

## 2021 Content indices

### GRI Standards: General Disclosures

GRI Standard number	Disclosure number	Disclosure title	Page/Link	SDG
GRI 102	102-1	Name of the organization	<a href="#">Enbridge</a>	
GRI 102	102-2	Activities, brands, products, and services	<a href="#">Sustainability Report</a> [page 3]	
GRI 102	102-3	Location of headquarters	<a href="#">Sustainability Report</a> [page 3]	
GRI 102	102-4	Location of operations	<a href="#">Sustainability Report</a> [page 3]	
GRI 102	102-5	Ownership and legal form	<a href="#">Investment Center Dashboard</a>	
GRI 102	102-6	Markets served	<a href="#">Annual Report</a>	
GRI 102	102-7	Scale of the organization	<a href="#">Sustainability Report</a> [page 3]	
GRI 102	102-8	Information on employees and other workers	<a href="#">ESG Datasheet</a> [page 34]	
GRI 102	102-9	Supply chain	<a href="#">Sustainability Report</a> [page 51]	
GRI 102	102-10	Significant changes to the organization and its supply chain	<a href="#">Sustainability Report</a> [page 51]	
GRI 102	102-11	Precautionary Principle or approach	<a href="#">Sustainability Report</a> [page 9]	
GRI 102	102-12	External initiatives	<a href="#">Sustainability Report</a> [page 9]	
GRI 102	102-13	Membership of associations	<a href="#">Sustainability Report</a> [page 57]	
GRI 102	102-14	Statement from senior decision-maker	<a href="#">Sustainability Report</a> [page 5]	
GRI 102	102-15	Key impacts, risks, and opportunities	<a href="#">Sustainability Report</a> [page 48] <a href="#">Annual Report</a>	
GRI 102	102-16	Values, principles, standards, and norms of behavior	<a href="#">Sustainability Report</a> [page 52]	
GRI 102	102-17	Mechanisms for advice and concerns about ethics	<a href="#">Sustainability Report</a> [page 52]	
GRI 102	102-18	Governance structure	<a href="#">Sustainability Report</a> [page 49]	
GRI 102	102-19	Delegating authority	<a href="#">Sustainability Report</a> [page 49]	
GRI 102	102-20	Executive-level responsibility for economic, environmental, and social topics	<a href="#">Sustainability Report</a> [page 49]	
GRI 102	102-22	Composition of the highest governance body and its committees	<a href="#">Sustainability Report</a> [page 49]	
GRI 102	102-23	Chair of the highest governance body	<a href="#">Sustainability Report</a> [page 49]	
GRI 102	102-24	Nominating and selecting the highest governance body	<a href="#">Notice of 2022 Annual Meeting of Shareholders and Management Information Circular</a>	
GRI 102	102-25	Conflicts of interest	<a href="#">Notice of 2022 Annual Meeting of Shareholders and Management Information Circular</a>	
GRI 102	102-26	Role of highest governance body in setting purpose, values, and strategy	<a href="#">Notice of 2022 Annual Meeting of Shareholders and Management Information Circular</a>	

