

DRAFT 2025 Demand Side Management Annual Report

Enbridge Gas Ontario

April 1st, 2026

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Executive Summary

Enbridge Gas Ontario (“Enbridge Gas” or “the Company”) reports 122.4 million net annual cubic metres of natural gas saved from its Demand Side Management (“DSM”) activities in 2025. A summary of the Company’s 2025 DSM results, budgets and spend is provided in Table ES1 below. Furthermore, Table ES2 provides a breakdown of natural gas savings by offering.^{1,2}

Table ES1 2025 DSM Draft Results, Budgets, and Spend Summary

Item	Amount
Net Annual Natural Gas Savings*	122,410,033 m ³
Budget	\$195,114,931
Actual Spend	\$162,243,027
Shareholder Incentive Achievement	\$10,175,761
Lost Distribution Revenue	\$229,819

* Net Annual Natural Gas Savings refers to first-year net natural gas savings.

¹ Results in Table ES1 only include offerings measured by Net Annual Natural Gas Savings.

² Values presented throughout this report may not precisely equal the totals provided due to rounding.

Table ES2 2025 Draft Natural Gas Savings

Program	Offering	Gross Annual Natural Gas Savings (m³)	Net Annual Natural Gas Savings (m³)
Residential	Residential Whole Home	12,739,727	12,102,740
	Residential Single Measure	5,015,239	4,546,303
	Residential Smart Home	5,029,625	4,828,440
Residential Total		22,784,591	21,477,483
Low-Income	Home Winterproofing	3,777,687	3,777,687
	Affordable Housing Multi-Residential	1,967,909	1,967,909
Low-Income Total		5,745,596	5,745,596
Commercial	Commercial Custom	17,396,796	13,971,231
	Prescriptive Downstream	3,852,361	2,239,163
	Direct Install	6,035,458	5,733,685
	Prescriptive Midstream	2,090,314	1,724,526
Commercial Total		29,374,929	23,668,604
Industrial	Industrial Custom	83,015,551	59,349,776
Industrial Total		83,015,551	59,349,776
Large Volume	Direct Access	49,657,013	11,793,541
Large Volume Total		49,657,013	11,793,541
Energy Performance	Whole Building Pay for Performance (P4P)	375,033	375,033
Energy Performance Total		375,033	375,033
Portfolio Total		190,952,712	122,410,033

1. Introduction

Enbridge Gas has been designing and delivering DSM programs under Ontario Energy Board (“OEB”) frameworks for 30 years. Since 1995, Enbridge Gas has saved its customers 37.1 billion lifetime cubic metres of natural gas. These gas savings have resulted in a reduction of 70.0 million tonnes of greenhouse gas emissions.³

The Draft 2025 DSM Annual Report provides a summary of Enbridge Gas’s DSM activities and results during the 2025 program year, including:

- A summary of the 2023 DSM Framework⁴ (“2023 DSM Framework”, “Framework”) as it relates to the 2025 program year (Section 2).
- OEB data reporting requirements (Section 3).
- Program and offering summaries, including offering results, offering changes, lessons learned and anticipated offering changes for 2025 (Section 4).
- Evaluation activities (Section 5).
- Results, including scorecard results, shareholder incentive achievement, lost distribution revenue calculations, cost-effectiveness, Weighted Average Measure Life (“WAML”), the End-of-Term Natural Gas Reduction Incentive, and budgets and spending (Section 6).

The 2025 program year marked the third year of implementation for the 2023-2025 DSM Plan (“2023-2025 DSM Plan”) and was a successful year. Despite the success, there were broad market challenges, requiring strategic redirection across many sectors.

On March 15th, 2025, the Government of Canada announced that it will be setting the fuel charge under the Greenhouse Gas Pollution Pricing Act and regulations to zero (effectively removing the Federal Carbon Charge) as of April 1st, 2025.⁵ Consequently, the avoided cost for carbon in the calculation of the Total Resource Cost-Plus (“TRC-Plus”) ratio was set to zero, thereby eliminating all benefits driven by avoided carbon. This resulted in a reduction to the TRC-Plus ratio across the entire portfolio and Enbridge Gas had to reconsider approaches to market to accommodate this change.

Additionally, in 2025, economic uncertainty created a cautious investment climate, while the United States’ new trade policy impacted imported energy-related equipment, increasing project expenses. These conditions reduced affordability and slowed the adoption of energy-efficient measures, with many businesses prioritizing short payback periods or deferring upgrades.

Finally, 2025 was a year of change as a result of the implementation of Amendment 15 and the associated increased baselines. Enbridge Gas determined that it was no longer feasible to continue incenting high efficiency and condensing hydronic boilers. Given that boilers had historically represented a significant share of commercial and low-income annual energy savings, the exclusion marked a major shift in DSM programming.

Enbridge Gas responded to these challenges through increased incentives, refocusing on the most cost-effective measures, and customer education in order to best support customers and reduce their natural gas bills, as described through this report.

Outcomes achieved are presented in Table ES1 (Executive Summary) and throughout this report.

³ Assumes 1.874kg of CO₂e are emitted for each m³ of gas that is consumed up to 2021 and 1.931kg of CO₂e factor 2022 onward.

⁴ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E.

⁵ <https://canadagazette.gc.ca/rp-pr/p2/2025/2025-03-15-x2/pdf/q2-159x2.pdf>

2. DSM Framework

On May 3rd, 2021, Enbridge Gas filed an application which consisted of a proposed DSM Framework, effective 2022, and a six-year DSM Plan for 2022-2027.⁶ In August 2021, the OEB directed the continuation of Enbridge Gas's 2021 DSM Plans into 2022 and provided performance scorecards to be used for the duration of 2022.⁷

Following this Decision, Enbridge Gas refiled an application on September 29th, 2021, seeking approval of the Proposed DSM Framework, effective 2023, and a five-year plan to be in place from 2023 to 2027.⁸ On November 15th, 2022, the OEB published its Decision and Order ("Decision") approving a revised Natural Gas DSM Framework as well as a three-year DSM term from January 1st, 2023, to December 31st, 2025.⁹ In its Decision, the OEB noted that the "DSM Policy Framework builds on past guidance and instructions and summarizes the policy guidance from this Decision and Order."¹⁰

The 2023 DSM Framework "makes updates to various elements of previous OEB policy regarding ratepayer funded DSM, namely two companion documents – the Demand Side Management Framework for Natural Gas Distributors (2015-2020) and the Filing Guidelines to the Demand Side Management Framework for Natural Gas Distributors (2015-2020) and is intended to provide guidance to DSM planning and execution."¹¹ Updates introduced in the 2023 DSM Framework include:

- The maximum shareholder incentive available related to annual performance scorecards will increase annually in alignment with Consumer Price Index inflationary increases.
- Enbridge Gas is eligible for an End-of-Term Natural Gas Reduction Incentive, the intent of which is to motivate the Company to make "meaningful action towards the objective of DSM, which is that DSM programs should result in meaningful reductions in overall annual natural gas sales volumes."¹² See Section 6.5 for more information on the End-of-Term Natural Gas Reduction Incentive.
- A change in the annual performance scorecards' primary measurement metric from Net Cumulative Cubic Metres ("CCM", "lifetime natural gas savings") to Net Annual Cubic Metres ("Annual m³", "net annual natural gas savings"). Net Annual Cubic Metres refers to first-year net natural gas savings.

Further updates are contained within the OEB's Decision and Order. These include:

- Instituting a minimum WAML threshold of 14 years applicable to all offerings, excluding the Large Volume Direct Access offering. See Section 6.4 for more information about the WAML.
- The creation of a new DSM Stakeholder Advisory Group ("SAG") led by OEB staff, of which the Evaluation Advisory Committee ("EAC") will become a subcommittee. See Section 2.3 for more information about the EAC.

2.1 2023-2025 DSM Plan

On January 1st, 2019, Enbridge Gas Distribution Inc. and Union Gas Limited amalgamated to become Enbridge Gas Inc. Throughout 2024, Enbridge Gas's parent company, Enbridge Inc., acquired multiple utilities in separate jurisdictions, and Enbridge Gas operating in Ontario is now referred to as Enbridge Gas Ontario, though the Company may be referred to as Enbridge Gas for simplicity. Up until the end of 2022, Enbridge Gas continued to operate and report on two DSM portfolios independently to reflect the manner in which programs, scorecards, metrics, targets and budgets were approved by the OEB. The 2023 program year marked the first year Enbridge Gas delivered a fully harmonized DSM portfolio, including budgets, targets, and program design and delivery.

Within the 2023 DSM Framework, the OEB outlined the stipulations and allowances for Enbridge Gas to re-allocate funds between approved DSM programs, as well as guidance to apply to the OEB for approval to re-allocate funds from OEB-approved DSM programs

⁶ Multi-Year Demand Side Management Plan (2022-2027), EB-2021-0002, May 3rd, 2021.

⁷ Decision and Order Related to 2022 Natural Gas Demand Side Management Activities, EB-2021-0002, August 26th, 2021.

⁸ Multi-Year Demand Side Management Plan (2022-2027) Updated Evidence, EB-2021-0002, September 29th, 2021.

⁹ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022.

¹⁰ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Section 4.1, p. 16.

¹¹ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 1.

