

GRI Index

Statement of use: Enbridge's 2025 Sustainability Report has been developed with reference to the GRI Standards for the period January 1 – December 31, 2025. The eight principles of reporting suggested in GRI 1: Foundation 2021—balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability—have been adopted to ensure the quality and proper presentation of the reported information. This index also includes references to relevant indicators from the IPECA/API/IOGP 5th edition Sustainability Reporting Guidance for the Oil and Gas Industry (2025).

Applicable GRI Sector Standard: GRI 11: Oil and Gas Sector 2021

ASD = Additional Sector Disclosures

Disclosure number		Disclosure title	2025 disclosure response
GRI	IPECA		
GRI 2: General Disclosures 2021			
The organization and its reporting practices			
2-1		Organizational details	2025 Sustainability Report [pages 5 , 83] 2025 Annual Report [page 9] Enbridge website [About us]
2-2		Entities included in the organization's sustainability reporting (if they are different than in financial reporting)	2025 Sustainability Report [page 3] 2025 Annual Report [pages 14 – 33] Unless otherwise noted, the approach to consolidating information used in our financial statements is the same as in our sustainability disclosures.
2-3		Reporting period, frequency and contact point	2025 Sustainability Report [pages 5 , 83] 2025 Annual Report [pages 2 , 14 , 200]
2-4		Restatements of information	2024 data for Contribution to lower third-party emissions has been revised with an audited DSM number for Ontario. Please see page 24 of the 2025 Sustainability Report.
2-5		External assurance	2025 Sustainability Report [page 3] 2025 Datasheet [page 3 , 20 , 23]
Activities and workers			
2-6		Activities, value chain, and other business relationships	2025 Sustainability Report [page 7] 2025 Annual Report [pages 15 – 33] Sustainability resources [Supply chain management]
2-7		Employees	2025 Datasheet [pages 16 – 18]
2-8		Workers who are not employees	2025 Datasheet [page 16]

Disclosure number		Disclosure title	2025 disclosure response
GRI	IPECA		
Governance			
2-9	GOV-1	Governance structure and composition	2026 Management Information Circular [pages 3 , 30 – 31 , 45 – 46 , 53 – 60] 2025 Sustainability Report [pages 11 – 12]
2-10	GOV-1	Nomination and selection of the highest governance body	2026 Management Information Circular [page 45]
2-11	GOV-1	Chair of the highest governance body	2026 Management Information Circular [page 45]
2-12	GOV-1	Role of the highest governance body in overseeing the management of impacts	2026 Management Information Circular [pages 39 – 42] 2025 Sustainability Report [pages 11 – 12 , 55]
2-13	GOV-1	Delegation of responsibility for managing impacts	2026 Management Information Circular [pages 46 – 60] 2025 Sustainability Report [pages 11 – 12 , 56]
2-14	GOV-1	Role of the highest governance body in sustainability reporting	2026 Management Information Circular [pages 42 , 51 – 52 , 59 – 60] 2025 Sustainability Report [pages 10 – 12 , 56]
2-15		Conflicts of interest	2026 Management Information Circular [pages 38 – 39] Sustainability resources [Ethics and compliance] Our Statement on Business Conduct Board Committee Terms of Reference Corporate Governance Principles and Guidelines
2-16		Communication of critical concerns	Whistle Blower Policy 2026 Management Information Circular [page 39] Sustainability resources [Ethics and compliance]
2-17	GOV-1	Collective knowledge of the highest governance body	2026 Management Information Circular [pages 31 , 47 – 48] Corporate Governance Principles and Guidelines
2-18	GOV-1	Evaluation of the performance of the highest governance body	2026 Management Information Circular [page 49] Corporate Governance Principles and Guidelines
2-19		Remuneration policies	2026 Management Information Circular [pages 61 – 89]
2-20		Process to determine remuneration	2026 Management Information Circular [pages 61 – 89]
2-21		Annual total compensation ratio	Not reported. For details on our CEO compensation, read: 2026 Management Information Circular [pages 90 – 91]

