GRI Content Index

This report has been prepared in accordance with the GRI Standards: Core option.

Read more about GRI

GRI 102: General Disclosures 2016

Organizational Profile (102-1 to 102-13)

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
102-1 (G4-3)	Name of the organization	Enerplus Corporation Enerplus.com	Financial Summary pg.81
102-2 (G4-4)	Activities, brands, products, and services	About Enerplus - Page 2	Annual Information Form pg.12 CDP Climate CC0.1 Introduction CDP Water W0.1 Introduction
102-3 (G4-5)	Location of headquarters	About Enerplus - Page 2 Operations	Annual Information Form pg.12
102-4 (G4-6)	Location of operations	About Enerplus - Page 2 Operations	
102-5 (G4-7)	Ownership and legal form	About Enerplus - Page 2	
102-6 (G4-8)	Markets served	About Enerplus - Page 2 Operations	
102-7 (G4-9) NR0101-A	Scale of the organization	About Enerplus - Page 2 Human Resources Table	Annual Information Form pg.34 CDP Climate CCO Introduction CDP Water W0 Introduction
102-8 (G4-10)	Information on employees and other workers	About Enerplus - Page 2 Human Resources Table	Annual Information Form pg.34
102-9 (G4-12)	Supply chain	Supply Chain - Page 29 <u>Doing Business with Us</u>	

102-10 (G4-13)	Significant changes to the organization and its supply chain	Supply Chain - Page 29 Doing Business with Us	
102-11 (G4-14) NR0101-21	Precautionary Principle or approach	Risk Management - Page 27	Financial Summary pg.29 CDP Climate CC2 Strategy CDP Climate CC5 Climate Change
102-12 (G4-15)	External initiatives	Our Recognition	
102-13 (G4-16)	Membership of associations	Our Industry Partners - Page 40 Our Industry Partners	

Strategy (102-14 to 102-15)

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
102-14 (G4-1)	Statement from senior decision-maker	Message from our President & CEO - Page 4	
102-15 (G4-2)	Key impacts, risks, and opportunities	Risk Management - Page 27	

Ethics and Integrity (102-16 to 102-17)

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
102-16 (G4-56)	Values, principles, standards, and norms of behavior	Governance and Ethics - Page 28	Code of Business Notice of Annual Meeting & Information Circular & Proxy Statement pg. 28
102-17 (G4-57 and G4-58)	Mechanisms for advice and concerns about ethics	Governance and Ethics Governance and Ethics - Page 28	Code of Business Whistleblower Policy Notice of Annual Meeting & Information Circular & Proxy Statement pg. 28

Governance (102-18 to 102-39)

GRI Disclosure Number	GRI Disclosure	Link or Direct Answer	Other Report
SASB Code	Title		Reference
102-18 (G4-34)	Governance structure	Governance and Ethics - Page 28 Committee Charters	Notice of Annual Meeting & Information Circular & Proxy Statement pg. 28 CDP Climate CC1 Governance
102-19 (G4-35)	Delegating authority	Governance and Ethics - Page 28 Corporate Governance	Notice of Annual Meeting & Information Circular & Proxy Statement pg. 26 CDP Climate CC1 Governance CDP Water W6 Governance
102-20 (G4-36)	Executive-level responsibility for economic, environmental, and social topics	Senior leadership positions whose roles include sustainability oversight: • Senior VP, Operations (directly reports to CEO) • Safety & Social Responsibility Board Committee (assists the Board with oversight and governance of the Corporation's Safety and Social Responsibility (S&SR) policy, initiatives and performance). • Safety & Social Responsibility Steering Committee (Subcommittee of the Executive Leadership Team responsible for establishing S&SR strategy, policy, objectives and targets).	Notice of Annual Meeting & Information Circular & Proxy Statement pg. 29 CDP Climate CCO Introduction CDP Water W6 Governance

