

# GRI Index

**Statement of use:** Enbridge's 2023 Sustainability Report has been developed in accordance with the GRI Standards for the period January 1–December 31, 2023. 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.

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

Disclosure number	Disclosure title	2023 disclosure response
<b>GRI 2: General Disclosures 2021</b>		
<b>The organization and its reporting practices</b>		
2-1	Organizational details	<a href="#">2023 Sustainability Report</a> [pages 5, 89] <a href="#">2023 Annual Report</a> [pages 1, 8] <a href="#">Enbridge website: About us</a>
2-2	Entities included in the organization's sustainability reporting	<a href="#">2023 Sustainability Report</a> [page 4] <a href="#">2023 Annual Report</a> [pages 14–38]
2-3	Reporting period, frequency and contact point	<a href="#">2023 Sustainability Report</a> [pages 4, 89] <a href="#">2023 Annual Report</a> [pages 2, 12–13]
2-4	Restatements of information	<p>Data for pipeline inspection in 2022 has been revised from 61,169 to 38,242 following a data entry discrepancy from the 2022 ESG Datasheet. This has been corrected in the 2023 ESG Datasheet.</p> <p>The total recordable incident frequency (TRIF) for contractors (per 200,000 hours worked) for 2022 has been revised from 0.33 to 0.35 following a data entry discrepancy in the 2022 Sustainability Report and the 2022 ESG Datasheet.</p>
2-5	External assurance	<a href="#">2023 Sustainability Report</a> [page 4] <a href="#">2023 ESG Datasheet</a> [pages 3, 41–44, 45]
<b>Activities and workers</b>		
2-6	Activities, value chain, and other business relationships	<a href="#">2023 Sustainability Report</a> [pages 5, 6, 71–72] <a href="#">2023 Annual Report</a> [pages 14–34]
2-7	Employees	<a href="#">2023 ESG Datasheet</a> [pages 37–39, 41–44, 45]
2-8	Workers who are not employees	<a href="#">2023 ESG Datasheet</a> [page 37]

Disclosure number	Disclosure title	2023 disclosure response
<b>Governance</b>		
2-9	Governance structure and composition	<a href="#">2023 Sustainability Report</a> [pages 63–66] <a href="#">2024 Management Information Circular</a> [pages 3–4, 33, 34, 46–47, 55–63]
2-10	Nomination and selection of the highest governance body	<a href="#">2024 Management Information Circular</a> [pages 33, 46–49] <a href="#">2023 Sustainability Report</a> [pages 64–66]
2-11	Chair of the highest governance body	<a href="#">2024 Management Information Circular</a> [pages 40–41, 46–47] <a href="#">2023 Sustainability Report</a> [pages 64–66, 67–68]
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">2024 Management Information Circular</a> [pages 42–47] <a href="#">2023 Sustainability Report</a> [pages 64–66]
2-13	Delegation of responsibility for managing impacts	<a href="#">2024 Management Information Circular</a> [pages 46–63, 93–99] <a href="#">2023 Sustainability Report</a> [pages 64–66]
2-14	Role of the highest governance body in sustainability reporting	<a href="#">2024 Management Information Circular</a> [pages 46–63] <a href="#">2023 Sustainability Report</a> [pages 12–13, 64–66]
2-15	Conflicts of interest	<a href="#">2024 Management Information Circular</a> [pages 40–42] <a href="#">2023 Sustainability Report</a> [pages 67–68] <a href="#">Our Statement on Business Conduct</a> <a href="#">Board Committee Terms of Reference</a> <a href="#">Corporate Governance Principles and Guidelines</a>
2-16	Communication of critical concerns	<a href="#">2023 Sustainability Report</a> [pages 67–68] <a href="#">2024 Management Information Circular</a> [pages 41–42] <a href="#">Whistle Blower Policy</a>
2-17	Collective knowledge of the highest governance body	<a href="#">2024 Management Information Circular</a> [pages 48–51] <a href="#">Corporate Governance Principles and Guidelines</a>
2-18	Evaluation of the performance of the highest governance body	<a href="#">2024 Management Information Circular</a> [pages 48–51] <a href="#">Corporate Governance Principles and Guidelines</a>
2-19	Remuneration policies	<a href="#">2024 Management Information Circular</a> [pages 64–93]
2-20	Process to determine remuneration	<a href="#">2024 Management Information Circular</a> [pages 64–93]
2-21	Annual total compensation ratio	<a href="#">2024 Management Information Circular</a> [pages 83–93]

