

CHECKLIST OF 2004 CORPORATE SOCIAL RESPONSIBILITY REPORT
AGAINST GRI CONTENTS/PERFORMANCE INDICATORS

Enbridge created this report using the 2002 Sustainability Reporting Guidelines of the Global Reporting Initiative (GRI). As part of those guidelines, we have included this GRI content index, which allows readers to quickly assess the degree to which Enbridge has included information and indicators contained in the GRI Guideline.

Our sustainability reporting has evolved over the years and will continue to do so to meet all GRI Guideline requirements. Enbridge is committed to a strategy of continual improvement to reflect existing and emerging standards of Corporate Social Responsibility practices and reporting.

| GRI* | CONTENT ITEM/INDICATORS | MET ITEM OR INDICATOR EXPECTATIONS | COMMENTS |
|------|--|------------------------------------|--|
| | VISION AND STRATEGY | | |
| 1.1 | Description of vision and strategy | ● | P. 1 |
| 1.2 | CEO statement | ● | P. 2-3 |
| | PROFILE | | |
| | <i>Organizational profile</i> | | |
| 2.1 | Name of reporting organization | ● | P. 6 |
| 2.2 | Major services | ● | P. 6 |
| 2.3 | Operational structure | ● | P. 6 |
| 2.4 | Major divisions, subsidiaries, joint ventures | ● | P. 6 |
| 2.5 | Countries of operation | ● | P. 6 |
| 2.6 | Nature of ownership | ● | Inside front cover |
| 2.7 | Nature of markets served | ● | P. 6 |
| 2.8 | Scale of operation | ● | Inside front cover |
| 2.9 | List of key stakeholders | ● | P. 5, 49-50 |
| | <i>Report scope</i> | | |
| 2.10 | Contact person | ● | Inside back cover |
| 2.11 | Reporting period | ● | P. 4 |
| 2.12 | Date of most previous report | ● | P. 3 |
| 2.13 | Boundaries of report | ● | P. 45 |
| 2.14 | Significant changes to business | ● | Redundant with annual report ¹ |
| 2.15 | Basis for reporting on joint ventures and subsidiaries | ● | P. 4-5, 53 |
| 2.16 | Explanations for restated information from previous reports | ● | P. 4-5, 53 |
| | <i>Report profile</i> | | |
| 2.17 | Decisions to apply or not apply GRI principles | ● | P. 5 |
| 2.18 | Criteria/definitions used in accounting for economic, environmental and social costs/benefits | ● | Currently not tracked |
| 2.19 | Significant changes in measurement methods | ● | P. 4-5, 53 |
| 2.20 | Policies and internal practices to provide assurance about accuracy, completeness and reliability of information | ● | Planned for future reports |
| 2.21 | Policy and current practice for independent assurance for full report | ● | Planned for future reports |
| 2.22 | Means by which report users can obtain additional information | ● | Inside back cover and throughout |
| | STRUCTURE AND GOVERNANCE | | |
| 3.1 | Governance structure | ● | P. 10 |
| 3.2 | Percentage of the Board of Directors that are independent, non-executive directors | ● | Redundant with management information circular. ² |

* Global Reporting Initiative reference number

Text added after printing of report.

