

## GRI index

**Statement of use:** Enbridge's 2022 Sustainability Report has been developed with reference to the GRI Standards for the period January 1–December 31, 2022. The 8 principles of reporting suggested in GRI 1: Foundation 2021 - balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability, have been adopted to ensure the quality and proper presentation of the reported information.

**Applicable GRI Sector Standard:** GRI 11: Oil and Gas Sector 2021

Disclosure number	Disclosure title	Page/Link	GRI 11 Sector Standard Reference Number	SDG
<b>GRI 2: General Disclosures 2021</b>				
<b>The organization and its reporting practices</b>				
2-1	Organizational details	<a href="#">Sustainability Report</a> [pages 5, 83] <a href="#">2022 Annual Report</a> [page 8]		
2-2	Entities included in the organization's sustainability reporting	<a href="#">Sustainability Report</a> [page 4] <a href="#">2022 Annual Report</a> [pages 12-31]		
2-3	Reporting period, frequency and contact point	<a href="#">Sustainability Report</a> [pages 4, 83] <a href="#">2022 Annual Report</a> [page 2]		
2-4	Restatements of information	There were no restatements of past information in the 2022 Sustainability Report		
2-5	External assurance	<a href="#">Sustainability Report</a> [page 4]		
<b>Activities and workers</b>				
2-6	Activities, value chain and other business relationships	<a href="#">Sustainability Report</a> [pages 4, 66] <a href="#">2022 Annual Report</a> [pages 12-31]		
2-7	Employees	<a href="#">ESG Datasheet</a> [pages 38-39]		
2-8	Workers who are not employees	<a href="#">ESG Datasheet</a> [page 38]		
<b>Governance</b>				
2-9	Governance structure and composition	<a href="#">Sustainability Report</a> [pages 63-65] <a href="#">Management Information Circular</a> [pages 54-62]		
2-10	Nomination and selection of the highest governance body	<a href="#">Sustainability Report</a> [pages 63-65] <a href="#">Management Information Circular</a> [pages 45-46]		
2-11	Chair of the highest governance body	<a href="#">Sustainability Report</a> [page 64]		
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">Sustainability Report</a> [pages 63-65] <a href="#">2023 Management Information Circular</a> [pages 41-59]		
2-13	Delegation of responsibility for managing impacts	<a href="#">Sustainability Report</a> [pages 63-65] <a href="#">2023 Management Information Circular</a> [pages 41-59]		
2-14	Role of the highest governance body in sustainability reporting	<a href="#">Sustainability Report</a> [pages 63-65] <a href="#">2023 Management Information Circular</a> [pages 43-53]		
2-15	Conflicts of interest	<a href="#">2023 Management Information Circular</a> [pages 39-40] <a href="#">Our Statement on Business Conduct</a> [pages 15-16]		

