ENBRIDGE GAZ QUÉBEC
TABLEAU DE CONTINUITÉ DES COMPTES DIFFÉRÉS MAINTENUS EN DEHORS DE LA BASE DE TARIFICATION
DOSSIER TARIFAIRE 2027

N° DE LIGNE	DESCRIPTION		JAN.	FÉV.	MARS	AVR.	MAI	JUIN	JUIL.	AOÛT	SEPT.	OCT.	NOV.	DÉC.	Total
			1	2	3	4	5	6	7	8	9	10	11	12	13
1	**SOLDE DES COMPTES D'ÉCARTS 2025 AU 31 DÉCEMBRE 2026**														
2															
3	**Charges réglementaires - Compte d'écart 2025**														
4	Solde d'ouverture 2026	**(1)**	(68 547)	(68 802)	(69 057)	(69 313)	(69 570)	(69 828)	(70 087)	(70 347)	(70 608)	(70 869)	(71 132)	(71 396)	(68 547)
5	Intérêts 2026 (4,45 %)	**4,45%**	(254)	(255)	(256)	(257)	(258)	(259)	(260)	(261)	(262)	(263)	(264)	(265)	(3 113)
6	Solde de clôture 2026		(68 802)	(69 057)	(69 313)	(69 570)	(69 828)	(70 087)	(70 347)	(70 608)	(70 869)	(71 132)	(71 396)	(71 661)	(71 661)
7															
8	**PGEÉ - Compte d'écart 2025**														
9	Solde d'ouverture 2026	**(2)**	(36 828)	(36 965)	(37 102)	(37 240)	(37 378)	(37 516)	(37 656)	(37 795)	(37 935)	(38 076)	(38 217)	(38 359)	(36 828)
10	Intérêts 2026 (4,45 %)		(137)	(137)	(138)	(138)	(139)	(139)	(140)	(140)	(141)	(141)	(142)	(142)	(1 673)
11	Solde de clôture 2026		(36 965)	(37 102)	(37 240)	(37 378)	(37 516)	(37 656)	(37 795)	(37 935)	(38 076)	(38 217)	(38 359)	(38 501)	(38 501)
12															
13	**Quote-part versée au MERN - Compte d'écart 2025**														
14	Solde d'ouverture 2026	**(3)**	(14 509)	(14 563)	(14 617)	(14 671)	(14 725)	(14 780)	(14 835)	(14 890)	(14 945)	(15 000)	(15 056)	(15 112)	(14 509)
15	Intérêts 2026 (4,45 %)		(54)	(54)	(54)	(54)	(55)	(55)	(55)	(55)	(55)	(56)	(56)	(56)	(659)
16	Solde de clôture 2026		(14 563)	(14 617)	(14 671)	(14 725)	(14 780)	(14 835)	(14 890)	(14 945)	(15 000)	(15 056)	(15 112)	(15 168)	(15 168)
17															
18	**Contributions au fonds de pension DB - écart entre réel 2025 et le budget 2025**														
19	Solde d'ouverture 2026	**(4)**	(106 871)	(107 268)	(107 666)	(108 065)	(108 466)	(108 868)	(109 272)	(109 677)	(110 083)	(110 492)	(110 901)	(111 313)	(106 871)
20	Intérêts 2026 (4,45 %)		(396)	(398)	(399)	(401)	(402)	(404)	(405)	(407)	(408)	(410)	(411)	(413)	(4 854)
21	Solde de clôture 2026		(107 268)	(107 666)	(108 065)	(108 466)	(108 868)	(109 272)	(109 677)	(110 083)	(110 492)	(110 901)	(111 313)	(111 725)	(111 725)
22															
23	**Contributions au fonds de pension DC - écart entre réel 2025 et le budget 2025**														
24	Solde d'ouverture 2026	**(5)**	44 374	44 539	44 704	44 870	45 036	45 203	45 371	45 539	45 708	45 878	46 048	46 219	44 374
25	Intérêts 2026 (4,45 %)		165	165	166	166	167	168	168	169	170	170	171	171	2 015
26	Solde de clôture 2026		44 539	44 704	44 870	45 036	45 203	45 371	45 539	45 708	45 878	46 048	46 219	46 390	46 390
27															
28	**Découplage des revenus - 2024 (amortie en 2027)**														
29	Solde d'ouverture 2026	**(6)**	2 027 296	2 034 814	2 042 359	2 049 933	2 057 535	2 065 165	2 072 823	2 080 510	2 088 225	2 095 969	2 103 742	2 111 543	2 027 296
30	Intérêts 2026 (4,45 %)		7 518	7 546	7 574	7 602	7 630	7 658	7 687	7 715	7 744	7 773	7 801	7 830	92 078
31	Solde de clôture 2026		2 034 814	2 042 359	2 049 933	2 057 535	2 065 165	2 072 823	2 080 510	2 088 225	2 095 969	2 103 742	2 111 543	2 119 373	2 119 373
32															
33	**Découplage des revenus - 2025 (amortie en 2027)**														
34	Solde d'ouverture 2026	**(7)**	436 789	438 408	440 034	441 666	443 304	444 948	446 598	448 254	449 916	451 585	453 259	454 940	436 789
35	Intérêts 2026 (4,45 %)		1 620	1 626	1 632	1 638	1 644	1 650	1 656	1 662	1 668	1 675	1 681	1 687	19 838
36	Solde de clôture 2026		438 408	440 034	441 666	443 304	444 948	446 598	448 254	449 916	451 585	453 259	454 940	456 627	456 627
37															
38	**CASEP 2025**														
39	Solde d'ouverture 2026	**(8)**	(99 246)	(99 614)	(99 984)	(100 355)	(100 727)	(101 100)	(101 475)	(101 851)	(102 229)	(102 608)	(102 989)	(103 371)	(99 246)
40	Intérêts 2026 (4,45 %)		(368)	(369)	(371)	(372)	(374)	(375)	(376)	(378)	(379)	(381)	(382)	(383)	(4 508)
41	Solde de clôture 2026		(99 614)	(99 984)	(100 355)	(100 727)	(101 100)	(101 475)	(101 851)	(102 229)	(102 608)	(102 989)	(103 371)	(103 754)	(103 754)
42															
43	**Indemnités de départ - 2026**														
44	Solde d'ouverture 2026	**(9)**	91 049	91 387	91 726	92 066	92 407	92 750	93 094	93 439	93 785	94 133	94 482	94 833	91 049
45	Intérêts 2026 (4,80 %)		338	339	340	341	343	344	345	347	348	349	350	352	4 135
46	Solde de clôture 2026		91 387	91 726	92 066	92 407	92 750	93 094	93 439	93 785	94 133	94 482	94 833	95 184	95 184

Notes: (1) Voir requête R-4336-2026, EGQ-3 (Fermeture des livres 2025), document 1, page 1 de 1, ligne 15, colonne 12.
(2) Voir requête R-4336-2026, EGQ-3 (Fermeture des livres 2025), document 1, page 1 de 1, ligne 14, colonne 12.
(3) Voir requête R-4336-2026, EGQ-3 (Fermeture des livres 2025), document 1, page 1 de 1, ligne 16, colonne 12.
(4) Voir requête R-4336-2026, EGQ-3 (Fermeture des livres 2025), document 1, page 1 de 1, ligne 17, colonne 12.
(5) Voir requête R-4336-2026, EGQ-3 (Fermeture des livres 2025), document 1, page 1 de 1, ligne 18, colonne 12.
(6) Voir requête R-4336-2026, EGQ-3 (Fermeture des livres 2025), document 1, page 1 de 1, ligne 29, colonne 12. (Montant total de 3 040 944 / 3 années = 1 013 648)
(7) Voir requête R-4336-2026, EGQ-3 (Fermeture des livres 2025), document 1, page 1 de 1, ligne 30, colonne 12.
(8) Voir requête R-4336-2026, EGQ-3 (Fermeture des livres 2025), document 1, page 1 de 1, ligne 27, colonne 12.
(9) Voir requête R-4336-2026, EGQ-3 (Fermeture des livres 2025), document 1, page 1 de 1, ligne 28, colonne 12.

ENBRIDGE GAZ QUEBEC
TABLEAU DE CONTINUITÉ DES COMPTES DIFFÉRÉS MAINTENUS EN DEHORS DE LA BASE DE TARIFICATION
DOSSIER TARIFAIRE 2027