Disclosure number		Disclosure title	2025 disclosure response
GRI	IPECA		
Strategy, policies and practices			
2-22		Statement on sustainable development strategy	2025 Sustainability Report [pages 4 , 10] 2026 Management Information Circular [Letter to shareholders]
2-23	GOV-1	Policy commitments	Our Statement on Business Conduct Supplier Code of Conduct Sustainability Policy Sustainability: Our commitment Sustainability resources [Ethics and compliance] Sustainability resources [Supply chain management] 2025 Sustainability Report [page 11] 2026 Management Information Circular [pages 38 – 40] Fighting against forced labour and child labour in supply chains report
2-24	GOV-1 GOV-2	Embedding policy commitments	Our Statement on Business Conduct 2025 Sustainability Report [page 10] Sustainability resources [Supply chain management] Sustainability resources [Ethics and compliance] Supplier Code of Conduct Corporate Documents and Policies
2-25		Processes to remediate negative impacts	Whistle Blower Policy Our Statement on Business Conduct Sustainability resources [Ethics and compliance] Sustainability resources [Supply chain management] 2026 Management Information Circular [pages 38 – 40]
2-26		Mechanisms for seeking advice and raising concerns	Whistle Blower Policy Sustainability resources [Ethics and compliance] 2026 Management Information Circular [pages 38 – 40]
2-27		Compliance with laws and regulations	2025 Sustainability Report [page 78] Sustainability resources [Ethics and compliance]
2-28		Membership associations	2025 Sustainability Report [page 76]

Disclosure number			Disclosure title	2025 disclosure response
GRI	IPIECA			
Stakeholder engagement				
2-29			Approach to stakeholder engagement	2025 Sustainability Report [pages 44 – 50] 2026 Management Information Circular [pages 51 – 53, 60] Sustainability resources [Management approach: Stakeholder and community engagement]
2-30			Collective bargaining agreements	2025 Datasheet [page 18] Management approach: Employee attraction, retention and engagement
GRI 3: Material Topics 2021				
Approach to materiality				
3-1			Process to determine material topics	2025 Sustainability Report [page 11]
3-2			List of material topics	2025 Sustainability Report [page 11]
GRI 11: Oil and Gas Sector 2021				
Topic 11.1 Climate Change				
11.1	3-3	CCE-4	Management of material topics	2025 Sustainability Report [pages 18 – 24, 55 – 68] Climate Policy Sustainability Policy
11.2	302-1	CCE-6	Energy consumption within the organization	2025 Datasheet [pages 8, 20 – 21]
11.3	302-2		Energy consumption outside the organization	2025 Datasheet [pages 5, 20 – 21]
11.4	302-3		Energy intensity	Not reported.
11.5	305-1	CCE-4 CCE-5	Direct (Scope 1) GHG emissions	2025 Datasheet [pages 5, 20 – 22] 2025 Sustainability Report [pages 20, 23 – 24]
11.6	305-2	CCE-4	Energy indirect (Scope 2) GHG emissions	2025 Datasheet [pages 5, 20 – 22] 2025 Sustainability Report [pages 23 – 24]