¹² Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 8.

to new programs that are not a part of the DSM Plan and have not previously been approved. Such guidance “is meant to ensure that adequate flexibility in DSM program and portfolio design is maintained, while recognizing that Enbridge Gas is ultimately responsible and accountable for its actions. This flexibility should ensure that Enbridge Gas can appropriately react to and adapt with current and anticipated market developments.”¹³

The structure of the 2025 DSM Portfolio is shown in Table 2.0 below. Each program has its own scorecard and includes one or more offerings. Offerings are bundles of energy efficiency measures, initiatives, and/or services.

Table 2.0 2025 DSM Portfolio

DSM Scorecard	DSM Offering
Residential Program	Residential Whole Home
	Residential Single Measure
	Residential Smart Home
Low-Income Program	Home Winterproofing
	Affordable Housing Multi-Residential
Commercial Program	Commercial Custom
	Prescriptive Downstream
	Direct Install
	Prescriptive Midstream
Industrial Program	Industrial Custom
Large Volume Program	Direct Access
Energy Performance Program	Whole Building Pay for Performance (P4P)
Building Beyond Code Program	Residential Savings by Design
	Commercial Savings by Design
	Affordable Housing Savings by Design
	Commercial Air Tightness Testing

¹³ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 9.

2.2 Scorecard Target Setting

In its Decision,¹⁴ the OEB outlined the 2023 scorecard targets. Subsequently, with the exception of the Energy Performance Program,¹⁵ targets for programs measured by net annual natural gas savings (m³) were determined using the Target Adjustment Mechanism (“TAM”) methodology, as defined in the Framework.¹⁶

Please see Appendix B for the 2025 target setting methodology and Section 6 for 2025 scorecard targets and results.

2.3 Evaluation Governance

As outlined in the 2023 DSM Framework, the OEB noted “as was initiated in the 2015 Framework, the OEB assumed the coordination function of the EM&V process, outlined a DSM Evaluation Governance Structure, and established the EAC.”¹⁷

The 2023 DSM Framework defined and specified accountability for six activities as part of Evaluation, Measurement & Verification (“EM&V”). These six activities are summarized below:

- Gross Measurement: this Enbridge Gas accountability refers to the methods Enbridge Gas uses to determine “gross resource savings claimed by a DSM program offering.”¹⁸ Enbridge Gas will file a letter to the OEB in the event that it recommends a fundamental change to gross measurement approaches. The OEB noted that “any impact evaluation undertaken will typically align with the gross measurement approach, however, the final evaluation methodologies will be determined independently, usually by the OEB’s Evaluation Contractor (“EC”) or similar independent evaluation expert retained by the OEB.”¹⁹
- Draft and Final DSM Annual Reports: Enbridge Gas will continue to be accountable for the annual reporting of DSM activities and results. Enbridge Gas will produce Draft and Final DSM Annual Reports, where the Draft DSM Annual Report will assist the EC during the annual verification process and the Final DSM Annual Report is filed once the annual verification process is complete.
- EM&V Plan: the OEB is accountable for the EM&V Plan, which is produced by the EC with input from the EAC. The EM&V Plan will outline planned EM&V activities and their objectives and will include any planned Process Evaluations to be undertaken by Enbridge Gas.
- Impact Evaluation and Annual Verification of DSM Results: coordinated by the OEB, the EC will perform annual verification activities, providing the EAC and Enbridge Gas an opportunity to propose revisions or comment prior to the finalized Annual Verification Report. This accountability belongs to the OEB.
- Technical Resource Manual (“TRM”) updates: the OEB is accountable for the TRM update process. This process consists of adding or removing prescriptive DSM measures or updating input assumptions to current prescriptive measures.
- Process Evaluation: with the goal of continuous improvement in mind, ongoing assessments of the effectiveness of DSM offerings that are typically qualitative in nature are the accountability of Enbridge Gas.

Beginning in 2023, the OEB created the DSM SAG led by OEB staff that will subsume the existing EAC as a subcommittee to inform the development of the next DSM plan.²⁰

In 2025, the OEB-appointed non-utility stakeholder members of the EAC were:

- Robert Wirtshafter, Wirtshafter Associates, Inc.
- Chris Neme, Energy Futures Group

¹⁴ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule C, p. i.

¹⁵ The Energy Performance Program includes a net annual natural gas savings metric that is predetermined through the 2023-2025 DSM Plan, as outlined in Schedule C of the Decision.

¹⁶ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 6.

¹⁷ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 15.

¹⁸ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 16.

¹⁹ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 16.

²⁰ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Section 3.1, p. 12.

- Katherine Johnson, Johnson Consulting Group
- Dan Violette, Apex Analytics LLC

Non-utility stakeholders are expected to provide input and advice based on their experience and technical expertise, and not to advocate for the position of parties they have represented before the OEB in various proceedings.

2.4 Cost-Effectiveness Screening

Cost-effectiveness screening for the 2023 DSM Framework uses an enhanced Total Resource Cost test, called the “TRC-Plus” test, which includes a 15% adder to account for the non-energy benefits of DSM, such as improvements to the environment, economy and society.

For programs measured by net annual natural gas savings, excluding low-income programs, the program is considered cost-effective if the ratio of the present value of the TRC-Plus benefits to the TRC costs exceeds 1.0. To recognize that low-income programs may result in additional benefits not captured by the TRC-Plus test, low-income programs are screened using a TRC-Plus ratio threshold of 0.7. The Energy Performance and Building Beyond Code programs are assessed on the objectives of the program and are not tested against a TRC-Plus ratio threshold.

The TRC-Plus test is used to screen for cost-effectiveness at the program and portfolio level. See Section 2.1 for the 2025 DSM portfolio structures and Section 6.3 for the 2025 TRC-Plus test results.

2.5 Avoided Cost Assumptions

Avoided cost assumptions reflect “the benefit of not having to provide an extra unit of supply of natural gas, or other resources...through the delivery of DSM programs.”²¹ For more information on avoided cost assumptions, please refer to Section 11 of the 2023 DSM Framework.

The 2025 avoided cost assumptions can be found in Appendix A.

²¹ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 33.

2.6 Technical Resource Manual

The TRM provides prescribed assumptions (including energy savings, costs, and measure lives) for several energy efficient technologies. Enbridge Gas uses the TRM as the basis for prescriptive and quasi-prescriptive measures offered to customers. For more information on the TRM, please refer to the summary provided at the outset of the TRM.²²

The TRM is reviewed annually by the EC to make appropriate updates or revisions to existing measures, add new measures, or retire measures which are no longer relevant.

For the purpose of determining 2025 shareholder incentives for prescriptive and quasi-prescriptive measures, TRM Version 9.0 has been used (dated May 23rd, 2025). This version was updated by the EC with input from Enbridge Gas and the rest of the EAC, and reflects the following changes:

- Added a new substantiation document for:
 - Residential – Attic Insulation
 - Residential – Cathedral/Flat Roof Insulation
 - Commercial – Small and Medium Business Adaptive Thermostat
- Updated Common Assumptions:
 - Heating balance point (heating system enabled) residential
 - Heating setpoint temperature residential
 - Cooling balance point (outside air temperature cooling system enabled) residential
 - Cooling setpoint temperature residential

For the purpose of determining 2025 lost distribution revenue for prescriptive and quasi-prescriptive measures, TRM Version 10.0 has been used.

Versions of the TRM up to Version 6.0 can be accessed on the OEB website (<https://www.oeb.ca/industry/policy-initiatives-and-consultations/natural-gas-demand-side-management-dsm>) under the section “Technical Resource Manual (including Historical Measures and Assumptions Updates)”.

TRM Version 7.0 and all subsequent versions are accessible on the Natural Gas Conservation Evaluation Advisory Committee section of the OEB Engage with Us website (<https://engagewithus.oeb.ca/natural-gas-conservation-evaluation-advisory-committee>).

²² <https://www.rds.oeb.ca/CMWebDrawer/Record/899387/File/document>

2.7 Integrated Resource Planning

Background

Integrated Resource Planning ("IRP") is a planning strategy and process that considers the implementation of alternatives to address the system needs of Enbridge Gas's regulated operations. In July 2021, the OEB issued its decision on Integrated Resource Planning and as part of that decision, as it relates to DSM, the OEB found that potential merging of DSM with programs aimed at reducing peak demand to meet system needs was premature.¹

Separately, in the OEB's Decision approving the 2023-2025 DSM Plan, the OEB stated that it "expects that any IRP activities pursued that include demand side programming (e.g., geotargeted energy efficiency) should be discussed, at least at a high-level, as part of Enbridge Gas's DSM Annual Report so that all stakeholders are made aware."² This section of the report serves to document IRP activities undertaken with respect to demand side programming.

One of the demand side IRP alternatives ("IRPAs") considered under the IRP Framework is geotargeted energy efficiency, also known as enhanced targeted energy efficiency ("ETEE") programs. ETEE programs focus on achieving necessary reductions in a specific geographical area to reduce peak period system demands. ETEE programs may include enhancing existing broad-based DSM offerings through additional incentives and targeted marketing, or introducing new geotargeted programs not offered through broad-based DSM. The mix of offerings and measures utilized in an ETEE program is dependent on the scope of the facility investment project under consideration and customer characteristics in the specific area.

Another demand side IRPA considered under the IRP Framework is demand response ("DR"). DR programs seek to adjust the demand for natural gas by end users instead of adjusting facilities or gas supply. DR includes programs for residential, commercial, and industrial customers, which are designed to incent or oblige the customer to reduce or shift energy usage during peak periods.

