human Rights Statement 2020 ESG Performance Data Summary, People, Training hours, page 5
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GRI 103: Management Approach (2016)

103-1:	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2:	The management approach and its components	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary
103-3:	Evaluation of the management approach	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary

GRI 414: Supplier Social Assessment 2016

414-2	Negative social impacts in the supply chain and actions taken	<p>Direct Response: We performed a risk assessment to identify industry sectors at high risk of Modern Slavery. Due diligence is performed on new third parties providing products or services linked to these industry sectors. We also perform daily negative news monitoring to help ensure that issues reported by the media are identified and addressed quickly. 17 third party issues were identified and investigated in 2020. Additionally, all third parties receive our Vendor Code of Conduct, which sets forth our expectations for human rights, labor and environmental standards throughout our global supply chain. Our contract templates specifically prohibit third parties from engaging in any practice that could reasonably be considered as employing or encouraging child labor, forced labor, slavery or human trafficking.</p>
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Investor Activism and Proxy Voting

GRI 103: Management Approach (2016)

103-1:	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2:	The management approach and its components	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary
103-3:	Evaluation of the management approach	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
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People

Employee Diversity

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Working here, Being a great place to work 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Working here, Being a great place to work 2020 ESG Performance Data Summary

GRI 405: Diversity and Equal Opportunity (2016)

405-1	Diversity of governance bodies and employees	Working here, Being a great place to work, Diversity & inclusion
405-2	Ratio of basic salary and remuneration of women to men	<p>Omission Part of Disclosure Omitted: Ratio of basic salary and remuneration of women to men</p> <p>Reason for Omission: Confidentiality Constraints</p> <p>Explanation for Omission: Data that is intended for limited disclosure on a need-to-know basis and where unauthorized disclosure, loss or corruption of these data elements would cause serious or high-degree of damage, reputational risk or penalties to Bank of America, its customers, partners or employees, etc. Reasons for limiting disclosure include, but are not limited to, government regulations, legal or contractual agreements and competitive advantage for the company.</p>

Talent Attraction and Retention

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Working here, Being a great place to work 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Working here, Being a great place to work 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
GRI 401: Employment (2016)		
401-1	New employee hires and employee turnover	Direct Response: We report new employee hires that are part of our Veterans, National Guard and Reservist; and Campus hiring programs, and turnover for the whole company. This information can be found in our 2020 ESG Performance Data Summary on page 4.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Working here, Being a great place to work, Wellness & benefits Working here, Being a great place to work, Recognizing and rewarding performance
401-3	Parental leave	Working here, Being a great place to work, Wellness & benefits
GRI 103: Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Working here, Being a great place to work 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Working here, Being a great place to work 2020 ESG Performance Data Summary
GRI 404: Training and Education (2016)		
404-1	Average hours of training per year per employee	Our company, Business practices Working here, Being a great place to work, Recognizing and rewarding performance
404-2	Programs for upgrading employee skills and transition assistance programs	Working here, Being a great place to work, Wellness & benefits Working here, Being a great place to work, Recognizing and rewarding performance
404-3	Percentage of employees receiving regular performance and career development reviews	Working here, Being a great place to work, Recognizing and rewarding performance Omission Part of Disclosure Omitted: Percentage of employees receiving regular performance and career development reviews Reason for Omission: Not applicable Explanation for Omission: The percentage of completed reviews does not necessarily speak to our overall pay-for-performance methodology, and this detail has not been included in the past for ESG purposes.

GRI Standard	GRI Disclosure	URL(s)
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Employee Knowledge of ESG Issues

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Our company Working here, Being a great place to work 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Our company Working here, Being a great place to work 2020 ESG Performance Data Summary

GRI 205: Anti-corruption (2016)

205-1	Operations assessed for risks related to corruption	Direct Response: 100% of business units are analyzed for risks related to corruption.
205-2	Communication and training about anti-corruption policies and procedures	Direct Response: 100% of Bank of America employees are trained in anti-corruption policies as part of Bank of America's Code of Conduct training.