Disclosure number	Disclosure title	2023 disclosure response
<b>Strategy, policies and practices</b>		
2-22	Statement on sustainable development strategy	<a href="#">2023 ESG Datasheet</a> [pages 4–12] <a href="#">2023 Sustainability Report</a> [pages 7, 10, 17–34, 64–66] <a href="#">2024 Management Information Circular</a> [Letter to shareholders and pages 7, 44–45, 58–59] <a href="#">Fighting against forced labour and child labour in supply chains report</a>
2-23	Policy commitments	<a href="#">Our Statement on Business Conduct</a> <a href="#">Supplier Code of Conduct</a> <a href="#">Sustainability Policy</a> <a href="#">Sustainability: Our commitment</a> <a href="#">2023 Sustainability Report</a> [pages 66, 67–68, 71–72] <a href="#">2024 Management Information Circular</a> [pages 40–42]
2-24	Embedding policy commitments	<a href="#">Our Statement on Business Conduct</a> <a href="#">2023 Sustainability Report</a> [pages 63–66] <a href="#">Supplier Code of Conduct</a> <a href="#">Corporate Documents and Policies</a>
2-25	Processes to remediate negative impacts	<a href="#">Whistle Blower Policy</a> <a href="#">Our Statement on Business Conduct</a> <a href="#">2023 Sustainability Report</a> [pages 66, 67–68, 71–72] <a href="#">2024 Management Information Circular</a> [pages 40–42]
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">Whistle Blower Policy</a> [page 3] <a href="#">2023 Sustainability Report</a> [pages 66, 67–68] <a href="#">2024 Management Information Circular</a> [pages 40–42]
2-27	Compliance with laws and regulations	<a href="#">2023 Sustainability Report</a> [pages 68, 85]
2-28	Membership associations	<a href="#">2023 Sustainability Report</a> [page 84] <a href="#">Climate Lobbying Report</a>
<b>Stakeholder engagement</b>		
2-29	Approach to stakeholder engagement	<a href="#">2023 Sustainability Report</a> [pages 11, 52–60] <a href="#">2024 Management Information Circular</a> [pages 54–55, 59]
2-30	Collective bargaining agreements	<a href="#">2023 ESG Datasheet</a> [page 39] <a href="#">Management approach: People practices</a>

Disclosure number	Disclosure title	2023 disclosure response
<b>GRI 3: Material Topics 2021</b>		
3-1	Process to determine material topics	<a href="#">2023 Sustainability Report</a> [pages 12–13]
3-2	List of material topics	<a href="#">2023 Sustainability Report</a> [pages 12–13]
<b>GRI 11: Oil and Gas Sector 2021</b>		
<b>Topic 11.1 GHG emissions</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 10, 12–13, 14, 17–34, 72, 74–76] <a href="#">Sustainability Policy</a> <a href="#">Climate Policy</a> <a href="#">Climate Lobbying Report</a>
<b>GRI 302: Energy 2016</b>		
302-1	Energy consumption within the organization	<a href="#">2023 ESG Datasheet</a> [pages 27, 41–44]
302-2	Energy consumption outside the organization	<a href="#">2023 ESG Datasheet</a> [pages 27, 41–44]
302-3	Energy intensity	<a href="#">2023 Sustainability Report</a> [page 34] <a href="#">2023 ESG Datasheet</a> [page 25]
<b>GRI 305: Emissions 2016</b>		
305-1	Direct (Scope 1) GHG emissions	<a href="#">2023 Sustainability Report</a> [pages 14, 20, 29–30] <a href="#">2023 ESG Datasheet</a> [pages 25, 41–44]
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">2023 Sustainability Report</a> [pages 14, 29–30] <a href="#">2023 ESG Datasheet</a> [pages 25, 41–44]
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">2023 Sustainability Report</a> [pages 29–34] <a href="#">2023 ESG Datasheet</a> [pages 25, 41–44]
305-4	GHG emissions intensity	<a href="#">2023 Sustainability Report</a> [pages 14, 29–30] <a href="#">2023 ESG Datasheet</a> [pages 25–26, 41–44]

