2020 Content indices

ÉNBRIDGE

Life Takes Energy∘

GRI Standards: General Disclosures

| GRI Standard number | Disclosure number | Disclosure title | Page/Link | SDG |
|---------------------------|----------------------|---|---|-----|
| GRI 102 | 102-1 | Name of the organization | Enbridge | |
| GRI 102 | 102-2 | Activities, brands, products, and services | Sustainability Report [page 2] | |
| GRI 102 | 102-3 | Location of headquarters | Sustainability Report [page 2] | |
| GRI 102 | 102-4 | Location of operations | Sustainability Report [page 2] | |
| GRI 102 | 102-5 | Ownership and legal form | Investment Center Dashboard | |
| GRI 102 | 102-6 | Markets served | Annual Report | |
| GRI 102 | 102-7 | Scale of the organization | Sustainability Report [page 2] | |
| GRI 102 | 102-8 | Information on employees and other workers | ESG Datasheet [page 19] | |
| GRI 102 | 102-9 | Supply chain | Sustainability Report [page 43] | |
| GRI 102 | 102-10 | Significant changes to the organization and its supply chain | Sustainability Report [page 43] | |
| GRI 102 | 102-11 | Precautionary Principle or approach | Sustainability Report [page 9] | |
| GRI 102 | 102-12 | External initiatives | Sustainability Report [page 16] | |
| GRI 102 | 102-13 | Membership of associations | Sustainability Report [page 58] | |
| GRI 102 | 102-14 | Statement from senior decision-maker | Sustainability Report [page 3] | |
| GRI 102 | 102-15 | Key impacts, risks, and opportunities | Sustainability Report [page 50] Annual Report | |
| GRI 102 | 102-16 | Values, principles, standards, and norms of behavior | | |
| GRI 102 | 102-17 | Mechanisms for advice and concerns about ethics | Sustainability Report [page 53] | |
| GRI 102 | 102-18 | Governance structure | Sustainability Report [page 51] | |
| GRI 102 | 102-19 | Delegating authority | Sustainability Report [page 51] | |
| GRI 102 | 102-20 | Executive-level responsibility for economic, environmental, and social topics | Sustainability Report [page 51] | |
| GRI 102 | 102-22 | Composition of the highest governance body and its committees | Sustainability Report [page 51] | |
| GRI 102 | 102-23 | Chair of the highest governance body | Sustainability Report [page 51] | |
| GRI 102 | 102-24 | Nominating and selecting the highest governance body | Notice of 2021 Annual Meeting of Shareholders and Management Information Circular | |
| GRI 102 | 102-25 | Conflicts of interest | Notice of 2021 Annual Meeting of Shareholders and Management Information Circular | |
| GRI 102 | 102-26 | Role of highest governance body in setting purpose, values, and strategy | Notice of 2021 Annual Meeting of Shareholders and Management Information Circular | |



| GRI Standard number | Disclosure number | Disclosure title | Page/Link | SDG |
|---------------------------|----------------------|--|--|-----|
| GRI 102 | 102-27 | Collective knowledge of highest governance body | Notice of 2021 Annual Meeting of Shareholders and Management Information Circular | |
| GRI 102 | 102-28 | Evaluating the highest governance body's performance | Notice of 2021 Annual Meeting of Shareholders and Management Information Circular | |
| GRI 102 | 102-30 | Effectiveness of risk management processes | Sustainability Report [page 51] | |
| GRI 102 | 102-31 | Review of economic, environmental, and social topics | Sustainability Report [page 51] | |
| GRI 102 | 102-32 | Highest governance body's role in sustainability reporting | Sustainability Report [page 51] | |
| GRI 102 | 102-33 | Communicating critical concerns | Sustainability Report [page 51] | |
| GRI 102 | 102-34 | Nature and total number of critical concerns | Sustainability Report [page 53] | |
| GRI 102 | 102-35 | Remuneration policies | Notice of 2021 Annual Meeting of Shareholders and Management Information Circular | |
| GRI 102 | 102-36 | Process for determining remuneration | Notice of 2021 Annual Meeting of Shareholders and Management Information Circular | |
| GRI 102 | 102-37 | Stakeholders' involvement in remuneration | Notice of 2021 Annual Meeting of Shareholders and Management Information Circular | |
| GRI 102 | 102-40 | List of stakeholder groups | Sustainability Report [page 16] | |
| GRI 102 | 102-42 | Identifying and selecting stakeholders | Sustainability Report [page 16] Sustainability Report [page 34] | |
| GRI 102 | 102-43 | Approach to stakeholder engagement | Sustainability Report [page 16] Sustainability Report [page 34] | |
| GRI 102 | 102-44 | Key topics and concerns raised | Sustainability Report [page 34] | |
| GRI 102 | 102-45 | Entities included in the consolidated financial statements | Sustainability Report [page 9] Annual Report | |
| GRI 102 | 102-46 | Defining report content and topic Boundaries | Sustainability Report [page 9] | |
| GRI 102 | 102-47 | List of material topics | Sustainability Report [page 9] | |
| GRI 102 | 102-48 | Restatements of information | As we continue to improve our data management process, certain historical numbers have been revised, including Liquids Pipelines 2019 Scope 1 emissions, 2018 and 2019 criteria air contaminants, 2019 fuel consumption; Corporate Services 2019 Scope 2 emissions; and 2018 and 2019 utility customers' natural gas consumption. All changes are below the materiality threshold. Indigenous inclusion 2018 spend was retrospectively adjusted to reflect a prior | |
| | | | period revision. Workforce data from 2018 to 2020 is restated due to the new definition of employee levels. | |