N° DE LIGNE	DESCRIPTION		JAN.	FÉV.	MARS	AVR.	MAI	JUIN	JUIL.	AOÛT	SEPT.	OCT.	NOV.	DÉC.	Total
			1	2	3	4	5	6	7	8	9	10	11	12	13
1	SOLDE DES COMPTES D'ÉCARTS 2025 AU 31 DÉCEMBRE 2027														
2															
3	Charges réglementaires - Compte d'écart 2025														
4	Solde d'ouverture		(71 661)	(65 952)	(60 220)	(54 465)	(48 687)	(42 887)	(37 063)	(31 215)	(25 344)	(19 450)	(13 532)	(7 591)	
5	Mouvements		5 972	5 972	5 972	5 972	5 972	5 972	5 972	5 972	5 972	5 972	5 972	5 972	(71 661)
6	Sous-total	4,80%	(65 689)	(59 980)	(54 248)	(48 493)	(42 716)	(36 915)	(31 091)	(25 243)	(19 373)	(13 478)	(7 561)	(1 619)	
7	Intérêts selon taux de la dette court terme (4,80 %)		(263)	(240)	(217)	(194)	(171)	(148)	(124)	(101)	(77)	(54)	(30)	(6)	(1 626)
8	Total		(65 952)	(60 220)	(54 465)	(48 687)	(42 887)	(37 063)	(31 215)	(25 344)	(19 450)	(13 532)	(7 591)	(1 626)	(73 286)
9															
10	PGEÉ - Compte d'écart 2025														
11															
12	Solde d'ouverture		(38 501)	(35 434)	(32 354)	(29 263)	(26 158)	(23 042)	(19 913)	(16 771)	(13 617)	(10 450)	(7 271)	(4 078)	
13	Mouvements		3 208	3 208	3 208	3 208	3 208	3 208	3 208	3 208	3 208	3 208	3 208	3 208	(38 501)
14	Sous-total		(35 293)	(32 225)	(29 146)	(26 054)	(22 950)	(19 833)	(16 704)	(13 563)	(10 408)	(7 242)	(4 062)	(870)	
15	Intérêts selon taux de la dette court terme (4,80 %)		(141)	(129)	(117)	(104)	(92)	(79)	(67)	(54)	(42)	(29)	(16)	(3)	(873)
16	Total		(35 434)	(32 354)	(29 263)	(26 158)	(23 042)	(19 913)	(16 771)	(13 617)	(10 450)	(7 271)	(4 078)	(873)	(39 375)
17															
18	Quote-part versée au MERN - Compte d'écart 2025														
19	Solde d'ouverture		(15 168)	(13 959)	(12 746)	(11 528)	(10 305)	(9 077)	(7 845)	(6 607)	(5 364)	(4 117)	(2 864)	(1 607)	
20	Mouvements		1 264	1 264	1 264	1 264	1 264	1 264	1 264	1 264	1 264	1 264	1 264	1 264	(15 168)
21	Sous-total		(13 904)	(12 695)	(11 482)	(10 264)	(9 041)	(7 813)	(6 581)	(5 343)	(4 100)	(2 853)	(1 600)	(343)	
22	Intérêts selon taux de la dette court terme (4,80 %)		(56)	(51)	(46)	(41)	(36)	(31)	(26)	(21)	(16)	(11)	(6)	(1)	(344)
23	Total		(13 959)	(12 746)	(11 528)	(10 305)	(9 077)	(7 845)	(6 607)	(5 364)	(4 117)	(2 864)	(1 607)	(344)	(15 512)
24															
25	Contributions au fonds de pension DB - écart entre réel 2025 et le budget 2025														
26	Solde d'ouverture		(111 725)	(102 825)	(93 888)	(84 916)	(75 908)	(66 864)	(57 784)	(48 667)	(39 514)	(30 325)	(21 098)	(11 835)	
27	Mouvements		9 310	9 310	9 310	9 310	9 310	9 310	9 310	9 310	9 310	9 310	9 310	9 310	(111 725)
28	Sous-total		(102 415)	(93 514)	(84 578)	(75 606)	(66 598)	(57 554)	(48 473)	(39 357)	(30 204)	(21 014)	(11 788)	(2 524)	
29	Intérêts selon taux de la dette court terme (4,80 %)		(410)	(374)	(338)	(302)	(266)	(230)	(194)	(157)	(121)	(84)	(47)	(10)	(2 534)
30	Total		(102 825)	(93 888)	(84 916)	(75 908)	(66 864)	(57 784)	(48 667)	(39 514)	(30 325)	(21 098)	(11 835)	(2 534)	(114 260)
31															
32	Contributions au fonds de pension DC - écart entre réel 2025 et le budget 2025														
33	Solde d'ouverture		46 390	42 694	38 984	35 258	31 518	27 763	23 993	20 207	16 407	12 591	8 760	4 914	
34	Mouvements		(3 866)	(3 866)	(3 866)	(3 866)	(3 866)	(3 866)	(3 866)	(3 866)	(3 866)	(3 866)	(3 866)	(3 866)	46 390
35	Sous-total		42 524	38 828	35 118	31 393	27 652	23 897	20 127	16 341	12 541	8 725	4 894	1 048	
36	Intérêts selon taux de la dette court terme (4,80 %)		170	155	140	126	111	96	81	65	50	35	20	4	1 052
37	Total		42 694	38 984	35 258	31 518	27 763	23 993	20 207	16 407	12 591	8 760	4 914	1 052	47 442
38															
39	COMPTES DE STABILISATION DE LA TEMPÉRATURE														
40	Solde d'ouverture	(8)	1 175 787	1 118 694	1 061 372	1 003 821	946 040	888 028	829 784	771 307	712 596	653 650	594 468	535 050	
41	Mouvements		(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	738 601
42	Sous-total		1 114 237	1 057 144	999 822	942 271	884 490	826 478	768 234	709 757	651 046	592 100	532 918	473 500	
43	Intérêts selon taux de la dette court terme (4,80 %)		4 457	4 229	3 999	3 769	3 538	3 306	3 073	2 839	2 604	2 368	2 132	1 894	38 208
44	Total		1 118 694	1 061 372	1 003 821	946 040	888 028	829 784	771 307	712 596	653 650	594 468	535 050	475 394	776 809
45															
46	COMPTES DU GAZ PERDU														
47	Solde d'ouverture	(9)	92 989	85 581	78 143	70 676	63 178	55 651	48 093	40 506	32 888	25 239	17 560	9 850	
48	Mouvements		(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	92 989
49	Sous-total		85 240	77 832	70 394	62 927	55 429	47 902	40 344	32 757	25 139	17 490	9 811	2 101	
50	Intérêts selon taux de la dette court terme (4,80 %)		341	311	282	252	222	192	161	131	101	70	39	8	2 109
51	Total		85 581	78 143	70 676	63 178	55 651	48 093	40 506	32 888	25 239	17 560	9 850	2 109	95 099
52															
53	Découplage des revenus - 2024 (amortie en 2027)														
54	Solde d'ouverture		2 119 373	1 950 530	1 781 011	1 610 814	1 439 937	1 268 376	1 096 128	923 192	749 564	575 241	400 221	224 501	
55	Mouvements		(176 614)	(176 614)	(176 614)	(176 614)	(176 614)	(176 614)	(176 614)	(176 614)	(176 614)	(176 614)	(176 614)	(176 614)	2 119 373
56	Sous-total		1 942 759	1 773 916	1 604 397	1 434 200	1 263 322	1 091 761	919 514	746 577	572 949	398 626	223 607	47 887	
57	Intérêts selon taux de la dette court terme (4,80 %)		7 771	7 096	6 418	5 737	5 053	4 367	3 678	2 986	2 292	1 595	894	192	48 078
58	Total		1 950 530	1 781 011	1 610 814	1 439 937	1 268 376	1 096 128	923 192	749 564	575 241	400 221	224 501	48 078	2 167 451
59															
60	Découplage des revenus - 2025 (amortie en 2027)														
61	Solde d'ouverture		456 627	420 249	383 726	347 056	310 240	273 276	236 165	198 905	161 496	123 938	86 229	48 370	
62	Mouvements		(38 052)	(38 052)	(38 052)	(38 052)	(38 052)	(38 052)	(38 052)	(38 052)	(38 052)	(38 052)	(38 052)	(38 052)	456 627
63	Sous-total		418 575	382 197	345 673	309 004	272 188	235 224	198 113	160 853	123 444	85 886	48 177	10 317	
64	Intérêts selon taux de la dette court terme (4,80 %)		1 674	1 529	1 383	1 236	1 089	941	792	643	494	344	193	41	10 359
65	Total		420 249	383 726	347 056	310 240	273 276	236 165	198 905	161 496	123 938	86 229	48 370	10 359	466 986
66															
67	CASEP 2025														
68	Solde d'ouverture		(103 754)	(95 488)	(87 189)	(78 857)	(70 492)	(62 093)	(53 661)	(45 195)	(36 695)	(28 161)	(19 593)	(10 990)	
69	Mouvements		8 646	8 646	8 646	8 646	8 646	8 646	8 646	8 646	8 646	8 646	8 646	8 646	(103 754)
70	Sous-total		(95 108)	(86 842)	(78 543)	(70 211)	(61 846)	(53 447)	(45 015)	(36 549)	(28 049)	(19 515)	(10 947)	(2 344)	
71	Intérêts selon taux de la dette court terme (4,80 %)		(380)	(347)	(314)	(281)	(247)	(214)	(180)	(146)	(112)	(78)	(44)	(9)	(2 354)
72	Total		(95 488)	(87 189)	(78 857)	(70 492)	(62 093)	(53 661)	(45 195)	(36 695)	(28 161)	(19 593)	(10 990)	(2 354)	(106 108)
73															
74	Indemnités de départ - 2026		95 184	87 601	79 988	72 344	64 670	56 965	49 229	41 462	33 664	25 835	17 975	10 083	
75	Solde d'ouverture		(7 932)	(7 932)	(7 932)	(7 932)	(7 932)	(7 932)	(7 932)	(7 932)	(7 932)	(7 932)	(7 932)	(7 932)	95 184
76	Mouvements		87 252	79 669	72 056	64 412	56 738	49 033	41 297	33 530	25 732	17 903	10 043	2 151	
77	Sous-total		349	319	288	258	227	196	165	134	103	72	40	9	2 159
78	Intérêts selon taux de la dette court terme (4,80 %)		87 601	79 988	72 344	64 670	56 965	49 229	41 462	33 664	25 835	17 975	10 083	2 159	97 344
79	Total														

Notes: (8) Voir EGQ-23, document 1.1, page 2 de 2 , ligne 15, colonne 14.
(9) Voir EGQ-23, document 1.1, page 2 de 2 , ligne 29, colonne 14.