Disclosure number	Disclosure title	2023 disclosure response
<b>Topic 11.2 Climate adaptation, resilience, and transition</b>		
3-3	Management of material topics	<a href="#">Climate Lobbying Report</a> <a href="#">Climate Policy</a> <a href="#">Sustainability Policy</a> <a href="#">2023 Sustainability Report</a> [pages 10, 17–34] <a href="#">2023 ESG Datasheet</a> [pages 4–23]
<b>GRI 201: Economic Performance 2016</b>		
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">2023 ESG Datasheet</a> [pages 4–23] <a href="#">2023 Sustainability Report</a> [pages 10, 17–34, 64–66, 69, 74–76] <a href="#">2024 Management Information Circular</a> [pages 44–45] <a href="#">2023 Annual Report</a> [pages 45–48]
<b>GRI 305: Emissions 2016</b>		
305-5	Reduction of GHG emissions	<a href="#">2023 Sustainability Report</a> [pages 17–34] <a href="#">2023 ESG Datasheet</a> [pages 25–26, 41–44]
<b>Additional Sector Disclosures</b>		
		<a href="#">Climate Lobbying Report</a> <a href="#">2023 Sustainability Report</a> [pages 74–76, 84]
<b>Topic 11.3 Air emissions</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 10–13, 17–34] <a href="#">2023 ESG Datasheet</a> [pages 4–23] <a href="#">Climate Policy</a> <a href="#">Sustainability Policy</a>
<b>GRI 305: Emissions 2016</b>		
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">2023 ESG Datasheet</a> [pages 26, 41–44]
<b>GRI 416: Customer Health and Safety 2016</b>		
416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">2023 Sustainability Report</a> [pages 17–42]

Disclosure number	Disclosure title	2023 disclosure response
<b>Topic 11.4 Biodiversity</b>		
3-3	Management of material topics	<a href="#">Sustainability Policy</a> <a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [pages 38–42]
<b>GRI 304: Biodiversity 2016</b>		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<a href="#">Sustainability Policy</a> <a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [pages 38–42]
304-2	Significant impacts of activities, products, and services on biodiversity	<a href="#">Sustainability Policy</a> <a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [pages 38–42]
304-3	Habitats protected or restored	<a href="#">Sustainability Policy</a> <a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [pages 38–42, 61]
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<a href="#">Sustainability Policy</a> <a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [pages 38–42]
<b>Topic 11.5 Waste</b>		
3-3	Management of material topics	<a href="#">Management approach: Environmental management</a>
<b>GRI 306: Waste 2020</b>		
306-1	Waste generation and significant waste-related impacts	<a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [page 42]
306-2	Management of significant waste-related impacts	<a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [page 42]
306-3	Waste generated	<a href="#">2023 ESG Datasheet</a> [page 27]
306-4	Waste diverted from disposal	<a href="#">2023 ESG Datasheet</a> [page 27]
306-5	Waste directed to disposal	<a href="#">2023 ESG Datasheet</a> [page 27]

Disclosure number	Disclosure title	2023 disclosure response
<b>Topic 11.6 Water and effluents</b>		
3-3	Management of material topics	<a href="#">Sustainability Policy</a> <a href="#">Management approach: Environmental management</a>
<b>GRI 303: Water and Effluents 2018</b>		
303-1	Interactions with water as a shared resource	<a href="#">Sustainability Policy</a> <a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [page 41] <a href="#">2023 ESG Datasheet</a> [page 27]
303-2	Management of water discharge-related impacts	<a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [page 41] <a href="#">2023 ESG Datasheet</a> [page 27]
303-3	Water withdrawal	<a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [page 41] <a href="#">2023 ESG Datasheet</a> [page 27]
303-4	Water discharge	<a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [page 41] <a href="#">2023 ESG Datasheet</a> [page 27]
303-5	Water consumption	<a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [page 41] <a href="#">2023 ESG Datasheet</a> [page 27]
<b>Topic 11.7 Closure and rehabilitation</b>		
3-3	Management of material topics	<a href="#">Enbridge abandonment trusts</a> <a href="#">Lifecycle of an Enbridge pipeline</a> <a href="#">2023 Annual Report</a> [page 74]
<b>GRI 402: Labor/Management Relations 2016</b>		
402-1	Minimum notice periods regarding operational changes	<a href="#">Management approach: People practices</a>