GRI Standard number	Disclosure number	Disclosure title	Page/Link	SDG
GRI 102	102-27	Collective knowledge of highest governance body	<a href="#">Notice of 2022 Annual Meeting of Shareholders and Management Information Circular</a>	
GRI 102	102-28	Evaluating the highest governance body's performance	<a href="#">Notice of 2022 Annual Meeting of Shareholders and Management Information Circular</a>	
GRI 102	102-30	Effectiveness of risk management processes	<a href="#">Sustainability Report</a> [page 49]	
GRI 102	102-31	Review of economic, environmental, and social topics	<a href="#">Sustainability Report</a> [page 49]	
GRI 102	102-32	Highest governance body's role in sustainability reporting	<a href="#">Sustainability Report</a> [page 49]	
GRI 102	102-33	Communicating critical concerns	<a href="#">Sustainability Report</a> [page 52]	
GRI 102	102-34	Nature and total number of critical concerns	<a href="#">Sustainability Report</a> [page 52]	
GRI 102	102-35	Remuneration policies	<a href="#">Notice of 2022 Annual Meeting of Shareholders and Management Information Circular</a>	
GRI 102	102-36	Process for determining remuneration	<a href="#">Notice of 2022 Annual Meeting of Shareholders and Management Information Circular</a>	
GRI 102	102-37	Stakeholders' involvement in remuneration	<a href="#">Notice of 2022 Annual Meeting of Shareholders and Management Information Circular</a>	
GRI 102	102-40	List of stakeholder groups	<a href="#">Sustainability Report</a> [page 16]	
GRI 102	102-42	Identifying and selecting stakeholders	<a href="#">Sustainability Report</a> [page 16] <a href="#">Sustainability Report</a> [page 34]	
GRI 102	102-43	Approach to stakeholder engagement	<a href="#">Sustainability Report</a> [page 16] <a href="#">Sustainability Report</a> [page 34]	
GRI 102	102-44	Key topics and concerns raised	<a href="#">Sustainability Report</a> [page 34]	
GRI 102	102-45	Entities included in the consolidated financial statements	<a href="#">Sustainability Report</a> [page 9] <a href="#">Annual Report</a>	
GRI 102	102-46	Defining report content and topic Boundaries	<a href="#">Sustainability Report</a> [page 9]	
GRI 102	102-47	List of material topics	<a href="#">Sustainability Report</a> [page 9]	
GRI 102	102-50	Reporting period	<a href="#">Sustainability Report</a> [page 9]	
GRI 102	102-51	Date of most recent report	<a href="#">2020 Sustainability Report: Bridge to the future</a>	
GRI 102	102-52	Reporting cycle	<a href="#">Sustainability Report</a> [page 9]	
GRI 102	102-53	Contact point for questions regarding the report	<a href="mailto:csr@enbridge.com">csr@enbridge.com</a>	
GRI 102	102-54	Claims of reporting in accordance with the GRI Standards	<a href="#">Sustainability Report</a> [page 9]	
GRI 102	102-55	GRI content index	Content indices	
GRI 102	102-56	External assurance	<a href="#">Sustainability Report</a> [page 9]	

GRI Standard number	Disclosure number	Disclosure title	Page/Link	SDG
<b>Ethics and compliance</b>				
GRI 307	307-1	Non-compliance with environmental laws and regulations	<a href="#">Sustainability Report</a> [page 58]	
GRI 416	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<a href="#">Sustainability Report</a> [page 58]	
GRI 419	419-1	Non-compliance with laws and regulations in the social and economic area	<a href="#">Sustainability Report</a> [page 52]	
<b>Political advocacy &amp; accountability</b>				
GRI 415	415-1	Political contributions	<a href="#">Sustainability Report</a> [page 53]	17.16
<b>Climate change and the energy transition</b>				
GRI 103	103-1	Explanation of the material topic and its Boundary	<a href="#">Sustainability Report</a> [page 19]	
GRI 103	103-2	The management approach and its components	<a href="#">Sustainability Report</a> [page 19]	7.1; 7.2; 7.3; 7.A; 9.4; 13.1
GRI 103	103-3	Evaluation of the management approach	<a href="#">Sustainability Report</a> [page 19]	
GRI 302	302-1	Energy consumption within the organization	<a href="#">Sustainability Report</a> [page 19] <a href="#">ESG Datasheet</a> [page 22]	
GRI 302	302-2	Energy consumption outside of the organization	<a href="#">Sustainability Report</a> [page 19] <a href="#">ESG Datasheet</a> [page 22]	
GRI 302	302-4	Reduction of energy consumption	<a href="#">Sustainability Report</a> [page 19] <a href="#">ESG Datasheet</a> [page 22]	
GRI 305	305-1	Direct (Scope 1) GHG emissions	<a href="#">Sustainability Report</a> [page 19] <a href="#">ESG Datasheet</a> [page 22]	
GRI 305	305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Sustainability Report</a> [page 19] <a href="#">ESG Datasheet</a> [page 22]	
GRI 305	305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Sustainability Report</a> [page 19] <a href="#">ESG Datasheet</a> [page 22]	
<b>Land use, biodiversity and water</b>				
GRI 103	103-1	Explanation of the material topic and its Boundary	<a href="#">Sustainability Report</a> [page 32]	
GRI 103	103-2	The management approach and its components	<a href="#">Sustainability Report</a> [page 32]	
GRI 103	103-3	Evaluation of the management approach	<a href="#">Sustainability Report</a> [page 32]	
GRI 303	303-1	Interactions with water as a shared resource	<a href="#">Sustainability Report</a> [page 32]	6.6; 15.1; 15.5
GRI 303	303-3	Water withdrawal	<a href="#">Sustainability Report</a> [page 32] <a href="#">ESG Datasheet</a> [page 24]	
GRI 303	303-4	Water discharge	<a href="#">Sustainability Report</a> [page 32] <a href="#">ESG Datasheet</a> [page 24]	
GRI 303	303-5	Water consumption	<a href="#">Sustainability Report</a> [page 32] <a href="#">ESG Datasheet</a> [page 24]	
GRI 305	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">Sustainability Report</a> [page 32] <a href="#">ESG Datasheet</a> [page 23]	
GRI 306	306-2	Waste by type and disposal method	<a href="#">Sustainability Report</a> [page 32] <a href="#">ESG Datasheet</a> [page 24]	