		 President, US Operations VP, Canadian Operations Manager, Safety & Social Responsibility Corporate Governance Notice of Annual Meeting & Information Circular & Proxy Statement 	
102-21 (G4-37)	Consulting stakeholders on economic, environmental, and social topics	Corporate Governance Safety & Social Responsibility Notice of Annual Meeting & Information Circular & Proxy Statement	Notice of Annual Meeting & Information Circular & Proxy Statement pg. 26 CDP Climate CCO Introduction CDP Water W6 Governance
102-22 (G4-38)	Composition of the highest governance body and its committees		Notice of Annual Meeting & Information Circular & Proxy Statement pg. 21
102-23 (G4-39)	Chair of the highest governance body	No	
102-24 (G4-40)	Nominating and selecting the highest governance body		Notice of Annual Meeting & Information Circular & Proxy Statement pg. 23
102-25 (G4-41)	Conflicts of interest		Notice of Annual Meeting & Information Circular & Proxy Statement pg. 17
102-26 (G4-42)	Role of highest governance body in setting purpose, values, and strategy	Corporate Governance	Notice of Annual Meeting & Information Circular & Proxy Statement pg. 21
102-27 (G4-43)	Collective knowledge of highest governance body	Governance and Ethics - Page 28 <u>Safety & Social</u> <u>Responsibility</u>	Notice of Annual Meeting & Information Circular & Proxy Statement pg. 21

102-28 (G4-44)	Evaluating the highest governance body's performance		Notice of Annual Meeting & Information Circular & Proxy Statement pg. 24
102-29 (G4-45)	Identifying and managing economic, environmental, and social impacts	Governance and Ethics - Page 28 Corporate Governance	Notice of Annual Meeting & Information Circular & Proxy Statement pg. 21
102-30 (G4-46)	Effectiveness of risk management processes	Risk Management - Page 27	Notice of Annual Meeting & Information Circular & Proxy Statement pg. 21
102-31 (G4-47)	Review of economic, environmental, and social topics	Risk Management - Page 27	Notice of Annual Meeting & Information Circular & Proxy Statement pg. 21
102-32 (G4-48)	Highest governance body's role in sustainability reporting	The Safety & Social Responsibility (S&SR) Committee of the Board of Directors, and our Executive Leadership Team, including the CEO review and approve this report prior to publication.	
102-33 (G4-49)	Communicating critical concerns	•	Notice of Annual Meeting & Information Circular & Proxy Statement pg. 21
102-34 (G4-50)	Nature and total number of critical concerns	No critical concerns were communicated.	
102-35 (G4-51)	Remuneration policies		Notice of Annual Meeting & Information Circular & Proxy Statement pg. 90
102-36 (G4-52)	Process for determining remuneration		Notice of Annual Meeting & Information Circular & Proxy Statement pg. 53
102-37 (G4-53)	Stakeholders' involvement in remuneration		Notice of Annual Meeting & Information Circular & Proxy Statement pg. 25
102-38 (G4-54)	Annual total compensation ratio	We do not publicly disclose this data.	

102-39 (G4-55)	Percentage	We do not publicly	
	increase in annual	disclose this data.	
	total compensation		
	ratio		

Stakeholder Engagement (102-40 to 102-44)

GRI Disclosure Number	GRI Disclosure	Link or Direct Answer	Other Report
SASB Code	Title	Chalcabaldar	Reference
103-1 (G4-DMA)	Explanation of the	Stakeholder	
	material topic and its Boundary	Engagement - Page 14	
	, to be a made y	Stakeholder	
		<u>Engagement</u>	
103-2 (G4-DMA)	The management	Stakeholder	
	approach of its	Engagement - Page 14	
	components		
		<u>Stakeholder</u>	
		<u>Engagement</u>	
103-3 (G4-DMA)	Evaluation of the	Stakeholder	
	management approach	Engagement - Page 14	
	арргоасп	Stakeholder	
		Engagement	
102-40 (G4-24)	List of stakeholder	Stakeholder	
, ,	groups	Engagement - Page 14	
		Stakeholder	
		Framework	
		Stakeholder	
102 44 (04 44)	C. H	Engagement	
102-41 (G4-11)	Collective	Human Resources Data	
	bargaining agreements	Table	
102-42 (G4-25)	Identifying and	Stakeholder	
102 42 (04 23)	selecting	Engagement - Page 14	
	stakeholders		
		Stakeholder	
		Framework	
102-43 (G4-26) NR0101-14	Approach to	Stakeholder	
	stakeholder	Engagement - Page 14	
	engagement		
		Stakeholder	
		Framework	
102-44 (G4-27)	Key topics and	Stakeholder	
	concerns raised	Framework	

Reporting Practice (102-45 to 102-56)

