



Addendum to Enbridge's 2013 Corporate Social Responsibility Report (with a focus on 2013 data)

Coverage of Defined Benefit Plan Obligations Performance Data Sheet

This performance data sheet relates to the following Global Reporting Initiative (GRI G3.1) Economic Performance Indicator:

- EC3 – Coverage of the organization's defined benefit plan obligations

Context

We maintain pension plans that provide defined benefit and/or defined contribution pension benefits and other post-employment benefits to eligible retirees.

Management Approach and Background

Pension costs and obligations for the defined benefit pension plans are based on actuarial calculations using several assumptions, including discount rates, expected rates of return on plan assets, projected salary increases, retirement age, mortality, and termination rates. These assumptions are determined by Enbridge management and are reviewed annually by an actuary.* Actual results that differ from assumptions are amortized over future periods and, therefore, could materially affect the expense recognized and the recorded obligation in future periods.

We remain able to pay the current benefit obligations using cash from operations. In 2014, we expect to pay approximately \$152 million into our defined benefit pension plans.

Benefits payable from the defined benefit plans are based on members' years of service and final average remuneration. These benefits are partially inflation-indexed after a member's retirement. Contributions by Enbridge are made in accordance with independent actuarial valuations and are invested primarily in publicly-traded equity and fixed income securities.

**At year-end 2013, the value of the assets in Enbridge's defined benefit pension plans was \$1,799 million and its pension obligation was \$1,903 million, leaving a shortfall of \$104 million, which equals about 0.27 per cent of the company's market capitalization.*

For More Information

For additional information, please see Note 25 on pages 172-177 of Enbridge Inc.'s [Annual Report](#) for the year ended December 31, 2013.