Disclosure number	Disclosure title	Page/Link	GRI 11 Sector Standard Reference Number	SDG
2-16	Communication of critical concerns	<a href="#">Sustainability Report</a> [page 68] <a href="#">Enbridge Inc. Whistle Blower Policy</a> [page 3]		
2-17	Collective knowledge of the highest governance body	<a href="#">2023 Management Information Circular</a> [pages 32, 47-48]		
2-18	Evaluation of the performance of the highest governance body	<a href="#">2023 Management Information Circular</a> [pages 48-49, 55-62]		
2-19	Remuneration policies	<a href="#">2023 Management Information Circular</a> [pages 63-90]		
2-20	Process to determine remuneration	<a href="#">2023 Management Information Circular</a> [pages 63-90]		
2-21	Annual total compensation ratio	<a href="#">2023 Management Information Circular</a> [pages 83-84]		
2-22	Statement on sustainable development strategy	<a href="#">Sustainability Report</a> [page 7] <a href="#">ESG Datasheet</a> [page 3] <a href="#">2023 Management Information Circular</a> [pages 3-5]		
<b>Strategy, policies and practices</b>				
2-23	Policy commitments	<a href="#">Statement on Business Conduct</a> <a href="#">Supplier Code of Conduct</a> <a href="#">Sustainability: Our commitment</a> <a href="#">Sustainability: Our policies</a> <a href="#">Sustainability Report</a> [page 65]		
2-24	Embedding policy commitments	<a href="#">Sustainability: Our policies</a> <a href="#">Corporate Documents and Policies</a> <a href="#">Sustainability Report</a> [page 65]		
2-25	Processes to remediate negative impacts	<a href="#">Sustainability Report</a> [pages 68, 80-81] <a href="#">2023 Management Information Circular</a> [pages 75, 82] <a href="#">Enbridge Inc. Whistle Blower Policy</a> [page 3] <a href="#">Our Statement on Business Conduct</a> [page 8]		
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">Sustainability Report</a> [page 68] <a href="#">Enbridge Inc. Whistle Blower Policy</a> [page 3]		
2-27	Compliance with laws and regulations	<a href="#">Sustainability Report</a> [pages 68, 80] <a href="#">Our Statement on Business Conduct</a> [page 8]		
2-28	Membership associations	<a href="#">Sustainability Report</a> [page 79] <a href="#">Climate Lobbying Report</a>		
<b>Stakeholder engagement</b>				
2-29	Approach to stakeholder engagement	<a href="#">Sustainability Report</a> [page 11] <a href="#">2023 Management Information Circular</a> [page 53]		
2-30	Collective bargaining agreements	<a href="#">ESG Datasheet</a> [page 39] <a href="#">Management approach: People practices</a>		

Disclosure number	Disclosure title	Page/Link	GRI 11 Sector Standard Reference Number	SDG
<b>GRI 3: Material Topics 2021</b>				
3-1	Process to determine material topics	<a href="#">Sustainability Report</a> [page 12]		
3-2	List of material topics	<a href="#">Sustainability Report</a> [page 12]		
<b>GRI 201: Economic Performance 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 10, 12] <a href="#">2022 Annual Report</a> [pages 43, 61] <a href="#">ESG Datasheet</a> [page 22]	11.14.1; 11.21.1	
201-1	Direct economic value generated and distributed	<a href="#">Sustainability Report</a> [page 6] <a href="#">ESG Datasheet</a> [page 36] <a href="#">Economic Benefits by State and Province</a>	11.2.2; 11.14.2; 11.21.2	
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">Sustainability Report</a> [page 16] <a href="#">ESG Datasheet</a> [pages 6-21] <a href="#">2022 Annual Report</a> [page 43] <a href="#">ESG Datasheet</a> [page 22]		
201-3	Defined benefit plan obligations and other retirement plans	<a href="#">2023 Management Information Circular</a> [pages 118-122] <a href="#">2022 Annual Report</a> [page 87] <a href="#">ESG Datasheet</a> [page 39]		
201-4	Financial assistance received from government	<a href="#">2022 Annual Report</a> [page 114]	11.21.3	
<b>GRI 202: Market Presence 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 46-55]	11.11.1; 11.14.1	
<b>GRI 203: Indirect Economic Impacts 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 60-61]	11.14.1	
203-1	Infrastructure investments and services supported	<a href="#">Sustainability Report</a> [page 16] <a href="#">ESG Datasheet</a> [pages 33-35] <a href="#">Economic Benefits by State and Province</a> <a href="#">2022 Annual Report</a> [page 61]	11.14.4	1.4; 4.3; 4.4; 4.5; 4.6
203-2	Significant indirect economic impacts	<a href="#">Sustainability Report</a> [pages 35, 60-61] <a href="#">ESG Datasheet</a> [pages 33, 36, 37] <a href="#">Economic Benefits by State and Province</a>	11.14.5	
<b>GRI 204: Procurement Practices 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 50-55, 66-67] <a href="#">ESG Datasheet</a> [page 37]	11.14.1	
204-1	Proportion of spending on local suppliers	<a href="#">ESG Datasheet</a> [pages 33-35, 37]	11.14.6	4.4; 12.6
<b>GRI 205: Anti-corruption 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 46, 63] <a href="#">2023 Management Information Circular</a> [page 45] <a href="#">Our Statement on Business Conduct</a> [pages 36, 66]	11.20.1	
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Sustainability Report</a> [page 68]	11.20.3	
205-3	Confirmed incidents of corruption and actions taken	<a href="#">Sustainability Report</a> [page 68]	11.20.4	