Disclosure number	Disclosure title	2023 disclosure response
<b>GRI 404: Training and Education 2016</b>		
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Management approach: People practices</a> <a href="#">2023 ESG Datasheet</a> [page 39]
<b>Topic 11.8 Asset integrity and critical incident management</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 35–36, 37] <a href="#">Management approach: Asset integrity and reliability</a> <a href="#">Management approach: Emergency preparedness and response</a> <a href="#">Sustainability Policy</a>
<b>GRI 306: Effluents and Waste 2016</b>		
306-3	Significant spills	<a href="#">2023 ESG Datasheet</a> [page 30] <a href="#">2023 Sustainability Report</a> [page 86]
<b>Topic 11.9 Occupational health and safety</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 44–45] <a href="#">Safety and Reliability Policy</a> <a href="#">Management approach: Health and safety</a> <a href="#">Sustainability Policy</a>
<b>GRI 403: Occupational Health and Safety 2018</b>		
403-1	Occupational health and safety management system	<a href="#">Management approach: Health and safety</a> <a href="#">2023 Sustainability Report</a> [pages 44–45]
403-2	Hazard identification, risk assessment and incident investigation	<a href="#">Management approach: Health and safety</a> <a href="#">2023 Sustainability Report</a> [pages 44–45]
403-3	Occupational health services	<a href="#">Management approach: Health and safety</a> <a href="#">2023 Sustainability Report</a> [pages 44–45]
403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">Management approach: Health and safety</a> <a href="#">Safety and Reliability Policy</a> <a href="#">2023 Sustainability Report</a> [pages 44–45]



Disclosure number	Disclosure title	2023 disclosure response
403-5	Worker training on occupational health and safety	<a href="#">Management approach: Health and safety</a> <a href="#">2023 Sustainability Report</a> [pages 44–45]
403-6	Promotion of worker health	<a href="#">Management approach: Health and safety</a> <a href="#">2023 Sustainability Report</a> [pages 44–45]
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">Management approach: Health and safety</a> <a href="#">2023 Sustainability Report</a> [pages 44–45]
403-8	Workers covered by an occupational health and safety management system	<a href="#">Safety and Reliability Policy</a> <a href="#">Management approach: Health and safety</a> <a href="#">2023 Sustainability Report</a> [pages 44–45]
403-9	Work-related injuries	<a href="#">2023 ESG Datasheet</a> [page 29] <a href="#">2023 Sustainability Report</a> [pages 44–45]
403-10	Work-related ill health	<a href="#">Management approach: Health and safety</a> <a href="#">2023 Sustainability Report</a> [pages 44–45]
<b>Topic 11.10 Employment practices</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 46–51] <a href="#">2024 Management Information Circular</a> [pages 53–54] <a href="#">Management approach: People practices</a>
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	<a href="#">2023 ESG Datasheet</a> [page 38]
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">Management approach: People practices</a> <a href="#">2023 Sustainability Report</a> [pages 46–47] <a href="#">Enbridge Benefits</a>
401-3	Parental leave	<a href="#">2023 ESG Datasheet</a> [page 38]

Disclosure number	Disclosure title	2023 disclosure response
<b>GRI 402: Labor/Management Relations 2016</b>		
402-1	Minimum notice periods regarding operational changes	<a href="#">Management approach: People practices</a>
<b>GRI 404: Training and Education 2016</b>		
404-1	Average hours of training per year per employee	<a href="#">2023 ESG Datasheet</a> [page 39]
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Management approach: People practices</a> <a href="#">2023 Sustainability Report</a> [pages 46–51]
<b>GRI 414: Supplier Social Assessment 2016</b>		
414-1	New suppliers that were screened using social criteria	<a href="#">2023 Sustainability Report</a> [pages 71–72]
414-2	Negative social impacts in the supply chain and actions taken	<a href="#">2023 Sustainability Report</a> [pages 71–72]
<b>Topic 11.11 Non-discrimination and equal opportunity</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 46–51] <a href="#">Management approach: People practices</a> <a href="#">Our Statement on Business Conduct</a> <a href="#">Equal Employment Opportunity, Anti-Discrimination and Affirmative Action Policy</a> <a href="#">Indigenous Peoples Policy</a> <a href="#">Sustainability Policy</a>
<b>GRI 202: Market Presence 2016</b>		
202-2	Proportion of senior management hired from the local community	<a href="#">Management approach: People practices</a> <a href="#">2023 Sustainability Report</a> [pages 10, 46–51] <a href="#">2023 ESG Datasheet</a> [pages 37–38] <a href="#">2024 Management Information Circular</a> [pages 51–54] <a href="#">Economic benefits by state and province</a>
<b>GRI 401: Employment 2016</b>		
401-3	Parental leave	<a href="#">2023 ESG Datasheet</a> [page 38]
<b>GRI 404: Training and Education 2016</b>		
404-1	Average hours of training per year per employee	<a href="#">2023 ESG Datasheet</a> [page 39]