| GRI Standard number | Disclosure number | Disclosure title | Page/Link | SDG |
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| GRI 102 | 102-49 | Changes in reporting | Sustainability Report [page 9] | |
| GRI 102 | 102-50 | Reporting period | Sustainability Report [page 9] | |
| GRI 102 | 102-51 | Date of most recent report | 2019 Sustainability Report: Resilient. Reliable. Responsible | |
| GRI 102 | 102-52 | Reporting cycle | Sustainability Report [page 9] | |
| GRI 102 | 102-53 | Contact point for questions regarding the report | csr@enbridge.com | |
| GRI 102 | 102-54 | Claims of reporting in accordance with the GRI Standards | Sustainability Report [page 9] | |
| GRI 102 | 102-55 | GRI content index | Content indices | |
| GRI 102 | 102-56 | External assurance | Sustainability Report [page 9] | |
| Busines | s ethics | 1 | - | |
| GRI 307 | 307-1 | Non-compliance with environmental laws and regulations | Sustainability Report [page 59] | |
| GRI 416 | 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | Sustainability Report [page 59] | |
| GRI 419 | 419-1 | Non-compliance with laws and regulations in the social and economic area | Sustainability Report [page 53] | |
| Political | advocacy | & accountability | · | |
| GRI 415 | 415-1 | Political contributions | Sustainability Report [page 54] | 17.16 |
| Climate | change an | d the energy transition | - | |
| GRI 103 | 103-1 | Explanation of the material topic and its Boundary | Sustainability Report [page 18] | |
| GRI 103 | 103-2 | The management approach and its components | Sustainability Report [page 18] | 7.1; 7.2; 7.3; 7.A; 9.4; 13.1 |
| GRI 103 | 103-3 | Evaluation of the management approach | Sustainability Report [page 18] | |
| GRI 302 | 302-1 | Energy consumption within the organization | Sustainability Report [page 19] ESG Datasheet [page 12] | |
| GRI 302 | 302-2 | Energy consumption outside of the organization | Sustainability Report [page 19] ESG Datasheet [page 11] | |
| GRI 302 | 302-4 | Reduction of energy consumption | Sustainability Report [page 19] ESG Datasheet [page 11] | |
| GRI 305 | 305-1 | Direct (Scope 1) GHG emissions | Sustainability Report [page 19] ESG Datasheet [page 10] | |
| GRI 305 | 305-2 | Energy indirect (Scope 2) GHG emissions | Sustainability Report [page 19] ESG Datasheet [page 10] | |
| GRI 305 | 305-3 | Other indirect (Scope 3) GHG emissions | Sustainability Report [page 19] ESG Datasheet [page 10] | |
| Land us | e, biodiver | sity and water | · | i |
| GRI 103 | 103-1 | Explanation of the material topic and its Boundary | Sustainability Report [page 27] | |
| GRI 103 | 103-2 | The management approach and its components | Sustainability Report [page 27] | |
| GRI 103 | 103-3 | Evaluation of the management approach | Sustainability Report [page 27] | |