Equal Pay and Wage Gap

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Working here, Being a great place to work Our company, Business practices 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Working here, Being a great place to work Our company, Business practices 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
Employee Practices and Benefits		
GRI 103: Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Working here, Being a great place to work 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Working here, Being a great place to work 2020 ESG Performance Data Summary
GRI 403: Occupational Health and Safety (2018)		
403-1	Occupational health and safety management system	<p>See the 2020 Human Capital Management Report (pages 3-4, 21) and Annual Report (pages 8, 15, 34-35) for information on how Bank of America supports employee safety and health throughout the pandemic; and for examples of safety processes implemented based on CDC guidance. In addition, Bank of America's Enterprise Occupational Safety & Health Policy complies with relevant statutory requirements relating to health, safety and the physical environment, as they affect employees, vendors, clients and the public. Bank of America Corporation is committed to providing a safe working environment for its employees, customers, third party vendors and any others operating within Company premises or at the behest of the Company.</p> <p>a. Bank of America maintains a global safety program that aligns with applicable laws, rules and regulations and is supplemented by regional safety and health systems that support the Bank's policy.</p> <p>b. The Bank's Safety Program covers all employees, workplaces, and activities conducted on behalf of the Bank. The Bank's Safety Program incorporates the following statement: Safety is everyone's responsibility. Supporting workplace safety assures your own protection and the protection of other employees, customers, contractors/vendors and the general public.</p>
403-2	Hazard identification, risk assessment, and incident investigation	<p>The Bank's Occupational Safety & Health Council advises on direction and changes of the Enterprise Occupational Safety & Health Policy. It reviews the safety and health metric dashboard and corresponding action plans quarterly in line with Policy objectives and resolves issues and risks that have been escalated.</p> <p>a. Objective of the Bank of America Safety Program is to provide a safe work environment and to identify, correct and eliminate workplace hazards. Employees may raise issues regarding workplace health or safety to the 24-7 security hotline. Additionally, workplace hazards should be reported to an appropriate member of management, the site safety coordinator (if applicable), Corporate Workplace (Facility Management) or anonymously through the Ethics and Compliance Hotline.</p> <p>b. Bank of America's Employee Handbook states the following: "All employees have the right to raise issues or file a workplace health or safety complaint without fear of retaliation. To anonymously report any complaints, contact the Ethics and Compliance Hotline..."</p> <p>Additionally, there are numerous Whistleblower Policies in place across the globe.</p>

GRI Standard	GRI Disclosure	URL(s)
403-3	Occupational health services	<p>See the 2020 Human Capital Management Report (pages 3-4, 21) and Annual Report (pages 8, 15, 34-35) for information on how Bank of America supports employee safety and health throughout the pandemic; and for examples of safety processes implemented based on CDC guidance. In addition, the Bank ensures the availability of health services for all employees who require consultations and/or care related to a workplace hazard or incident, including dedicated Life Events Services or Employee Assistance Program resources as needed to facilitate a smooth transition back to work. Our Life Safety team facilitates the Occupational Safety & Health Council at an enterprise level, ensuring multiples lines of business work together to identify and minimize risk across their functions and our global footprint. Regionally-based security/safety managers proactively assess and mitigate many situational and physical risks while also responding to workplace safety concerns escalated through our numerous reporting channels (24/7 Security Hotline, See Something Say Something anonymous reporting, direct engagement, etc.).</p> <p>The Bank has further prioritized the safety and health of our employees in direct response to the coronavirus. Implementing our pandemic playbook early in the year allowed for coordinated business continuity response specifically catered to protecting our frontline teammates with face covering policies, hand hygiene guidance, distancing measures, daily health assessments, special care packages to promote safety/health (including mask extenders and carrying cases, personal digital thermometers, pulse oximeters, etc.) and free COVID testing.</p>
403-4	Worker participation, consultation and communication on occupational health and safety	<p>The Bank engages in a variety of consultation and communication activities dependent upon sizes of offices ranging from direct senior management face to face meetings through to health and safety committees and works councils at which employee representatives are attendees.</p> <p>The Bank's Occupational Safety & Health Council advises on direction and changes of the Enterprise Occupational Safety & Health Policy. It reviews the safety and health metric dashboard and corresponding action plans quarterly in line with Policy objectives and resolves issues and risks that have been escalated to the Council.</p> <p>See also the Bank of America Annual Report (page 48) for information on the Executive Response Team.</p>
403-5	Worker training on occupational health and safety	<p>Annual safety related enterprise training is required of all employees and is compliant with applicable laws, rules and regulations. Additionally, safety and health training is provided for specific work environment hazards/risks in accordance with laws, rules and regulations (i.e., Chemical Inventory and Material Safety Data Sheets and Powered Industrial Truck Operator Training Assessment and Asset Inventory). See also the Bank of America Annual Report (pages 8, 15, 34-35) for information on well-being-related trainings and other expanded resources.</p>
403-6	Promotion of worker health	<p>The Bank's Employee Assistance Program offers confidential counseling for employees and their immediate family members.</p> <p>In response to the COVID-19 Pandemic, in 2020 the bank delivered 17.7MM surgical masks, 33.7K canisters of disinfectant wipes, 12.2K thermometers, 13.8K bottles of disinfectant spray, 26.7MM gloves and 245.3K bottles of hand sanitizer to in-office employees. While we continue to supply Personal Protective Equipment and other supplies to in-office teammates, we also shipped 2.4MM cloth masks in 2020 to all employees and contractors around the world as part of our efforts to help everyone stay safe and healthy.</p> <p>Also refer to Annual Report (pages 8, 15, 34-35) and Human Capital Management Report (pages 3-4, 21) for additional COVID response information.</p>

