

# GRI Index

We prepared our 2018 Sustainability Report GRI Standards. Disclosures that the Company fully or partially reports on are noted in the table below.

GRI Standard	Disclosure	Description	Location or Direct Response
<b>General disclosures</b>			
<b>Organizational Profile</b>			
GRI 102: General disclosures	102-1	Name of the organization	Enbridge Inc.
	102-2	Activities, brands, products, and services	Enbridge Today; 2018 Annual Report on Form 10-K, Page 7
	102-3	Location of headquarters	Enbridge Today; Calgary, Canada
	102-4	Location of operations	Enbridge Today
	102-5	Ownership and legal form	Publicly traded company (TSX and NYSE: ENB)
	102-6	Markets served	Enbridge Today; 2018 Annual Report on Form 10-K, Page 7
	102-7	Scale of the organization	Enbridge Today
	102-8	Information on employees and other workers	Our Workforce
	102-9	Supply chain	Supply Chain Management
	102-10	Significant changes to the organization and its supply chain	Supply Chain Management
	102-11	Precautionary principle or approach	Maintaining the Fitness of Enbridge's Systems; Emergency Preparedness and Response; Energy Transition and Climate Change
	102-12	External initiatives	Energy Transition and Climate Change; About this Report; Enbridge Today; Task Force for Climate-Related Financial Disclosures
	102-13	Membership of associations	Emergency Preparedness and Response; Political Advocacy
<b>Strategy</b>			
102-14	Statement from senior decision-maker	CEO Letter	
102-15	Key impacts, risks, and opportunities	Risk Management; About this Report	
<b>Ethics and Integrity</b>			
102-16	Values, principles, standards, and norms of behavior	Business Ethics	
102-17	Mechanisms for advice and concerns about ethics	Business Ethics	

GRI Standard	Disclosure	Description	Location or Direct Response
<b>Governance</b>			
102-18		Governance structure	Corporate Governance
102-19		Delegating authority	Corporate Governance
102-20		Executive-level responsibility for economic, environmental, and social topics	Corporate Governance
102-21		Consulting stakeholders on economic, environmental, and social topics	About this Report
102-22		Composition of the highest governance body and its committees	Corporate Governance; Notice of 2019 Annual Meeting of Shareholders and Proxy Statement
102-23		Chair of the highest governance body	Corporate Governance
102-24		Nominating and selecting the highest governance body	Corporate Governance
102-26		Role of highest governance body in setting purpose, values, and strategy	Notice of 2019 Annual Meeting of Shareholders and Proxy Statement
102-27		Collective knowledge of highest governance body	Notice of 2019 Annual Meeting of Shareholders and Proxy Statement
102-28		Evaluating the highest governance body's performance	Notice of 2019 Annual Meeting of Shareholders and Proxy Statement
102-30		Effectiveness of risk management processes	Risk Management
102-31		Review of economic, environmental, and social topics	Corporate Governance
102-32		Highest governance body's role in sustainability reporting	Corporate Governance; Notice of 2019 Annual Meeting of Shareholders and Proxy Statement
102-33		Communicating critical concerns	Business Ethics
102-34		Nature and total number of critical concerns	Business Ethics
102-35		Remuneration policies	Notice of 2019 Annual Meeting of Shareholders and Proxy Statement
102-36		Process for determining remuneration	Notice of 2019 Annual Meeting of Shareholders and Proxy Statement
102-38		Annual total compensation ratio	Notice of 2019 Annual Meeting of Shareholders and Proxy Statement
102-39		Percentage increase in annual total compensation ratio	Notice of 2019 Annual Meeting of Shareholders and Proxy Statement

GRI Standard	Disclosure	Description	Location or Direct Response
<b>Stakeholder Engagement</b>			
	102-40	List of stakeholder groups	About This Report
	102-41	Collective bargaining agreements	Our Workforce; Performance Data
	102-42	Identifying and selecting stakeholders	About This Report
	102-43	Approach to stakeholder engagement	Community and Indigenous Engagement; Customer Relations; About This Report; Indigenous Rights and Relationships in North American Energy infrastructure
	102-44	Key topics and concerns raised	Community and Indigenous Engagement; Customer Relations; About This Report; Indigenous Rights and Relationships in North American Energy infrastructure
<b>Reporting Practices</b>			
	102-45	Entities included in the consolidated financial statements	About this Report
	102-46	Defining report content and topic Boundaries	About this Report
	102-47	List of material topics	About This Report
	102-48	Restatements of information	About This Report
	102-49	Changes in reporting	About This Report
	102-50	Reporting period	About This Report
	102-51	Date of most recent report	About this Report
	102-52	Reporting cycle	About this Report
	102-53	Contact point for questions regarding the report	<a href="#">Contact Us</a>
	102-54	Claims of reporting in accordance with the GRI Standards	About This Report
	102-55	GRI content index	This document represents the Company's content index
	102-56	External assurance	About this Report
<b>Economic Topics</b>			
<b>Management Approach</b>			
GRI 103: Management Approach	103-1	Explanation of the material topic and its Boundary	About This Report, and embedded within sustainability topics
	103-2	The management approach and its components	About This Report, and embedded within sustainability topics
	103-3	Evaluation of the management approach	About This Report, and embedded within sustainability topics

