Content indices

GRI Standards: General Disclosures SASB Standards: Oil & Gas - Midstream; Gas Utilities

GRI standard number	Disclosure number	Disclosure title	Page/link
GRI 102	102-1	Name of the organization	Enbridge
GRI 102	102-2	Activities, brands, products and services	12
GRI 102	102-3	Location of headquarters	12
GRI 102	102-4	Location of operations	12
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	12, 69
GRI 102	102-8	Information on employees and other workers	ESG Datasheet
GRI 102	102-9	Supply chain	81
GRI 102	102-10	Significant changes to the organization and its supply chain	81
GRI 102	102-11	Precautionary principle or approach	7
GRI 102	102-12	External initiatives	7, 28
GRI 102	102-13	Membership of associations	25, 87
GRI 102	102-14	Statement from senior decision-maker	4
GRI 102	102-15	Key impacts, risks and opportunities	21, Annual Report
GRI 102	102-16	Values, principles, standards and norms of behavior	23
GRI 102	102-17	Mechanisms for advice and concerns about ethics	23
GRI 102	102-18	Governance structure	18
GRI 102	102-19	Delegating authority	18
GRI 102	102-20	Executive-level responsibility for economic, environmental and social topics	18
GRI 102	102-22	Composition of the highest governance body and its committees	18
GRI 102	102-23	Chair of the highest governance body	18
GRI 102	102-24	Nominating and selecting the highest governance body	Notice of 2020 Annual Meeting of Shareholders and Management Information Circular
GRI 102	102-25	Conflicts of interest	28
GRI 102	102-26	Role of highest governance body in setting purpose, values and strategy	Notice of 2020 Annual Meeting of Shareholders and Management Information Circular
GRI 102	102-27	Collective knowledge of highest governance body	Notice of 2020 Annual Meeting of Shareholders and Management Information Circular
GRI 102	102-28	Evaluating the highest governance body's performance	Notice of 2020 Annual Meeting of Shareholders and Management Information Circular
GRI 102	102-30	Effectiveness of risk management process	21
GRI 102	102-31	Review of economic, environmental and social topics	18
GRI 102	102-32	Highest governance body's role in sustainability reporting	18

GRI standard number	Disclosure number	Disclosure title	Page/link
GRI 102	102-33	Communicating critical concerns	23
GRI 102	102-34	Nature and total number of critical concerns	23
GRI 102	102-35	Remuneration policies	Notice of 2020 Annual Meeting of Shareholders and Management Information Circular
GRI 102	102-36	Process for determining remuneration	Notice of 2020 Annual Meeting of Shareholders and Management Information Circular
GRI 102	102-37	Stakeholders' involvement in remuneration	18, Notice of 2020 Annual Meeting of Shareholders and Management Information Circular
GRI 102	102-40	List of stakeholder groups	10
GRI 102	102-42	Identifying and selecting stakeholders	10, 60
GRI 102	102-43	Approach to stakeholder engagement	10, 54, 60, 64
GRI 102	102-44	Key topics and concerns raised	54, 60
GRI 102	102-45	Entities included in the consolidated financial statements	7, Annual Report
GRI 102	102-46	Defining report content and topic boundaries	8
GRI 102	102-47	List of material topics	8
GRI 102	102-48	Restatements of information	Some 2018 data has been revised over the previous CSR report, including Gas Transmission and Midstream Scope 1 emissions, Scope 2 emissions, methane, CACs and energy consumption, Liquids Pipeline Scope 2 emissions, CACs and energy consumption, Gas Distribution and Storage CACs, and Utility customers' natural gas consumption Scope 3 emissions. Asset integrity reportable Tier 1 and Tier 2 process safety events were corrected to reflect liquids and liquids systems only. Indigenous inclusion 2018 total spend was retrospectively adjusted to reflect a prior period revision.
GRI 102	102-49	Changes in reporting	7
GRI 102	102-50	Reporting period	7
GRI 102	102-51	Date of most recent report	2018 Sustainability Report: Building Connections
GRI 102	102-52	Reporting cycle	7
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	7
GRI 102	102-55	GRI content index	90
GRI 102	102-56	External assurance	7

GRI standard number	Disclosure number	Disclosure title	Page/link
Business ethics			
GRI 307	307-1	Non-compliance with environmental laws and regulations	23, 88
GRI 416	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	88
GRI 419	419-1	Non-compliance with laws and regulations in the social and economic area	23
Political advocac	y and accounta	bility	
GRI 415	415-1	Political contributions	25, 87
Climate change a	and the energy t	ransition	
GRI 103	103-1	Explanation of the material topic and its boundary	28
GRI 103	103-2	The management approach and its components	28
GRI 103	103-3	Evaluation of the management approach	28
GRI 302	302-1	Energy consumption within the organization	28, ESG Datasheet
GRI 302	302-2	Energy consumption outside of the organization	28, ESG Datasheet
GRI 302	302-4	Reduction of energy consumption	28, ESG Datasheet
GRI 305	305-1	Direct (Scope 1) GHG emissions	28, ESG Datasheet
GRI 305	305-2	Energy indirect (Scope 2) GHG emissions	28, ESG Datasheet
GRI 305	305-3	Other indirect (Scope 3) GHG emissions	28, ESG Datasheet
Local environmen	ntal impacts		
GRI 103	103-1	Explanation of the material topic and its boundary	35
GRI 103	103-2	The management approach and its components	35
GRI 103	103-3	Evaluation of the management approach	35
GRI 303	303-1	Interactions with water as a shared resource	35
GRI 303	303-3	Water withdrawal	35, ESG Datasheet
GRI 303	303-4	Water discharge	35, ESG Datasheet
GRI 303	303-5	Water consumption	35, ESG Datasheet
GRI 305	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX) and other significant air emissions	35, ESG Datasheet
GRI 306	306-2	Waste by type and disposal method	35, ESG Datasheet
SASB	EM-MD-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	
SASB	EM-MD-160a.1	Description of environmental management policies and practices for active operations	