CHECKLIST OF 2004 CORPORATE SOCIAL RESPONSIBILITY REPORT
AGAINST GRI CONTENTS/PERFORMANCE INDICATORS

| GRI* | CONTENT ITEM/INDICATORS | MET ITEM OR INDICATOR EXPECTATIONS | COMMENTS |
|------|---|------------------------------------|---|
| 3.3 | Processes for determining required expertise of Board members | | <i>Redundant with management information circular²</i> |
| 3.4 | Board-level processes for managing environmental, economic and social risks | ● | P. 10 |
| 3.5 | Linkage between executive compensation and achievement of organizational goals | | <i>Redundant with management information circular²</i> |
| 3.6 | Organizational structure and key individuals responsible for oversight, implementation and audit of environmental, economic and social policies | ● | P. 10 |
| 3.7 | Mission and value statements, codes of conduct, policies relevant to economic, environmental and social performance | ● | P. 10-12 |
| 3.8 | Mechanisms for shareholders to provide direction to Board | | <i>Redundant with management information circular²</i> |
| | <i>Stakeholder engagement</i> | | |
| 3.9 | Identification and selection of major stakeholders | ● | P. 3, 5, 42-49 |
| 3.10 | Approaches to stakeholder consultation | ● | P. 3, 5, 42-49 |
| 3.11 | Type of information generated by stakeholder consultation | ● | P. 3, 5, 42-49 |
| 3.12 | Use of information resulting from stakeholder engagements | ● | P. 3, 5, 42-49 |
| | POLICIES AND MANAGEMENT SYSTEMS | | |
| 3.13 | Use of precautionary principle | ● | P. 10-12 |
| 3.14 | Use of externally developed voluntary charters or principles | ● | P. 3, 11 |
| 3.15 | Key memberships in industry associations and advocacy organizations | ● | P. 62 |
| 3.16 | Policies and systems for managing upstream/downstream impacts | | <i>Not yet applicable for supply chain management</i> |
| 3.17 | Approach to managing indirect economic, environmental and social impacts from activities | | <i>Planned for future reports</i> |
| 3.18 | Major decisions during reporting period pertaining to location/changes in operations | | <i>Redundant with annual report¹</i> |
| 3.19 | Programs and procedures pertaining to economic, environmental and social performance | ● | P. 11-13 |
| 3.20 | Status of certification of management systems | | <i>Not relevant to Enbridge operations</i> |
| 4.1 | GRI CONTENT INDEX | ● | P. 65-70 |
| 5. | SYSTEMATIC AND CROSS-CUTTING INDICATORS | | <i>Planned for future reports</i> |
| | ECONOMIC PERFORMANCE INDICATORS | | |
| | <i>Direct economic impacts</i> | | |
| | <i>Customers</i> | | |
| EC1 | Net sales | | <i>Redundant with annual report¹</i> |
| EC2 | Geographic breakdown of markets | ● | P. 6, inside front cover |

* Global Reporting Initiative reference number

Text added after printing of report.

| GRI* | CONTENT ITEM/INDICATORS | MET ITEM OR INDICATOR EXPECTATIONS | COMMENTS |
|------|--|------------------------------------|---|
| | <i>Suppliers</i> | | |
| EC3 | Cost of goods, materials and services purchased | | <i>All expenses are tracked and reported in our Annual Report at www.enbridge.com, however, Enbridge has not categorized its expenses in this manner. Should it not be cost or resource prohibitive to do so, we will consider breaking out this information from our financial reports for future reporting on our economic footprint.</i> |
| EC4 | Percentage of contracts paid in accordance with agreed terms | | <i>Enbridge pays all legitimate invoices, however, invoices in dispute are currently not tracked in aggregate. Should a reporting mechanism not be cost or resource inhibitive to develop, we will consider reporting this indicator in future reports.</i> |
| EC11 | Suppliers by organization and country | | <i>Enbridge does not categorize its suppliers in this manner. Should it not be cost or resource prohibitive to do so, and providing it does not impact competitive advantage, we will consider breaking out this information operational reports for future reporting on our economic footprint.</i> |
| | <i>Employees</i> | | |
| EC5 | Total payroll and benefits | ● | P. 35 |
| | <i>Providers of capital</i> | | |
| EC6 | Distributions to providers of capital | ● | P. 34 |
| EC7 | Increase/decrease in earnings | ● | P. 34 |
| | <i>Public sector</i> | | |
| EC8 | Taxes paid to governments | ● | P. 35 |
| EC9 | Subsidies received | | <i>Not relevant</i> |
| EC10 | Donations to community | ● | P. 35-36 |
| EC12 | Total spent on non-core business infrastructure | | <i>Not relevant</i> |
| EC13 | Indirect economic impacts | | <i>Planned for future reports</i> |
| | ENVIRONMENTAL PERFORMANCE INDICATORS | | |
| | <i>Materials</i> | | |
| EN1 | Total materials used other than water | | <i>Currently not tracked</i> |
| EN2 | Percentage of materials used that are wastes from external sources | | <i>Currently not tracked</i> |
| | <i>Energy</i> | | |
| EN3 | Direct energy use | ● | P. 17-32, 55-62 |
| EN4 | Indirect energy use | ● | P. 17-32, 55-62 |
| EN17 | Use of renewable energy; energy efficiency initiatives | ● | P. 17-32, 55-62 |
| EN18 | Energy consumption footprint of major products | | <i>Currently not tracked</i> |
| EN19 | Other indirect energy use/implications | | <i>Currently not tracked</i> |
| | <i>Water</i> | | |
| EN5 | Total water use | ● | P. 17-32, 55-62 |
| EN20 | Water sources/ecosystems affected by use | | <i>Not a major water user</i> |