Original : 2026-09-18

ENBRIDGE GAZ QUÉBEC
TABLEAU DE CONTINUITÉ DES COMPTES DIFFÉRÉS MAINTENUS EN DEHORS DE LA BASE DE TARIFICATION
DOSSIER TARIFAIRE 2027

N° DE LIGNE	DESCRIPTION	JAN.	FÉV.	MARS	AVR.	MAI	JUIN	JUIL.	AOÛT	SEPT.	OCT.	NOV.	DÉC.	Total
		1	2	3	4	5	6	7	8	9	10	11	12	13
1	**COMPTES D'ÉCARTS 2027**													
2														
3	**Charges réglementaires - 1er janvier 2027 au 31 décembre 2027**													
4	Solde d'ouverture	0	48 600	97 200	145 800	194 400	243 000	291 600	340 200	388 800	437 400	486 000	534 600	
5	Additions 2027 prévues	48 600	48 600	48 600	48 600	48 600	48 600	48 600	48 600	48 600	48 600	48 600	48 600	583 200
6														
7	Solde mensuel	48 600	97 200	145 800	194 400	243 000	291 600	340 200	388 800	437 400	486 000	534 600	583 200	583 200
8														
9														
10	**PGEÉ - 1er janvier 2027 au 31 décembre 2027**													
11	Solde d'ouverture	0	36 006	72 012	108 018	144 024	180 030	216 037	252 043	288 049	324 055	360 061	396 067	
12	Additions 2027 prévues	36 006	36 006	36 006	36 006	36 006	36 006	36 006	36 006	36 006	36 006	36 006	36 006	432 073
13														
14	Solde mensuel	36 006	72 012	108 018	144 024	180 030	216 037	252 043	288 049	324 055	360 061	396 067	432 073	432 073
15														
16														
17	**Amortissement des contributions financières - PGEÉ - 1er janvier 2027 au 31 décembre 2027**													
18	Solde d'ouverture	0	32 007	64 013	96 020	128 026	160 033	192 039	224 046	256 053	288 059	320 066	352 072	
19	Additions 2027 prévues	32 007	32 007	32 007	32 007	32 007	32 007	32 007	32 007	32 007	32 007	32 007	32 007	384 079
20														
21	Solde mensuel	32 007	64 013	96 020	128 026	160 033	192 039	224 046	256 053	288 059	320 066	352 072	384 079	384 079
22														
23														
24	**Quote-part au ministre de l'Énergie et des Ressources naturelles**													
25	(MERN)- 1er janvier 2027 au 31 décembre 2027													
26	Solde d'ouverture	0	40 251	80 503	120 754	161 005	201 256	241 508	281 759	322 010	362 261	402 513	442 764	
27	Additions 2027 prévues	40 251	40 251	40 251	40 251	40 251	40 251	40 251	40 251	40 251	40 251	40 251	40 251	483 015
28														
29	Solde mensuel	40 251	80 503	120 754	161 005	201 256	241 508	281 759	322 010	362 261	402 513	442 764	483 015	483 015
30														
31														
32	**Fonds CASEP**													
33	Solde d'ouverture	0	10 273	15 908	21 531	21 011	16 957	11 547	5 861	250	(5 404)	(7 141)	(6 800)	
34	Renflouement	19 648	15 009	14 998	8 855	5 322	3 965	3 689	3 764	3 721	7 639	9 716	16 175	112 500
35	Versement	(9 375)	(9 375)	(9 375)	(9 375)	(9 375)	(9 375)	(9 375)	(9 375)	(9 375)	(9 375)	(9 375)	(9 375)	
36	Total	10 273	15 908	21 531	21 011	16 957	11 547	5 861	250	(5 404)	(7 141)	(6 800)	0	112 500

ENBRIDGE GAZ QUÉBEC
COMPTE DE STABILISATION DE LA TEMPÉRATURE ET DU GAZ PERDU EXCLUS DE LA BASE DE TARIFICATION
DOSSIER TARIFAIRE 2027

N° DE LIGNE	DESCRIPTION	DÉC		JAN	FÉV	MARS	AVRIL	MAI	JUIN	JUIL	AOÛT	SEPT	OCT	NOV	DÉC	Exercice 12 MOIS
		1		2	3	4	5	6	7	8	9	10	11	12	13	14
	Variation 2021															
1	**Stabilisation de la température**	**286 760**	**(2)**	286 760	263 915	240 978	217 950	194 829	171 616	148 311	124 912	101 419	77 832	54 152	30 376	**286 760**
2	Mouvements - stabilisation			(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	**(286 760)**
3	Sous-total			262 863	240 018	217 082	194 053	170 933	147 720	124 414	101 015	77 522	53 936	30 255	6 479	**0**
4	Intérêts - stabilisation (4,80%) **(1)**	**4,80%**		1 051	960	868	776	684	591	498	404	310	216	121	26	**6 505**
5	Sous-total			263 915	240 978	217 950	194 829	171 616	148 311	124 912	101 419	77 832	54 152	30 376	6 505	**6 505**
6																
7	RR 2027- Amortisement Stabilisation de la température														286 760	
8	Intérêts 2027														6 505	
9	RR 2027- Stabilisation incluant les intérêts														293 265	
10																
11	**Variation 2022**															
12	**Stabilisation de la température**	**115 963**	**(3)**	115 963	111 576	107 171	102 749	98 309	93 851	89 375	84 881	80 370	75 840	71 292	66 726	**115 963**
13	Mouvements - stabilisation			(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	**(57 981)**
14	Sous-total			111 131	106 744	102 339	97 917	93 477	89 019	84 543	80 050	75 538	71 008	66 461	61 895	**57 982**
15	Intérêts - stabilisation (4,80%) (1)			445	427	409	392	374	356	338	320	302	284	266	248	**4 160**
16	Sous-total			111 576	107 171	102 749	98 309	93 851	89 375	84 881	80 370	75 840	71 292	66 726	62 142	**62 142**
17																
18	RR 2027- Amortisement Stabilisation de la température														57 981	
19	Intérêts 2027														4 160	
20	RR 2027- Stabilisation incluant les intérêts														62 142	
21																
22	**Variation 2023**															
23	**Stabilisation de la température**	**944 199**	**(4)**	944 199	921 643	898 997	876 260	853 432	830 514	807 503	784 400	761 205	737 917	714 536	691 062	**944 199**
24	Mouvements - stabilisation			(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	**(314 733)**
25	Sous-total			917 971	895 415	872 769	850 032	827 205	804 286	781 275	758 172	734 977	711 690	688 309	664 834	**629 466**
26	Intérêts - stabilisation (4,80%) (1)			3 672	3 582	3 491	3 400	3 309	3 217	3 125	3 033	2 940	2 847	2 753	2 659	**38 028**
27	Sous-total			921 643	898 997	876 260	853 432	830 514	807 503	784 400	761 205	737 917	714 536	691 062	667 493	**667 493**
28																
29	RR 2027- Amortisement Stabilisation de la température														314 733	
30	Intérêts 2027														38 028	
31	RR 2027- Stabilisation incluant les intérêts														352 761	
32																
33	**Variation 2024**															
34	**Stabilisation de la température**	**2 267 080**	**(5)**	2 267 080	2 228 729	2 190 224	2 151 565	2 112 752	2 073 783	2 034 658	1 995 377	1 955 939	1 916 343	1 876 588	1 836 675	**2 267 080**
35	Mouvements - stabilisation			(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	**(566 770)**
36	Sous-total			2 219 849	2 181 498	2 142 993	2 104 334	2 065 521	2 026 552	1 987 427	1 948 146	1 908 708	1 869 112	1 829 358	1 789 444	**1 700 310**
37	Intérêts - stabilisation (4,80%) (1)			8 879	8 726	8 572	8 417	8 262	8 106	7 950	7 793	7 635	7 476	7 317	7 158	**96 292**
38	Sous-total			2 228 729	2 190 224	2 151 565	2 112 752	2 073 783	2 034 658	1 995 377	1 955 939	1 916 343	1 876 588	1 836 675	1 796 602	**1 796 602**
39																
40	RR 2027- Amortisement Stabilisation de la température														566 770	
41	Intérêts 2027														96 292	
42	RR 2027- Stabilisation incluant les intérêts														663 062	

Notes : (1) Voir EGQ-22, Document 1, page 1 de 1, ligne 3, colonne 2.
(2) Voir EGQ-23, Document 1.1.1, page 1 de 2, ligne 14, colonne 14.
(3) Voir EGQ-23, Document 1.1.1, page 1 de 2, ligne 25, colonne 14.
(4) Voir EGQ-23, Document 1.1.1, page 1 de 2, ligne 36, colonne 14.
(5) Voir EGQ-23, Document 1.1.1, page 2 de 2, ligne 4, colonne 14.

ENBRIDGE GAZ QUÉBEC
COMPTE DE STABILISATION DE LA TEMPÉRATURE ET DU GAZ PERDU EXCLUS DE LA BASE DE TARIFICATION
DOSSIER TARIFAIRE 2027

N° DE LIGNE	DESCRIPTION	DÉC	JAN	FÉV	MARS	AVRIL	MAI	JUIN	JUIL	AOÛT	SEPT	OCT	NOV	DÉC	Exercice 12 MOIS
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	**Variation 2025**														
2	**Stabilisation de la température**	**(2 438 215) (6)**	(2 438 215)	(2 407 168)	(2 375 998)	(2 344 702)	(2 313 282)	(2 281 735)	(2 250 063)	(2 218 264)	(2 186 337)	(2 154 283)	(2 122 101)	(2 089 790)	**(2 438 215)**
3	Mouvements - stabilisation		40 637	40 637	40 637	40 637	40 637	40 637	40 637	40 637	40 637	40 637	40 637	40 637	**487 643**
4	Sous-total		(2 397 578)	(2 366 532)	(2 335 361)	(2 304 065)	(2 272 645)	(2 241 098)	(2 209 426)	(2 177 627)	(2 145 700)	(2 113 646)	(2 081 464)	(2 049 153)	**(1 950 572)**
5	Intérêts - stabilisation (4,80%) (1)		(9 590)	(9 466)	(9 341)	(9 216)	(9 091)	(8 964)	(8 838)	(8 711)	(8 583)	(8 455)	(8 326)	(8 197)	**(106 777)**
6	Sous-total		(2 407 168)	(2 375 998)	(2 344 702)	(2 313 282)	(2 281 735)	(2 250 063)	(2 218 264)	(2 186 337)	(2 154 283)	(2 122 101)	(2 089 790)	(2 057 349)	**(2 057 349)**
7															
8	RR 2027- Amortisement Stabilisation de la température													(487 643)	
9	Intérêts 2027													(106 777)	
10	RR 2027- Stabilisation incluant les intérêts													(594 420)	
11															
12															
13															
14	**TOTAL variations 2021-2025**														
15	**Stabilisation de la température**	**1 175 787**	1 175 787	1 118 694	1 061 372	1 003 821	946 040	888 028	829 784	771 307	712 596	653 650	594 468	535 050	**1 175 787**
16	Mouvements - stabilisation		(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	(61 550)	**(738 601)**
17	Sous-total		1 114 237	1 057 144	999 822	942 271	884 490	826 478	768 234	709 757	651 046	592 100	532 918	473 500	**437 186**
18	Intérêts - stabilisation (4,80%) (1)		4 457	4 229	3 999	3 769	3 538	3 306	3 073	2 839	2 604	2 368	2 132	1 894	**38 208**
19	Grand total		1 118 694	1 061 372	1 003 821	946 040	888 028	829 784	771 307	712 596	653 650	594 468	535 050	475 394	**475 394**
20															
21	RR 2027- Amortisement Stabilisation de la température													738 601	
22	Intérêts 2027													38 208	
23	RR 2027- Stabilisation incluant les intérêts													776 809	
24															
25															
26															
27															
28	**Variation 2025**														
29	**GAZ PERDU**	**92 989 (7)**	92 989	85 581	78 143	70 676	63 178	55 651	48 093	40 506	32 888	25 239	17 560	9 850	**92 989**
30	Mouvements - stabilisation		(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	(7 749)	**(92 989)**
31	Sous-total		85 240	77 832	70 394	62 927	55 429	47 902	40 344	32 757	25 139	17 490	9 811	2 101	**(0)**
32	Intérêts - stabilisation (4,80%) (1)		341	311	282	252	222	192	161	131	101	70	39	8	**2 109**
33	Sous-total		85 581	78 143	70 676	63 178	55 651	48 093	40 506	32 888	25 239	17 560	9 850	2 109	**2 109**
34															
35	RR 2027- Amortisement Stabilisation de la température													92 989	
36	Intérêts 2027													2 109	
37	RR 2027- Stabilisation incluant les intérêts													95 099	
38															

Notes : (6) Voir EGQ-23, Document 1.1.1, page 2 de 2, ligne 31, colonne 14.
(7) Voir EGQ-23, Document 1.1.1, page 2 de 2, ligne 44, colonne 14.