Disclosure number			Disclosure title	2025 disclosure response
GRI 11	GRI	IPECA		
11.1.7	305-3	CCE-4	Other indirect (Scope 3) GHG emissions	2025 Datasheet [pages 5 , 20 – 22] 2025 Sustainability Report [pages 23 – 24]
11.1.8	305-4	CCE-4	GHG emissions intensity	2025 Datasheet [pages 5 , 20 – 22] 2025 Sustainability Report [pages 23 – 24]
		CCE-5	Approach to reducing methane emissions	2025 Sustainability Report [pages 18 – 22]
Topic 11.2 Climate adaptation, resilience, and transition				
11.2.1	3-3	CCE-2	Management of material topics	2025 Sustainability Report [pages 55 – 68] Sustainability Policy Climate Policy
11.2.2	201-2	CCE-2	Financial implications and other risks and opportunities due to climate change	2025 Sustainability Report [pages 62 – 63] 2025 Annual Report [pages 48 – 50]
11.2.3	305-5	CCE-4	Approach to reducing GHG emissions	2025 Sustainability Report [pages 18 – 24]
11.2.4	ASD		Approach to public policy development and lobbying on climate change	2025 Sustainability Report [pages 51 – 53]
		CCE-2	Climate risks and opportunities	2025 Sustainability Report [pages 18 – 24]
		CCE-1	Climate governance	2025 Sustainability Report [pages 11 – 12 , 55 – 56]
Topic 11.3 Air emissions				
11.3.1	3-3	ENV-5	Management of material topics	Management approach: Environmental management Sustainability Policy
11.3.2	305-7	ENV-5	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	2025 Datasheet [pages 7 , 20 – 22]
11.3.3	416-1		Impacts of air quality on human health	Not reported. For a qualitative discussion of our safety practices read: 2025 Sustainability Report [pages 37 – 39]
Topic 11.4 Biodiversity				
11.4.1	3-3		Management of material topics	Management approach: Environmental management Sustainability Policy 2025 Sustainability Report [pages 32 – 34]
11.4.2	101-1	ENV-3 ENV-4	Policies to halt and reverse biodiversity loss	Not reported. For a qualitative discussion of our approach to biodiversity read: 2025 Sustainability Report [pages 32 – 34]

Disclosure number			Disclosure title	2025 disclosure response
GRI 11	GRI	IPECA		
11.4.3	101-2	ENV-3 ENV-4	Management of biodiversity impacts	2025 Sustainability Report [pages 32 – 34
11.4.4	101-3	ENV-3 ENV-4	Identification of biodiversity impacts	2025 Sustainability Report [pages 32 – 34]
11.4.5	101-5	ENV-3 ENV-4	Locations with biodiversity impacts	2025 Sustainability Report [pages 32 – 34]
11.4.6	101-6	ENV-3 ENV-4	Direct drivers of biodiversity loss	2025 Sustainability Report [pages 32 – 34]
11.4.7	101-7	ENV-3 ENV-4	Changes to the state of biodiversity	Not reported. This is a new requirement for GRI 101: Biodiversity 2024
11.4.8	101-8	ENV-3 ENV-4	List the ecosystem services affected or potentially affected by the organization's activities	Not reported. This is a new requirement for GRI 101: Biodiversity 2024
Topic 11.5 Waste				
11.5.1	3-3	ENV-7	Management of material topics	Management approach: Environmental management
11.5.2	306-1	ENV-7	Waste generation and significant waste-related impacts	Management approach: Environmental management
11.5.3	306-2	ENV-7	Management of significant waste-related impacts	Management approach: Environmental management
11.5.4	306-3	ENV-7	Waste generated	2025 Datasheet [page 9]
11.5.5	306-4	ENV-7	Waste diverted from disposal	2025 Datasheet [page 9]
11.5.6	306-5	ENV-7	Waste directed to disposal	2025 Datasheet [page 9]
Topic 11.6 Water and effluents				
11.6.1	3-3	ENV-1 ENV-2	Management of material topics	Management approach: Environmental management
11.6.2	303-1	ENV-1	Interactions with water as a shared resource	Management approach: Environmental management
11.6.3	303-2	ENV-1	Management of water discharge-related impacts	Management approach: Environmental management
11.6.4	303-3	ENV-1	Water withdrawal	2025 Datasheet [pages 8 – 9]
11.6.5	303-4	ENV-2	Water discharge	2025 Datasheet [pages 8 – 9]
11.6.6	303-5	ENV-1	Water consumption	2025 Datasheet [pages 8 – 9]