* Global Reporting Initiative reference number

Text added after printing of report.

CHECKLIST OF 2004 CORPORATE SOCIAL RESPONSIBILITY REPORT
AGAINST GRI CONTENTS/PERFORMANCE INDICATORS

| GRI* | CONTENT ITEM/ INDICATORS | MET ITEM OR INDICATOR EXPECTATIONS | COMMENTS |
|------|--|------------------------------------|--|
| EN21 | Annual withdrawals of ground and surface water | | <i>Not a major water user</i> |
| EN22 | Recycling/reuse | | <i>Currently not tracked</i> |
| | <i>Biodiversity</i> | | |
| EN6 | Land owned, leased, managed in biodiversity-rich habitats | ● | <i>P. 17-32, 55-62</i> |
| EN7 | Major impacts on biodiversity | ● | <i>P. 17-32, 55-62</i> |
| EN23 | Total amount of land owned, leased or managed for production activities/exact time use | | <i>Not relevant</i> |
| EN24 | Amount of impermeable surface as percentage of land purchased/leased | | <i>Not relevant</i> |
| EN25 | Impacts of activities/operations on protected/ sensitive areas | ● | <i>P. 17-32</i> |
| EN26 | Changes to natural habitats from activities; percentage of habitat protected/restored | | <i>Not relevant</i> |
| EN27 | Programs/targets for protecting/restoring native ecosystems | | <i>General references can be found from P. 24-27 of this report.</i> |
| EN28 | Number of IUCN Red List species with habitats in areas affected by operations | | <i>Not relevant</i> |
| EN29 | Business units operating or planning operations in or near protected/sensitive areas | ● | <i>P. 17-32</i> |
| | <i>Emissions, effluents and waste</i> | | |
| EN8 | GHG emissions | ● | <i>P. 17-21, 55-62</i> |
| EN9 | Ozone-depleting substances | | <i>Not relevant</i> |
| EN10 | NOx, SOx and other air emissions | ● | <i>P. 17-21, 55-62</i> |
| EN11 | Waste | ● | <i>P. 26-27, 55-62</i> |
| EN12 | Key discharges to water | ● | <i>Impact to water ecosystems discussed under spills</i> |
| EN13 | Significant spills | ● | <i>P. 23-24, 55-62</i> |
| EN30 | Other indirect GHG emissions | | <i>Additional information regarding Enbridge and this matter is publicly available at: http://www.ecr-mr.ca/registry/out/C0016-ENBRIDGE-03-PDF.PDF</i> |
| EN31 | Hazardous wastes | ● | <i>P. 26-27, 55-62</i> |
| EN32 | Water sources/ecosystems affected by discharges of water and runoff. | ● | <i>P. 26</i> |
| | <i>Suppliers</i> | | |
| EN33 | Performance of suppliers | | <i>Currently not tracked</i> |
| EN14 | Significant impacts of principal products and services | | <i>Currently not tracked</i> |
| EN15 | Percentage of weight of products sold reclaimable | | <i>Currently not tracked</i> |
| | <i>Compliance</i> | | |
| EN16 | Incidents/fines for non-compliance | ● | <i>P. 14, 55-62</i> |
| | <i>Transport</i> | | |
| EN34 | Environmental impacts of transportation used | ● | <i>P. 55-62</i> |