GRI Disclosure Number	GRI Disclosure	Link or Direct Answer	Other Report
SASB Code 102-45 (G4-17)	Title Entities included in the consolidated financial statements		Annual Information Form pg.9
102-46 (G4-18)	Defining report content and topic Boundaries	Page B	
102-47 (G4-19)	List of material topics	Page B	
102-48 (G4-22)	Restatements of information	All restatements are referenced in data table footnotes, where applicable.	
102-49 (G4-23)	Changes in reporting	There are no significant changes.	
102-50 (G4-28)	Reporting period	January 1 – December 2016	
102-51 (G4-29)	Date of most recent report	2015 Sustainability Report	
102-52 (G4-30)	Reporting cycle	Annual Page A	
102-53 (G4-31)	Contact point for questions regarding the report	Sustainability@enerplus.com	
102-54 (G4-32)	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option. Page A	
102-55 (G4-32)	GRI content index	The GRI content is provided in this Content Index	
102-56 (G4-33)	External assurance	This report did not undergo external assurance.	

GRI 200: Economic Standard 2016

GRI 201: Economic Performance 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
103-1 (G4-DMA)	Explanation of the material topic and its Boundary	Economic Performance - Page 26	Financial Summary pg.1
103-2 (G4-DMA)	The management approach of its components	Economic Performance - Page 26	Financial Summary pg.1
103-3 (G4-DMA)	Evaluation of the management approach	Economic Performance - Page 26	Financial Summary pg.1
201-1 (G4-EC1)	Direct economic value generated and distributed	Economic Data Table	<u>Financial Summary</u> pg.19,24,26,43,55
201-2 (G4-EC2)	Financial implications and other risks and opportunities due to climate change	We do not publicly disclose this data.	
201-3 (G4-EC3)	Defined benefit plan obligations and other retirement plans	We do not publicly disclose this data.	
201-4 (G4-EC4)	Financial assistance received from government	We do not publicly disclose this data.	

GRI 204: Procurement Practices 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
103-1 (G4-DMA)	Explanation of the material topic and its Boundary	Supply Chain - Page 29 Doing Business with Us	
103-2 (G4-DMA)	The management approach of its components	Supply Chain - Page 29 Doing Business with Us	
103-3 (G4-DMA)	Evaluation of the management approach	Supply Chain - Page 29 Doing Business with Us	
204-1 (G4-EC9)	Proportion of spending on local suppliers	Supply Chain - Page 29 Supply Chain Data Table	

Doing Business with Us

GRI 205: Anti-Corruption 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
205-1 (G4-SO3)	Operations assessed for risks related to corruption		Code of Business Annual Information Form pg.23
205-2 (G4-SO4)	Communication and training about anti-corruption policies and procedures		Code of Business Notice of Annual Meeting & Information Circular & Proxy Statement pg.23
205-3 (G4-SO5)	Confirmed incidents of corruption and actions taken	No incidents of corruption were confirmed.	

GRI 300: Environmental Standard 2016

GRI 302: Energy 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
302-1 (G4-EN3)	Energy consumption within the organization	Environmental Data Table	CC11 Energy
302-2 (G4-EN4)	Energy consumption outside of the organization	We do not track energy consumption outside of the organization.	
302-3 (G4-EN5)	Energy intensity	Environmental Data Table	CDP Climate CC11. Energy CC12. Emissions Performance
302-4 (G4-EN6)	Reduction of energy consumption		Annual Information Form pg.32 CDP Climate CC0 Introduction CC3 Targets and Initiatives
302-5 (G4-EN7)	Reductions in energy requirements of products and services	We do not track reductions in energy requirements of products and services.	

