

# our approach to materiality:

To identify the issues of greatest interest to our stakeholders and of greatest relevance to our business, we conducted a formal materiality assessment in 2015. We used the results of the materiality assessment to guide the content of our 2015 Sustainability Report which has been prepared in accordance with the core indicators of the Global Reporting Initiatives (GRI) G4 guidelines and the G4 Oil and Gas Sector Supplement.

## Your Opinion Matters

Tell us what economic, social and environmental issues matter to you by participating in this short, online survey.

## Identification of Issues

We conducted an extensive review of sustainability and corporate social responsibility reports from companies across a wide range of sectors, including oil and gas. We considered the CDP Climate Change and Water Guidance documents, the Sustainability Accounting Standards Board (SASB) Non-Renewable Resources Standard for Oil & Gas and the Canadian Association of Petroleum Producers'

(CAPP) Responsible Canadian Energy (RCE) Program for disclosure guidance and environmental, social and governance issues significant to the oil and gas sector. In addition, we reviewed the benchmarking feedback that we received from Sustainalytics, Trucost, MSCI ESG Research Inc., Vigeo and Corporate Knights Capital.

## our business

- Community Investment
- Economic Performance
- Governance & Ethics
- Market Presence
- Pipelines
- Regulatory Compliance
- Reserves
- Supply Chain Management

## Materiality Survey

The issues identified were compiled and distributed via an on-line Materiality Survey to a large group of internal and external stakeholders. They were asked to rank the issues by relevance and significance to Enerplus. The questionnaire explored in detail the importance and impact of the following

categories: Community Development, Economic/Business, Employee Engagement, Environment, Human Rights, Governance and Ethics, and Safety. About 300 stakeholders provided us with their feedback on what issues matter most to them. The results of the survey are shown on our Materiality Matrix.

## our responsibility

- Air Emissions
- Biodiversity
- Climate Change
- Energy Efficiency
- Environmental Footprint
- Flaring
- Greenhouse Gas Emissions
- Hydraulic Fracturing
- Spills
- Waste Management
- Water Management

## our people

- Community Relations
- Emergency Response Planning
- Employee Engagement
- Human Rights
- Recruitment, Training & Development
- Safety

ENERPLUS MATERIALITY MATRIX



## Going Forward

We will continue to collect feedback from our stakeholders to ensure that there are no substantive changes to what issues matter to

them or that are relevant to our business. We plan to update the materiality results every two years.