* Global Reporting Initiative reference number

Text added after printing of report.

| GRI* | CONTENT ITEM/ INDICATORS | MET ITEM OR INDICATOR EXPECTATIONS | COMMENTS |
|------|---|------------------------------------|---|
| | <i>Overall</i> | | |
| EN35 | Environmental expenditures | | <i>Currently not tracked on aggregate basis</i> |
| | <i>SOCIAL PERFORMANCE INDICATORS</i> | | |
| | <i>Labour practices and decent work</i> | | |
| | <i>Employment</i> | | |
| LA1 | Breakdown of workforce | ● | <i>P. 42</i> |
| LA2 | Net employment creation, average turnover | | <i>Currently not tracked on aggregate basis</i> |
| LA12 | Employee benefits | ● | <i>P. 43</i> |
| | <i>Labour/management relations</i> | | |
| LA3 | Percentage of employees represented by unions | ● | <i>P. 44</i> |
| LA4 | Policies/procedures | ● | <i>P. 44</i> |
| LA13 | Formal worker representation in decision-making or management | ● | <i>P. 44</i> |
| | <i>Health and safety</i> | | |
| LA5 | Practices on recording and notification of occupational incidents | | <i>Practices for recording and notification of occupational incidents are described on P. 38-42, 56, 58, 60 and 62 of this report.</i> |
| LA6 | Formal joint health and safety committees | ● | <i>P. 38-42</i> |
| LA7 | Safety statistics | ● | <i>P. 55-62</i> |
| LA8 | Policies or programs on HIV/AIDS | | <i>Not relevant</i> |
| LA14 | Compliance with ILO Guidelines for Occupational Health Management Systems | | <i>Enbridge is compliant with other International Standards (BSI 18001) P. 11</i> |
| | <i>Training and education</i> | | |
| LA9 | Average hours of training | | <i>Currently not tracked on an aggregate basis</i> |
| LA16 | Programs to support continued employability | ● | <i>P. 43</i> |
| LA17 | Programs for skills management and lifelong learning | ● | <i>P. 43</i> |
| | <i>Diversity and opportunity</i> | | |
| LA10 | Equal opportunity policies/programs | | <i>Enbridge is an equal opportunity employer and has policies and programs in place to support this commitment. This commitment is outlined in our Statement on Business Conduct, which can be found at www.enbridge.com.</i> |
| LA11 | Composition of senior management and corporate governance bodies | | <i>This information is publicly available at www.enbridge.com.</i> |
| | <i>Human rights</i> | | |
| HR1 | Policies, guidelines and procedures | ● | <i>P. 8-9, 51</i> |
| HR2 | Consideration of human rights impacts as part of investment and procurement decisions | ● | <i>P. 8-9, 11</i> |
| HR3 | Policies and procedures to evaluate human rights performance of suppliers and contractors | ● | <i>P. 11, 51</i> |
| HR8 | Employee training on human rights policies and practices | ● | <i>P. 51</i> |

* Global Reporting Initiative reference number

Text added after printing of report.