Disclosure number	Disclosure title	Page/Link	GRI 11 Sector Standard Reference Number	SDG
<b>GRI 206: Anti-competitive Behavior 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 68, 71] <a href="#">Our Statement on Business Conduct</a> [page 28]	11.19.1	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">Sustainability Report</a> [page 80]	11.19.2	
<b>GRI 207: Tax 2019</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 63, 68-70]	11.21.1	
207-1	Approach to tax	<a href="#">2022 Annual Report</a> [pages 56-57]	11.21.4	
207-2	Tax governance, control, and risk management	<a href="#">Sustainability Report</a> [page 65] <a href="#">2022 Annual Report</a> [pages 56-57]	11.21.5	
207-3	Stakeholder engagement and management of concerns related to tax	<a href="#">2022 Annual Report</a> [pages 56-57]	11.21.6	
207-4	Country-by-country reporting	<a href="#">Economic Benefits by State and Province</a>	11.21.7	
<b>GRI 301: Materials 2016</b>				
301-1	Materials used by weight or volume	<a href="#">ESG Datasheet</a> [page 37]		
301-2	Recycled input materials used	<a href="#">ESG Datasheet</a> [page 37]		
<b>GRI 302: Energy 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 16-36]		7.1; 7.2; 7.3; 7.A; 9.4; 13.1
302-1	Energy consumption within the organization	<a href="#">ESG Datasheet</a> [page 28]	11.1.2	
302-2	Energy consumption outside of the organization	<a href="#">ESG Datasheet</a> [page 26] <a href="#">Sustainability Report</a> [page 36]	11.1.3	
302-3	Energy intensity	<a href="#">ESG Datasheet</a> [page 26]	11.1.4	
302-4	Reduction of energy consumption	<a href="#">Sustainability Report</a> [pages 16-36] <a href="#">ESG Datasheet</a> [page 28]		
<b>GRI 303: Water and Effluents 2018</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 40-41]	11.6.1	
303-1	Interactions with water as a shared resource	<a href="#">Sustainability Report</a> [pages 40-41]	11.6.2	6.6; 15.1; 15.5
303-2	Management of water discharge-related impacts	<a href="#">Sustainability Report</a> [pages 40-41]	11.6.3	
303-3	Water withdrawal	<a href="#">Sustainability Report</a> [page 41] <a href="#">ESG Datasheet</a> [page 28]	11.6.4	
303-4	Water discharge	<a href="#">Sustainability Report</a> [page 41] <a href="#">ESG Datasheet</a> [page 28]	11.6.5	
303-5	Water consumption	<a href="#">Sustainability Report</a> [page 41] <a href="#">ESG Datasheet</a> [page 28]	11.6.6	
<b>GRI 304: Biodiversity 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 40, 42, 58-59]	11.4.1; 11.7.1; 11.16.1	

