Independent practitioner's limited assurance report on selected performance metrics in Enbridge Inc.'s 2023 ESG Datasheet

To the Directors of Enbridge Inc.

We have undertaken a limited assurance engagement on the select performance metrics described in Appendix A (the "subject matter") as presented in Enbridge Inc.'s (the "Company") 2023 ESG Datasheet for the year ended December 31, 2023.

Management's responsibility
Management is responsible for the preparation of the subject matter in accordance with the applicable criteria as described in Appendix A (the "criteria"). Management is also responsible for selecting the applicable criteria used. Management is also responsible for such internal control as management determines necessary to enable the preparation of the subject matter that is free from material misstatement, whether due to fraud or error.

Our responsibility
Our responsibility is to express a limited assurance conclusion on the subject matter based on the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standards on Assurance Engagements 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and International Standards on Assurance Engagements 3410, *Assurance Engagements on Greenhouse Gas Statements.* These standards require that we plan and perform this engagement to obtain limited assurance about whether the subject matter is free from material misstatement.

A limited assurance engagement involves performing procedures (primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures) and evaluating the evidence obtained. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. The procedures are selected based on our professional judgment, which includes identifying areas where the risks of material misstatement, whether due to fraud or error, in preparing the subject matter in accordance with the applicable criteria are likely to arise. Our engagement included, among others, the following procedures performed:

- inquired of management to obtain an understanding of the overall governance and internal control environment, risk management processes relevant to the subject matter;
- analytical reviews and trend analysis of the limited assurance subject matter;
- obtained and inspected, on a sample basis, underlying supporting documentation for the subject matter;
- Performed physical site visits, on a sample basis, to understand the activities and emission sources at the Company's operations; and
- considered the disclosure and presentation of the subject matter.

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our independence and quality management
We have complied with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements,* which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Significant inherent limitations
Non-financial data is subject to more limitations than financial data, given both the nature and the methods used for determining, calculating, sampling, or estimating such data. Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgements. Greenhouse gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Conclusion
Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the subject matter for the year ended December 31, 2023, is not prepared, in all material respects, in accordance with the criteria.

Purpose of statement and restriction on distribution and use of our report
The subject matter has been prepared in accordance with the criteria to report publicly as part of the Company's 2023 ESG Datasheet. As a result, the subject matter may not be suitable for another purpose. Our report is intended solely for the Company.

We acknowledge the disclosure of our report, in full only, publicly as part of the Company's 2023 ESG Datasheet without assuming or accepting any responsibility or liability to any other third party in respect of this report.

Our report should not be distributed to parties other than the Company or publicly as part of the Company's 2023 ESG Datasheet.

PricewaterhouseCoopers LLP

Chartered Professional Accountants

Calgary, Alberta
May 7, 2024

Appendix A
Select Performance Metrics and Criteria

Metric	Applicable Criteria	Unit	2023 Value
Scope 1 greenhouse gas ("GHG") **emissions**	The World Resource Institute / World Business Council for Sustainable Development GHG Protocol - *A Corporate Accounting and Reporting Standard* ("GHG Protocol")	Tonnes of carbon dioxide equivalent ("tCO_2e")	7,480,000
Scope 2 GHG emissions (*location-based*)	GHG Protocol and GHG Protocol Scope 2 Guidance (supplement to the GHG Protocol)	tCO_2e	7,148,000
Scope 2 GHG emissions (*market-based*)	GHG Protocol and GHG Protocol Scope 2 Guidance (supplement to the GHG Protocol)	tCO_2e	5,961,000
Scope 3 GHG emissions (*Fuel and energy related activities, Employee business air travel, Utility customers' natural gas consumption – Gas Distribution & Storage*)	Internally developed criteria as disclosed in the Company's 2023 ESG Datasheet	tCO_2e	54,634,100
Methane emissions	GHG Protocol	tCO_2e	985,000
Emissions Intensity (*Scope 1 emissions and market-based Scope 2 emissions / energy delivered (throughput))*	GHG Protocol and internally developed criteria as disclosed in the Company's 2023 ESG Datasheet	tCO_2e / petajoule	488
Total energy consumption (*fuel and electricity*)	Internally developed criteria as disclosed in the Company's 2023 ESG Datasheet	gigajoules	174,945,000
Underrepresented ethnic and racial minority groups *(Number of 'regular' employees who self-identify as ethnic or racial minority / Total 'regular' employee headcount)*	Internally developed criteria as disclosed in the Company's 2023 ESG Datasheet	%	26.3