CHECKLIST OF 2004 CORPORATE SOCIAL RESPONSIBILITY REPORT
AGAINST GRI CONTENTS/PERFORMANCE INDICATORS

| GRI* | CONTENT ITEM/INDICATORS | MET ITEM OR INDICATOR EXPECTATIONS | COMMENTS |
|------|---|------------------------------------|--|
| HR4 | Policies and procedures to prevent all forms of discrimination | | <i>Enbridge's Statement on Business Conduct (found at www.enbridge.com) outlines strong commitments to this matter.</i> |
| HR5 | Policies for freedom of association and collective bargaining | ● | <i>Programs and initiatives are discussed on P. 45-46 of this report. Enbridge's Statement on Business Conduct (found at www.enbridge.com) outlines our commitments to this matter.</i> |
| HR6 | Policies to address child labour | | <i>In general, Enbridge complies with child labour laws wherever we do business. Although this information is not explicitly referenced in this report, we do reference our support of the principles of the United Nations Global Compact, which calls upon companies to uphold the effective abolition of child labour.</i> |
| HR7 | Policies to prevent forced and compulsory labour | | <i>Not applicable to North American activities however, Enbridge's Statement on Business Conduct (found at www.enbridge.com) outlines our commitments to this matter.</i> |
| HR9 | Appeal practices related to human rights | | <i>Enbridge's Statement on Business Conduct (found at www.enbridge.com) specifically outlines our commitments to Human Rights. More explicit language outlining the appeals processes in place will be included in future editions of this report.</i> |
| HR10 | Employee grievance systems | | <i>Programs and initiatives are discussed in general on P. 51 of this report. Enbridge's Statement on Business Conduct (found at www.enbridge.com) outlines our commitments to this matter. We are currently developing a program which will specifically address this matter and will report on it in greater detail in future editions of this report.</i> |
| HR11 | Human rights training for security personnel | ● | <i>P. 51</i> |
| HR12 | Policies and procedures to address the needs of indigenous peoples | ● | <i>P. 50</i> |
| HR13 | Jointly managed community grievance mechanisms | | <i>Not relevant</i> |
| HR14 | Share of operating revenues redistributed to local communities | | <i>Not relevant</i> |
| | <i>Society</i> | | |
| SO1 | Policies, procedures and programs to manage impacts on communities | ● | <i>P. 45-52</i> |
| SO4 | Awards for social, ethical and environmental performance | ● | <i>P. 41, 47, 78-81</i> |
| SO2 | Policies and procedures for bribery and corruption | | <i>Not discussed in report; however, covered under Statement on Business Conduct¹</i> |
| SO3 | Policies and procedures for managing political lobbying and contributions | | <i>Not discussed in report; however, covered under Statement on Business Conduct¹</i> |
| SO5 | Amount of money paid to political parties and institutions | | <i>Not discussed in report; however, covered under Statement on Business Conduct¹</i> |
| SO6 | Court decisions relating to anti-trust regulations | | <i>Not discussed in report; however, covered under Statement on Business Conduct¹</i> |

* Global Reporting Initiative reference number

Text added after printing of report.

| GRI* | CONTENT ITEM/INDICATORS | MET ITEM OR INDICATOR EXPECTATIONS | COMMENTS |
|------|---|------------------------------------|--|
| SO7 | Policies and procedures for managing anti-competitive behavior | | <i>Not discussed in report; however, covered under Statement on Business Conduct¹</i> |
| | <i>Products and services</i> | | |
| PR1 | Policies for customer health and safety during use of products and services | | <i>Not relevant</i> |
| PR2 | Policies and procedures for product information and labeling | | <i>Not relevant</i> |
| PR3 | Policies and procedures for consumer privacy | | <i>Not relevant</i> |
| PR4 | Non-compliance with regulations for customer health and safety | | <i>Not relevant</i> |
| PR5 | Number of complaints related to health and safety of products | | <i>Not relevant</i> |
| PR6 | Voluntary code compliance | | <i>Not relevant</i> |
| PR7 | Non-compliance with regulations for production information and labeling | | <i>Not relevant</i> |
| PR8 | Policies and procedures related to customer satisfaction | | <i>Not relevant</i> |
| PR9 | Policies and procedures for adherence to advertising standards and codes | | <i>Not relevant</i> |
| PR10 | Breaches with advertising and marketing regulations | | <i>Not relevant</i> |
| PR11 | Complaints concerning breaches of consumer privacy | | <i>Not relevant</i> |

¹ For more information: www.enbridge.com

² See investor relations: www.enbridge.com

Text added after printing of report.