GRI 303: Water 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
103-1 (G4-DMA)	Explanation of the material topic and its Boundary	Water - Page 22 <u>Water</u>	Annual Information Form pg.33 CDP Water
			W1 Context W2 Procedures and Requirements W3 Water Risks W4 Water Opportunities W6 Governance & Strategy

			W8 Targets and Initiatives
103-2 (G4-DMA)	The management approach of its components	Water - Page 22 Water	
103-3 (G4-DMA)	Evaluation of the management approach	Water - Page 22 Water	
303-1 (G4-EN8) NR0101-05 NR0101-06	Water withdrawal by source	Water - Page 24 Environmental Data Table	CDP Water W1 Context
303-2 (G4-EN9)	Water sources significantly affected by withdrawal of water	Water - Page 24	CDP Water W2 Procedures and Requirements
303-3 (G4-EN10)	Water recycled and reused	Environmental Data Table	Annual Information Form pg. 40 CDP Water W9 Managing Trade- offs

GRI 304: Biodiversity 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
103-1 (G4-DMA) NR0101-09	Explanation of the material topic and its Boundary	Land and Biodiversity - Page 18 Land	
103-2 (G4-DMA)	The management approach of its components	Land and Biodiversity - Page 18 Land	
103-3 (G4-DMA)	Evaluation of the management approach	Land and Biodiversity - Page 18 Land	
304-1 (G4-EN11) NR0101-11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high	Land and Biodiversity - Page 18 Land	

304-2 (G4-EN12)	biodiversity value outside protected areas Significant impacts of activities, products, and services on biodiversity	Land and Biodiversity - Page 18	Annual Information Form pg. 40
304-3 (G4-EN13)	Habitats protected or restored	Land and Biodiversity - Page 18 Environment Data Table	
304-4 (G4-EN14)	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Land and Biodiversity - Page 18	

GRI 305: Emissions 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
103-1 (G4-DMA)	Explanation of the material topic and its Boundary	Energy and Emissions - Page 21 <u>Air</u>	CDP Climate CC7 Emissions Methodology
103-2 (G4-DMA)	The management approach of its components	Energy and Emissions - Page 21 <u>Air</u>	
103-3 (G4-DMA)	Evaluation of the management approach	Energy and Emissions - Page 21 <u>Air</u>	
305-1 (G4-EN15) NR0101-02	Direct (Scope 1) GHG emissions	Energy and Emissions - Page 21 Environmental Data Table	Annual Information Form pg. 33 CDP Climate CC7 Emissions Methodology CC8 Emissions Data CC9 Scope 1

305-2 (G4-EN16)	Energy indirect (Scope 2) GHG emissions	Energy and Emissions - Page 21 Environmental Data Table	CC7 Emissions Methodology CC8 Emissions Data CC10 Scope 2
305-3 (G4-EN17)	Other indirect (Scope 3) GHG emissions	Environmental Data Table	CC8 Emissions Data CC14 Scope 3
305-4 (G4-EN18)	GHG emissions intensity	Environmental Data Table	CC12 Emissions Performance
305-5 (G4-EN19)	Reduction of GHG emissions	Environmental Data Table	CC3 Targets and Initiatives CC12 Emissions Performance
305-6 (G4-EN20)	Emissions of ozone- depleting substances (ODS)	Enerplus does not emit Ozone-Depleting Substances (CFCs,HCFCs, Bromochlormethane) in its operations	
305-7 (G4-EN21) NR0101-04	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Environmental Data Table	

GRI 306: Effluents and Waste 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
103-1 (G4-DMA)	Explanation of the material topic and its Boundary	Environmental Release Performance – Page 20	Annual Information Form pg. 32 and 40
			Financial Summary pg.27
			CDP Water
			W1 Context W2 Procedures and
			Requirements
			W3 Water Risks
			W4 Water
			Opportunities

			W6 Governance & Strategy W8 Targets and Initiatives
103-2 (G4-DMA)	The management approach of its components	Environmental Release Performance – Page 20	
103-3 (G4-DMA)	Evaluation of the management approach	Environmental Release Performance – Page 20	
306-1 (G4-EN22)	Water discharge by quality and destination	Environment Data Table	CDP Water W1 Context
306-2 (G4-EN23)	Waste by type and disposal method	Environment Data Table	
306-3 (G4-EN24) NR0101-10	Significant spills	Environmental Release Performance – Page 20 Environment Data	
306-4 (G4-EN25)	Transport of hazardous waste	Table We do not track transport of hazardous waste.	
306-5 (G4-EN26)	Water bodies affected by water discharges and/or runoff		CDP Water W1 Context

GRI 307: Environmental Compliance 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
103-1 (G4-DMA)	Explanation of the material topic and its Boundary	Regulatory Compliance - Page 30	Annual Information Form pg.40 Financial Summary pg.27
103-2 (G4-DMA)	The management approach of its components	Regulatory Compliance - Page 30	
103-3 (G4-DMA)	Evaluation of the management approach	Regulatory Compliance - Page 30	
307-1 (G4-EN29)	Non-compliance with environmental laws and regulations	Regulatory Data Tables	CDP Water W7 Compliance