GRI Standard number	Disclosure number	Disclosure title	Page/Link	SDG
<b>Employee and contractor safety</b>				
GRI 103	103-1	Explanation of the material topic and its Boundary	<a href="#">Sustainability Report</a> [page 35]	
GRI 103	103-2	The management approach and its components	<a href="#">Sustainability Report</a> [page 35]	
GRI 103	103-3	Evaluation of the management approach	<a href="#">Sustainability Report</a> [page 35]	
GRI 403	403-1	Occupational health and safety management system	<a href="#">Sustainability Report</a> [page 35]	
GRI 403	403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">Sustainability Report</a> [page 35]	
GRI 403	403-3	Occupational health services	<a href="#">Sustainability Report</a> [page 35]	
GRI 403	403-5	Worker training on occupational health and safety	<a href="#">Sustainability Report</a> [page 35]	
GRI 403	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">Sustainability Report</a> [page 35]	
GRI 403	403-8	Workers covered by an occupational health and safety management system	<a href="#">Sustainability Report</a> [page 35]	
GRI 403	403-9	Work-related injuries	<a href="#">Sustainability Report</a> [page 35] <a href="#">ESG Datasheet</a> [page 26]	
GRI 403	403-10	Work-related ill health	<a href="#">Sustainability Report</a> [page 35] <a href="#">ESG Datasheet</a> [page 26]	
<b>Asset integrity and reliability</b>				
GRI 103	103-1	Explanation of the material topic and its Boundary	<a href="#">Sustainability Report</a> [page 28]	
GRI 103	103-2	The management approach and its components	<a href="#">Sustainability Report</a> [page 28]	
GRI 103	103-3	Evaluation of the management approach	<a href="#">Sustainability Report</a> [page 28]	
GRI 306	306-3	Significant spills	<a href="#">Sustainability Report</a> [page 28] <a href="#">Sustainability Report</a> [page 60]	
<b>Emergency preparedness and response</b>				
GRI 103	103-1	Explanation of the material topic and its Boundary	<a href="#">Sustainability Report</a> [page 31]	
GRI 103	103-2	The management approach and its components	<a href="#">Sustainability Report</a> [page 31]	
GRI 103	103-3	Evaluation of the management approach	<a href="#">Sustainability Report</a> [page 31]	
<b>Indigenous inclusion</b>				
GRI 103	103-1	Explanation of the material topic and its Boundary	<a href="#">Sustainability Report</a> [page 41]	
GRI 103	103-2	The management approach and its components	<a href="#">Sustainability Report</a> [page 41]	
GRI 103	103-3	Evaluation of the management approach	<a href="#">Sustainability Report</a> [page 41]	
GRI 102	102-43	Approach to stakeholder engagement	<a href="#">Sustainability Report</a> [page 41]	
GRI 102	102-44	Key topics and concerns raised	<a href="#">Sustainability Report</a> [page 41]	
GRI 203	203-1	Infrastructure investments and services supported	<a href="#">Sustainability Report</a> [page 41]	
GRI 204	204-1	Proportion of spending on local suppliers	<a href="#">Sustainability Report</a> [page 41]	4.4
GRI 413	413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">Sustainability Report</a> [page 41]	4.6