GRI Standard	Disclosure	Description	Location or Direct Response
<b>Economic Performance</b>			
GRI 201: Economic Performance	201-1	Direct economic value generated and distributed	Economic Impact and Benefits
	201-2	Financial implications and other risks and opportunities due to climate change	Task Force on Climate-Related Financial Disclosure
<b>Market Presence</b>			
GRI 203: Indirect Economic Impacts	203-1	Infrastructure investments and services supported	Indigenous Engagement, Community Investment, Maintaining the Fitness of Enbridge's Systems
GRI 204: Procurement Practices	204-1	Proportion of spending on local suppliers	Indigenous Engagement
<b>Environmental Topics</b>			
GRI 301: Materials	301-1	Materials used by weight or volume	Supply Chain Management
	301-2	Recycled input materials used	Supply Chain Management
GRI 302: Energy	302-2	Energy consumption outside of the organization	Energy Transition and Climate Change; TCFD Report
	302-3	Energy intensity	Energy Transition and Climate Change; TCFD Report
	302-4	Reduction of energy consumption	Energy Transition and Climate Change; TCFD Report
GRI 303: Water and Effluents	303-1	Interactions with water as a shared resource	Local Environmental Impacts
<b>Emissions</b>			
GRI 305: Emissions	305-1	Direct (Scope 1) GHG emissions	Energy Transition and Climate Change; TCFD Report
	305-2	Energy indirect (Scope 2) GHG emissions	Energy Transition and Climate Change; TCFD Report
	305-3	Other indirect (Scope 3) GHG emissions	Energy Transition and Climate Change; TCFD Report
	305-4	GHG emissions intensity	TCFD Report
	305-5	Reduction of GHG emissions	Energy Transition and Climate Change; TCFD Report
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Local Environmental Impacts
<b>Spill Prevention Control</b>			
GRI 306: Effluents and Waste	306-2	Waste by type and disposal method	Local Environmental Impacts
	306-3	Significant spills	Maintaining the Fitness of Service

GRI Standard	Disclosure	Description	Location or Direct Response
<b>Environmental Management</b>			
GRI 207: Environmental Compliance	307-1	Non-compliance with environmental laws and regulations	Business Ethics
<b>Social Topics</b>			
<b>Employment</b>			
GRI 401: Employment	401-1	New employee hires and employee turnover	Performance Data
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Performance Data
	401-3	Parental leave	Performance Data
<b>Occupational Health and Safety</b>			
GRI 403: Occupational Health and Safety	403-1	Occupational health and safety management system	Health and Safety
	403-2	Hazard identification, risk assessment, and incident investigation	Health and Safety
	403-3	Occupational health services	Health and Safety
	403-5	Worker training on occupational health and safety	Health and Safety
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety
	403-9	Work-related injuries	Health and Safety
	403-10	Work-related ill health	Performance Data
<b>Training and Education</b>			
GRI 404: Training and Education	404-1	Average hours of training per year per employee	Sustainability Commitments and Performance; Performance Data
	404-2	Programs for upgrading employee skills and transition assistance programs	Our Workforce
<b>Diversity and Equal Opportunity</b>			
GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	Our Workforce
	405-2	Ratio of basic salary and remuneration of women to men	Performance Data

GRI Standard	Disclosure	Description	Location or Direct Response
<b>Community and Indigenous Engagement</b>			
GRI 103: Management Approach	103-1	Explanation of the material topic and its Boundary	Community and Indigenous Engagement
	103-2	The management approach and its components	Community and Indigenous Engagement
	103-3	Evaluation of the management approach	Community and Indigenous Engagement
GRI 411: Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples	Business Ethics
GRI 412: Local Communities	412-1	Operations that have been subject to human rights reviews or impact assessments	Indigenous Engagement
	413-1	Operations with local community engagement, impact assessments, and development programs	Community and Indigenous Engagement
	413-2	Operations with significant actual and potential negative impacts on local communities	Community and Indigenous Engagement
GRI 414: Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	Supplier Code of Conduct
GRI 416: Customer Health and Safety	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Business Ethics
<b>Government Relations and Regulatory Compliance</b>			
GRI 419: Socio Economic Compliance	415-1	Political contributions	Political Advocacy and Accountability
GRI 418: Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Business Ethics
GRI 419: Socio Economic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	Business Ethics