Disclosure number	Disclosure title	2023 disclosure response
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
405-1	Diversity of governance bodies and employees	<a href="#">2023 ESG Datasheet</a> [pages 37–38]
405-2	Ratio of basic salary and remuneration of women to men	<a href="#">2023 ESG Datasheet</a> [page 38]
<b>GRI 406: Nondiscrimination 2016</b>		
406-1	Incidents of discrimination and corrective actions taken	<a href="#">2023 Sustainability Report</a> [pages 67–68]
<b>Topic 11.12 Forced labor and modern slavery</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 71–72] <a href="#">Management approach: People practices</a> <a href="#">Our Statement on Business Conduct</a> [page 37] <a href="#">Supplier Code of Conduct</a> <a href="#">Sustainability Policy</a> <a href="#">Fighting against forced labour and child labour in supply chains report</a>
<b>GRI 409: Forced or Compulsory Labor 2016</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Fighting against forced labour and child labour in supply chains report</a> <a href="#">2023 Sustainability Report</a> [pages 71–72] <a href="#">Supplier Code of Conduct</a>
<b>GRI 414: Supplier Social Assessment 2016</b>		
414-1	New suppliers that were screened using social criteria	<a href="#">2023 Sustainability Report</a> [pages 71–72]
<b>Topic 11.13 Freedom of association and collective bargaining</b>		
3-3	Management of material topics	<a href="#">Management approach: People practices</a>
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Sustainability Policy</a> <a href="#">Our Statement on Business Conduct</a>

Disclosure number	Disclosure title	2023 disclosure response
<b>Topic 11.14 Economic impacts</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 10, 52–61] <a href="#">Economic Benefits by State and Province</a> <a href="#">Sustainability Policy</a> <a href="#">Management Approach: Community engagement</a> <a href="#">Management approach: Indigenous engagement and inclusion</a>
<b>GRI 201: Economic Performance 2016</b>		
201-1	Direct economic value generated and distributed (EVG&D)	<a href="#">Economic Benefits by State and Province</a>
<b>GRI 202: Market Presence 2016</b>		
202-2	Proportion of senior management hired from the local community	<a href="#">Management approach: People practices</a> <a href="#">2023 Sustainability Report</a> [pages 10, 46–51] <a href="#">2023 ESG Datasheet</a> [pages 37–38] <a href="#">2024 Management Information Circular</a> [pages 51–54] <a href="#">Economic Benefits by State and Province</a>
<b>GRI 203: Indirect Economic Impacts 2016</b>		
203-1	Infrastructure investments and services supported	<a href="#">2023 Sustainability Report</a> [pages 10, 27–28] <a href="#">Economic Benefits by State and Province</a> <a href="#">2023 ESG Datasheet</a> [pages 32–34]
203-2	Significant indirect economic impacts	<a href="#">2023 Sustainability Report</a> [pages 46–51] <a href="#">Economic Benefits by State and Province</a> <a href="#">2023 ESG Datasheet</a> [pages 32–34, 36]
<b>GRI 204: Procurement Practices 2016</b>		
204-1	Proportion of spending on local suppliers	<a href="#">2023 Sustainability Report</a> [pages 71–72, 79–83] <a href="#">Economic Benefits by State and Province</a> <a href="#">2023 ESG Datasheet</a> [page 36]