Disclosure number			Disclosure title	2025 disclosure response
GRI 11	GRI	IPECA		
Topic 11.7 Closure and rehabilitation				
11.7.1	3-3	ENV-8	Management of material topics	Enbridge website [Enbridge abandonment trusts] Enbridge website [Lifecycle of an Enbridge pipeline] 2025 Annual Report [pages 91 – 92]
11.7.2	402-1		Minimum notice periods regarding operational changes	Not reported. For a qualitative discussion read: Management approach: Employee attraction, retention and engagement
11.7.3	404-2	SOC-7	Programs for upgrading employee skills and transition assistance programs	Management approach: Employee attraction, retention and engagement 2025 Sustainability Report [page 42]
11.7.4	ASD	ENV-8	List the operational sites that have closure plans in place, have been closed or are in the process of being closed	Not reported.
11.7.5	ASD	ENV-8	List the decommissioned structures left in place	Not applicable
11.7.6	ASD		Financial provisions (\$) for closure and rehabilitation	2025 Annual Report [pages 91 – 92]
Topic 11.8 Asset integrity and critical incident management				
11.8.1	3-3	ENV-6	Management of material topics	Management approach: Asset integrity and reliability Management approach: Emergency preparedness and response
11.8.2	306-3	ENV-6	Significant spills	2025 Datasheet [page 12] 2025 Sustainability Report [pages 31, 79]
11.8.3	ASD	SHS-6	Total number of Tier 1 and Tier 2 process safety events	2025 Datasheet [page 12] 2025 Sustainability Report [pages 31, 79]
11.8.4	ASD		Tailings facilities (only for oil sands)	Not applicable to Enbridge.
Topic 11.9 Occupational health and safety				
11.9.1	3-3	SHS-1	Management of material topics	Management approach: Employee and contractor health and safety Safety and Reliability Policy
11.9.2	403-1	SHS-1	Occupational health and safety management system	Management approach: Employee and contractor health and safety
11.9.3	403-2	SHS-1	Hazard identification, risk assessment and incident investigation	Management approach: Employee and contractor health and safety 2025 Sustainability Report [page 38]
11.9.4	403-3	SHS-1	Occupational health services	Not reported. For a qualitative discussion of our safety practices read: Management approach: Employee and contractor health and safety

Disclosure number			Disclosure title	2025 disclosure response
GRI 11	GRI	IPECA		
11.9.5	403-4	SHS-1	Worker participation, consultation, and communication on occupational health and safety	Management approach: Employee and contractor health and safety
11.9.6	403-5	SHS-1	Worker training on occupational health and safety	Management approach: Employee and contractor health and safety
11.9.7	403-6	SHS-2	Promotion of worker health	2025 Sustainability Report [pages 40]
11.9.8	403-7	SHS-3	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships (such as contractors)	2025 Sustainability Report [pages 39]
11.9.9	403-8	SHS-3	Number and percentage of workers covered by an occupational health and safety management system	Safety and Reliability Policy Management approach: Employee and contractor health and safety 2025 Sustainability Report [pages 37]
11.9.10	403-9	SHS-3 SHS-6	Work-related injuries	2025 Datasheet [page 11] 2025 Sustainability Report [page 39]
11.9.11	403-10	SHS-3	Work-related ill health	Not reported. For a qualitative discussion of our safety practices read: Management approach: Employee and contractor health and safety
Topic 11.10 Employment practices				
11.10.1	3-3		Management of material topics	Management approach: Employee attraction, retention and engagement 2025 Sustainability Report [pages 40 – 42]
11.10.2	401-1	SOC-4	New employee hires and employee turnover	2025 Datasheet [page 17]
11.10.3	401-2	SOC-4	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Management approach: Employee attraction, retention and engagement 2025 Sustainability Report [page 40] Enbridge website [Enbridge benefits]
11.10.4 – 11.11.3	401-3		Parental leave	2025 Datasheet [page 18]
11.10.5	402-1		Minimum notice periods regarding operational changes	Not reported. For a qualitative discussion of our employment practices read: Management approach: Employee attraction, retention and engagement
11.10.6	404-1	SOC-7	Average hours of training per year per employee	2025 Datasheet [page 18]