ENBRIDGE GAZ QUÉBEC
COMPTE DE STABILISATION DE LA TEMPÉRATURE ET DU GAZ PERDU EXCLUS DE LA BASE DE TARIFICATION - PROJECTIONS 2026
DOSSIER TARIFAIRE 2027

N° DE LIGNE	DESCRIPTION	DÉC	JAN	FÉV	MARS	AVRIL	MAI	JUIN	JUIL	AOÛT	SEPT	OCT	NOV	DÉC	Exercice 12 MOIS
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Variation 2020														
1	**Stabilisation de la température**	**190 287 (2)**	190 287	175 076	159 809	144 486	129 106	113 669	98 174	82 622	67 012	51 345	35 619	19 835	**190 287**
2	Mouvements - stabilisation		(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	**(190 287)**
3	Sous-total		174 429	159 219	143 952	128 629	113 249	97 811	82 317	66 765	51 155	35 488	19 762	3 978	**(0)**
4	Intérêts - stabilisation (4,45%) (1)	**4,45%**	647	590	534	477	420	363	305	248	190	132	73	15	**3 993**
5	Sous-total		175 076	159 809	144 486	129 106	113 669	98 174	82 622	67 012	51 345	35 619	19 835	3 993	**3 993**
6															
7	RR 2026- Amortisement Stabilisation de la température													190 287	
8	Intérêts 2026													3 993	
9	RR 2026- Stabilisation incluant les intérêts													194 280	
10															
11	**Variation 2021**														
12	**Stabilisation de la température**	**573 520 (3)**	573 520	551 662	529 722	507 701	485 599	463 414	441 147	418 798	396 366	373 850	351 251	328 569	**573 520**
13	Mouvements - stabilisation		(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	**(286 760)**
14	Sous-total		549 623	527 765	505 825	483 804	461 702	439 517	417 251	394 901	372 469	349 954	327 355	304 672	**286 760**
15	Intérêts - stabilisation (4,45%) (1)		2 038	1 957	1 876	1 794	1 712	1 630	1 547	1 464	1 381	1 298	1 214	1 130	**19 042**
16	Sous-total		551 662	529 722	507 701	485 599	463 414	441 147	418 798	396 366	373 850	351 251	328 569	305 802	**305 802**
17															
18	RR 2026- Amortisement Stabilisation de la température													286 760	
19	Intérêts 2026													19 042	
20	RR 2026- Stabilisation incluant les intérêts													305 802	
21															
22	**Variation 2022**														
23	**Stabilisation de la température**	**173 944 (4)**	173 944	169 740	165 519	161 283	157 032	152 765	148 481	144 182	139 867	135 536	131 189	126 826	**173 944**
24	Mouvements - stabilisation		(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	**(57 981)**
25	Sous-total		169 112	164 908	160 688	156 452	152 200	147 933	143 650	139 351	135 036	130 705	126 357	121 994	**115 963**
26	Intérêts - stabilisation (4,45%) (1)		627	612	596	580	564	549	533	517	501	485	469	452	**6 484**
27	Sous-total		169 740	165 519	161 283	157 032	152 765	148 481	144 182	139 867	135 536	131 189	126 826	122 447	**122 447**
28															
29	RR 2026- Amortisement Stabilisation de la température													57 981	
30	Intérêts 2026													6 484	
31	RR 2026- Stabilisation incluant les intérêts													64 465	
32															
33	**Variation 2023**														
34	**Stabilisation de la température**	**1 258 932 (5)**	1 258 932	1 237 275	1 215 538	1 193 721	1 171 823	1 149 843	1 127 782	1 105 639	1 083 414	1 061 107	1 038 717	1 016 244	**1 258 932**
35	Mouvements - stabilisation		(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	**(314 733)**
36	Sous-total		1 232 704	1 211 047	1 189 311	1 167 493	1 145 595	1 123 615	1 101 554	1 079 412	1 057 187	1 034 879	1 012 489	990 016	**944 199**
37	Intérêts - stabilisation (4,45%) (1)		4 571	4 491	4 410	4 329	4 248	4 167	4 085	4 003	3 920	3 838	3 755	3 671	**49 489**
38	Sous-total		1 237 275	1 215 538	1 193 721	1 171 823	1 149 843	1 127 782	1 105 639	1 083 414	1 061 107	1 038 717	1 016 244	993 688	**993 688**
39															
40	RR 2026- Amortisement Stabilisation de la température													314 733	
41	Intérêts 2026													49 489	
42	RR 2026- Stabilisation incluant les intérêts													364 222	

Notes : (1) Voir R-4303-2025 (Phase 2), B-0189,EGQ-22 (révisé), Document 1, page 1 de 1, ligne 3, colonne 2.
(2) Voir EGQ-23, document 1.1.2, page 1 de 1, ligne 8, colonne 14.
(3) Voir EGQ-23, document 1.1.2, page 1 de 1, ligne 13, colonne 14.
(4) Voir EGQ-23, document 1.1.2, page 1 de 1, ligne 18, colonne 14.
(5) Voir EGQ-23, document 1.1.2, page 1 de 1, ligne 23, colonne 14.

ENBRIDGE GAZ QUÉBEC
COMPTE DE STABILISATION DE LA TEMPÉRATURE ET DU GAZ PERDU EXCLUS DE LA BASE DE TARIFICATION - PROJECTIONS 2026
DOSSIER TARIFAIRE 2027

N° DE LIGNE	DESCRIPTION	DÉC.	JAN.	FÉV.	MARS	AVR.	MAI	JUIN	JUIL.	AOÛT	SEPT.	OCT.	NOV.	DÉC.	Exercice 12 MOIS
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	**Variation 2024**														
2	**Stabilisation de la température**	**2 833 850 (6)**	2 833 850	2 796 953	2 759 919	2 722 748	2 685 439	2 647 991	2 610 405	2 572 679	2 534 814	2 496 808	2 458 661	2 420 372	**2 833 850**
3	Mouvements - stabilisation		(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	(47 231)	**(566 770)**
4	Sous-total		2 786 619	2 749 722	2 712 688	2 675 517	2 638 208	2 600 760	2 563 174	2 525 448	2 487 583	2 449 577	2 411 430	2 373 141	**2 267 080**
5	Intérêts - stabilisation (4,45%) (1)		10 334	10 197	10 060	9 922	9 783	9 644	9 505	9 365	9 225	9 084	8 942	8 800	**114 861**
6	Sous-total		2 796 953	2 759 919	2 722 748	2 685 439	2 647 991	2 610 405	2 572 679	2 534 814	2 496 808	2 458 661	2 420 372	2 381 942	**2 381 942**
7															
8	RR 2026- Amortisement Stabilisation de la température													566 770	
9	Intérêts 2026													114 861	
10	RR 2026- Stabilisation incluant les intérêts													681 631	
11															
12															
13	**TOTAL variations 2020-2024**														
14	**Stabilisation de la température**	**5 030 533**	5 030 533	4 930 705	4 830 508	4 729 939	4 628 998	4 527 682	4 425 990	4 323 921	4 221 473	4 118 646	4 015 437	3 911 846	**5 030 533**
15	Mouvements - stabilisation		(118 044)	(118 044)	(118 044)	(118 044)	(118 044)	(118 044)	(118 044)	(118 044)	(118 044)	(118 044)	(118 044)	(118 044)	**(1 416 530)**
16	Sous-total		4 912 488	4 812 661	4 712 464	4 611 895	4 510 953	4 409 637	4 307 946	4 205 877	4 103 429	4 000 602	3 897 393	3 793 802	**3 614 002**
17	Intérêts - stabilisation (4,45%) (1)		18 217	17 847	17 475	17 102	16 728	16 352	15 975	15 597	15 217	14 836	14 453	14 069	**193 869**
18	Grand total		4 930 705	4 830 508	4 729 939	4 628 998	4 527 682	4 425 990	4 323 921	4 221 473	4 118 646	4 015 437	3 911 846	3 807 871	**3 807 871**
19															
20	RR 2026- Amortisement Stabilisation de la température													1 416 530	
21	Intérêts 2026													193 869	
22	RR 2026- Stabilisation incluant les intérêts													1 610 399	
23															
24															
25															
26	**Variation 2025**														
27	**Stabilisation de la température**	**(2 332 285) (7)**	(2 332 285)	(2 340 934)	(2 349 615)	(2 358 328)	(2 367 074)	(2 375 852)	(2 384 662)	(2 393 505)	(2 402 381)	(2 411 290)	(2 420 232)	(2 429 207)	**(2 332 285)**
28	Mouvements - stabilisation		0	0	0	0	0	0	0	0	0	0	0	0	**0**
29	Sous-total		(2 332 285)	(2 340 934)	(2 349 615)	(2 358 328)	(2 367 074)	(2 375 852)	(2 384 662)	(2 393 505)	(2 402 381)	(2 411 290)	(2 420 232)	(2 429 207)	**(2 332 285)**
30	Intérêts - stabilisation (4,45%) (1)		(8 649)	(8 681)	(8 713)	(8 745)	(8 778)	(8 810)	(8 843)	(8 876)	(8 909)	(8 942)	(8 975)	(9 008)	**(105 930)**
31	Sous-total		(2 340 934)	(2 349 615)	(2 358 328)	(2 367 074)	(2 375 852)	(2 384 662)	(2 393 505)	(2 402 381)	(2 411 290)	(2 420 232)	(2 429 207)	(2 438 215)	**(2 438 215)**
32															
33	RR 2026- Amortisement Stabilisation de la température													(2 332 285)	
34	Intérêts 2026													(105 930)	
35	RR 2026- Amortisement Stabilisation de la température													(2 438 215)	
36															
37															
38															
39	**Variation 2025**														
40	**GAZ PERDU**	**88 949 (8)**	88 949	89 279	89 610	89 942	90 276	90 611	90 947	91 284	91 623	91 962	92 303	92 646	**88 949**
41	Mouvements - stabilisation		0	0	0	0	0	0	0	0	0	0	0	0	**0**
42	Sous-total		88 949	89 279	89 610	89 942	90 276	90 611	90 947	91 284	91 623	91 962	92 303	92 646	**88 949**
43	Intérêts - stabilisation (4,45%) (1)		330	331	332	334	335	336	337	339	340	341	342	344	**4 040**
44	Sous-total		89 279	89 610	89 942	90 276	90 611	90 947	91 284	91 623	91 962	92 303	92 646	92 989	**92 989**
45															
46	RR 2026- Amortisement Stabilisation de la température													0	
47	Intérêts 2026													4 040	
48	RR 2026- Amortisement Stabilisation de la température													4 040	
49															