GRI Standard number	Disclosure number	Disclosure title	Page/Link	SDG
<b>Community engagement</b>				
GRI 103	103-1	Explanation of the material topic and its Boundary	<a href="#">Sustainability Report</a> [page 44]	
GRI 103	103-2	The management approach and its components	<a href="#">Sustainability Report</a> [page 44]	
GRI 103	103-3	Evaluation of the management approach	<a href="#">Sustainability Report</a> [page 44]	
GRI 102	102-42	Identifying and selecting stakeholders	<a href="#">Sustainability Report</a> [page 44]	
GRI 102	102-43	Approach to stakeholder engagement	<a href="#">Sustainability Report</a> [page 44]	
GRI 102	102-44	Key topics and concerns raised	<a href="#">Sustainability Report</a> [page 44]	
GRI 413	413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">Sustainability Report</a> [page 44]	
<b>Corporate citizenship</b>				
GRI 203	203-1	Infrastructure investments and services supported	<a href="#">Sustainability Report</a> [page 47]	1.4; 4.3; 4.4; 4.5; 4.6
<b>Customer relations</b>				
GRI 102	102-43	Approach to stakeholder engagement	<a href="#">Sustainability Report</a> [page 16]	
GRI 418	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">Sustainability Report</a> [page 55]	
<b>Our people</b>				
GRI 102	102-41	Collective bargaining agreements	<a href="#">ESG Datasheet</a> [page 35]	
GRI 103	103-1	Explanation of the material topic and its Boundary	<a href="#">Sustainability Report</a> [page 37]	
GRI 103	103-2	The management approach and its components	<a href="#">Sustainability Report</a> [page 37]	8.8
GRI 103	103-3	Evaluation of the management approach	<a href="#">Sustainability Report</a> [page 37]	
GRI 401	401-1	New employee hires and employee turnover	<a href="#">ESG Datasheet</a> [page 35]	
GRI 401	401-3	Parental leave	<a href="#">ESG Datasheet</a> [page 35]	
GRI 404	404-1	Average hours of training per year per employee	<a href="#">ESG Datasheet</a> [page 35]	
GRI 404	404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Sustainability Report</a> [page 37]	3.4
GRI 405	405-1	Diversity of governance bodies and employees	<a href="#">Sustainability Report</a> [page 49] <a href="#">ESG Datasheet</a> [page 21] <a href="#">ESG Datasheet</a> [page 34]	5.5; 8.5; 10.2; 16.7
GRI 405	405-2	Ratio of basic salary and remuneration of women to men	<a href="#">ESG Datasheet</a> [page 34]	
<b>Supply chain management</b>				
GRI 204	204-1	Proportion of spending on local suppliers	<a href="#">Sustainability Report</a> [page 51]	12.6
GRI 301	301-1	Materials used by weight or volume	<a href="#">ESG Datasheet</a> [page 33]	
GRI 301	301-2	Recycled input materials used	<a href="#">ESG Datasheet</a> [page 33]	
<b>Economic impacts</b>				
GRI 201	201-1	Direct economic value generated and distributed	<a href="#">ESG Datasheet</a> [page 32] <a href="#">Economic Benefits by State and Province</a>	

## Sustainable Accounting Standards Board (SASB)

SASB Standard number	Disclosure title	Page/Link
SASB Code 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> [page 26] <a href="#">Sustainability Report</a> [page 35]
SASB 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 36]
SASB 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 36]
SASB IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	<a href="#">ESG Datasheet</a> [page 36]
SASB 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="#">ESG Datasheet</a> [page 36]
SASB 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 36]
SASB IF-GU-420a.2	Customer gas savings from efficiency measures by market	<a href="#">ESG Datasheet</a> [page 36]
SASB IF-GU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	<a href="#">ESG Datasheet</a> [page 36]
SASB 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 36]

## Task Force on Climate-related Disclosures (TCFD)

TCFD recommendations	Page/Link
<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> [page 4]
Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning	<a href="#">ESG Datasheet</a> [page 4]
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> [page 11]
<b>Governance</b>	
Describe the board's oversight of climate-related risks and opportunities	<a href="#">ESG Datasheet</a> [page 4]
Describe management's role in assessing and managing climate-related risks and opportunities	<a href="#">ESG Datasheet</a> [page 5]
<b>Risk management</b>	
Describe the organization's processes for identifying and assessing climate-related risks	<a href="#">ESG Datasheet</a> [page 18]
Describe the organization's processes for managing climate-related risks	<a href="#">ESG Datasheet</a> [page 19]
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 19]
<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 19]
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 19]
Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions, and the related risks	<a href="#">ESG Datasheet</a> [page 19]