IRP Demand Side Alternative Activities in 2025

Southern Lake Huron Pilot and Implementation Updates

On March 27, 2025, the OEB issued its Decision and Order (EB-2022-0335) approving the Southern Lake Huron ("SLH") Pilot Project scope, contents, costs, and proposed accounting treatment of costs as filed by Enbridge Gas, subject to the various changes as detailed in the Decision and Order ("Pilot Decision"). The key changes in the Pilot Decision related to the delivery of the SLH Pilot Project are to:

- Reject funding for advanced gas technologies, namely hybrid heating, natural gas heat pumps and natural gas thermal energy storage. Recognizing that thermal energy storage can utilize electricity, the pilot funding was approved for thermal energy storage, on the condition that it utilizes electricity and does not require or incent the customer to install, modify, or upgrade gas-fired space heating or water heating equipment.
- Reallocate the funding for the denied advanced gas technologies (hybrid heating and gas heat pumps) to the budget for Limited Electrification Measures. Enbridge Gas was directed to increase the number of participants for its electrification offerings.
- Collect and include in the pilot's Evaluation, Measurement & Verification ("EM&V") plans the weather normalized gas consumption data from the estimated 320 customers that have Encoder Receiver Transmitter ("ERT") technology and cold climate air source heat pumps ("ccASHP") and compare this to their weather normalized gas consumption before the heat pumps were installed, to the extent that the data is available. Enbridge Gas was also directed to include the weather normalized consumption data from a representative sample of those customers in the SLH Pilot Project study area with the ERT technology who have not installed heat pumps.

On the same date, the OEB issued a Notice of Review on the OEB's own motion (EB-2025-0124), initiating a proceeding to review the Pilot Decision in respect of three questions relating to the findings on electricity IRPA's and the exclusion of funding for gas-fired technologies. The OEB also notified stakeholders that it was launching a consultation to support a review and evaluation of the IRP Framework (EB-2025-0125) which remains in progress, with next steps to be determined by the OEB.

On July 4, 2025, Enbridge Gas filed its 2024 IRP Annual Report.²³ Within it, Enbridge Gas fulfilled the direction in the Pilot Decision to include a detailed Pilot project plan as Appendix H. The Southern Lake Huron Pilot Program Design and Implementation Plan ("SLH project plan") included all approved offers (ETEE offers, Limited Electrification offer, Demand Response offer) but not the Advanced Gas Technology offer at issue in the Review Motion. It outlines the design, delivery, marketing, stakeholdering, and EM&V plan for these offers. As directed, Enbridge Gas engaged with the IRP Technical Working Group ("TWG") to develop the SLH project plan and will update it on a rolling basis. Updates made in 2025 to this SLH project plan will be filed within the 2025 IRP Annual Report.

Enbridge Gas launched the SLH Pilot offers as described in the SLH project plan under the name "Sarnia Saves" on the following dates:

- July 31, 2025. Commercial and Industrial Custom Offer²⁴
- September 22, 2025. Residential Whole Home Offer²⁵
- September 22, 2025. Residential Single Measure Attic Insulation Offer
- September 22, 2025. Residential Limited Electrification Offer
- October 8, 2025. Commercial and Industrial Direct Install Offer
- October 8, 2025. Commercial and Industrial Prescriptive Downstream Offer
- February 20, 2026. Residential Demand Response Offer

For the SLH Pilot Project, the attribution strategy between DSM and the ETEE programming follows a simplified approach whereby all incentives contributed by Enbridge Gas through the Pilot Project's ETEE programs are funded by the Pilot Project with all results attributed to the Pilot Project's ETEE rather than to DSM programs. A general policy on DSM/IRP attribution is anticipated to be considered as part of the first non-pilot IRP Plan application filed by Enbridge Gas.²⁶

On December 11, 2025, the OEB issued a decision indicating that it will not proceed on its own Motion to Review the IRP Pilot Project Decision as it did not consider the review to result in the most just, expeditious and efficient determination of the matters before the OEB. The OEB noted that the questions raised are best considered in the context of a broader review of IRP policies but acknowledged that its conclusion does not necessarily extend to a different review motion filed by a different party.

On December 22, 2025, Enbridge Gas filed its own Notice of Motion to Review (EB-2025-0333) requesting the following variation of the Pilot Decision:

- Approve the inclusion of advanced gas technologies in the SLH IRP Pilot Project;
- Remove the direction to re-allocate the budget for the denied advanced gas technologies to electrification measures;
- Remove or correct the broader statements in the Pilot Decision supporting the determination not to approve initiatives that would result in the adoption of gas fired appliances and continue the use of natural gas; and,
- Remove the direction to consult with the IRP TWG on a second IRP pilot project on specified proposed measures, pending further direction from the current and ongoing EB-2025-0125 IRP Framework Review.

In the alternative to granting the variations above, Enbridge Gas requested an Order directing a rehearing of the Review Issues by a differently constituted panel of the OEB. Enbridge Gas also requested a stay of the Decision in relation to the Review Issues until the Review Motion is determined. This stay was granted by the OEB²⁷ until the Review Motion is determined on its merits and the Review Motion remains in progress.

System Pruning Pilot and Implementation Updates

In the Settlement Proposal for Phase 2 of the Company's 2024 Rates Application, Enbridge Gas and all parties agreed that Enbridge Gas would develop and implement a system pruning pilot project. Specifically, Enbridge Gas will develop its approach to system pruning in consultation with the IRP TWG by the end of Q2 of 2025 and begin implementation on one or two pilots by the end of Q1 of

²³ EB-2025-0064 Exhibit I.1.13-ED-4 Attachment 1

²⁴ The Sarnia Saves website for all SLH IRP Pilot commercial offers is accessible at www.enbridgegas.com/sarniasaves/business

²⁵ The Sarnia Saves website for all SLH IRP Pilot residential offers is accessible at www.enbridgegas.com/sarniasaves

²⁶ EB-2022-0335, Updated IRP Pilot Application and Evidence, June 28 2024, Exhibit D, Tab 1, Schedule 2, p. 2

²⁷ EB-2025-0333, Decision on Threshold Question and Procedural Order No. 2, March 24, 2026.

2026. Additionally, the parties agreed that for these one or two pilots OEB approval is not required if the combined costs of these pilots are \$5 million or less and the pilot(s) are supported by the IRP TWG. Further, the parties agreed that a new IRP System Pruning Deferral Account with a \$5 million cap would be created for recording the incremental costs related to these activities for later recovery. Should Enbridge Gas forecast that the incremental costs of the IRP System Pruning pilot project(s) will exceed \$5 million, then Enbridge Gas would be expected to request OEB approval through an IRP Plan application.²⁸ The OEB accepted the Settlement Proposal on November 29, 2024.²⁹

In 2025 Enbridge Gas consulted with the IRP TWG on the System Pruning approach. On July 4, 2025, Enbridge Gas filed its 2024 IRP Annual Report, with the System Pruning approach filed as Appendix G.³⁰ In parallel to the development of the approach, DNV was engaged to conduct a jurisdictional scan on behalf of Enbridge Gas and the IRP TWG. The scan was completed on August 15, 2025.³¹

Following the TWG's support of the System Pruning approach in July 2025, implementation of the pilot began in Q3 2025, which included contractor engagement, pilot candidate selection and electric Local Distribution Company engagement. An overview of System Pruning Pilot activities will be filed within the 2025 IRP Annual Report.

²⁸ EB-2024-0111, Settlement Agreement, Exhibit N, Tab 1 Schedule 1, November 4, 2024, p.20-21.

²⁹ EB-2024-0111, Decision on Settlement Proposal and Interim Rate Order, November 29, 2024.

³⁰ EB-2025-0064 Exhibit I.1.13-ED-4 Attachment 1

³¹ <https://engagewithus.oeb.ca/28744/widgets/145882/documents/157650>

2.8 Indigenous Engagement

In its Decision, the OEB emphasized the expectation that “Enbridge Gas will undertake greater stakeholder engagement with Indigenous representatives and document these interactions and the outcomes of the engagement sessions, to help inform its next DSM plan application.”³².

Throughout 2025, Enbridge Gas continued to demonstrate its dedication to meaningful engagement, culturally relevant program design, and capacity building within Indigenous communities. Enbridge Gas completed the following activities in 2025:

- Enbridge Gas received a Band Council Resolution from Couchiching First Nation to schedule a community event.
- The team facilitated and attended a program launch event at the Mohawks of the Bay of Quinte, strengthening the relationship and enhancing program delivery.
- Enbridge Gas advanced strategic outreach efforts with the provision of an information package to Chief and Council at Kettle and Stony Point First Nation, initiating steps toward collaboration.
- To strengthen program effectiveness, an Indigenous consulting firm was engaged to review current strategies and recommend enablers for effective program delivery, ensuring the approach is informed and responsive to community needs.
- Enbridge Gas coordinated with Ishkoday, an Indigenous organization that works to eradicate energy poverty in Ontario First Nations communities, to deliver an “Energy Poverty Bootcamp” for both Enbridge Gas and contractors who work in First Nations communities. The workshop deepened participants’ understanding of historic and current challenges associated with Indigenous energy poverty.
- New marketing materials were developed to better serve Indigenous customers living both on and off reserve.
- Enbridge Gas is continuing to collaborate with Ishkoday to support the development of the Boodawewin App, designed to help First Nations individuals identify and apply for energy efficiency programs.

³² Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Section 4.1.7, p. 51.

3. OEB Data Reporting Requirements

Section 3 provides the OEB's reporting requirements for the 2025 program year, as per Section 8.2.1 of the 2023 DSM Framework.