Notes : (6) Voir EGQ-23, document 1.1.2, page 1 de 1, ligne 30, colonne 14.
(7) Voir EGQ-23, document 1.1.2, page 1 de 1, ligne 35, colonne 14.
(8) Voir R-4336-2026, B-0011, EGQ-6 (Fermeture des livres 2025), document 4, page 1 de 1, ligne 15, colonne 14.

ENBRIDGE GAZ QUÉBEC
COMPTE DE STABILISATION DE LA TEMPÉRATURE EXCLUS DE LA BASE DE TARIFICATION - FERMETURE DES LIVRES 2025 (1)
DOSSIER TARIFAIRE 2027

N° DE LIGNE	DESCRIPTION	DÉC	JAN	FÉV	MARS	AVRIL	MAI	JUIN	JUIL	AOÛT	SEPT	OCT	NOV	DÉC	TOTAL 12 MOIS
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Variation 2019														
1	Stabilisation de la température	(237 201)	(237 201)	(218 404)	(199 522)	(180 557)	(161 507)	(142 372)	(123 152)	(103 846)	(84 455)	(64 976)	(45 411)	(25 759)	(237 201)
2	Mouvements		19 767	19 767	19 767	19 767	19 767	19 767	19 767	19 767	19 767	19 767	19 767	19 767	237 201
3	Sous-total		(217 434)	(198 637)	(179 756)	(160 790)	(141 741)	(122 606)	(103 386)	(84 080)	(64 688)	(45 209)	(25 644)	(5 992)	-
4	Intérêts selon dette C-T 5,35%	5,35%	(969)	(886)	(801)	(717)	(632)	(547)	(461)	(375)	(288)	(202)	(114)	(27)	(6 019)
5	Stabilisation nette		(218 404)	(199 522)	(180 557)	(161 507)	(142 372)	(123 152)	(103 846)	(84 455)	(64 976)	(45 411)	(25 759)	(6 019)	(6 019)
	Variation 2020														
6	Stabilisation de la température	380 573	380 573	366 342	352 047	337 689	323 266	308 780	294 229	279 612	264 931	250 184	235 372	220 493	380 573
7	Mouvements		(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(15 857)	(190 287)
8	Sous-total		364 716	350 485	336 190	321 832	307 409	292 923	278 371	263 755	249 074	234 327	219 515	204 636	190 287
9	Intérêts selon dette C-T 5,35%		1 626	1 563	1 499	1 435	1 371	1 306	1 241	1 176	1 110	1 045	979	912	15 262
10	Stabilisation nette		366 342	352 047	337 689	323 266	308 780	294 229	279 612	264 931	250 184	235 372	220 493	205 548	205 548
	Variation 2021														
11	Stabilisation de la température	860 280	860 280	840 112	819 855	799 506	779 068	758 538	737 916	717 203	696 397	675 499	654 507	633 422	860 280
12	Mouvements		(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(23 897)	(286 760)
13	Sous-total		836 383	816 216	795 958	775 610	755 171	734 641	714 020	693 306	672 501	651 602	630 611	609 526	573 520
14	Intérêts selon dette C-T 5,35%		3 729	3 639	3 549	3 458	3 367	3 275	3 183	3 091	2 998	2 905	2 811	2 717	38 723
15	Stabilisation nette		840 112	819 855	799 506	779 068	758 538	737 916	717 203	696 397	675 499	654 507	633 422	612 243	612 243
	Variation 2022														
16	Stabilisation de la température	231 926	231 926	228 106	224 270	220 416	216 546	212 658	208 753	204 830	200 890	196 932	192 957	188 964	231 926
17	Mouvements		(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(4 832)	(57 981)
18	Sous-total		227 094	223 274	219 438	215 585	211 714	207 826	203 921	199 998	196 058	192 100	188 125	184 132	173 944
19	Intérêts selon dette C-T 5,35%		1 012	995	978	961	944	927	909	892	874	856	839	821	11 009
20	Stabilisation nette		228 106	224 270	220 416	216 546	212 658	208 753	204 830	200 890	196 932	192 957	188 964	184 953	184 953
	Variation 2023														
21	Stabilisation de la température	1 573 664	1 573 664	1 554 336	1 534 921	1 515 419	1 495 831	1 476 155	1 456 392	1 436 540	1 416 600	1 396 571	1 376 453	1 356 245	1 573 664
22	Mouvements		(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(26 228)	(314 733)
23	Sous-total		1 547 437	1 528 108	1 508 693	1 489 192	1 469 603	1 449 927	1 430 164	1 410 312	1 390 372	1 370 343	1 350 225	1 330 017	1 258 932
24	Intérêts selon dette C-T 5,35%		6 899	6 813	6 726	6 639	6 552	6 464	6 376	6 288	6 199	6 109	6 020	5 930	77 015
25	Stabilisation nette		1 554 336	1 534 921	1 515 419	1 495 831	1 476 155	1 456 392	1 436 540	1 416 600	1 396 571	1 376 453	1 356 245	1 335 947	1 335 947
	Variation 2024														
26	Stabilisation de la température	2 686 543	2 686 543	2 698 520	2 710 551	2 722 636	2 734 774	2 746 967	2 759 214	2 771 515	2 783 872	2 796 283	2 808 750	2 821 272	2 686 543
27	Mouvements		-	-	-	-	-	-	-	-	-	-	-	-	-
28	Sous-total		2 686 543	2 698 520	2 710 551	2 722 636	2 734 774	2 746 967	2 759 214	2 771 515	2 783 872	2 796 283	2 808 750	2 821 272	2 686 543
29	Intérêts selon dette C-T 5,35%		11 978	12 031	12 085	12 138	12 193	12 247	12 301	12 356	12 411	12 467	12 522	12 578	147 307
30	Stabilisation nette		2 698 520	2 710 551	2 722 636	2 734 774	2 746 967	2 759 214	2 771 515	2 783 872	2 796 283	2 808 750	2 821 272	2 833 850	2 833 850
	Variation 2025														
31	Stabilisation de la température		-	(72 860)	(439 353)	(282 007)	(507 590)	(920 143)	(996 095)	(1 000 536)	(1 004 996)	(1 009 477)	(934 565)	(1 310 338)	-
32	Mouvements		(72 537)	(364 542)	158 598	(223 330)	(408 469)	(71 530)	-	-	-	79 060	(369 957)	(1 011 595)	(2 284 303)
33	Sous-total		(72 537)	(437 402)	(280 755)	(505 337)	(916 059)	(991 674)	(996 095)	(1 000 536)	(1 004 996)	(930 417)	(1 304 522)	(2 321 933)	(2 284 303)
34	Intérêts selon dette C-T 5,35%		(323)	(1 950)	(1 252)	(2 253)	(4 084)	(4 421)	(4 441)	(4 461)	(4 481)	(4 148)	(5 816)	(10 352)	(47 982)
35	Stabilisation nette		(72 860)	(439 353)	(282 007)	(507 590)	(920 143)	(996 095)	(1 000 536)	(1 004 996)	(1 009 477)	(934 565)	(1 310 338)	(2 332 285)	(2 332 285)
	TOTAL														
36	Stabilisation de la température	5 495 785	5 495 785	5 396 153	5 002 769	5 133 103	4 880 388	4 440 582	4 337 256	4 305 319	4 273 239	4 241 016	4 288 062	3 884 299	5 495 785
37	Mouvements		(123 583)	(415 589)	107 551	(274 377)	(459 516)	(122 577)	(51 047)	(51 047)	(51 047)	28 013	(421 004)	(1 062 642)	(2 896 863)
38	Sous-total		5 372 202	4 980 564	5 110 320	4 858 726	4 420 872	4 318 005	4 286 209	4 254 272	4 222 192	4 269 030	3 867 059	2 821 658	2 598 922
39	Intérêts selon dette C-T 5,35%		23 951	22 205	22 784	21 662	19 710	19 251	19 109	18 967	18 824	19 033	17 241	12 580	235 316
40	Stabilisation nette	5 495 785	5 396 153	5 002 769	5 133 103	4 880 388	4 440 582	4 337 256	4 305 319	4 273 239	4 241 016	4 288 062	3 884 299	2 834 237	2 834 238

Notes: (1) Voir R-4336-2026, B-0011, EGQ-6 (Rapport annuel 2025), document 2, page 1 de 1.

