

# About this report

GRI: 102-11; 102-12; 102-45; 102-49; 102-50; 102-52; 102-54; 102-56

This report, and connected content, represents Enbridge's ongoing commitment to transparency and disclosure of ESG factors relevant to our business and our stakeholders. We remain accountable by engaging with all our stakeholders, addressing key topics and providing a balanced view of our performance.

## Reporting standards

This report was developed with guidance from the GRI Standards: Core option. The 2019 report is the first year Enbridge is disclosing sustainability data using the SASB standards for Oil and Gas – Midstream and Gas Utilities & Distributors. This provides another framework for disclosing information material to our stakeholders.

Our report also provides information relevant to the recommendations of the TCFD. The Financial Stability Board established the TCFD with the aim of improving disclosure of climate-related risks and opportunities. We support transparency in this area, as well as the need to improve the quality and consistency of these disclosures. See the [Content Index](#) for our mapping to these sustainability frameworks and standards.

In 2003, we became a signatory to the United Nations Global Compact, including the “Precautionary Approach,” and committed to following its principles. We continue to assess our contribution to the United Nations Sustainable Development Goals.

## Reporting boundaries

We report on all aspects of Enbridge's businesses, assets and joint ventures that are owned and operated by Enbridge. Other data exclusions or additions are noted throughout the report.

This report focuses on performance and activities from January 1 to December 31, 2019, and significant events in 2020. Unless otherwise noted, all financial information is presented in Canadian dollars.

As of the date of release of our 2019 Sustainability Report, we are in the process of obtaining third-party assurance over select 2018-2019 environmental data. As such, reported data is subject to change as a result of this process. Our final assurance report will be posted on the Enbridge website later this year. We intend to expand assurance of other key performance indicators over the next two years.

Additional information about our ESG performance can be found in our [ESG datasheet](#).