Table 3.0 Annual and Long-Term DSM Budgets (\$/year and \$/plan term) (\$ million)

Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<u>Combined Enbridge Gas Distribution ("EGD") and Union Rate Zones^{1,2}</u>									<u>Enbridge Gas³</u>		
Total DSM Budget	\$71.710	\$113.182	\$121.504	\$130.826	\$129.691	\$132.107	\$132.107	\$132.107	\$167.243	\$183.082	\$195.115

¹ The EGD and Union rate zones' historical figures have been combined for simplified reporting notwithstanding their differing historical methodologies.

² Including rollovers, the combined 2015-2022 plan term total budget was \$963.23 million.

³ The 2023-2025 DSM plan term total budget, including inflation adjustments, is \$545.44 million

Table 3.1 Actual Annual Total DSM Costs¹ (\$ million)

Rate Class	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 ²	Draft 2025 ³
EGD Rate Zone											
Rate 1	\$26.856	\$42.391	\$44.206	\$50.048	\$54.977	\$47.997	\$52.903	\$57.468	\$62.159	\$173.029	\$63.030
Rate 6	\$15.646	\$17.001	\$17.463	\$17.616	\$21.564	\$17.201	\$18.564	\$16.010	\$22.696	\$27.883	\$27.291
Rate 9	\$0.002	\$0.002	\$0.002	\$0.003	\$0.003	\$0.002	\$0.003	\$0.002	\$0.000	\$0.000	\$0.000
Rate 100	-	-	-	-	\$0.370	\$0.072	\$0.136	\$0.016	\$0.074	\$0.288	\$0.213
Rate 110	\$1.900	\$1.251	\$1.462	\$0.918	\$0.937	\$1.398	\$1.081	\$1.417	\$4.160	\$3.619	\$4.329
Rate 115	\$0.658	\$0.532	\$0.588	\$0.274	\$0.930	\$0.449	\$0.621	\$0.449	\$0.253	\$0.149	\$0.229
Rate 125	\$0.069	\$0.076	\$0.086	\$0.110	\$0.099	\$0.087	\$0.095	\$0.093	\$0.167	\$0.207	\$0.219
Rate 135	\$0.059	\$0.086	\$0.384	\$0.407	\$0.301	\$0.583	\$0.501	\$0.267	\$1.477	\$1.206	\$0.592
Rate 145	\$0.152	\$0.084	\$0.090	\$0.551	\$0.084	\$0.073	\$0.106	\$0.180	\$0.033	\$0.098	\$0.083
Rate 170	\$0.403	\$0.574	\$0.176	\$0.176	\$0.285	\$0.267	\$0.163	\$0.268	\$0.475	\$0.671	\$1.137
Rate 200	\$0.024	\$0.026	\$0.030	\$0.038	\$0.034	\$0.030	\$0.033	\$0.032	\$0.040	\$0.086	\$0.072
Rate 300	\$0.005	\$0.005	\$0.006	\$0.007	\$0.007	\$0.006	\$0.006	\$0.006	\$0.001	\$0.000	\$0.000
Union Rate Zones											
M1	\$16.752	\$24.595	\$37.204	\$41.948	\$37.849	\$28.950	\$25.503	\$28.022	\$32.016	\$71.067	\$40.298
M2	\$4.958	\$6.847	\$8.166	\$7.851	\$8.297	\$6.055	\$7.146	\$5.114	\$5.927	\$6.555	\$8.563
M4	\$3.645	\$4.012	\$5.892	\$6.776	\$5.595	\$4.739	\$3.257	\$2.783	\$2.717	\$2.878	\$2.676
M5	\$1.421	\$2.580	\$1.459	\$0.657	\$0.563	\$0.278	\$0.407	\$0.262	\$0.310	\$0.312	\$0.508
M7	\$3.370	\$3.963	\$1.258	\$2.714	\$4.181	\$5.151	\$6.754	\$3.085	\$5.809	\$7.514	\$8.508
M9	-	-	-	-	-	-	-	-	\$0.017	\$0.029	\$0.025
M10	-	-	-	-	-	-	-	-	\$0.000	\$0.000	\$0.000
T1	\$0.889	\$1.486	\$2.578	\$1.962	\$0.834	\$0.896	\$0.323	\$0.717	\$0.414	\$0.746	\$0.848
T2	\$2.673	\$3.980	\$3.006	\$3.375	\$4.005	\$3.703	\$3.874	\$3.628	\$3.929	\$3.765	\$3.741
T3	-	-	-	-	-	-	-	-	\$0.107	\$0.129	\$0.113
Rate 01	\$3.555	\$4.689	\$6.209	\$7.403	\$6.696	\$4.321	\$4.581	\$3.789	\$5.479	\$11.212	\$6.898
Rate 10	\$0.953	\$1.394	\$2.144	\$1.829	\$1.820	\$1.250	\$1.363	\$1.040	\$1.713	\$1.218	\$0.935
Rate 20	\$1.005	\$0.851	\$1.554	\$0.312	\$1.194	\$0.759	\$0.541	\$0.787	\$1.285	\$1.572	\$1.636
Rate 25	-	-	-	-	-	-	-	-	\$0.076	\$0.081	\$0.072
Rate 100	\$0.799	\$0.573	\$0.809	\$0.820	\$0.708	\$1.267	\$0.831	\$0.776	\$0.743	\$0.261	\$0.631
Total	\$85.793	\$116.997	\$134.769	\$145.797	\$151.333	\$125.533	\$128.790	\$126.212	\$152.077	\$314.578	\$172.649

¹ Figures include all DSM spend, shareholder incentive and lost distribution revenue.

² 2024 DSM costs subject to OEB approval.

³ 2025 DSM costs subject to OEB approval.

Table 3.2 **Historic Annual Total DSM Spending (\$ million)**

Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Draft 2025
Combined EGD and Union Rate Zones¹										Enbridge Gas		
Total DSM Spending	\$66.23	\$68.17	\$106.31	\$126.94	\$135.28	\$138.45	\$119.04	\$122.60	\$120.95	\$144.72	\$302.11	\$162.24

¹ The EGD and Union rate zones' historical figures have been combined for simplified reporting notwithstanding their differing historical methodologies.

Table 3.3 **Historic Annual DSM Shareholder Incentive Amounts Available and Earned (\$ million)**

Item	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 ²	Draft 2025 ³
Combined EGD and Union Rate Zones¹										Enbridge Gas		
DSM Shareholder Incentive Earned	\$16.63	\$17.55	\$10.49	\$7.64	\$10.35	\$12.67	\$6.31	\$5.94	\$5.24	\$7.11	\$12.47	\$10.18
DSM Shareholder Incentive Available	\$21.69	\$22.09	\$20.90	\$20.90	\$20.90	\$20.90	\$20.90	\$20.90	\$20.90	\$20.90	\$22.32	\$23.19

¹ The EGD and Union rate zones' historical figures have been combined for simplified reporting notwithstanding their differing historical methodologies.

² 2024 Shareholder Incentive subject to OEB approval.

³ 2025 Shareholder Incentive subject to OEB approval.

Table 3.4 DSM Shareholder Incentive Earned as a Percent of DSM Spending

Item	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 ²	Draft 2025 ³
Combined EGD and Union Rate Zones¹									Enbridge Gas		
DSM Shareholder Incentive Earned (\$ million)	\$17.55	\$10.49	\$7.64	\$10.35	\$12.67	\$6.31	\$5.94	\$5.24	\$7.11	\$12.47	\$10.18
Total DSM Spending (\$ million)	\$68.17	\$103.49	\$129.56	\$135.28	\$138.45	\$119.04	\$122.60	\$120.95	\$144.72	\$302.11	\$162.24
Shareholder Incentive Earned as a % of DSM Spending	26%	10%	6%	8%	9%	5%	5%	4%	5%	4%	6%

¹ The EGD and Union rate zones' historical figures have been combined for simplified reporting notwithstanding their differing historical methodologies.

² 2024 Shareholder Incentive subject to OEB approval.

³ 2025 Shareholder Incentive subject to OEB approval.

Table 3.5 Total Annual and Cumulative Natural Gas Savings for 2025* (Gross and Net) (million m³)

Scorecard	Annual Natural gas savings		Cumulative Natural gas savings	
	Gross	Net	Gross	Net
Residential Program	22.78	21.48	486.48	458.68
Low-Income Program	5.75	5.75	115.67	115.67
Commercial Program	29.37	23.67	380.49	289.60
Industrial Program	83.02	59.35	1,285.87	761.72
Large Volume Program	49.66	11.79	415.63	36.24
Energy Performance Program	0.38	0.38	3.75	3.75
Total	190.95	122.41	2,687.88	1,665.66

* 2025 DSM results subject to OEB approval.

Table 3.6 Total Historic Annual Natural Gas Savings (Gross and Net) (million m³)

Item	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 ²	Draft 2025 ³
<u>Combined EGD and Union Rate Zones¹</u>									<u>Enbridge Gas</u>		
Total <u>Net</u> Annual Natural Gas Savings	174.05	106.49	114.29	108.56	115.69	96.24	92.55	78.59	121.52	161.3	122.41
Total <u>Gross</u> Annual Natural Gas Savings	322.26	278.77	254.52	222.47	231.76	229.47	201.60	168.01	207.72	231.2	190.95

¹ The EGD and Union rate zones' historical figures have been combined for simplified reporting notwithstanding their differing historical methodologies.

² 2024 DSM results subject to OEB approval.

³ 2025 DSM results subject to OEB approval.