ENBRIDGE GAZ QUÉBEC
SOMMAIRE DES SOLDES DES COMPTES DIFFÉRÉS MAINTENUS HORS BASE DE TARIFICATION
DOSSIER TARIFAIRE 2027

N° DE LIGNE	DESCRIPTION	Réel 2025 (1)		Cause 2026 (2)		(1+11) 2026		Cause 2027	
		1		2		3		4	
	CFR de type CÉR								
1	SOLDES DES COMPTES D'ÉCART 2024 RÉCUPÉRÉS EN 2026 (DOSSIER TARIFAIRE 2026)								
2	Charges réglementaires - écart entre réel 2024 et budget 2024	(103 279)		0		0		0	
3	PGEÉ - écart entre réel 2024 et budget 2024	(38 488)		0		0		0	
4	Quote-part versée au MRNF - écart entre réel 2024 et budget 2024	(14 570)		0		0		0	
5	Contributions au fonds de pension DB - écart entre réel 2024 et le budget 2024	405 705		0		0		0	
6	Contributions au fonds de pension DC - écart entre réel 2024 et le budget 2024	46 136		0		0		0	
7	Découplage des revenus - 2024 (amortie en 2027)	3 040 944		2 119 373	**(3)**	2 119 373	**(11)**	0	
8	SOLDE DES COMPTES D'ÉCART 2024 RÉCUPÉRÉS EN 2027 **(3)**								
9	PGEÉ - écart entre réel 2025 et budget 2025	(36 828)		0	**(3)**	(38 501)	**(11)**	0	
10	Charges réglementaires - écart entre réel 2025 et budget 2025	(68 547)		0	**(3)**	(71 661)	**(11)**	0	
11	Quote-part versée au MERN - écart entre réel 2025 et budget 2025	(14 509)		0	**(3)**	(15 168)	**(11)**	0	
12	Contributions au fonds de pension DB - écart entre réel 2025 et le budget 2025	(106 871)		0	**(3)**	(111 725)	**(11)**	0	
13	Contributions au fonds de pension DC - écart entre réel 2025 et le budget 2025	44 374		0	**(3)**	46 390	**(11)**	0	
14	CFR - CASEP 2025	(99 246)		0	**(3)**	(103 754)	**(11)**	0	
15	Découplage des revenus - 2025 (amortie en 2027)	436 789		0	**(3)**	456 627	**(11)**	0	
16	Indemnités de départ - 2025	91 049		0	**(3)**	95 184	**(11)**	0	
24	SOLDE DES COMPTES D'ÉCARTS - BASE D'EXERCICE **(4)**								
25	Charges réglementaires			450 200		450 200		583 200	**(7)**
26	PGEÉ			678 773		678 773		816 152	**(7)**
27	Quote-part versée au MRNF			495 832		495 832		483 015	**(7)**
28	Fonds CASEP			97 500		97 500		112 500	**(7)**
29	AUTRES **(9)**								
30	Comptes de stabilisation de la température	(2 284 303)	**(5)**	3 807 870	**(10)**	1 281 717	**(12)**	475 394	**(8)**
31	Compte du gaz perdu - Variation 2024	324 420	**(6)**	0		0		0	
32	Compte du gaz perdu - Variation 2025	88 949	**(6)**	0		92 989	**(13)**	0	

Notes : (1) Requête 4336-2026, B-0008, EGQ-3 (Rapport annuel 2025), document 4, page 1 de 1, colonne 1.
(2) Requête 4303-2025 (D-2026-068), EGQ-23, document 2, page 1 de 1, colonne 4.
(3) En mode budget et projection, il n'y a pas d'écart puisque le solde réel n'est pas connu. Par hypothèse, il est supposé que les charges réelles seront les mêmes qu'au budget.
(4) Base des comptes d'écart à inclure dans le calcul du revenu requis, telle qu'approuvée par la Régie dans les décisions relatives aux causes tarifaires. Aucune rémunération n'est calculée sur ces montants; seuls les soldes des comptes d'écart réels sont rémunérés.
(5) EGQ-23, Document 1.1.2, page 1 de 1, ligne 33, colonne 14.
(6) Requête 4336-2026, EGQ-6 (Rapport annuel 2025), document 4, page 1 de 1, ligne 10 et 15, colonne 14.
(7) EGQ-23, document 1, page 3 de 3, lignes 5, 12, 19, 27 et 34, colonne 13.
(8) EGQ-23, document 1, page 2 de 3, ligne 44, colonne 12.
(9) Enbridge Gaz Québec a choisi de retirer l'information relative au marché du carbone de la présente pièce afin d'éliminer la nécessité de la rendre confidentielle. De plus, contrairement aux autres comptes différés présentés dans cette pièce, le solde des comptes différés du marché du carbone n'a aucune incidence sur les autres composantes tarifaires, puisque qu'il détient son propre tarif. Les soldes au 31 décembre 2025 des comptes différés à court terme (CER) et à long terme (CRI) du marché du carbone sont présentés à la pièce B-0008, EGQ-3 (Rapport annuel 2025), document 2. En ce qui concerne 2026, veuillez vous référer à la pièce EGQ-11, Document 1 présentant le calcul du prix du SPEDE.
(10) Requête 4303-2025 (Décision D-2026-068), B-0190, EGQ-23, document 2, page 1 de 1, colonne 4.
(11) EGQ-23, document 1, page 2 de 3, lignes 5, 13, 20, 27, 34, 62, 69 et 75, colonne 13.
(12) EGQ-23, document 1.1.1, page 2 de 2, lignes 16 det 29, colonne 14.
(13) EGQ-23, document 1.1, page 2 de 2, ligne 29, colonne 1.

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10 March 2026

Subject: Gazifère - Estimated 2026 and 2027 Pension and Benefit Cost and Cash Contributions

Dear Roch,

At your request, we have prepared estimates of Gazifère's share of the pension and benefits cost and cash contributions in 2026 and 2027 for the following pension and non-pension post retirement plans:

- The Retirement Plan for the Employees of Enbridge Inc. and Affiliates (the "EI RPP");
- The Pension Plan for the Employees of Enbridge Gas Distribution Inc. and Affiliates (the "EGD RPP");
- The Enbridge Supplemental Pension Plan (the "EI SPP"); and
- The Non-pension Post Retirement Plan for Employees of Enbridge Gas Distribution Inc. (the "OPEB Plan").

We understand these estimates will be provided to the Régie de l'énergie (the "Régie") in conjunction with Gazifère's application for recovery of pension and benefits costs from ratepayers. The information presented in this letter is prepared for the internal use of Gazifère and for submitting to the Régie. This information is not intended or suitable for any other purpose.

Actual pension and benefits cost and cash funding requirements in respect of 2026 and 2027 may differ from the amounts estimated here and will be based on future economic conditions and the respective plans' economic and demographic experiences.

As discussed the estimates in this letter are based on assumptions as at December 31, 2025 used for Enbridge Inc.'s 2025 year-end financial statement disclosures and estimated 2026 expense. Events that occurred after December 31, 2025 have not been reflected in these estimates.

Results

Gazifère's Allocation of US GAAP Pension and OPEB Expense Projections (2026 to 2027)

('000s)	EI RPP	EGD RPP	EI SPP	OPEB	Total Pension	Grand Total
2026						
DB Current service cost (employer)	612	-	12	15	624	639
Interest cost	370	703	2	62	1,075	1,137
Expected return on plan assets	(398)	(934)	(2)	-	(1,334)	(1,334)
Amortization of past service costs	-	-	-	(52)	-	(52)
Amortization of net actuarial loss (gain)	(45)	-	-	(82)	(45)	(127)
Total DB Net Periodic Benefit Cost	539	(231)	12	(57)	320	263
DC Current Service Cost	266	-	-	-	266	266
Total 2026 (DB & DC) Net Periodic Benefit Cost	**805**	**(231)**	**12**	**(57)**	**586**	**529**
2026 Flex Credits[1]	**59**	**-**	**-**	**-**	**59**	**59**
2027						
DB Current service cost (employer)	627	-	12	9	639	648
Interest cost	425	693	3	63	1,121	1,184
Expected return on plan assets	(418)	(935)	(3)	-	(1,356)	(1,356)
Amortization of past service costs	-	-	-	(52)	-	(52)
Amortization of net actuarial loss (gain)	(33)	-	-	(74)	(33)	(107)
Total DB Net Periodic Benefit Cost	601	(242)	12	(54)	371	317
DC Current Service Cost	272	-	-	-	272	272
Total 2027 (DB & DC) Net Periodic Benefit Cost	**873**	**(242)**	**12**	**(54)**	**643**	**589**
2027 Flex Credits[1]	**60**	**-**	**-**	**-**	**60**	**60**

[1] Flex credits are paid outside the pension plans and will not be accounted for as part of the net periodic benefit cost.

Key US GAAP Assumptions[2]	EI RPP	EGD RPP	EI SPP	OPEB
Effective discount rate on Gazifère's benefit obligations	5.16%	4.99%	5.13%	4.92%
Effective rate for interest on Gazifère's benefit obligations	4.84%	4.47%	4.95%	4.40%
Effective discount rate for Gazifère's service cost	5.21%	n/a	5.15%	5.16%
Effective rate for interest on Gazifère's service cost	4.91%	n/a	4.99%	4.92%
Net expected return on assets	7.30%	4.85%	4.00%	n/a
Increases in pensionable earnings	Ranges from 2.0% to 5.00% based on age			n/a
Average wage index	2.5% per year			n/a
Mortality table	100% CPM Private, with improvements based on scale CPM-B			

[2] Effective discount rates and interest rates disclosed are those applicable as at December 31, 2025. These assumptions are described in the 2025 US GAAP Pension Report.

Gazifère's Share of Funding - Projected Cash Contributions (2026 to 2027)[3]						
('000s)	**EI RPP**	**EGD RPP**	**EI SPP**	**OPEB**	**Total Pension**	**Grand Total**
2026						
DB Current Service Cost	-	-	15	-	15	15
DC Current Service Cost	-	-	-	-	-	-
Flex Credits[4]	59	-	-	-	59	59
Going Concern Special Payments	-	-	8	-	8	8
Solvency Special Payments	-	-		-		
Direct Benefit Payments	-	-	-	74	-	74
Total	**59**	**-**	**23**	**74**	**82**	**156**
2027						
DB Current Service Cost	-	-	15	-	15	15
DC Current Service Cost	-	-	-	-	-	-
Flex Credits[5]	60	-	-	-	60	60
Going Concern Special Payments	-	-	8	-	8	8
Solvency Special Payments	-	-		-		
Direct Benefit Payments	-	-	-	77	-	77
Total	**60**	**-**	**23**	**77**	**83**	**160**

Key Funding Assumptions[3]	EI RPP	EGD RPP	EI SPP	OPEB
Going concern discount rate	6.30%	6.15%	4.00%	n/a
Provision for adverse deviation	8.50%	11.00%	n/a	n/a
Going concern mortality	100% CPM2014 Private, with improvements based on scale CPM-B			n/a
Increases in pensionable earnings	Ranges from 2.00% to 5.00% based on age			n/a
Solvency commuted value discount rate	3.9% per year for 10 years, 4.50% per year thereafter		n/a	n/a

[3] Funding estimates for the EI RPP, EGD RPP and EI SPP are based on the results of the December 31, 2024 actuarial valuations. Funding assumptions are described in the respective plan's actuarial funding valuation report.