Disclosure number			Disclosure title	2025 disclosure response
GRI 11	GRI	IPECA		
11.10.7	404-2	SOC-7	Programs for upgrading employee skills and transition assistance programs	Management approach: Employee attraction, retention and engagement 2025 Sustainability Report [page 42]
11.10.8	414-1	SOC-14 SOC-2	New suppliers that were screened using social criteria	Sustainability Resources [Supply chain management]
11.10.9	414-2		Negative social impacts in the supply chain and actions taken	Not reported. For a qualitative discussion of our supply chain practices read: Sustainability Resources [Supply chain management] Fighting against forced labour and child labour in supply chains report
Topic 11.11 Non-discrimination and equal opportunity				
11.11.1	3-3	SOC-5	Management of material topics	Management approach: Employee attraction, retention and engagement 2025 Sustainability Report [page 41] Our Statement on Business Conduct Equal Employment Opportunity Policy
11.11.2	202-2	SOC-15	Proportion of senior management hired from the local community	Not reported. For a qualitative discussion of our practices read: Management approach: Employee attraction, retention and engagement
11.11.3	401-3		Parental leave	2025 Datasheet [page 18]
11.11.4	404-1	SOC-7	Average hours of training per year per employee	2025 Datasheet [page 18]
11.11.5	405-1	SOC-5	Diversity of governance bodies and employees	2025 Datasheet [pages 4, 16 – 17] 2026 Management Information Circular [page 50]
11.11.6	405-2		Ratio of basic salary and remuneration of women to men	2025 Datasheet [page 17]
11.11.7	406-1	SOC-5	Incidents of discrimination and corrective actions taken	Not reported. For a qualitative discussion of our practices read: Management approach: Employee attraction, retention and engagement Sustainability resources [Ethics and compliance]
Topic 11.12 Forced labor and modern slavery				
11.12.1	3-3	SOC-4	Management of material topics	Forced labor and modern slavery was evaluated during the materiality assessment process and was determined to not be a priority topic. Enbridge discloses information pertaining to forced labor and modern slavery. Please refer to the following: Management approach: Employee attraction, retention and engagement Fighting against forced labour and child labour in supply chains report
11.12.2	409-1		Operations and suppliers at significant risk for incidents of forced or compulsory labor	Fighting against forced labour and child labour in supply chains report

Disclosure number			Disclosure title	2025 disclosure response
GRI 11	GRI	IPECA		
11.12.3	414-2		Negative social impacts in the supply chain and actions taken	Not reported. For a qualitative discussion of our supply chain practices read: Sustainability Resources [Supply chain management] Fighting against forced labour and child labour in supply chains report
Topic 11.13 Freedom of association and collective bargaining				
11.13.1	3-3		Management of material topics	Management approach: Employee attraction, retention and engagement
11.13.2	407-1		Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Not reported. For a qualitative discussion read: Management approach: Employee attraction, retention and engagement Our Statement on Business Conduct Sustainability Policy
Topic 11.14 Economic impacts				
11.14.1	3-3		Management of material topics	Enbridge website [Economic benefits by state and province] 2025 Sustainability Report [page 50]
11.14.2	201-1		Direct economic value generated and distributed	2025 Datasheet [page 14]
11.14.3	202-2	SOC-15	Proportion of senior management hired from the local community	Not reported. For a qualitative discussion of our practices read: Management approach: Employee attraction, retention and engagement
11.14.4	203-3		Infrastructure investments and services supported	2025 Sustainability Report [page 50]
11.14.5	203-2		Significant indirect economic impacts	2025 Datasheet [page 13 – 14]
11.14.6	204-1	SOC-14	Proportion of spending on local suppliers	Not reported. For a qualitative discussion of our practices read: Sustainability Resources [Supply chain management] 2025 Datasheet [page 15]
Topic 11.15 Local communities				
11.15.1	3-3	SOC-9	Management of material topics	Management approach: Stakeholder and community engagement 2025 Sustainability Report [pages 47 – 50]
11.15.2	413-1	SOC-9	Operations with local community engagement and impact assessments	Not reported. For a qualitative discussion of our practices read: 2025 Sustainability Report [pages 47 – 50] Management approach: Stakeholder and community engagement
11.15.3	413-2	SOC-9	Operations with significant negative impacts on local communities	Not reported. For a qualitative discussion of our practices read: 2025 Sustainability Report [pages 47 – 50] Management approach: Stakeholder and community engagement
11.15.4	ASD	SOC-9	Number and type of grievances with local communities	Not reported. For a qualitative discussion of our practices read: 2025 Sustainability Report [page 48] Management approach: Stakeholder and community engagement