Table 3.7 Total Historic Cumulative Natural Gas Savings (Gross and Net) (million m³)

Item	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 ²	Draft 2025 ³
<u>Combined EGD and Union Rate Zones¹</u>									<u>Enbridge Gas</u>		
Total <u>Net</u> Cumulative Natural Gas Savings	2,576.93	1,796.55	1,963.91	1,931.99	2,075.86	1,632.22	1,654.92	1,385.89	1759.64	2,607.45	1,665.66
Total <u>Gross</u> Cumulative Natural Gas Savings	4,596.63	4,237.98	4,102.06	3,592.38	3,821.92	3,448.69	3,420.15	2,697.06	2,948.64	3,771.79	2,687.88

¹ The EGD and Union rate zones' historical figures have been combined for simplified reporting notwithstanding their differing historical methodologies.

² 2024 DSM results subject to OEB approval.

³ 2025 DSM results subject to OEB approval.

Table 3.8 DSM Spending as a Percent of Distribution Revenue

Item	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Draft 2025
Combined EGD and Union Rate Zones¹									Enbridge Gas		
Total DSM Spending	\$68.17	\$106.31	\$126.94	\$135.28	\$138.45	\$119.04	\$122.60	\$120.95	\$144.72	\$302.11	\$162.24
Total Distribution Revenue (\$ million)	\$1,855.40	\$1,927.60	\$1,962.30	\$2,124.60	\$2,366.20	\$2,337.50	\$2,370.06	\$2,534.28	\$2,578.27	\$2,673.10	Information not available yet
DSM Spending as a % of Distribution Revenue	4%	6%	6%	6%	6%	5%	5%	5%	6%	11%	Information not available yet

¹ The EGD and Union rate zones' historical figures have been combined for simplified reporting notwithstanding their differing historical methodologies.

Table 3.9 Historical Annual Natural Gas Savings Targets (million m³)

Scorecard	2015	2016	2017	2018	2019	2020	2021	2022	2023 ¹	2024	Draft 2025	
<u>EGD Rate Zone</u>												
Resource Acquisition	1,011.9	631.1	806.5	805.5	734.3	755.5	747.5	736.4	N/A			
Low-Income	92.8	96.7	167.1	126.1	123.2	136.4	121.6	118.0				
<u>Union Rate Zones</u>												
Resource Acquisition	816.6	1,120.3	976.5	818.3	798.6	724.4	768.7	766.4	N/A			
Low-Income	43.6	59.2	80.2	68.8	74.7	91.9	82.1	76.3				
Large Volume	1,236.1	890.9	463.1	195.7	137.7	133.0	116.1	140.5				
<u>Enbridge Gas</u>												
Residential				N/A						22.1	26.7	22.8
Low-Income				N/A						7.9	7.0	4.8
Commercial				N/A						24.0	32.7	27.1
Industrial				N/A						50.4	65.1	72.9
Industrial				N/A						9.3	23.7	13.9
Energy Performance				N/A						0	0.1	0.3

¹ Prior to 2023, the annual natural gas savings targets had a primary metric of Cumulative Cubic Metres, which measured lifetime net natural gas savings. Beginning in 2023, the annual natural gas savings targets metric changed to Net Annual Cubic Metres, which measures first-year net natural gas savings. See Section 2 for more information.

Table 3.10 Total Annual Natural Gas Savings as a Percent of Total Annual Natural Gas Sales (Gross and Net)

Item	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 ²	Draft 2025 ³
<u>Combined EGD and Union Rate Zones¹</u>									<u>Enbridge Gas</u>		
Net Annual Natural Gas Savings (million m ³)	174.0	106.5	114.3	108.6	115.7	96.2	92.5	78.6	121.5	161.3	122.4
Net Annual Natural Gas Savings as a % of Natural Gas Sales	0.7%	0.4%	0.5%	0.4%	0.4%	0.4%	0.4%	0.3%	0.5%	0.6%	Information not available yet
Gross Annual Natural Gas Savings (million m ³)	322.3	278.8	254.5	222.5	231.8	229.5	201.6	168.0	207.7	231.2	191.0
Gross Annual Natural Gas Savings as a % of Natural Gas Sales	1.3%	1.2%	1.1%	0.9%	0.9%	0.9%	0.8%	0.6%	0.8%	0.9%	Information not available yet
Total Natural Gas Sales (million m ³) ⁴	25,133.3	23,672.0	23,581.3	25,571.6	25,879.7	24,318.7	24,417.4	26,168.4	26,017.4	25,460.9	Information not available yet

¹ The EGD and Union rate zones' historical figures have been combined for simplified reporting notwithstanding their differing historical methodologies.

² 2024 DSM results subject to OEB approval.

³ 2025 DSM results subject to OEB approval.

⁴ Total Natural Gas Sales only includes rate classes that are eligible for DSM and subject to DSM costs.

Table 3.11 Total Cumulative Natural Gas Savings as a Percent of Total Annual Natural Gas Sales (Gross and Net)

Item	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 ³	Draft 2025 ³
<u>Combined EGD and Union Rate Zones¹</u>									<u>Enbridge Gas</u>		
<u>Net</u> Cumulative Natural Gas Savings (million m ³)	2,576.9	1,796.5	1,963.9	1,932.0	2,075.9	1,632.2	1,654.9	1,385.9	1,759.6	2,605.6	1,665.7
<u>Net</u> Cumulative Natural Gas Savings as a % of Natural Gas Sales	10.3%	7.6%	8.3%	7.6%	8.0%	6.7%	6.8%	5.3%	6.8%	10.2%	Information not yet available
<u>Gross</u> Cumulative Natural Gas Savings (million m ³)	4,596.6	4,238.0	4,102.1	3,592.4	3,821.9	3,448.7	3,420.1	2,697.1	2,948.6	3,771.8	2,687.9
<u>Gross</u> Cumulative Natural Gas Savings as a % of Natural Gas Sales	18.3%	17.9%	17.4%	14.0%	14.8%	14.2%	14.0%	10.3%	11.3%	14.8%	Information not yet available
Total Natural Gas Sales (million m ³) ⁴	25,133.3	23,672.0	23,581.3	25,571.6	25,879.7	24,318.7	24,417.4	26,168.4	26,017.4	25,460.9	Information not yet available

¹ The EGD and Union rate zones' historical figures have been combined for simplified reporting notwithstanding their differing historical methodologies.

² 2024 DSM results subject to OEB approval.

³ 2025 DSM results subject to OEB approval.

⁴ Total Natural Gas Sales only includes rate classes that are eligible for DSM and subject to DSM costs.

Table 3.12 Total Natural Gas Sales Volumes (million m³)

Item	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Draft 2025
<u>Combined EGD and Union Rate Zones¹</u>									<u>Enbridge Gas</u>		
Total Natural Gas Sales ²	25,133.28	23,671.97	23,581.33	25,571.61	25,879.74	24,318.68	24,417.36	26,168.35	26,017.4	25,460.9	Information not available yet

¹ The EGD and Union rate zones' historical figures have been combined for simplified reporting notwithstanding their differing historical methodologies.

² Only includes rate classes eligible for DSM and subject to DSM costs.

Table 3.13 Number of Customers by Customer Type

Customer Type	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Residential*	3,237,152	3,285,272	3,334,545	3,381,450	3,422,651	3,463,392	3,501,048	3,545,158	3,611,366	3,642,911	3,650,252
Commercial	278,264	280,036	282,122	284,212	285,591	287,311	283,414	275,816	278,099	281,949	289,730
Industrial	6,122	6,157	6,219	6,267	6,306	6,528	11,988	12,129	12,047	12,061	12,122
Wholesale	5	5	6	7	7	7	8	8	9	5	6
Total	3,521,543	3,571,470	3,622,892	3,671,936	3,714,555	3,757,238	3,796,458	3,833,111	3,901,521	3,936,926	3,952,110

* Residential customers include Low-Income.

Table 3.14 Number of Customers by Rate Class

Rate Class	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Service										
<u>EGD Rate Zone</u>										
Rate 1	1,959,569	1,990,032	2,017,128	2,040,710	2,064,531	2,087,370	2,109,164	2,152,304	2,171,334	2,179,467
Rate 6	164,698	166,224	167,626	168,093	169,084	169,867	169,732	171,210	173,880	174,046
<u>Union Rate</u>										
M1	1,097,032	1,111,544	1,127,352	1,141,280	1,154,986	1,167,200	1,178,796	1,197,044	1,206,634	1,212,479
M2	7,730	7,553	7,469	7,783	7,863	7,934	7,970	8,617	9,859	9,468
O1	339,335	344,458	349,354	353,643	357,603	360,849	364,123	368,838	371,393	372,879
10	2,219	2,192	2,118	2,144	2,201	2,200	2,258	2,394	2,695	2,562
General Service Subtotal	3,570,583	3,622,003	3,671,047	3,713,653	3,756,268	3,795,420	3,832,044	3,900,407	3,935,795	3,950,901
Contract										
<u>EGD Rate Zone</u>										
Rate 100	2	3	3	4	9	15	17	19	20	21
Rate 110	270	263	273	280	335	392	426	466	479	494
Rate 115	27	27	25	22	20	21	20	18	17	16
Rate 135	45	45	43	41	40	42	42	43	43	44
Rate 145	38	37	32	25	21	19	17	17	15	15
Rate 170	25	26	27	23	21	21	22	20	20	20
<u>Union Rate Zones</u>										
M4	165	185	208	232	239	230	223	221	218	224
M5	72	59	38	42	38	39	37	35	42	42
M7	28	30	30	36	47	56	62	69	74	77
T1	37	37	37	37	39	39	39	38	38	39
T2	22	23	24	25	25	25	25	27	26	26
20	47	46	44	54	57	58	60	65	66	67
100	11	11	11	12	12	12	13	11	9	9
Contract Subtotal	789	792	795	833	903	970	1,001	1,049	1,067	1,094
Non-DSM Rate Classes										
<u>EGD Rate Zone</u>										
Rate 9	6	3	2	0	2	2	0	0	0	0
Rate 125	5	5	4	4	4	4	4	4	4	4
Rate 200	1	1	1	1	0	1	1	1	1	1
Rate 300	2	2	1	1	1	1	2	1	0	0
Rate 315	1	1	1	1	1	1	0	0	0	0
<u>Union Rate Zones</u>										
M9	2	3	3	4	4	4	4	4	4	4
M10	2	2	3	2	2	2	2	3	0	0
T3	1	1	1	1	1	1	1	1	1	1
25	78	79	78	55	52	52	52	51	54	105
Total	3,571,470	3,622,892	3,671,936	3,714,555	3,757,238	3,796,458	3,833,111	3,901,521	3,936,926	3,952,110