[4] Flex credits are paid outside the pension plans and will not be accounted for as part of the net periodic benefit cost.

Key Funding Assumptions[3]	EI RPP	EGD RPP	EI SPP	OPEB
Solvency annuity discount rate	4.70% per year	4.72% per year	n/a	n/a
Solvency mortality	100% CPM2014, with improvements based on scale CPM-B		n/a	n/a

The following appendices provide further detail on the data, methods and assumptions, along with importance notices regarding the results:

(a) Appendix A contains important notices relevant to these projections.

(b) Appendix B contains the basis for the projections.

(c) Appendix C contains a summary of the membership data used to develop these results.

Actuarial Opinion

In our opinion,

- the membership data on which the valuations are based are sufficient and reliable for the purpose of the valuations and extrapolations
- the assumptions are appropriate for the purpose of the valuations and extrapolations, and
- the methods employed in the valuations and extrapolations are appropriate for the purpose of the valuations and extrapolations.

This report has been prepared, and our opinions given, in accordance with accepted actuarial practice in Canada.

We trust that this letter contains all information you require for filing with the Régie. Please call if you have any additional questions or requests.

Sincerely,

Benedict O. Ukonga, FSA, FCIA
Principal
For the pension plans

Ken Chin, FSA, FCIA
Principal
For the non-pension post-retirement benefits plan

Copy:
Kristina Humphreys - Enbridge
Myriam Dubois - Gazifère
Edith Samuels, Emma Turkington, Philippe Lagacé - Mercer (Canada) Limited

Appendix A – Important Notices

Mercer has prepared this letter exclusively for Gazifère for submitting to the Régie. This letter may not be used or relied upon by any other party or for any other purpose; Mercer is not responsible for the consequences of any unauthorized use.

The extrapolated results are based on membership data as at December 31, 2024 as described in Appendix C of this letter.

The following are referred to as the "Reference Funding Reports":

- The Report on the Actuarial Valuation for Funding Purposes as at December 31, 2024 for the Retirement Plan for Employees of Enbridge Inc. and Affiliates for the EI RPP; and
- The Report on the Actuarial Valuation for Funding Purposes as at December 31, 2024 for the Pension Plan for Employees of Enbridge Gas Distribution Inc. and Affiliates for the EGD RPP; and
- The Report on the Actuarial Valuation for Funding Purposes as at December 31, 2024 for the Retirement Plan for Employees of Enbridge Inc. and Affiliates for the EI SPP.

As described in Appendix B, the pension plan funding results shown in this letter are derived from funding valuations prepared as at December 31, 2024. The funding results shown in this letter are subject to the same Important Notices and qualifications described in the Reference Funding Reports except as specifically noted in this letter. For reference to the provisions, methodologies, and importance notices that are included in the actuarial funding reports, refer to the Reference Funding Reports. The Reference Funding Reports are incorporated by reference into this letter and are essential to understanding the results. If you do not have copies of the Reference Funding Reports, please let us know immediately.

As described in Appendix B, the accounting projections for the purposes of determining 2027 accrual costs are based on the same actuarial assumptions used in the 2025 US GAAP Pension Report and 2025 US GAAP OPEB Report except as noted in the *Basis of Accounting Projections* section of Appendix B.

The accounting results shown in this letter are subject to the same Important Notices and qualifications described in the 2025 US GAAP Pension Report and 2025 US GAAP OPEB Report except as specifically noted in this letter. These US GAAP Reports are incorporated by reference into this letter and are essential to understanding the results. If you do not have copies of the 2025 US GAAP Pension Report and 2025 US GAAP OPEB Report, please let us know immediately.

There were no changes to the actuarial methods used in the 2025 US GAAP OPEB Report or 2025 US GAAP Pension Report or Reference Funding Reports.

Our extrapolation reflects a single scenario from a range of possibilities. However, the future is uncertain, and the plans' actual experience will likely differ from the assumptions utilized and the scenarios presented; these differences may be significant or material. This letter is presented at a particular point in time and should not be viewed as a prediction of the plans' future financial conditions or their ability to pay benefits in the future.

The future valuations included in this presentation are based on membership data as at December 31, 2024. For the EI RPP, EGD RPP and EI SPP, the plan populations are extrapolated into the future based on economic and demographic assumptions as at December 31, 2025 along with expected future benefit accruals. Actuarial valuations are performed at each year-end to estimate the plan obligations at that time. To project the plan's obligations at future dates, the obligations are adjusted for expected additional benefit accruals, benefit payments, and interest. For all plans, these projected obligations are combined with assets which are also projected to December 31, 2026 to calculate the funding and accounting requirements that might exist under the current applicable funding regulations or requirements and accounting standards at each future valuation date.

The results shown in this letter are based on plan provisions provided by the plan administrator. For the pension plans, the results in this letter are based on the plan provisions in effect at December 31, 2025. For the OPEB Plan, the results in this letter are based on the plan provisions in effect at December 31, 2025. We have not been advised of any changes to the pension or OPEB plan provisions to the date of this letter.

Because actual plan experience will differ from the assumptions, decisions about benefit changes, investment policy, funding amounts, benefit security and/or benefit-related issues should be made only after careful consideration of alternative future financial conditions and scenarios and not solely on the basis of a valuation report or report.

To prepare the results in this report, actuarial assumptions are used to model a single scenario from a range of possibilities for each valuation basis. The results based on that single scenario are included in this presentation. As well, actuarial assumptions are used to project the population to each future valuation date based on a single scenario. However, the future is uncertain and the plans' actual experience will differ from those assumptions; these differences may be significant or material. Different assumptions or scenarios within the range of possibilities may also be reasonable, and results based on those assumptions would be different. Furthermore, actuarial assumptions may be changed from one valuation to the next because of changes in regulatory and professional requirements, developments in case law, plan experience, changes in expectations about the future, and other factors.

We note that the results presented herein rely on many assumptions, all of which are subject to uncertainty, with a broad range of possible outcomes, and the results are sensitive to all the assumptions used in the valuation.

The results shown in this report include projections of plan assets, plan liabilities, contribution requirements, and cash flows to a date that is after the calculation date of this report. Such projections are sensitive to many factors that are unknowable at this time, including (but not limited to) the level of market interest rates, investment performance on the pension fund to the projection date, and other plan demographic and economic experience over the projection period. As a result, actual plan assets, plan liabilities, contribution requirements, and cash flows in future years will be different from those projected and these differences may be significant or material. Factors such as plan amendments, legislative changes or changes in accounting standards may also be relevant in some cases.

Appendix B – Projection Basis

Basis of Accounting Projections – 2026

For Gazifère's share of the EI RPP, EGD RPP and EI SPP, the results for 2026 are consistent with those presented in our ASC 715 (US GAAP) Actuarial Valuation Report as at December 31, 2025 Consolidated Total for all Canadian Pension Plans ("2025 US GAAP Pension Report"), where the amounts for Gazifère have been isolated for this letter.

For Gazifère's share of the OPEB Plan, the results for 2026 are consistent with those presented in our ASC 715 (US GAAP) Actuarial Valuation Report as at December 31, 2025 Consolidated Total for all Canadian Non-Pension Post Retirement Benefit Plans ("2025 US GAAP OPEB Report"), where the amounts for Gazifère have been isolated for this letter.

Basis of Accounting Projections – 2027

The EI RPP, EGD RPP and EI SPP projections are based on the same membership data and assumptions, methods and policies as described in the 2025 US GAAP Pension Report.

The OPEB Plan projections are based on the same membership data and assumptions (with the exception of the discount rate, as described in this letter), methods and policies as described in the 2025 US GAAP OPEB Report.

Under US GAAP, with the exception of the discount rate, assumptions are selected by Enbridge and are management's "best estimates". The discount rate is chosen by reference to the market yields on high quality corporate bonds with cash flows similar to the cash flows of the plans. The discount rates are as of December 31, 2025 as disclosed above.

Market value of assets

The market value of assets is used to determine pension costs. For the purposes of these estimates, we have relied on actual asset experience up to November 30, 2025 as reported by the plans' custodian, CIBC Mellon, in the monthly unaudited financial statements obtained from their online reporting tool, Workbench

For the EI RPP, EGD RPP and EI SPP, the actual market value of assets as at November 30, 2025 was extrapolated to December 31, 2026 using:

- Contributions taking into account the 2026 and 2027 minimum funding requirements from the applicable actuarial funding valuations. In particular,

  - For the EI RPP, we have assumed employee contributions would equal the estimated amounts from the December 31, 2024 actuarial valuation. Employer DB and DC current service cost contribution holidays are assumed to continue in 2026 and 2027.
  - For the EGD RPP, we have assumed employer contribution holidays will continue in 2026 and 2027.
  - For the EI SPP, we have assumed employer contributions would be made in 2026 and 2027 based on the results of the December 31, 2024 actuarial valuation. These contributions include both current service cost funding and deficit funding.
- Assumed benefit payments based on membership data at December 31, 2024 and the actuarial assumptions; and
- Expected net investment returns based on the 2026 expected return on assets assumptions summarized earlier.

Basis of Funding Projections

EI RPP

The EI RPP consists of a defined benefit ("DB") provision and a defined contribution ("DC") provision. Minimum required cash funding to the DB component is determined based on actuarial valuations filed with the Financial Services Regulatory Authority of Ontario ("FSRA") and the Canada Revenue Agency ("CRA"). Interim valuations may be filed at the plan sponsor's discretion, but must be filed at least once every three years. Contributions to the EI RPP by Gazifère and the other participating employers must be made in accordance with the current EI RPP funding valuation as at December 31, 2024. When a new valuation is filed with the pension regulators (but no later than as at December 31, 2027), the funding requirements will be updated. We have assumed no interim valuations will be filed.