Disclosure number	Disclosure title	Page/Link	GRI 11 Sector Standard Reference Number	SDG
<b>GRI 305: Emissions 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 16-39]	11.1; 11.2.1; 11.3.1	7.1; 7.2; 7.3; 7.A; 9.4; 13.1
305-1	Direct (Scope 1) GHG emissions	<a href="#">Sustainability Report</a> [page 35] <a href="#">ESG Datasheet</a> [page 26]	11.1.5	
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Sustainability Report</a> [page 35] <a href="#">ESG Datasheet</a> [page 26]	11.1.6	
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Sustainability Report</a> [pages 35-36] <a href="#">ESG Datasheet</a> [page 26]	11.1.7	
305-4	GHG emissions intensity	<a href="#">Sustainability Report</a> [page 34] <a href="#">ESG Datasheet</a> [page 26]	11.1.8	
305-5	Reduction of GHG emissions	<a href="#">Sustainability Report</a> [pages 16-39] <a href="#">ESG Datasheet</a> [page 26]	11.2.3	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">ESG Datasheet</a> [page 27]	11.3.2	
<b>GRI 306: Waste 2020</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 37-41, 81]	11.5.1; 11.8.1	
306-1	Waste generation and significant waste-related impacts	<a href="#">ESG Datasheet</a> [page 28]	11.5.2	
306-2	Management of significant waste-related impacts	<a href="#">Sustainability Report</a> [pages 37-41, 81]	11.5.3; 11.8.3	
306-3	Waste generated	<a href="#">ESG Datasheet</a> [page 28]	11.5.4; 11.8.2	
306-4	Waste diverted from disposal	<a href="#">ESG Datasheet</a> [page 28]	11.5.5	
306-5	Waste directed to disposal	<a href="#">ESG Datasheet</a> [page 28]	11.5.6	
<b>GRI 308: Supplier Environmental Assessment 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [page 66] <a href="#">Supplier Code of Conduct</a>		
308-1	New suppliers that were screened using environmental criteria	<a href="#">Supplier Code of Conduct</a>		
<b>GRI 401: Employment 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 46-55] <a href="#">Management approach: People practices</a>	11.10.1; 11.11.1	8.8
401-1	New employee hires and employee turnover	<a href="#">ESG Datasheet</a> [page 39]	11.10.2	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">Sustainability Report</a> [pages 46-55] <a href="#">Enbridge's Benefits</a> <a href="#">Management approach: People practices</a>	11.10.3	
401-3	Parental leave	<a href="#">ESG Datasheet</a> [page 39]	11.10.4; 11.11.3	

Disclosure number	Disclosure title	Page/Link	GRI 11 Sector Standard Reference Number	SDG
-------------------	------------------	-----------	---	-----

### GRI 402: Labor/Management Relations 2016

3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 46-55] <a href="#">Management approach: People practices</a>	11.10.1	
402-1	Minimum notice periods regarding operational changes	<a href="#">Management approach: People practices</a>	11.7.2; 11.10.5	

### GRI 403: Occupational Health and Safety 2018

3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 44-45] <a href="#">Management approach: Health and safety</a>	11.9.1	
403-1	Occupational health and safety management system	<a href="#">Sustainability Report</a> [page 44] <a href="#">Management approach: Health and safety</a>	11.9.2	
403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">Sustainability Report</a> [page 44] <a href="#">Management approach: Health and safety</a>	11.9.3	
403-3	Occupational health services	<a href="#">Sustainability Report</a> [page 44] <a href="#">Management approach: Health and safety</a>	11.9.4	
403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">Sustainability Report</a> [page 44] <a href="#">Management approach: Health and safety</a>	11.9.5	
403-5	Worker training on occupational health and safety	<a href="#">Sustainability Report</a> [page 44] <a href="#">Management approach: Health and safety</a>	11.9.6	
403-6	Promotion of worker health	<a href="#">Sustainability Report</a> [page 44] <a href="#">Management approach: Health and safety</a>	11.9.7	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">Sustainability Report</a> [page 44] <a href="#">Management approach: Health and safety</a>	11.9.8	
403-8	Workers covered by an occupational health and safety management system	<a href="#">Sustainability Report</a> [page 44] <a href="#">Management approach: Health and safety</a>	11.9.9	
403-9	Work-related injuries	<a href="#">Sustainability Report</a> [page 44] <a href="#">ESG Datasheet</a> [page 30]	11.9.10	
403-10	Work-related ill health	<a href="#">Sustainability Report</a> [page 44] <a href="#">ESG Datasheet</a> [page 30]	11.9.11	