## Forward-Looking Information

Forward-looking information, or forward-looking statements, have been included in this report to provide information about us and our subsidiaries and affiliates, including management's assessment of our and our subsidiaries' future plans and operations. This information may not be appropriate for other purposes. Forward-looking statements are typically identified by words such as "anticipate", "believe", "estimate", "expect", "forecast", "intend", "likely", "plan", "project", "target" and similar words suggesting future outcomes or statements regarding an outlook.

Forward-looking information or statements included in this report include, but are not limited to, statements with respect to the following:

- Positioning our company for the future.
- Our belief that climate change is a global issue and that we are uniquely positioned to help society transition to lower-carbon energy sources.
- Our belief that two serious challenges are facing the world today: the need to meet a growing demand for energy, driven by global population growth and economic development, and the need to address climate change by keeping average global temperatures below 2°C above pre-industrial levels.
- Our belief that the world must be diligent in finding new ways to meet this dual challenge and that the answer lies in finding and pursuing multiple pathways to provide affordable and reliable energy while protecting our environment.
- The global energy future, including the factors and trends that are expected to shape it.
- The expected role of different energy sources and innovation in the transition to a low carbon economy.
- Focusing our strategic priorities and positioning our company to deliver energy that is affordable, reliable, responsibly produced and sustainable.
- Our commitment to taking climate actions that are consistent with our business model, align with changing energy market fundamentals and address government and stakeholder expectations for meaningful progress on emissions reduction and management of climate risks.
- The two International Energy Agency scenarios used to test the resilience of our strategy and assets and our expected resiliency thereunder.
- The effectiveness of our risk management strategies, including in mitigating climate-related risks.
- Our positioning and optimization of our infrastructure, investment in and application of new technologies, and development of new energy efficiency products, services and programs to provide carbon reductions and support energy reliability and affordability.
- Our growth and diversification of our assets to reflect a changing global energy mix and our plans to continue to develop our power and renewables business and to invest into new areas that fit our investment proposition.
- Our approach to supporting the transition to a low carbon economy based on emissions reduction, greater efficiency and investing in lower-carbon energy solutions.
- Our development of updated GHG emissions reduction targets and our GHG data management.
- Our integration of environmental and climate considerations into our business decisions and management.
- Expectations relating to laws and government policy, the expected impacts thereof, and our ability to contribute to the development thereof.
- Our diverse and inclusive workforce culture and our approach to attracting and retaining talent, employee development, diversity, equality and inclusion.
- Our leveraging of technology and innovation and our pursuit of innovation and technology solutions that drive higher levels of safety reliability and productivity in how we deliver energy.
- Our continued success relying on high standards of governance, with policies, sound management practices and strategies to address the environmental and social issues of greatest relevance to our business and our stakeholders.
- Our corporate culture as a value driver and essential to long-term success, and our belief that the outcome of living our values will result in Enbridge being a long-term, sustainable company.
- Our belief that all incidents, injuries and occupational illnesses can be prevented.
- Our safety culture and mindset, our plans for enterprise-wide assessment and monitoring thereof, and our belief that safety culture drives safety performance.
- How to achieve our goal of leading our industry in safety, reliability and asset integrity.
- Our integrity management and emergency management programs and their effectiveness.
- Our belief that our long-term success depends on our ability to build effective, mutually beneficial relationships with the people and communities living and working near our operations, including stakeholders and Indigenous groups in Canada and the U.S.
- Our approach to engagement in a meaningful way with local and Indigenous communities near our operations.
- Expectations and forecasts regarding commodity prices and supply and demand.

- Our supply chain management sustainability program.
- Expected future financial and operating performance, financial strength and flexibility, growth and expansion opportunities, strategic planning and execution of our strategic plans.
- Expected costs related to announced projects and projects under construction.
- Expected in-service dates for announced projects and projects under construction.
- Expected capital expenditures.
- Expected future actions of regulators.
- Expectations regarding the impact of the stock-for-stock merger transaction completed on February 27, 2017 between Enbridge and Spectra Energy Corp (the Merger Transaction) including our combined scale, financial flexibility, growth program, future business prospects and performance.
- Canadian and United States portions of the Line 3 Replacement Program.
- Expectations resulting from the successful execution of our 2018-2020 Strategic Plan.