GRI 400: Social Standard 2016 GRI 401: Employment 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
103-1 (G4-DMA)	Explanation of the material topic and its Boundary	Employees – Page 10	
103-2 (G4-DMA)	The management approach of its components	Employees – Page 10	
103-3 (G4-DMA)	Evaluation of the management approach	Employees – Page 10	
401-1 (G4-LA1)	New employee hires and employee turnover	Employees – Page 12 Human Resources Data Table	
401-2 (G4-LA2)	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employees – Page 12	Notice of Annual Meeting & Information Circular & Proxy Statement pg. 71
401-3 (G4-LA3)	Parental leave	We do not publicly disclose this data.	

GRI 403: Occupational Health and Safety 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
103-1 (G4-DMA) NR0101-19	Explanation of the material topic and its Boundary	Safety – Page 6 Health & Safety	Annual Information Form pg.32
103-2 (G4-DMA)	The management approach of its components	Safety – Page 6 Health & Safety	
103-3 (G4-DMA)	Evaluation of the management approach	Safety – Page 6 Health & Safety	
403-1 (G4-LA5)	Workers representation in formal joint management— worker health and safety committees	Safety – Page 6 Health & Safety	
403-2 (G4-LA6) NR0101-17	Types of injury and rates of injury,	Safety – Page 6	Annual Information Form pg.32

	occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Safety Data Table	
403-3 (G4-LA7)	Workers with high incidence or high risk of diseases related to their occupation	Safety Data Table	Annual Information Form pg.32
403-4 (G4-LA8)	Health and safety topics covered in formal agreements with trade unions	We do not have local or global agreements with trade unions.	

GRI 404: Training and Education 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
404-1 (G4-LA9)	Average hours of training per year per employee	Human Resources Data Table	
404-2 (G4-LA10)	Programs for upgrading employee skills and transition assistance programs	Employees – Page 12	
404-3 (G4-LA11)	Percentage of employees receiving regular performance and career development reviews	Employees – Page 11	

GRI 405: Diversity and Equal Opportunity 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
405-1 (G4-LA12)	Diversity of governance bodies and employees	Human Resources Data Table	Notice of Annual Meeting & Information Circular & Proxy Statement pg. 22
405-2 (G4-LA13)	Ratio of basic salary and remuneration of women to men	We do not publicly disclose this data.	

GRI 413: Local Communtiies2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
413-1 (G4-SO1)	Operations with local community engagement, impact assessments, and development programs	Stakeholder Engagement - Page 14 Stakeholder Engagement	
413-2 (G4-SO2)	Operations with significant actual and potential negative impacts on local communities	Stakeholder Engagement - Page 14 Stakeholder Engagement	

GRI 419: Socioeconomic Compliance 2016

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
419-1 (G4-SO8)	Non-compliance with laws and regulations in the social and economic area	We believe we are in compliance with all current government regulations and industry best practices in the U.S. and Canada.	

GRI G4: Oil and Gas Sector Disclosures

GRI Disclosure Number SASB Code	GRI Disclosure Title	Link or Direct Answer	Other Report Reference
G4-OG1 NR0101-22	Volume and type of estimated proved reserves and production	Reserves & Resources	Financial Summary pg.4
G4-OG2	Total amount invest in renewable energy		CDP Climate CC3 Targets and Initiatives CC11 Energy
G4-OG3	Total amount invest in renewable energy		CDP Climate CC3 Targets and Initiatives CC11 Energy
G4-OG4	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored	Land and Biodiversity - Page 18	Annual Information Form pg. 40
G4-OG5	Volume and disposal of formation or produced water	Environmental Data Table	
G4-OG7	Amount of drilling waste and strategies for treatment and disposal	Environmental Data Table	
G4-OG9	Operations where indigenous communities are present or affected by activates and where specific engagement strategies are in place	Stakeholder Engagement - Page 14 Stakeholder Engagement	
G4-OG11	Number of sites that have been decommissioned and sites that are in the process of	Land and Biodiversity - Page 18 Environmental Data Table	

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deco	mmissioned	