Disclosure number			Disclosure title	2025 disclosure response
GRI 11	GRI	IPECA		
Topic 11.16 Land and resource rights				
11.16.1	3-3	SOC-11	Management of material topics	Not applicable to Enbridge. We only impact communities during the construction phase of our pipelines. See topic 11.15 Local communities.
11.16.2	ASD	SOC-11	List the locations of operations that caused or contributed to involuntary resettlement	Not applicable to Enbridge.
Topic 11.17 Rights of Indigenous peoples				
11.17.1	3-3	SOC-10	Management of material topics	Management approach: Indigenous engagement and inclusion Indigenous Peoples Policy Indigenous Reconciliation Action Plan
11.17.2	411-1	SOC-10	Incidents of violations involving rights of Indigenous peoples	Not reported. For qualitative discussion read our 2025 Sustainability Report [pages 44 – 46]
11.17.3	ASD	SOC-10	List the locations of operations where Indigenous peoples are present or affected	2025 Sustainability Report [page 44]
11.17.4	ASD	SOC-10	Report if the organization has been involved in a process of seeking FPIC	Not reported. For qualitative discussion read our 2025 Sustainability Report [pages 44 – 46]
Topic 11.18 Conflict and security				
11.18.1	3-3	SOC-3	Management of material topics	Conflict and security was determined to not be a priority topic during our materiality assessment. Our approach to this topic is outlined in our: Sustainability Policy
11.18.2	410-1	SOC-3	Security personnel trained in human rights policies or procedures	Sustainability Policy Our Security Policy is aligned with the Voluntary Principles on Security and Human Rights, which recognize that force is used only when strictly necessary and to an extent proportional to the threat.
Topic 11.19 Anti-competitive behavior				
11.19.1	3-3		Management of material topics	Anti-competitive behavior was evaluated during the materiality assessment process and was determined to not be a priority topic. Enbridge discloses information pertaining this topic in: Sustainability Resources Ethics and compliance
11.19.2	206-1		Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not reported. For a qualitative discussion of our efforts to promote ethical conduct, read: Sustainability Resources Ethics and compliance
Topic 11.20 Anti-corruption				
11.20.1	3-3	GOV-3	Management of material topics	Sustainability resources Ethics and compliance Our Statement on Business Conduct Whistle Blower Policy

Disclosure number			Disclosure title	2025 disclosure response
GRI 11	GRI	IPECA		
11.20.2	205-1	GOV-3	Operations assessed for risks related to corruption	Sustainability Resources [Ethics and compliance]
11.20.3	205-2	GOV-3	Training about anti-corruption policies and procedures	Sustainability Resources [Ethics and compliance]
11.20.4	205-3	GOV-3	Confirmed incidents of corruption and actions taken	Not reported. For qualitative discussion read: Sustainability Resources [Ethics and compliance]
11.20.5	ASD	GOV-3	Approach to contract transparency	Not reported. For qualitative discussion read: Sustainability Resources [Ethics and compliance]
11.20.6	ASD	GOV-3	List of beneficial owners of the organization	Not reported.
Topic 11.21 Payments to governments				
11.21.1	3-3	GOV-4	Management of material topics	Tax transparency was evaluated during the materiality assessment process and was determined to not be a priority topic.
11.21.2	201-1	GOV-4	Direct economic value generated and distributed	2025 Datasheet [page 14]
11.21.3	201-4	GOV-4	Financial assistance received from government	Not reported.
11.21.4	207-1	GOV-4	Approach to tax	Partially reported. 2025 Annual Report [page 111]
11.21.5	207-2	GOV-4	Tax governance, control and risk management	Partially reported. 2025 Annual Report [page 57]
11.21.6	207-3	GOV-4	Stakeholder engagement related to tax	Partially reported. 2025 Sustainability Report [page 48]
11.21.7	207-4	GOV-4	Country by country tax and benefit reporting	Partially reported. Enbridge website [Economic benefits by state and province]
Topic 11.22 Public policy				
11.21.1	3-3	GOV-5	Management of material topics	2025 Sustainability Report [pages 51 – 53] Political Contributions Policy
11.21.2	415-1	GOV-5	Political contributions	2025 Sustainability Report [page 51]

