

About this Report

This report serves as Enbridge's commitment to transparency and disclosure of ESG factors relevant to our business and our stakeholders. We remain accountable by making sure that the ways we measure and report are aligned with our business and sustainability strategy, and by engaging our stakeholders.

Reporting Standard

We prepared our 2018 Sustainability Report using the Global Reporting Initiative (GRI) Standards, Core option. We are also assessing the application of sustainability frameworks developed by the Sustainability Accounting Standards Board and the United Nations' Sustainable Development Goals.

Material Topics

This report focuses on sustainability topics that are most significant to our stakeholders, our employees and our business. The report topics were assessed and prioritized by determining which areas could substantively influence stakeholders' assessments and decisions regarding Enbridge.

We categorize these topics into two groups:

- Priority areas, which are topics of high importance to Enbridge and our stakeholders.
- Topics which enable us to continually improve our priority areas and which, therefore, require our ongoing focus.

Priority areas		
Safety and asset integrity	Community and Indigenous engagement	Energy transition and climate change
Health and safety	Community engagement	Climate change, emissions reduction and energy efficiency
Asset integrity	Indigenous engagement	Energy transition
Emergency preparedness and response		Renewable and alternative energy investments

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Areas that Enable Continuous Improvement

- Local environmental impacts.
- · Our workforce.
- Customer relations.
- · Supply chain management.
- · Community investment.
- Economic impact and benefits.
- Political advocacy and accountability.
- · Business ethics.

Following our acquisition of Spectra Energy in 2017, we re-evaluated these areas and determined that our material topics remain consistent.

Reporting Basis

Throughout the year, we proactively engage with our diverse stakeholders in order to foster dialogue and support our sustainability goals and priorities.

With our Investor Relations, Treasury and Corporate Governance teams we engage with shareholders to discuss financial, operational, safety, policy, diversity and ESG issues.

This and ongoing dialogue with our stakeholders, Investor Day conferences, one-on-one meetings and open houses helped inform what we have determined issues most relevant for this report.

Our report is written with the stakeholders below in mind and to whom we hold ourselves accountable:

Stakeholders















Associations and civil society groups

Communities

Customers

Employees, contractors, unions and Board of Directors

Environmental and other non-governmental organizations

Governments and government regulatory bodies in Canada and the U.S.

Individuals and organizations with whom we work to prepare for and respond to emergencies











Local businesses and industry



Media



Regulators



Right-of-way communities



Suppliers



Indigenous groups

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Reporting Scope

Our 2018 Sustainability Report includes performance data from, and events that took place in 2018, and significant events in 2019. The report covers all businesses and assets owned and operated by Enbridge, including the Alliance Pipeline. Alliance is a 50% partnership between Enbridge and Pembina and functions are split between Enbridge and Pembina, following the 2018 decision to convert operation and administration of the pipeline into an owner-operator model.

We closed on the acquisition of Spectra Energy in February 2017. To the extent possible in this report we have integrated asset and operations data of the combined company. Where indicated, for years prior to 2017, data reflects Enbridge performance. Unless otherwise noted, all financial information is presented in Canadian dollars, and units of measure are metric.

Assurance

We have not obtained third-party assurance of the data in our 2018 Sustainability Report.

While we understand the value of externally assuring our data, we elected to complete our integration activities to ensure that we have consistent methodologies for data compilation and a sound basis for presenting integrated data.

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