| GRI Standard number | Disclosure number | Disclosure title | Page/Link | SDG |
|---------------------------|----------------------|---|--|-------------------|
| GRI 303 | 303-1 | Interactions with water as a shared resource | Sustainability Report [page 27] | 6.6; 15.1 15.5 |
| GRI 303 | 303-3 | Water withdrawal | Sustainability Report [page 27] ESG Datasheet [page 11] | |
| GRI 303 | 303-4 | Water discharge | Sustainability Report [page 27] ESG Datasheet [page 11] | |
| GRI 303 | 303-5 | Water consumption | Sustainability Report [page 27] ESG Datasheet [page 11] | |
| GRI 305 | 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | Sustainability Report [page 27] ESG Datasheet [page 11] | |
| GRI 306 | 306-2 | Waste by type and disposal method | Sustainability Report [page 27] ESG Datasheet [page 11] | |
| Safety | | | | |
| GRI 103 | 103-1 | Explanation of the material topic and its Boundary | Sustainability Report [page 29] | |
| GRI 103 | 103-2 | The management approach and its components | Sustainability Report [page 29] | |
| GRI 103 | 103-3 | Evaluation of the management approach | Sustainability Report [page 29] | |
| GRI 403 | 403-1 | Occupational health and safety management system | Sustainability Report [page 29] | |
| GRI 403 | 403-2 | Hazard identification, risk assessment, and incident investigation | Sustainability Report [page 29] | |
| GRI 403 | 403-3 | Occupational health services | Sustainability Report [page 29] | |
| GRI 403 | 403-5 | Worker training on occupational health and safety | Sustainability Report [page 29] | |
| GRI 403 | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Sustainability Report [page 29] | |
| GRI 403 | 403-8 | Workers covered by an occupational health and safety management system | Sustainability Report [page 29] | |
| GRI 403 | 403-9 | Work-related injuries | Sustainability Report [page 29] ESG Datasheet [page 14] | |
| GRI 403 | 403-10 | Work-related ill health | Sustainability Report [page 29] ESG Datasheet [page 14] | |
| Asset in | tegrity | | | |
| GRI 103 | 103-1 | Explanation of the material topic and its Boundary | Sustainability Report [page 31] | |
| GRI 103 | 103-2 | The management approach and its components | Sustainability Report [page 31] | |
| GRI 103 | 103-3 | Evaluation of the management approach | Sustainability Report [page 31] | |
| GRI 306 | 306-3 | Significant spills | Sustainability Report [page 31] Sustainability Report [page 61] | |
| Emerge | ncy prepai | redness and response | | |
| GRI 103 | 103-1 | Explanation of the material topic and its Boundary | Sustainability Report [page 32] | |
| GRI 103 | 103-2 | The management approach and its components | Sustainability Report [page 32] | |
| GRI 103 | 103-3 | Evaluation of the management approach | Sustainability Report [page 32] | |