### GRI 404: Training and Education 2016

3-3	Management of material topics	<a href="#">Sustainability Report</a> [page 46] <a href="#">Management approach: People practices</a>	11.10.1	
404-1	Average hours of training per year per employee	<a href="#">ESG Datasheet</a> [page 40]	11.10.6; 11.11.4	
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Sustainability Report</a> [pages 11, 46] <a href="#">Management approach: People practices</a>	11.7.3; 11.10.7	3.4
404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">Sustainability Report</a> [page 46] <a href="#">Management approach: People practices</a>		

### GRI 405: Diversity and Equal Opportunity 2016

3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 46-55, 63-64] <a href="#">Management approach: People practices</a> <a href="#">2023 Management Information Circular</a> [page 49]	11.11.1	
-----	-------------------------------	---	---------	--

Disclosure number	Disclosure title	Page/Link	GRI 11 Sector Standard Reference Number	SDG
405-1	Diversity of governance bodies and employees	<a href="#">ESG Datasheet</a> [pages 25, 38-39] <a href="#">Sustainability Report</a> [pages 63, 64, 65] <a href="#">Management approach: People practices 2023 Management Information Circular</a> [page 49]	11.11.5	5.5; 8.5; 10.2; 16.7
405-2	Ratio of basic salary and remuneration of women to men	<a href="#">ESG Datasheet</a> [page 39]	11.11.6	
<b>GRI 406: Non-discrimination 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 46, 68] <a href="#">Our Statement on Business Conduct 2023 Management Information Circular</a> [page 41]	11.11.1	
406-1	Incidents of discrimination and corrective actions taken	<a href="#">Sustainability Report</a> [page 68]	11.11.7	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>				
3-3	Management of material topics	<a href="#">Management approach: People practices</a>	11.13.1	
<b>GRI 409: Forced or Compulsory Labor 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 65, 66] <a href="#">2023 Management Information Circular</a> [page 44] <a href="#">Sustainability Policy</a>	11.12.1	
<b>GRI 410: Security Practices 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Policy</a>	11.18.1	
<b>GRI 411: Rights of Indigenous Peoples 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 50-55, 75-78] <a href="#">2023 Management Information Circular</a> [pages 11, 53, 79]	11.16.1; 11.17.1	
<b>GRI 413: Local Communities 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 11, 50-61] <a href="#">2023 Management Information Circular</a> [pages 57-58]	11.15.1	
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">Sustainability Report</a> [pages 50-61] <a href="#">ESG Datasheet</a> [page 34]	11.15.2	4.6
<b>GRI 414: Supplier Social Assessment 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [page 66]	11.10.1	
<b>GRI 415: Public Policy 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 24, 69-70]	11.2.4; 11.22.1	
415-1	Political contributions	<a href="#">Sustainability Report</a> [page 70]	11.22.2	17.16
<b>GRI 416: Customer Health and Safety 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 16-42, 80]	11.3.1	
<b>GRI 418: Customer Privacy 2016</b>				
3-3	Management of material topics	<a href="#">Sustainability Report</a> [pages 72-73]		



## SASB index

Enbridge has prepared this index with reference to the Oil & Gas - Midstream (version 2018-10) and Gas Utilities & Distributors (version 2018-10) SASB standards.