Although we believe these forward-looking statements are reasonable based on the information available on the date such statements are made and processes used to prepare the information, such statements are not guarantees of future performance and readers are cautioned against placing undue reliance on forward-looking statements. By their nature, these statements involve a variety of assumptions, known and unknown risks and uncertainties and other factors, which may cause actual results, levels of activity and achievements to differ materially from those expressed or implied by such statements. Material assumptions include assumptions about the following: the expected supply of and demand for crude oil, natural gas, natural gas liquids (NGL) and renewable energy; prices of crude oil, natural gas, NGL and renewable energy; exchange rates; inflation; interest rates; availability and price of labor and construction materials; operational reliability; customer and regulatory approvals; maintenance of support and regulatory approvals for our projects; anticipated in-service dates; weather; the timing and closing of dispositions; the realization of anticipated benefits and synergies of the Merger Transaction; governmental legislation; acquisitions and the timing thereof; the success of integration plans; impact of the dividend policy on our future cash flows; credit ratings; capital project funding; expected EBITDA; expected earnings/(loss); expected earnings/(loss) per share; expected future cash flows; estimated future dividends; energy transition to low carbon economy; the development and performance of technology and new energy efficient products, services and programs; and long-term energy future scenarios. Assumptions regarding the expected supply of and demand for crude oil, natural gas, NGL and renewable energy, and the prices of these commodities, are material to and underlie all forward-looking statements, as they may impact current and future levels of demand for our services. Similarly, exchange rates, inflation and interest rates impact the economies and business environments in which we operate and may impact levels of demand for

our services and cost of inputs, and are therefore inherent in all forward-looking statements. Due to the interdependencies and correlation of these macroeconomic factors, the impact of any one assumption on a forward-looking statement cannot be determined with certainty, particularly with respect to the impact of the Merger Transaction on us, expected EBITDA, expected earnings/(loss), expected earnings/(loss) per share, or estimated future dividends. The most relevant assumptions associated with forward-looking statements regarding announced projects and projects under construction, including estimated completion dates and expected capital expenditures, include the following: the availability and price of labor and construction materials; the effects of inflation and foreign exchange rates on labor and material costs; the effects of interest rates on borrowing costs; the impact of weather and customer, government and regulatory approvals on construction and in-service schedules and cost recovery regimes.

Our forward-looking statements are subject to risks and uncertainties pertaining to the realization of anticipated benefits and synergies of the Merger Transaction, operating performance, regulatory parameters, changes in regulations applicable to our business, dispositions, the transactions undertaken to simplify our corporate structure, our dividend policy, project approval and support, renewals of rights-of-way, weather, economic and competitive conditions, public opinion, changes in tax laws and tax rates, changes in trade agreements, exchange rates, interest rates, commodity prices, political decisions and supply of and demand for commodities, including but not limited to those risks and uncertainties discussed in our applicable filings with Canadian and U.S. securities regulators (including the most recently filed Form 10-K and any subsequently filed Form 10-Q, as applicable). The impact of any one risk, uncertainty or factor on a particular forward-looking statement is not determinable with certainty as these are interdependent and our future course of action depends on management's assessment of all information available at the relevant time. Except to the extent required by applicable law, Enbridge Inc. assumes no obligation to publicly update or revise any forward-looking statements made in this report or otherwise, whether as a result of new information, future events or otherwise. All forward-looking statements, whether written or oral, attributable to us or persons acting on our behalf, are expressly qualified in their entirety by these cautionary statements.



## Non-GAAP Financial Measures

This report contains references to adjusted EBITDA, adjusted earnings and Distributable Cash Flow (DCF). Management believes the presentation of these metrics gives useful information to investors and shareholders as they provide increased transparency and insight into the performance of the Company. For the year ended December 31, 2018, these non-GAAP measures are defined and reconciled to comparable GAAP measures in Enbridge's news release of February 15, 2019 entitled "Enbridge Inc. Reports Strong Fourth Quarter and Full Year 2018 Results", which is available on [Enbridge.com](http://Enbridge.com) and filed on SEDAR and EDGAR. Our non-GAAP measures referred to above are not measures that have standardized meaning prescribed by generally accepted accounting principles in the United States of America (U.S. GAAP) and are not U.S. GAAP measures. Therefore, these measures may not be comparable with similar measures presented by other issuers.