SASB Index

Enbridge has prepared this index with reference to the Oil & Gas – Midstream (version 2023-12) and Gas Utilities & Distributors (version 2023-12) SASB standards.

SASB code	Accounting metric	2025 disclosure response
EM-MD-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	2025 Datasheet [pages 5 – 6] 2025 Sustainability Report [pages 20, 23] Not reported: Percentage covered under emissions-limiting regulations
EM-MD-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	2025 Sustainability Report [pages 18 – 24, 68]
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)	2025 Datasheet [page 7]
EM-MD-160a.1	Description of environmental management policies and practices for active operations	2025 Sustainability Report [pages 32 – 34] Management approach: Environmental management For more information on our environmental management policies and practices, please visit our website .
EM-MD-160a.2	Percentage of land owned, leased, or operated within areas of protected conservation status or endangered species habitat	Not reported. For a qualitative discussion of our efforts to protect land and biodiversity, read: 2025 Sustainability Report [pages 32 – 34] Management approach: Environmental management
EM-MD-160a.3	(1) Terrestrial land area disturbed, (2) percentage of impacted area restored	Not reported. For a qualitative discussion of our efforts to protect land and biodiversity, read: 2025 Sustainability Report [pages 32 – 34]
EM-MD-160a.4	Number of hydrocarbon spills	2025 Datasheet [page 12] 2025 Sustainability Report [pages 31, 79]
EM-MD-160a.4	Aggregate volume of hydrocarbon spills	2025 Datasheet [page 12] 2025 Sustainability Report [page 31]
EM-MD-160a.4	Volume of hydrocarbon spills in Arctic	Not applicable. Based on the geographical areas of our operations, this metric is not considered material to our company.
EM-MD-160a.4	Volume of hydrocarbon spills in sites with high biodiversity significance	Not reported.
EM-MD-160a.4	Volume of hydrocarbon spills recovered	Not reported.
EM-MD-520a.1	Total amount of monetary losses as a result of legal proceedings associated with pipeline and storage regulations	2025 Sustainability Report [page 78]
EM-MD-540a.1	(1) Number of reportable pipeline incidents, (2) percentage significant	2025 Datasheet [page 12] 2025 Sustainability Report [pages 31, 78]
EM-MD-540a.2	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	2025 Datasheet [page 12]
EM-MD-540a.3	Number of (1) accident releases and (2) non-accident releases (NARs) from rail transportation	Not applicable. Based on the nature of our operations and activities, this metric is not considered material to our company.