4. Programs and Offerings

4.1 Residential Program

Prior to 2025, Enbridge Gas's Residential Program was comprised of three offerings: the Whole Home, Single Measure³³, and Smart Home offerings. The Whole Home offering was comprised of two streams, Home Efficiency Rebate Plus ("HER+") and Home Efficiency Rebate ("HER").

HER+ was a co-funded, Ontario-wide energy efficiency initiative with Natural Resources Canada ("NRCan") and was discontinued to new entrants in 2024. Despite HER+ being closed to new entrants in 2024, customers who had already enrolled were still permitted to complete projects in 2025. As a result, a significant portion of projects in 2025 were HER+ projects.

HER was delivered to customers following the conclusion of HER+. Enrollment for HER was open from July 15, 2024, to January 27, 2025, and consequently, the 2025 program year also contains HER projects.

To provide a single path for consumers to access energy efficiency incentives in Ontario, Enbridge Gas partnered with the Independent Electricity System Operator ("IESO") in 2025 through Save on Energy to launch the Home Renovation Savings ("HRS") program. This collaboration reflected the Ontario Energy Board's ("OEB") direction to create a "one-window" platform for residential energy efficiency programs, as outlined in its November 2023 Letter of Direction³⁴ and 2024-2025 Annual Report.³⁵ The OEB, IESO, and Enbridge Gas agreed that an integrated, customer-centric program would reduce burden on participants and support Ontario's energy policy goals.

On January 28, 2025, this vision was realized with the launch of HRS, providing homeowners with streamlined access to both electricity and natural gas conservation programming and incentives available through both Enbridge Gas's Residential DSM Program and the IESO's Save on Energy residential conservation initiatives. The introduction of HRS marked the closure of HER, with eligibility determined by pre-assessment timing, participants who completed pre-assessments on or after January 28, 2025 were enrolled in HRS.

The table below outlines the collaboration partners and associated timelines of the residential offerings.

Offering	Collaboration Partner	Timeline
HER+	NRCan	HER+ was launched January 1, 2023, and was closed to new entrants on February 6, 2024. Participants continued to complete projects in 2025.
HER	N/A	HER was launched July 15, 2024, and concluded January 27, 2025.
HRS	IESO	HRS was launched January 28, 2025.

With the exception of HER+ and HER, the Residential Program, inclusive of Whole Home, Single Measure, and Smart Home offerings, is now entirely delivered under the HRS brand. While HRS is presented to consumers as a one-window offering, for the purposes of the Draft Annual Report, Enbridge Gas will be only be reporting on the offering details, lessons learned, anticipated changes for 2026, and results for the natural gas portion of the integrated offering.

Enbridge Gas's Residential Program consists of the following offerings:

- Residential Whole Home Offering (Section 4.1.1)
- Residential Single Measure Offering (Section 4.1.2)
- Residential Smart Home Offering (Section 4.1.3)

³³ The Single Measure Offering was included in the DSM Plan, but it was not in market prior to 2025.

³⁴ Ministry of Energy Letter of Direction, November 29, 2023, p. 3-4, <https://www.oeb.ca/sites/default/files/letter-of-direction-from-the-Minister-of-Energy-20231129.pdf>

³⁵ Ontario Energy Board Annual Report 2024-2025, p. 29, <https://www.oeb.ca/sites/default/files/OEB-Annual-Report-2024-2025-EN.pdf>

4.1.1 Residential Whole Home Offering

The Residential Whole Home offering provides a holistic approach to residential home renovations, offering rebates to customers in support of completing home energy assessments and energy efficient upgrades. The offering helps participants gain a better understanding of their home's energy usage, insights into energy improvement opportunities identified through the home energy assessment, and provides incentives for implementing upgrades to improve the efficiency of their home. By participating, homeowners can increase the energy efficiency of their home, decrease their natural gas consumption, and improve their health through better indoor air quality.

Through the offering, customers work with an approved Service Organization ("SO") to complete a preliminary energy assessment to determine the home's baseline energy use and load profile. A Registered Energy Advisor ("REA") models the home using NRCan energy modelling software ("HOT2000") to produce an energy efficiency report for the homeowner that outlines all energy saving opportunities and includes the home's EnerGuide rating, along with energy saving tips. After upgrades to the home are finished, participants complete a post-retrofit assessment with the REA to quantify the energy savings achieved by the retrofits, as determined by HOT2000.

Table 4.0 Residential Whole Home Offering Results*

Metric	Achievement
Net Annual Gas Savings (m ³)	12,102,740

* Table 4.0 includes net annual gas savings from HER+, HER, and HRS Assessment.

Typically, Enbridge Gas delivers a single Whole Home offering in one year. As described in Section 4.1 above, the 2025 program year consists of projects from three separate whole home offerings: HER+, HER, and HRS Assessment. For the purposes of this report, Enbridge Gas has described the offering changes and lessons learned as well as the anticipated changes for 2026 for the offerings separately, as follows:

- Home Efficiency Rebate Plus (Section 4.1.1.1)
- Home Efficiency Rebate (Section 4.1.1.2)
- Home Renovation Savings Assessment (Section 4.1.1.3)

4.1.1.1 Home Efficiency Rebate Plus

Historical and Regulatory Context

In 2022, Enbridge Gas executed a contribution agreement ("the Agreement") with Natural Resources Canada ("NRCan") to administer a single, co-funded, Ontario-wide energy efficiency initiative that combines the funding available from the federal Canada Greener Homes Grant ("CGHG") initiative and Enbridge Gas Home Efficiency Rebate into one coordinated offering. This enhanced whole home offering was marketed as the Home Efficiency Rebate Plus ("HER+") program, which was launched January 1st, 2023.

On August 31st, 2022, Enbridge Gas filed the Agreement with the OEB as a part of EB-2021-0002, indicating that Enbridge Gas would be the delivery agent ("DA") of a joint whole home residential program, which allowed the OEB to consider the Agreement's impacts on the DSM portfolio. The OEB issued a Decision on November 15th, 2022, providing direction to Enbridge Gas relating to the program design of HER+. Specifically, the OEB removed the requirement for a participant to remain on the gas system, eliminated gas-fired measures from the Residential Whole Home offering, and approved Enbridge Gas "to access funding in excess of the DSM variance account overspend provision that allows for an incremental 15% of a program budget to be spent during the year should Enbridge Gas

have met 100% of its performance scorecard metric on an unverified basis.”³⁶ This allowance to exceed the 15% DSM variance account overspend provision applies only to the joint Residential Whole Home offering, and any overspend would still require sufficient supporting evidence. Increased incentive levels were determined by the OEB and are outlined in Schedule B of its Decision.³⁷

On November 8th, 2023, NRCan informed Enbridge Gas that NRCan would be discontinuing new entrants into the Canada Greener Homes Grant in 2024, with a stoppage of new program intake sometime during Q1 2024. This information was then provided to the Service Organizations (“SOs”) on November 9th, 2023, through an NRCan presentation. Although no new applications for HER+ were accepted after end of day February 5th, 2024, participants were eligible to proceed with their post-retrofit assessment up until December, 2025. Enbridge Gas continued to administer HER+ incentives as participants completed their post-retrofit assessments.

Overview

The HER+ offering targeted Ontario residents who fall into one of the eligibility categories, or “packages”, outlined in Table 4.1 below. These packages identify the eligibility requirements for each application and determine the residents’ eligibility for the enhanced incentives funded by Enbridge Gas.

Table 4.1 HER+ Package Eligibility

HER+	Package Eligibility Characteristics	Eligibility for Enhanced Incentives
Package A	Owner-occupied and space heated by Enbridge Gas.	Yes
Package B	Owner-occupied and not space heated by Enbridge Gas.	No
Package C	Not owner-occupied (tenants) and space heated by Enbridge Gas.	Yes
Package D	Owner-occupied home in a community not currently connected to the North American electrical grid nor to the piped natural gas network, in a permanent or long-term (five years or more) settlement with at least 10 dwellings.	No

Please see Appendix C for offering details.