Disclosure number	Disclosure title	2023 disclosure response
<b>Topic 11.15 Local communities</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 58–61] <a href="#">Management Approach: Community engagement</a>
<b>GRI 413: Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments and development programs	<a href="#">2023 Sustainability Report</a> [pages 58–61] <a href="#">Management Approach: Community engagement</a>
413-2	Operations with significant actual and potential negative impacts on local communities	<a href="#">2023 Sustainability Report</a> [pages 58–61] <a href="#">Management Approach: Community engagement</a>
<b>Additional Sector Disclosures</b>		<a href="#">2023 Sustainability Report</a> [page 68]
<b>Topic 11.16 Land and resource rights</b>		
3-3	Management of material topics	<a href="#">Management approach: Environmental management</a> <a href="#">Management approach: Indigenous engagement and inclusion</a> <a href="#">Indigenous Peoples Policy</a> <a href="#">Sustainability Policy</a> <a href="#">2023 Sustainability Report</a> [pages 38–42, 52–57]
<b>Topic 11.17 Rights of Indigenous peoples</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 52–57, 79–83] <a href="#">Management approach: Indigenous engagement and inclusion</a> <a href="#">Indigenous Peoples Policy</a> <a href="#">Sustainability Policy</a> <a href="#">Indigenous Reconciliation Action Plan</a>
<b>GRI 411: Rights of Indigenous Peoples 2016</b>		
411-1	Incidents of violations involving rights of Indigenous peoples	<a href="#">2023 Sustainability Report</a> [pages 52–57, 79–83] <a href="#">Management approach: Indigenous engagement and inclusion</a> <a href="#">Indigenous Peoples Policy</a>
<b>Additional Sector Disclosures</b>		<a href="#">Indigenous Reconciliation Action Plan</a>

Disclosure number	Disclosure title	2023 disclosure response
<b>Topic 11.18 Conflict and security</b>		
3-3	Management of material topics	<a href="#">Sustainability Policy</a> <a href="#">Indigenous Peoples Policy</a> <a href="#">Our Statement on Business Conduct</a>
<b>GRI 410: Security Practices 2016</b>		
410-1	Security personnel trained in human rights policies or procedures	<a href="#">Our Statement on Business Conduct</a>
<b>Topic 11.19 Anti-competitive behavior</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 67–68] <a href="#">Our Statement on Business Conduct</a>
<b>GRI 206: Anti-competitive behavior</b>		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">2023 Sustainability Report</a> [page 85]
<b>Topic 11.20 Anti-corruption</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 67–68] <a href="#">Our Statement on Business Conduct</a> <a href="#">Whistle Blower Policy</a>
<b>GRI 205: Anti-corruption 2016</b>		
205-1	Operations assessed for risks related to corruption	<a href="#">2023 Sustainability Report</a> [pages 67–68, 71–72]
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">2023 Sustainability Report</a> [pages 67–68] <a href="#">Our Statement on Business Conduct</a> <a href="#">2024 Management Information Circular</a> [pages 40–42, 125]
205-3	Confirmed incidents of corruption and actions taken	<a href="#">2023 Sustainability Report</a> [pages 67–68, 85]
<b>Topic 11.21 Payments to governments</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 74–76, 84] <a href="#">Political Contributions Policy</a> <a href="#">Whistle Blower Policy</a> <a href="#">Sustainability Policy</a> <a href="#">Our Statement on Business Conduct</a>

Disclosure number	Disclosure title	2023 disclosure response
<b>GRI 201: Economic Performance 2016</b>		
201-1	Direct economic value generated and distributed (EVG&D)	<a href="#">Economic Benefits by State and Province</a> <a href="#">2023 Sustainability Report</a> [pages 74–76, 84]
201-4	Financial assistance received from government	<a href="#">2023 Annual Report</a> [page 113]
<b>GRI 207: Tax 2019</b>		
207-1	Approach to tax	<a href="#">2023 Annual Report</a> [page 116]
207-2	Tax governance, control and risk management	<a href="#">2023 Annual Report</a> [page 116]
207-3	Stakeholder engagement and management of concerns related to tax	<a href="#">2023 Sustainability Report</a> [pages 74–76] <a href="#">Management Approach: Community engagement</a>
207-4	Country-by-country reporting	<a href="#">Economic Benefits by State and Province</a>
<b>Topic 11.22 Public policy</b>		
3-3	Management of material topics	<a href="#">2023 Sustainability Report</a> [pages 74–76, 84] <a href="#">Political Contributions Policy</a> <a href="#">Climate Lobbying Report</a>
<b>GRI 415: Public Policy 2016</b>		
415-1	Political contributions	<a href="#">2023 Sustainability Report</a> [pages 74–76]
<b>Additional Topic Standards that were determined to be material</b>		
<b>GRI 301: Materials 2016</b>		
3-3	Management of material topics	<a href="#">Management approach: Asset integrity and reliability</a> <a href="#">Management approach: Environmental management</a> <a href="#">2023 Sustainability Report</a> [pages 38–42]
301-1	Materials used by weight or volume	<a href="#">2023 ESG Datasheet</a> [page 36]
301-2	Recycled input materials used	<a href="#">2023 ESG Datasheet</a> [page 36]
301-3	Reclaimed products and their packaging materials	<a href="#">2023 ESG Datasheet</a> [page 36]