SASB code	Accounting metric	2025 disclosure response
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	2025 Sustainability Report [pages 28 – 30 , 37 – 39] Management approach: Asset integrity and reliability Management approach: Health and safety Management approach: Emergency preparedness and response
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	2025 Sustainability Report [page 6]. Reported in km of pipelines. For detailed information about our business units and operations, please see our 2025 Annual Report [pages 16 – 31] For more information about our business, please visit our website . Detailed information about our business units can be found for liquids pipelines , natural gas pipelines , and gas utilities and storage .
IF-GU-240a.1	Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only	2025 Datasheet [page 19] Not reported: Average retail gas rate for transportation services only
IF-GU-240a.3	(1) Number of residential customer gas disconnections for non-payment, (2) percentage reconnected within 30 days	2025 Datasheet [page 19]
IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	2025 Sustainability Report [page 27] Management approach: Energy access, reliability and affordability
IF-GU-420a.2	Customer gas savings from efficiency measures by market	2025 Datasheet [page 19] 2025 Sustainability Report [page 22]
IF-GU-540a.1	Number of (1) reportable pipeline incidents, (2) corrective actions received and (3) violations of pipeline safety statutes	2025 Datasheet [page 12] 2025 Sustainability Report [pages 31 , 78 – 79]
IF-GU-540a.2	Percentage of distribution pipeline that is (1) cast or wrought iron and (2) unprotected steel	Not reported. For a qualitative discussion of our asset integrity efforts, please read: 2025 Sustainability Report [pages 28 – 30] Management approach: Asset integrity and reliability
IF-GU-540a.3	Percentage of gas (1) transmission and (2) distribution pipelines inspected	Partially reported. 2025 Sustainability Report [page 28] 2025 Datasheet [page 12]
IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	2025 Sustainability Report [pages 19 – 22 , 28 – 30] Management approach: Asset integrity and reliability
IF-GU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	2025 Datasheet [page 19]
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	2025 Datasheet [page 19]
IF-GU-000.C	Length of gas (1) transmission and (2) distribution pipelines	2025 Sustainability Report [page 6] 2025 Annual Report [pages 22 – 31] For more information on our natural gas pipelines, please visit our website .

Climate Disclosures Index

Enbridge has prepared this index based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and select requirements of the International Financial Reporting Standards (IFRS) S2 Climate-related Disclosures.

TCFD recommendations	IFRS S2	2025 disclosure response
Governance		
a) Describe the board's oversight of climate-related risks and opportunities	S2-6(a)	2025 Sustainability Report [pages 11 – 12 , 55 – 56] 2026 Management Information Circular [pages 42 , 51 – 52 , 59 – 60]
b) Describe management's role in assessing and managing climate-related risks and opportunities	S2-6(b)	2025 Sustainability Report [pages 12 , 56]
Strategy		
a) Describe the climate-related risks and opportunities the organization has identified over the short, medium and long-term	S2-9(a)	2025 Sustainability Report [pages 59 – 63] 2025 Annual Report [pages 43 , 47 – 48 , 51 – 52 , 55 – 56]
b) Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning	S2-9(b)	2025 Sustainability Report [pages 57 , 59 – 63] 2025 Annual Report [pages 43 , 47 – 48 , 51 – 52 , 55 – 56]
c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 1.5 degree Celsius scenario	S2-9(c)	2025 Sustainability Report [pages 57 , 64 – 67]
Risk management		
a) Describe the organization's processes for identifying and assessing climate-related risks	S2-25(a)	2025 Sustainability Report [page 58] 2026 Management Information Circular [pages 41 – 42] Sustainability Resources [Enterprise Risk Management]
b) Describe the organization's processes for managing climate-related risks	S2-25(b)	2025 Sustainability Report [pages 58 , 59 – 63] 2026 Management Information Circular [pages 41 – 42] Sustainability Resources [Enterprise Risk Management]
c) Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	S2-25(c)	2025 Sustainability Report [page 58] 2026 Management Information Circular [pages 41 – 42] Sustainability Resources [Enterprise Risk Management]
Metrics and targets		
a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process		2025 Datasheet [pages 5 – 10] 2025 Sustainability Report [page 68]
b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions, and the related risks	S2-29(a)	2025 Datasheet [pages 5 , 20 – 22] 2025 Sustainability Report [pages 23 – 24] 2025 Annual Report [pages 43 , 47 – 48]
c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	S2-33(a–g)	2025 Sustainability Report [pages 18 , 23 – 24 , 68]