GRI Standard	GRI Disclosure	URL(s)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>Where the Bank does not own the building, we manage safety and health risk through contractual agreements, and relationships with landlords and third party vendors to identify and resolve unfavorable safety and health conditions in the workplace.</p> <p>Vendors are bound by contract to adhere to Bank policies and standards while performing services for or on behalf of Bank of America and/or when on Bank premises.</p> <p>Customers, employees and visitors are required to adhere to all posted safety signage, including, but not limited to mask use and social distancing (compliance with which is monitored daily), no smoking, firearms prohibitions, etc. Also refer to Annual Report (pages 8, 15, 34-35) and Human Capital Management Report (pages 3-4, 21) for additional COVID response information.</p>
403-8	Workers covered by an occupational health and safety management system	<p>As mentioned previously, all employees are covered under the Bank's Enterprise Safety Program. The Bank has 212,505 employees and 53,414 non-employees for an Enterprise total of 265,919. Note non-employee number includes contractors, consultants, outsourced/access only and joint venture.</p> <p>Bank of America's Safety Program is subject to the Bank's internal Audit process as well as Federal OSHA and state and local safety and health agency inspections.</p>

Employee Volunteerism

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Working here, Being a great place to work 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Working here, Being a great place to work 2020 ESG Performance Data Summary

Workforce Reductions

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Working here, Being a great place to work Our company, Business practices 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Working here, Being a great place to work Our company, Business practices 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
Governance		
Employee Incentives and Risk Culture		
GRI 103: Management Approach (2016)		

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Working here, Being a great place to work Our company, Business practices 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Working here, Being a great place to work Our company, Business practices 2020 ESG Performance Data Summary

Ethical Behavior		
GRI 103: Management Approach (2016)		

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Our company Our company, Business practices 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Our company Our company, Business practices 2020 ESG Performance Data Summary

Data Privacy and Security		
GRI 103: Management Approach (2016)		

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
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Systemic Risk Management

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary

Financial Services Sector Specific Aspect: Active Ownership

FS10	Percentage and number of companies held in the institution's portfolio with which the reporting organization has interacted on environmental or social issues	<p>Omission</p> <p>Part of Disclosure Omitted: Percentage and number of companies held in the institution's portfolio with which the reporting organization has interacted on environmental or social issues.</p> <p>Reason for Omission: Information unavailable</p> <p>Explanation for Omission: While we engage with companies on environmental and social issues, we do not currently track the percentage and number.</p>
FS11	Percentage of assets subject to positive and negative environmental or social screening	Our company, What we offer, Enabling financial health

ESG Integration in Financial Analysis

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Our company, Responsible growth 2020 Annual Report , A conversation with Anne Finucane and Karen Fang: Addressing the world's challenges through sustainable finance, pages 24-26 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Our company, Responsible growth 2020 Annual Report , A conversation with Anne Finucane and Karen Fang: Addressing the world's challenges through sustainable finance, pages 24-26 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
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Operating Within the Legal and Regulatory Environment

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Our company Our company, Business practices 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Our company Our company, Business practices 2020 ESG Performance Data Summary

Financial Services Sector Specific Aspect: Audit

FS9	Coverage and frequency of audits to assess implementation of environmental and social policies and risk assessment procedures	Bank of America Corporation Environmental and Social Risk Policy Framework
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Transparency, Accountability, and Reporting

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Our company Our company, Business practices Making an impact, Find resources, ESG reporting 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Our company Our company, Business practices Making an impact, Find resources, ESG reporting 2020 ESG Performance Data Summary

GRI Standard	GRI Disclosure	URL(s)
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Zero-Tolerance Conduct/Grievance Mechanisms

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Our company Our company, Business practices 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Our company Our company, Business practices 2020 ESG Performance Data Summary

Lobbying and Public Policy Engagement

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Our company, Business practices 2020 ESG Performance Data Summary

GRI 415: Public Policy (2016)

415-1	Political contributions	Bank of America investor relations, Political Activities Archive
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Board Diversity and Independence

GRI 103: Management Approach (2016)

103-1	Explanation of the material topic and its boundary	Making an impact, Materiality
103-2	The management approach and its components	Making an impact, Materiality Newsroom, Executive Biographies 2020 ESG Performance Data Summary
103-3	Evaluation of the management approach	Making an impact, Materiality Newsroom, Executive Biographies 2020 ESG Performance Data Summary

Our selection process for inviting vendors takes into account both the environmental impact and spend with the vendor.
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