We have assumed no contributions would be made to the EI RPP in either 2026 or 2027 by Gazifère, based on the funded status of the plan, and as supported by annual cost certificates filed with FSRA.

EGD RPP

The EGD RPP consists of a DB provision and a DC provision. Minimum required cash funding to the DB component is determined based on actuarial valuations filed with the FSRA and CRA. Interim valuations may be filed at the plan sponsor's discretion, but must be filed at least once every three years. Contributions to the EGD RPP by Gazifère and the other participating employers must be made in accordance with the current EGD RPP funding valuation as at December 31, 2024 until a new valuation is filed with the pension regulators (but no later than as at December 31, 2027). We have assumed no interim valuations will be filed.

We have assumed no contributions would be made to the EGD RPP in either 2026 or 2027 by Gazifère, based on the funded status of the plan, and as supported by annual cost certificates filed with FSRA.

EI SPP

The EI SPP is a supplemental arrangement comprised of two separate trust accounts as follows:

- Benefits accrued by United States ex-patriots while residing in Canada are secured by a Retirement Compensation Arrangement held in Canada that will operate as a grantor trust (the "Canadian Grantor Trust" or "CGT"); and
- Benefits accrued by all other members are secured by a Retirement Compensation Arrangement ("RCA") trust held in Canada.

Contributions are determined annually in accordance with the funding policy. An actuarial valuation of the SPP was conducted as at December 31, 2024 and is the basis for cash funding during 2025. We have assumed employer contributions would be made in 2026 and 2027 based on the December 31, 2024 actuarial valuation. These contributions include both current service cost funding and deficit funding in accordance with the funding policy. The extrapolated results are based on the same methods, assumptions and policies as the actuarial funding valuations as described in the Reference Funding Report.

OPEB Plan

The OPEB Plan is a DB plan. The non-pension post-retirement benefits are funded on a pay-as-you-go basis. No assets have been segregated or restricted to provide the non-pension post-retirement benefits. Projected contributions are equivalent to the expected benefits to be paid, based on the data and assumptions outlined in the 2025 US GAAP OPEB Report.

Appendix C – Membership Data

Analysis of Membership Data

The actuarial valuations are based on membership data as at December 31, 2024 (January 1, 2024 for OPEB), provided by Enbridge Inc.

We have applied tests for internal consistency, as well as for consistency with the data used for the previous valuation. These tests were applied to membership reconciliation, basic information (date of birth, date of hire, date of membership, gender, etc.), pensionable earnings, credited service, contributions accumulated with interest, and pensions to retirees and other members entitled to a deferred pension. Contributions, lump sum payments, and pensions to retirees were compared with corresponding amounts reported in financial statements. The results of these tests were satisfactory.

If the data supplied are not sufficient and reliable for its intended purpose, the results of our calculation may differ significantly from the results that would be obtained with such data. Although Mercer has reviewed the suitability of the data for its intended use in accordance with accepted actuarial practice in Canada, Mercer has not verified or audited any of the data or information provided.

The membership data summarized in the following tables is for the total plans, and separately, the Gazifère membership. Members employed by Gazifère are identified by organization data flags supplied by Enbridge Inc.

EI RPP Membership Data

As at December 31, 2024	Total Plan	Gazifère
Active and Disabled Members Accruing Defined Benefit Service (Non-SMEs)		
Number	5,002	65
Total base earnings for next year	$629,072,600	$6,085,200
Average base earnings for next year	$125,800	$93,600
Average pensionable earnings for next year	$135,500	$99,200
Average years of Non-SME DB pensionable service	7.2 years	4.9 years
Average age	46.0 years	42.4 years
Active and Disabled Members Accruing Defined Benefit Service (SMEs)		
Number	239	1
Total base earnings for next year	$63,402,900	confidential
Average base earnings for next year	$265,300	confidential

As at December 31, 2024	Total Plan	Gazifère
Average pensionable earnings for next year	$320,500	confidential
Average years of Non-SME DB pensionable service	4.2 years	confidential
Average years of SME DB pensionable service	5.8 years	confidential
Average age	49.9 years	confidential
Suspended Defined Benefit Members (Non-SMEs)		
Number	271	0
Total base earnings for next year	$34,346,100	n/a
Average base earnings for next year	$126,700	n/a
Average pensionable earnings for next year	$134,700	n/a
Average years of Non-SME DB pensionable service	3.4 years	n/a
Average age	47.8 years	n/a
Suspended Defined Benefit Members (SMEs)		
Number	21	0
Total base earnings for next year	$8,588,900	n/a
Average base earnings for next year	$409,000	n/a
Average pensionable earnings for next year	$490,000	n/a
Average years of Non-SME DB pensionable service	3.2 years	n/a
Average years of SME DB pensionable service	4.1 years	n/a
Average age	52.9 years	n/a
Active Defined Contribution Members without Defined Benefit Service		
Number	2,071	58
Total base earnings for next year	$217,867,100	$5,263,500
Average base earnings for next year	$105,200	$90,700
Average pensionable earnings next year	$112,300	$96,200
Average age	38.3 years	36.8 years
Suspended Defined Contribution Members without Defined Benefit Service		
Number	64	0
Total base earnings for next year	$7,559,500	n/a
Average base earnings for next year	$118,100	n/a

As at December 31, 2024	Total Plan	Gazifère
Average age	43.8 years	n/a
Deferred Pensioners		
Number	1,370	19
Total annual pension	$10,824,400	$150,300
Average annual pension	$7,900	$7,900
Average age	49.8 years	42.9 years
Pensioners and Survivors		
Number	3,325	16
Total annual pension (including bridge benefits)	$77,581,500	$263,000
Average annual pension (including bridge benefits)	$23,300	$16,400
Total bridge benefits	$283,200	$0
Average bridge benefits	$4,600	$0
Average age	72.3 years	65.3 years

EI SPP Membership Data

As a supplemental plan, the EI SPP primarily provides certain benefits that would otherwise be payable under the EI RPP and EGD RPP, if not for limits imposed on registered pension plans by the *Income Tax Act* of Canada. Please refer to the EI RPP and EGD RPP active and suspended membership statistics for those members eligible for EI SPP benefits.

As at December 31, 2024	Total Plan	Gazifère
Deferred Pensioners		
Number pending receipt of deferred pension	50	0
Total annual supplemental pension	$490,000	n/a
Average annual supplemental pension	$9,800	n/a
Average age	54.4 years	n/a
Pensioners and Survivors		
Number	273	0
Total annual supplemental pension	$15,588,900	n/a

As at December 31, 2024	Total Plan	Gazifère
Average annual supplemental pension	$57,000	n/a
Average age	67.3 years	n/a

EGD RPP Membership Data

As at December 31, 2024	Total Plan	Gazifère
Active and Disabled Members Accruing Defined Benefit Service (Non-SME)		
Number	299	0
Total base earnings for the following year	$26,600,600	n/a
Average base earnings for the following year	$89,000	n/a
Average years of pensionable service	14.1 years	n/a
Average age	46.7 years	n/a
Suspended Defined Benefit Members (Non-SME) Accruing Defined Contribution Service		
Number	5	0
Total base earnings for the following year	$435,000	n/a
Average base earnings for the following year	$87,000	n/a
Average years of pensionable service	9.7 years	n/a
Average age	55.5 years	n/a
Suspended Defined Benefit Members (Non-SME) Accruing Benefits in the EI Plan		
Number	1,006	41
Total base earnings for the following year	$114,546,700	$3,933,900
Average base earnings for the following year	$113,900	$95,900
Average years of pensionable service	8.0 years	7.6 years
Average age	47.3 years	45.0 years
Suspended Defined Benefit Members (SME) Accruing Benefits in the EI RPP		
Number	37	1
Total base earnings for the following year	$10,370,100	confidential

As at December 31, 2024	Total Plan	Gazifère
Average base earnings for the following year	$280,300	confidential
Average years of Non-SME pensionable service	6.7 years	confidential
Average years of SME pensionable service	1.5 years	confidential
Average age	50.4 years	confidential
Active Defined Contribution Members without Defined Benefit Service		
Number	3	0
Total base earnings for the following year	$265,600	n/a
Average base earnings for the following year	$88,500	n/a
Average age	46.9 years	n/a
Suspended Defined Contribution Members without Defined Benefit Service		
Number	60	0
Total base earnings for the following year	$7,477,700	n/a
Average base earnings for the following year	$124,600	n/a
Average age	48.3 years	n/a
Deferred Pensioners		
Number	378	18
Total annual lifetime pension	$2,398,900	$66,100
Average annual pension	$6,300	$3,700
Average age	49.6 years	43.4
Pensioners and Survivors		
Number	2,000	35
Total annual lifetime pension	$53,602,800	$831,400
Average annual lifetime pension	$26,900	$23,800
Average age	73.7 years	69.8 years
Total annual temporary pension	$906,700	$37,900
Average annual temporary pension	$4,400	$4,200
Average age of temporary pension recipients	61.3 years	61.2 years

As at December 31, 2024	Total Plan	Gazifère
Pending Terminated Members		
Number	26	0

OPEB Participant Data

As at January 1, 2024	Total Plan	Gazifère
Active Members[5]		
Number	2,071	110
Average years of service	11.6 years	8.3 years
Average age	43.7 years	39.7 years

Grandfathered Plan Retirees and Survivors as at January 1, 2024	Total Plan	Gazifère
Number of retirees	1,193	15
Average age	75.6 years	73.2 years
Number of spouses of retirees	876	10
Average age of spouses	73.0 years	70.8 years
Average life insurance	$16,045	$47,533
Number of surviving spouses	226	2
Average age of surviving spouses	80.9 years	79.8 years

Non-Grandfathered Plan Retirees and Survivors as at January 1, 2024	Total Plan	Gazifère
Number of retirees	409	17
Average age	64.8 years	62.6 years
Number of spouses of retirees	323	11
Average age of spouses	62.0 years	57.5 years
Average life insurance	$10,000	$10,000

[5] This includes those non-union employees losing OPEB benefits (those less than age 50 as at July 1, 2025).

Non-Grandfathered Plan Retirees and Survivors as at January 1, 2024	Total Plan	Gazifère
Number of surviving spouses	83	2
Average age of surviving spouses	77.9 years	77.3 years