# 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	2023 disclosure response
EM-MD-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	<a href="#">2023 ESG Datasheet</a> [page 25] <a href="#">2023 Sustainability Report</a> [pages 20, 24, 29–30]
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	<a href="#">2023 ESG Datasheet</a> [pages 6–11] <a href="#">2023 Sustainability Report</a> [pages 19, 17–34] <a href="#">2023 Annual Report</a> [pages 45–48] <a href="#">2024 Management Information Circular</a> [pages 9–11, 44–45]
EM-MD-120a.1	Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM <sub>10</sub> )	<a href="#">2023 ESG Datasheet</a> [page 26]
EM-MD-160a.1	Description of environmental management policies and practices for active operations	<a href="#">2023 Sustainability Report</a> [pages 38–42] <a href="#">Management approach: Environmental management</a> <a href="#">2024 Management Information Circular</a> [pages 44–45] For more information on our environmental management policies and practices, please visit our <a href="#">website</a> .
EM-MD-160a.2	Percentage of land owned, leased, or operated within areas of protected conservation status or endangered species habitat	<a href="#">2023 Sustainability Report</a> [pages 38–42] <a href="#">Management approach: Environmental management</a>
EM-MD-160a.3	(1) Terrestrial land area disturbed, (2) percentage of impacted area restored	<a href="#">2023 Sustainability Report</a> [pages 38–42]
EM-MD-160a.4	(1) Number and (2) aggregate volume of hydrocarbon spills, (3) volume in Arctic, (4) volume in sites with high biodiversity significance, and (5) volume recovered	<a href="#">2023 ESG Datasheet</a> [page 30] <a href="#">2023 Sustainability Report</a> [pages 36, 86]
EM-MD-520a.1	Total amount of monetary losses as a result of legal proceedings associated with pipeline and storage regulations	<a href="#">2023 Sustainability Report</a> [page 85]
EM-MD-540a.1	(1) Number of reportable pipeline incidents, (2) percentage significant	<a href="#">2023 ESG Datasheet</a> [page 30] <a href="#">2023 Sustainability Report</a> [pages 36, 86]
EM-MD-540a.2	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	<a href="#">2023 ESG Datasheet</a> [page 30] <a href="#">2023 Sustainability Report</a> [pages 36]
EM-MD-540a.3	Number of (1) accident releases and (2) nonaccident 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	2023 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	<a href="#">2023 Sustainability Report</a> [pages 35–37, 44–45] <a href="#">Management approach: Asset integrity and reliability</a> <a href="#">Management approach: Health and safety</a> <a href="#">2024 Management Information Circular</a> [pages 44–45]
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	<a href="#">2023 Sustainability Report</a> [page 6] <a href="#">2023 Annual Report</a> [pages 14–33] For more information about our business, please visit our <a href="#">website</a> . Detailed information about our business units can be found for <a href="#">liquids pipelines</a> , <a href="#">natural gas pipelines</a> , and <a href="#">gas utilities and storage</a> .
IF-GU-240a.1	Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only	<a href="#">2023 ESG Datasheet</a> [page 40]
IF-GU-240a.3	(1) Number of residential customer gas disconnections for non-payment, (2) percentage reconnected within 30 days	<a href="#">2023 ESG Datasheet</a> [page 40]
IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	<a href="#">2023 Sustainability Report</a> [pages 17–34] <a href="#">2023 Annual Report</a> [pages 14–33, 45–60]
IF-GU-420a.2	Customer gas savings from efficiency measures by market	<a href="#">2023 Sustainability Report</a> [page 33]
IF-GU-540a.1	Number of (1) reportable pipeline incidents, (2) corrective actions received and (3) violations of pipeline safety statutes	<a href="#">2023 ESG Datasheet</a> [page 30] <a href="#">2023 Sustainability Report</a> [pages 36, 85–86]
IF-GU-540a.2	Percentage of distribution pipeline that is (1) cast or wrought iron and (2) unprotected steel	<a href="#">2023 Sustainability Report</a> [pages 35–36] <a href="#">Management approach: Asset integrity and reliability</a>
IF-GU-540a.3	Percentage of gas (1) transmission and (2) distribution pipelines inspected	<a href="#">2023 Sustainability Report</a> [pages 35–36] <a href="#">Management approach: Asset integrity and reliability</a> <a href="#">2023 ESG Datasheet</a> [page 30]
IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	<a href="#">Management approach: Asset integrity and reliability</a> <a href="#">2023 Sustainability Report</a> [pages 35–37, 44–45]
IF-GU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	<a href="#">2023 ESG Datasheet</a> [page 40] <a href="#">2023 Sustainability Report</a> [pages 5–6]
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	<a href="#">2023 ESG Datasheet</a> [page 40] <a href="#">2023 Sustainability Report</a> [page 6]
IF-GU-000.C	Length of gas (1) transmission and (2) distribution pipelines	<a href="#">2023 Sustainability Report</a> [pages 5–6] <a href="#">2023 Annual Report</a> [pages 21–30] For more information on our natural gas pipelines, please visit our <a href="#">website</a> .