The Agreement between Enbridge Gas and NRCan outlined the methodology for attributing natural gas savings between the two parties. For Package A HER+ participants, natural gas savings were attributed, “on a per measure basis, to Enbridge Gas based on the share of the measure incentives funded by Enbridge Gas.”³⁸ Further, the Agreement outlined a minimum threshold that specified that “should the savings attributed to Enbridge Gas for any calendar year be below 0.34 gross annual natural gas m³ savings per incentive dollar contributed by Enbridge Gas to the enhanced CGHG offering, adjustments would be made to the attribution to result in a minimum 0.34 m³/incentive dollar attributed to Enbridge Gas”³⁹ (“Attribution Savings Transfer”). For clarity, the Attribution Savings Transfer is only applicable to Package A. Table 4.2 below outlines the Attribution Savings Transfer between Enbridge Gas and NRCan for the 2025 program year.

³⁶ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Section 4.2.1, p. 31.

³⁷ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule B.

³⁸ Letter to the Board, Enbridge Gas and NRCan Agreement, EB-2021-0002, November 24th, 2022, Attachment 3, p. 9.

³⁹ Letter to the Board, Enbridge Gas and NRCan Agreement, EB-2021-0002, November 24th, 2022, Attachment 2, p. 11.

Table 4.2 2025 HER+ Gross Attribution Savings Transfer Between Enbridge Gas and NRCan (m³)

Metric	Package A
<u>Pre-Transfer Savings</u>	
Natural gas savings attributed to Enbridge Gas pre-transfer	2,077,449
Natural gas savings attributed to NRCan pre-transfer	3,967,232
Total Savings	6,044,682
<u>Attribution Savings Transfer</u>	
Attribution Savings Transfer amount	2,266,323
<u>Post-Transfer Savings</u>	
Natural gas savings attributed to Enbridge Gas post-transfer	4,343,773
Natural gas savings attributed to NRCan post-transfer	1,700,909
Total Savings	6,044,682

Offering Changes and Lessons Learned in 2025

As no new HER+ applications were accepted after February 5, 2024, and following the much greater than anticipated HER+ participation in 2024, HER+ participation in 2025 was lower than forecasted as outlined in the NRCan Agreement. Further, while participants had until December 2025 to complete their post-retrofit assessments, Enbridge Gas identified that a reduced number of participants moved forward to complete this final step.

Table 4.3 displays the forecasted and draft actual participation results for HER+ in 2025 and Table 4.4 displays the measure uptake for HER+ in 2025.

Table 4.3 2025 HER+ Forecasted and Draft Actual Participation

Metric					
	Package A	Package B	Package C	Package D	Total
Forecasted Number of Participants					57,500
Number of completed participants	6,463	1,340	1,018	0	8,821

Table 4.4 2025 HER+ Measure Uptake^{1,2}

Eligible Measures	Package A	Package C	Total
<u>Home Insulation</u>			
Exposed Floor Insulation	37	2	39
Exterior Wall Insulation	787	179	966
Attic/Cathedral Ceiling/Flat Roof Insulation	1,938	304	2,242
Basement Slab Insulation	121	1	122
Foundation Insulation	961	82	1,043
Basement Header Insulation	396	29	425
Home Insulation Total	4,240	597	4,837
<u>Space Heating</u>			
Ground Source Heat Pump	7	0	7
Air Source Heat Pump	3,265	691	3,956
Space Heating Total	3,272	691	3,963
<u>Water Heating</u>			
Heat Pump Water Heater	242	17	259
Water Heating Total	242	17	259
<u>Other Measures</u>			
Air Sealing	1,779	159	1,938
Windows/Sliding Glass Door	27,246	2,885	30,131
Doors	690	155	845
Thermostat	85	5	90

¹ For clarity, this table displays the number of measure installations and is not a participant count.

² This table only represents measure uptake for packages that are partially or fully funded by Enbridge Gas.

Draft results indicate approximately 53% of HER+ participants installed a heat pump as one of their measures. While many factors may have led to the success of heat pumps in 2025, such as increasing prevalence of the technology and a gradually improving supply chain, Enbridge Gas hypothesizes that the enhanced incentive of up to \$6,500 for heat pumps was a significant contributing factor driving the heat pump uptake rates.

To address a HOT2000 heating load calculation issue discovered in 2023, Enbridge Gas used a residential heat pump savings algorithm from the New York TRM v11.0 to adjust the savings estimates. By applying this algorithm to the HOT2000 ecosystem input values, Enbridge Gas determined a 40% reduction in savings as a more accurate estimation of gas savings and has used this value for reporting purposes.

Cost-Effectiveness

In its Decision, the OEB provided Enbridge Gas direction regarding the design of this offering, including eligibility rules, eligible measures, and incentive levels. In consideration of this increased level of direction, Enbridge Gas has provided a cost-effectiveness breakdown in Table 4.5 below.

Table 4.5 2025 HER+ Cost Effectiveness*

Offering/Package	TRC+ Ratio	
	NRCan and EGI Contributions	EGI Contribution and Attribution Only
HER+	0.44	0.46

* This table only represents cost-effectiveness for packages that are partially or fully funded by Enbridge Gas.

Enbridge Gas was required to adhere to the program that NRCan had designed in order to jointly deliver the offering in Ontario. Subsequently, the OEB's Decision included direction for Enbridge Gas to provide specified incentives on a measure-by-measure basis.⁴⁰ These enhanced incentive levels were determined by the OEB and are outlined in Schedule B of its Decision.⁴¹ As is evident in Schedule B, there were many measures for which the OEB directed an enhanced incentive, despite the fact that Enbridge Gas did not originally propose an incentive, including space heating heat pumps, water heating heat pumps, and windows and doors.

As shown in Table 4.5, the TRC-Plus cost effectiveness test has resulted in a TRC-Plus ratio for the 2025 HER+ offering of 0.46. An analysis to determine the main drivers for the high TRC costs identified the following primary drivers:

1. The high equipment cost associated with heat pumps had a significant negative effect on the TRC-Plus ratio. Heat pumps had a strong uptake in 2025, likely due to the high incentive provided through HER+ (up to \$6,500).
2. When heat pumps are installed, there is a reduction in natural gas consumption, which is a benefit according to the TRC methodology, but there is also an increase in electric usage, which is a TRC cost. As a result, the benefit associated with a reduction in natural gas was largely negated, if not exceeded, by the cost of increased electricity usage.
3. The high equipment cost associated with windows and doors had a significant negative effect on the TRC-Plus ratio. As is evident in Table 4.4 above, windows and doors were the measure with the highest uptake, likely as a result of the high incentive provided through HER+ (up to \$325).

In Enbridge Gas's opinion, high incentives led to a strong uptake in measures that have significant associated costs, and as a result, drove the TRC-Plus ratio down.

Although the TRC-Plus ratio of HER+ increased from 2024 to 2025, it is not appropriate to compare the two numbers directly, as there have been three significant changes in the calculation of the TRC-Plus ratio, as follows:

1. On March 15th, 2025, the Government of Canada announced that it will be setting the fuel charge under the Greenhouse Gas Pollution Pricing Act and regulations to zero (effectively removing the Federal Carbon Charge) as of April 1st, 2025.⁴² Consequently, the avoided cost for carbon in the calculation of the TRC-Plus ratio was set to zero, thereby eliminating all benefits driven by avoided carbon. This resulted in a reduction to the TRC-Plus ratio.
2. In its 2024 Natural Gas Demand Side Management Annual Verification Report, the Evaluation Contractor identified a recommendation for the Residential Whole Home offering, that "Enbridge should develop and incorporate estimates of incremental costs and savings for common early replacement measures."⁴³ Consequently, Enbridge Gas has applied a new baseline for windows to minimum code or current market availability, thereby reducing both the associated savings and incremental cost. This resulted in an increase in the TRC-Plus ratio.
3. In its 2024 Natural Gas Demand Side Management Annual Verification Report, the Evaluation Contractor identified a recommendation for the Residential Whole Home offering, that "the OEB should continue to work with Enbridge and the EAC to identify and implement changes to the cost-effectiveness test assumptions that accurately reflect the impact of electrification measures. At minimum, this discussion should include the method for determining electricity avoided costs."⁴⁴ Enbridge Gas has made changes to quantify electricity capacity impacts in order to improve the electricity cost-effectiveness test

⁴⁰ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Section 4.2.1, p. 30.

⁴¹ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule B.

⁴² <https://canadagazette.gc.ca/rp-pr/p2/2025/2025-03-15-x2/pdf/g2-159x2.pdf>

⁴³ 2024 Natural Gas DSM Annual Verification Report, March 18, 2026, Ontario Energy Board, p. 30, <https://www.rds.oeb.ca/CMWebDrawer/Record/936560/File/document>

⁴⁴ 2024 Natural Gas DSM Annual Verification Report, March 18, 2026, Ontario Energy Board, p. 28, <https://www.rds.oeb.ca/CMWebDrawer/Record/936560/File/document>

assumptions, which resulted in an increase in the TRC-Plus ratio for some DSM measures, and a decrease in others. Please see Section 6.3 for details.

Spend

Table 4.6 displays the forecasted and actual spending for the Residential Whole Home offering in 2025.

Table 4.6 2025 Residential Whole Home Forecasted and Actual Spending

Item	Forecasted Spend	Actual Spend
Residential Whole Home Costs		
Incentive Costs	\$67,967,588	\$43,619,714
Promotion Costs ^{1,2}	\$1,893,189	\$1,776,927
Delivery Costs ¹	\$3,195,853	\$2,039,818
Total	\$73,056,631	\$47,436,459
Residential Program-Level Costs		
Residential Program-Level Administration Costs ³	\$1,979,515.	\$2,148,213

¹ For clarity, this section displays the combined values for HER, HER+, and HRS Assessment offerings.

² Promotion Costs include expenses for all marketing material.

³ Administration Costs are tracked at the Residential Program level.

