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
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
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
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]