SASB Code	Accounting Metric	Page/Link
EM-MD-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	<a href="#">ESG Datasheet</a> [page 26]
EM-MD-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	<a href="#">Sustainability Report</a> [pages 16-38]
EM-MD-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	<a href="#">ESG Datasheet</a> [page 27]
EM-MD-160a.1	Description of environmental management policies and practices for active operations	<a href="#">Sustainability Report</a> [pages 16-41]
EM-MD-160a.2	Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat	<a href="#">Sustainability Report</a> [pages 40-41]
EM-MD-160a.3	Terrestrial acreage disturbed, percentage of impacted area restored	<a href="#">Sustainability Report</a> [pages 40-41]
EM-MD-160a.4	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume in Unusually Sensitive Areas (USAs), and volume recovered	<a href="#">ESG Datasheet</a> [page 31]
EM-MD-520a.1	Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations	<a href="#">Sustainability Report</a> [page 80]
EM-MD-540a.1	Number of reportable pipeline incidents, percentage significant	<a href="#">ESG Datasheet</a> [page 31] <a href="#">Sustainability Report</a> [pages 38, 81]
EM-MD-540a.2	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	<a href="#">ESG Datasheet</a> [page 31]
EM-MD-540a.3	Number of (1) accident releases and (2) nonaccident releases (NARs) from rail transportation	Not applicable. Based on the nature of our operations and activities, this metric is not considered material to our company.
EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	<a href="#">Sustainability Report</a> [pages 37-39, 44-45]
EM-MD-000.A	Total metric ton-kilometers of: (1) natural gas, (2) crude oil, and (3) refined petroleum products transported, by mode of transport	<a href="#">2022 Annual Report</a> [pages 15-33]
IF-GU-240a.1	Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only	<a href="#">ESG Datasheet</a> [page 41]
IF-GU-240a.2	Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	<a href="#">ESG Datasheet</a> [page 41]
IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	<a href="#">ESG Datasheet</a> [page 41]
IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	<a href="#">Sustainability Report</a> [pages 16-36]
IF-GU-420a.1	Percentage of gas utility revenues from rate structures that (1) are decoupled or (2) contain a lost revenue adjustment mechanism (LRAM)	<a href="#">ESG Datasheet</a> [page 41]
IF-GU-420a.2	Customer gas savings from efficiency measures by market	<a href="#">Sustainability Report</a> [page 35]



SASB Code	Accounting Metric	Page/Link
IF-GU-540a.1	Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	<a href="#">ESG Datasheet</a> [page 31] <a href="#">Sustainability Report</a> [page 80]
IF-GU-540a.2	Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel	<a href="#">ESG Datasheet</a> [page 37]
IF-GU-540a.3	Percentage of gas (1) transmission and (2) distribution pipelines inspected	<a href="#">ESG Datasheet</a> [page 31]
IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	<a href="#">Sustainability Report</a> [pages 37-39, 44-45]
IF-GU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	<a href="#">ESG Datasheet</a> [page 41]
IF-GU-000.B	Amount of natural gas delivered to: (1) residential customers, (2) commercial customers, (3) industrial customers, and (4) transferred to a third party	<a href="#">ESG Datasheet</a> [page 41]
IF-GU-000.C	Length of gas (1) transmission and (2) distribution pipelines	<a href="#">2022 Annual Report</a> [pages 15-33]

## TCFD index

TCFD recommendations	Page/Link
<b>Governance</b>	
Describe the board's oversight of climate-related risks and opportunities	<a href="#">ESG Datasheet</a> [pages 4-5]
Describe management's role in assessing and managing climate-related risks and opportunities	<a href="#">ESG Datasheet</a> [pages 5-6]
<b>Strategy</b>	
Describe the climate-related risks and opportunities the organization has identified over the short, medium and long-term	<a href="#">ESG Datasheet</a> [pages 5-6]
Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning	<a href="#">ESG Datasheet</a> [pages 6-11]
Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 1.5 degree Celsius scenario	<a href="#">ESG Datasheet</a> [pages 12-21]
<b>Risk management</b>	
Describe the organization's processes for identifying and assessing climate-related risks	<a href="#">ESG Datasheet</a> [page 22]
Describe the organization's processes for managing climate-related risks	<a href="#">ESG Datasheet</a> [pages 22-23]
Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	<a href="#">ESG Datasheet</a> [page 23]
<b>Metrics and targets</b>	
Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	<a href="#">ESG Datasheet</a> [page 24]
Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	<a href="#">ESG Datasheet</a> [page 24]
Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions, and the related risks	<a href="#">ESG Datasheet</a> [page 24]