GRI standard number	Disclosure number	Disclosure title	Page/link
Safety			
GRI 103	103-1	Explanation of the material topic and its boundary	40
GRI 103	103-2	The management approach and its components	40
GRI 103	103-3	Evaluation of the management approach	40
GRI 403	403-1	Occupational health and safety management system	40
GRI 403	403-2	Hazard identification, risk assessment and incident investigation	40
GRI 403	403-3	Occupational health services	40
GRI 403	403-5	Worker training on occupational health and safety	40
GRI 403	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	40
GRI 403	403-8	Workers covered by an occupational health and safety management system	40
GRI 403	403-9	Work-related injuries	43, ESG Datasheet
GRI 403	403-10	Work-related ill health	43, ESG Datasheet
Asset integrity			
GRI 103	103-1	Explanation of the material topic and its boundary	45
GRI 103	103-2	The management approach and its components	45
GRI 103	103-3	Evaluation of the management approach	45
GRI 306	306-3	Significant spills	45, ESG Datasheet
SASB	EM-MD-160a.4	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume in Unusually Sensitive Areas (USAs), and volume recovered	
SASB	EM-MD-540a.1	Number of reportable pipeline incidents, percentage significant	
SASB	EM-MD-540a.2	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	
SASB	EM-MD-000.A	"Total metric ton-kilometers of: (1) natural gas, (2) crude oil, and (3) refined petroleum products transported, by mode of Transport"	
SASB	IF-GU-540a.1	Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	
SASB	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	
SASB	IF-GU-000.C	Length of gas (1) transmission and (2) distribution pipelines	
Emergency prepare	aredness and re	esponse	
GRI 103	103-1	Explanation of the material topic and its boundary	51
GRI 103	103-2	The management approach and its components	51
GRI 103	103-3	Evaluation of the management approach	51
SASB	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	51

GRI standard number	Disclosure number	Disclosure title	Page/link
Community enga	gement		
GRI 103	103-1	Explanation of the material topic and its boundary	60
GRI 103	103-2	The management approach and its components	60
GRI 103	103-3	Evaluation of the management approach	60
GRI 413	413-1	Operations with local community engagement, impact assessments and development programs	60
Customer relatio	ns		
GRI 418	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	64
SASB	IF-GU-240a.1	Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers and (4) transportation services only	ESG Datasheet
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
SASB	IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	ESG Datasheet
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
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
SASB	IF-GU-420a.2	Customer gas savings from efficiency measures by market	ESG Datasheet
SASB	IF-GU-000.A	Number of: (1) residential, (2) commercial and (3) industrial customers served	ESG Datasheet
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
Building an energ	gized team		
GRI 102	102-41	Collective bargaining agreements	69, ESG Datasheet
GRI 103	103-1	Explanation of the material topic and its boundary	69
GRI 103	103-2	The management approach and its components	69
GRI 103	103-3	Evaluation of the management approach	69
GRI 401	401-1	New employee hires and employee turnover	ESG Datasheet
GRI 401	401-3	Parental leave	ESG Datasheet
GRI 404	404-1	Average hours of training per year per employee	ESG Datasheet
GRI 404	404-2	Programs for upgrading employee skills and transition assistance programs	69
GRI 405	405-1	Diversity of governance bodies and employees	69, ESG Datasheet
GRI 405	405-2	Ratio of basic salary and remuneration of women to men	69, ESG Datasheet

GRI standard number	Disclosure number	Disclosure title	Page/link
Corporate citizer	nship		
GRI 203	203-1	Infrastructure investments and services supported	77
Supply chain man	nagement		
GRI 204	204-1	Proportion of spending on local suppliers	81
GRI 301	301-1	Materials used by weight or volume	81
GRI 301	301-2	Recycled input materials used	81
SASB	IF-GU-540a.2	Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel	ESG Datasheet
Economic impact	ts		
GRI 201	201-1	Direct economic value generated and distributed	83

Task Force on Climate-related Disclosure Index

These recommendations were released in June 2017. This index references where information that addressed the recommendations can be found within the 2019 Sustainability Report and 2018 Resilient Energy Infrastructure Report.

TCFD recommendations	Disclosures
Strategy	
Describe the climate-related risks and opportunities the organization has identified over the short, medium and long-term.	31 Resilient Energy Infrastructure Report pp. 4-17
Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning.	31 Resilient Energy Infrastructure Report pp. 4-17
Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2 degree Celsius or lower scenario.	Resilient Energy Infrastructure Report pp. 4-17
Governance	
Describe the board's oversight of climate-related risks and opportunities.	18 Resilient Energy Infrastructure Report pp. 18-19
Describe management's role in assessing and managing climate-related risks and opportunities.	18 Resilient Energy Infrastructure Report pp. 19
Risk management	
Describe the organization's processes for identifying and assessing climate-related risks.	21 Resilient Energy Infrastructure Report pp. 20-21
Describe the organization's processes for managing climate-related risks.	21 Resilient Energy Infrastructure Report pp. 21
Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management.	21 Resilient Energy Infrastructure Report pp. 21
Metrics and targets	
Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	30 Resilient Energy Infrastructure Report pp. 22
Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	30 Resilient Energy Infrastructure Report pp. 22-25
Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions and the related risks.	32 Resilient Energy Infrastructure Report pp. 22-25