# TCFD Index

TCFD recommendations	2023 disclosure response
<b>Governance</b>	
Describe the board's oversight of climate-related risks and opportunities	<a href="#">2023 ESG Datasheet</a> [pages 4–5] <a href="#">2023 Sustainability Report</a> [pages 64–66] <a href="#">2024 Management Information Circular</a> [pages 44–45, 58–59]
Describe management's role in assessing and managing climate-related risks and opportunities	<a href="#">2023 ESG Datasheet</a> [pages 5–6] <a href="#">2023 Sustainability Report</a> [pages 10, 66] <a href="#">2024 Management Information Circular</a> [pages 44–45, 54, 58–59]
<b>Strategy</b>	
Describe the climate-related risks and opportunities the organization has identified over the short, medium and long-term	<a href="#">2023 ESG Datasheet</a> [pages 6–11] <a href="#">2023 Sustainability Report</a> [pages 19, 17–34] <a href="#">2023 Annual Report</a> [pages 45–48] <a href="#">2024 Management Information Circular</a> [pages 9–11, 44–45]
Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning	<a href="#">2023 ESG Datasheet</a> [pages 6–11] <a href="#">2023 Sustainability Report</a> [pages 19, 17–34] <a href="#">2023 Annual Report</a> [pages 45–48] <a href="#">2024 Management Information Circular</a> [pages 9–11, 44–45]
Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 1.5 degree Celsius scenario	<a href="#">2023 ESG Datasheet</a> [pages 12–20] <a href="#">2023 Sustainability Report</a> [page 25]

TCFD recommendations	2023 disclosure response
<b>Risk management</b>	
Describe the organization's processes for identifying and assessing climate-related risks	<a href="#">2023 ESG Datasheet</a> [page 21] <a href="#">2023 Sustainability Report</a> [pages 17–34, 69, 74–76] <a href="#">2024 Management Information Circular</a> [pages 44–45] <a href="#">2023 Annual Report</a> [pages 45–48]
Describe the organization's processes for managing climate-related risks	<a href="#">2023 ESG Datasheet</a> [pages 21–22] <a href="#">2023 Sustainability Report</a> [pages 10, 12–13, 17–34, 66, 69, 74–76] <a href="#">2024 Management Information Circular</a> [pages 44–45] <a href="#">2023 Annual Report</a> [pages 45–48]
Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	<a href="#">2023 ESG Datasheet</a> [page 22] <a href="#">2023 Sustainability Report</a> [pages 10, 12–13, 15, 17–34, 66, 69, 74–76] <a href="#">2024 Management Information Circular</a> [pages 44–45] <a href="#">2023 Annual Report</a> [pages 45–48]
<b>Metrics and targets</b>	
Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	<a href="#">2023 ESG Datasheet</a> [pages 23, 25–27] <a href="#">2023 Sustainability Report</a> [pages 10, 12–13, 14, 17–34, 69] <a href="#">2024 Management Information Circular</a> [pages 9–11] <a href="#">2023 Annual Report</a> [pages 12–13]
Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions, and the related risks	<a href="#">2023 ESG Datasheet</a> [pages 23, 25–27] <a href="#">2023 Sustainability Report</a> [pages 10, 14, 17–34, 69] <a href="#">2024 Management Information Circular</a> [pages 9–11, 44–45] <a href="#">2023 Annual Report</a> [pages 45–48]
Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	<a href="#">2023 ESG Datasheet</a> [page 23, 25–28] <a href="#">2023 Sustainability Report</a> [pages 10, 14, 17–34] <a href="#">2024 Management Information Circular</a> [pages 9–11, 44–45]