| GRI Standard number | Disclosure number | Disclosure title | Page/Link | SDG |
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| Indigen | ous inclusi | on | | |
| GRI 103 | 103-1 | Explanation of the material topic and its Boundary | Sustainability Report [page 35] | |
| GRI 103 | 103-2 | The management approach and its components | Sustainability Report [page 35] | |
| GRI 103 | 103-3 | Evaluation of the management approach | Sustainability Report [page 35] | |
| GRI 102 | 102-43 | Approach to stakeholder engagement | Sustainability Report [page 35] | |
| GRI 102 | 102-44 | Key topics and concerns raised | Sustainability Report [page 35] | |
| GRI 203 | 203-1 | Infrastructure investments and services supported | Sustainability Report [page 35] | |
| GRI 204 | 204-1 | Proportion of spending on local suppliers | Sustainability Report [page 35] | 4.4 |
| GRI 413 | 413-1 | Operations with local community engagement, impact assessments, and development programs | Sustainability Report [page 35] | 4.6 |
| Commu | nity engag | ement | | · · · |
| GRI 103 | 103-1 | Explanation of the material topic and its Boundary | Sustainability Report [page 38] | |
| GRI 103 | 103-2 | The management approach and its components | Sustainability Report [page 38] | |
| GRI 103 | 103-3 | Evaluation of the management approach | Sustainability Report [page 38] | |
| GRI 102 | 102-42 | Identifying and selecting stakeholders | Sustainability Report [page 38] | |
| GRI 102 | 102-43 | Approach to stakeholder engagement | Sustainability Report [page 38] | |
| GRI 102 | 102-44 | Key topics and concerns raised | Sustainability Report [page 38] | |
| GRI 413 | 413-1 | Operations with local community engagement, impact assessments, and development programs | Sustainability Report [page 38] | |
| Corpora | te citizens | ship | | |
| GRI 203 | 203-1 | Infrastructure investments and services supported | Sustainability Report [page 41] | 1.4; 4.3; 4.4; 4.5; 4.6 |
| Custom | er relation | S | | l. |
| GRI 102 | 102-43 | Approach to stakeholder engagement | Sustainability Report [page 16] | |
| GRI 418 | 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | Sustainability Report [page 56] | |
| Energizo | ed workfor | rce | | ł |
| GRI 102 | 102-41 | Collective bargaining agreements | ESG Datasheet [page 19] | |
| GRI 103 | 103-1 | Explanation of the material topic and its Boundary | Sustainability Report [page 44] | |
| GRI 103 | 103-2 | The management approach and its components | Sustainability Report [page 44] | 8.8 |
| GRI 103 | 103-3 | Evaluation of the management approach | Sustainability Report [page 44] | |
| GRI 401 | 401-1 | New employee hires and employee turnover | ESG Datasheet [page 19] | |
| GRI 401 | 401-3 | Parental leave | ESG Datasheet [page 19] | |
| GRI 404 | 404-1 | Average hours of training per year per employee | ESG Datasheet [page 19] | |
| GRI 404 | 404-2 | Programs for upgrading employee skills and transition assistance programs | Sustainability Report [page 44] | 3.4 |



| GRI Standard number | Disclosure number | Disclosure title | Page/Link | SDG |
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| GRI 405 | 405-1 | Diversity of governance bodies and employees | Sustainability Report [page 44] ESG Datasheet [page 9] ESG Datasheet [page 19] | 5.5; 8.5; 10.2; 16.7 |
| GRI 405 | 405-2 | Ratio of basic salary and remuneration of women to men | ESG Datasheet [page 19] | |
| Supply of | chain mana | agement | | · |
| GRI 204 | 204-1 | Proportion of spending on local suppliers | Sustainability Report [page 43] | 12.6 |
| GRI 301 | 301-1 | Materials used by weight or volume | ESG Datasheet [page 18] | |
| GRI 301 | 301-2 | Recycled input materials used | ESG Datasheet [page 18] | |
| Econom | nic impacts | 6 | | |
| GRI 201 | 201-1 | Direct economic value generated and distributed | ESG Datasheet [page 17] Economic Benefits by State and Province | |

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 | Sustainability Report [page 32] |
| SASB IF-GU-240a.1 | Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only | ESG Datasheet [page 21] |
| 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 | ESG Datasheet [page 21] |
| SASB IF-GU-240a.3 | Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days | ESG Datasheet [page 21] |
| SASB IF-GU-240a.4 | Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory | ESG Datasheet [page 21] |
| 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) | ESG Datasheet [page 21] |
| SASB IF-GU-420a.2 | Customer gas savings from efficiency measures by market | ESG Datasheet [page 21] |
| SASB IF-GU-000.A | Number of: (1) residential, (2) commercial, and (3) industrial customers served | ESG Datasheet [page 21] |
| 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 | ESG Datasheet [page 21] |



Task Force on Climate-related Disclosures (TCFD)

| TCFD recommendations | Page/Link |
|---|------------------------|
| Strategy | |
| Describe the climate-related risks and opportunities the organization has identified over the short, medium and long-term | ESG Datasheet [page 4] |
| Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning | ESG Datasheet [page 4] |
| Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2 degree Celsius or lower scenario | ESG Datasheet [page 5] |
| Governance | |
| Describe the board's oversight of climate-related risks and opportunities | ESG Datasheet [page 4] |
| Describe management's role in assessing and managing climate-related risks and opportunities | ESG Datasheet [page 4] |
| Risk management | |
| Describe the organization's processes for identifying and assessing climate-related risks | ESG Datasheet [page 7] |
| Describe the organization's processes for managing climate-related risks | ESG Datasheet [page 8] |
| Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management | ESG Datasheet [page 8] |
| Metrics and targets | |
| Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets | ESG Datasheet [page 8] |
| Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process | ESG Datasheet [page 8] |
| Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions, and the related risks | ESG Datasheet [page 8] |