The Incentive, Promotion, and Delivery spends were all below forecast in 2025. The significant underspend in the Incentive spend is reasonable as it is a direct result of the lower than forecasted participation.

Anticipated Offering Changes for 2026

While it is anticipated that there will be a small number of HER+ projects processed in 2026, the vast majority of all Residential Whole Home participants will participate in the HRS Assessment offering.

4.1.1.2 Home Efficiency Rebate

Please see Appendix C for offering details.

Offering Changes and Lessons Learned in 2025

The HER offering was launched in July 2024, and intake was concluded in January 2025 with the launch of HRS Assessment. HER participation results were lower than forecasted as a result of delayed submissions and participants who completed their pre-assessment but did not complete a post-assessment.

Anticipated Offering Changes for 2026

The HER offering concluded in January 2025 and has been replaced by HRS Assessment for 2026.

4.1.1.3 Home Renovation Savings Assessment

Please see Appendix C for offering details.

Offering Changes and Lessons Learned in 2025

HRS Assessment launched on January 28, 2025. To support the launch, Enbridge Gas and the IESO established regular communication processes, including joint management operating committee meetings. These structured forums helped ensure alignment, transparency, and effective problem-solving, contributing to a well coordinated program and a seamless customer experience.

In fall 2025, a Limited-Time Offer ("LTO") was introduced within the HRS Assessment stream to encourage year-end program completion. Customers who installed an eligible insulation upgrade and completed their follow-up assessment by November 30, 2025, received a \$250 bonus rebate, resulting in over 1,400 qualifying participants.

Despite the LTO, HRS participation results were lower than forecasted as a result of delayed submissions and participants who completed their pre-assessment but did not complete a post-assessment.

Anticipated Offering Changes for 2026

For 2026, the HRS Assessment offering will introduce a bonus rebate for customers who complete three or more eligible measures to help drive higher average energy savings. Further, foundation-related upgrades will be consolidated into one measure to make the offer easier for participants to understand.

Additionally, an e-Transfer payment option is anticipated for the HRS Assessment offering to provide a faster and more convenient incentive delivery process for participants.

4.1.2 Residential Single Measure Offering

The Single Measure offering was launched in 2025 under the HRS program with the intention of encouraging broader participation in the residential program through a simplified single measure alternative. This offering was designed to motivate customers to work with participating contractors to identify and complete energy efficiency improvements such as attic insulation upgrades and the installation of cold-climate air source heat pumps without requiring a home energy assessment. Please see Appendix C for offering details.

Table 4.7 Residential Single Measure Offering Results

Metric	Achievement
Net Annual Gas Savings (m ³)	4,546,303

Offering Changes and Lessons Learned in 2025

The Residential Single Measure offering was launched on January 28, 2025, under the HRS program, focusing on cold climate air source heat pumps. 2025 was the first year of joint, one window delivery with the IESO, who served as the program administration lead for the Single Measure Heat Pump stream. Operationally, the Single Measure Heat Pump stream employs a contractor led delivery model, which required a substantial, provincewide onboarding effort to register and activate HVAC contractors.

To ensure readiness, contractors received education and training on the 2025 program offering and associated process requirements. A key focus area was proper heat pump sizing and equipment selection.

Specific to heat pumps, key lessons learned from the first year of joint delivery include:

- The high contractor interest and complexity of contractor pre-qualification and onboarding were greater than anticipated, highlighting the need for earlier outreach, consistent communication, and robust support mechanisms.
- Contractors benefited significantly from more structured technical guidance, especially on sizing methodologies, which will inform improvements to future training materials and quality assurance processes.
- There were opportunities identified in the contractor driven model to streamline registration workflows, simplify required documentation, and enhance the tools used to support contractor navigation, with improvement work beginning in 2025 and continuing into 2026.

On August 5, 2025, attic insulation measures were added to the Residential Single Measure offering under the HRS program. Initially, only a small number of attic insulation contractors were approved and onboarded to the offering. Contractor onboarding progressed effectively overall, with contractors adapting to the program requirements quickly. Although project submissions were slow in the first two months, this gradual uptake was anticipated and resolved naturally as contractors gained experience and expanded their administrative capacities. Further, Enbridge Gas launched an LTO that enabled customers to receive multiple quotes for attic insulation, which was particularly beneficial in remote areas with only one local contractor. The LTO was successful, yielding increased customer awareness, strong measure uptake, and leads for 2026 projects.

Specific to the attic insulation measures, key lessons learned include:

- Ensuring customers can obtain multiple quotes for attic insulation remains challenging in certain remote regions where only a single qualified contractor is currently available.
- During the early months of the program, contractor schedules reached full capacity due to the LTO, leading some customers to believe they might miss the LTO opportunity because contractors were unable to complete work within the designated timeframe.
- Some non-approved contractors expressed concerns about not being included in the offering. This was addressed by Enbridge Gas through a webinar clarifying that 2025 was a start-up year and additional contractors would have an opportunity to participate in the onboarding process that began in late 2025 for the 2026 program year.

Anticipated Offering Changes for 2026

In 2026, the rebates for the Residential Single Measure Attic offering will be increased by \$250 across all incentive tiers to provide greater support for participating customers, in order to improve participation and enhance the overall value of the program for participants. In addition, the offer will be strengthened by adding more participating insulation contractors, expanding customer access to a larger pool of qualified service providers.

4.1.3 Residential Smart Home Offering

The Smart Home offering provides eligible residential Enbridge Gas customers with a rebate towards automated controls to help reduce the energy consumption of their home. The offering currently consists of the smart, or adaptive, thermostat measure, which uses sensors and Wi-Fi technology to give homeowners greater flexibility in controlling heating and cooling needs while at home or away, helping reduce energy demand. The offering provides customers a rebate for the purchase of a qualifying adaptive thermostat. Please see Appendix C for offering details.

Table 4.8 Residential Smart Home Offering Results

Metric	Achievement
Net Annual Gas Savings (m ³)	4,828,440



Offering Changes and Lessons Learned in 2025

On January 28, 2025, the Smart Home offering was rebranded as part of the HRS program. This offer is comprised of two program streams: the instant rebate stream and the post-purchase stream.

Further, as part of Enbridge Gas's collaboration with the IESO, an enhanced incentive is available to customers who meet income eligibility qualification in line with the IESO Tier 2 income qualification under IESO's Energy Assistance Program guidelines.

The Post-Purchase rebate stream showed improved performance compared to 2024, as reflected in an increase in participation from 20% to 24% of Smart Home participants. This trend suggests sustained customer interest in the flexibility to purchase devices through the retailer of their choice, and this insight will be incorporated into the development of marketing materials for 2026.

In 2025, Enbridge Gas identified a smaller than forecasted increase in participants. As a result, Enbridge Gas increased marketing efforts and introduced an LTO to encourage increased participation.

Additionally, Enbridge Gas added new eligible devices to the offering, specifically the ecobee Smart Thermostat Essential and Sensi Lite Smart Thermostat, demonstrating the importance of proactively expanding technology options to better meet customer needs and enhance program participation.

Anticipated Offering Changes for 2026

In 2026, the incentive for eligible participants will be increased to \$100 from the previous \$75 toward the purchase of a qualifying adaptive thermostat. Additionally, the incentive for participants during a Limited Time Offer ("LTO") will allow participants to receive a maximum rebate of \$125.

4.2 Low-Income Program

Enbridge Gas's Low-Income Program consists of the following offerings:

- Home Winterproofing Offering (Section 4.2.1)
- Affordable Housing Multi-Residential Offering (Section 4.2.2)

4.2.1 Home Winterproofing Offering

Designed to reduce energy costs and improve indoor home comfort for low-income customers, the Home Winterproofing ("HWP") offering provides a free home energy assessment and installation of efficiency measures, such as insulation, draft-proofing, showerheads, aerators, pipe wrap, and smart thermostats at no cost to the participant. A free carbon monoxide detector is also installed in homes that previously did not have one. In addition, DAs have access to a health and safety budget to remediate issues or barriers posing health and safety risks to residents and DAs that may otherwise prohibit participation in the offering.

The market for this offering includes all single family social and assisted housing, residents in private single-family dwellings and residents on-reserve in Indigenous communities who meet income qualification and eligibility criteria.

To streamline the process, a strategic partnership with the IESO was established in 2022 to enhance the delivery of the Home Winterproofing Program and the Energy Affordability Program by offering both to customers. In addition to the measures offered under HWP, the participant is also eligible for free energy-efficient appliances through the co-delivery approach.

Offering details can be found in Appendix C.

Table 4.9 Home Winterproofing Offering Results

Metric	Achievement
Single Family Net Annual Gas Savings (m ³)	3,777,687

Offering Changes and Lessons Learned in 2025

Enbridge Gas focused on stakeholder engagement in 2025, particularly with the IESO and local municipalities. Enbridge Gas continued its close collaboration with the IESO through bi-weekly coordination meetings, which provided an ongoing forum to review successes, address operational challenges, and align program processes. Enbridge Gas also co-hosted engagement sessions attended by social housing providers. Stakeholder feedback gathered in 2025, focusing on barriers to participation, will be used to inform HWP outreach and delivery.

Broader engagement efforts included monthly surveys of past participants, which highlighted high satisfaction levels, strong motivations related to comfort, energy savings, cost reductions, and the effectiveness of bill inserts in driving awareness.

Enbridge Gas also worked to improve customer awareness through the following targeted marketing initiatives:

- Enbridge Gas delivered two roadshow events in Eastern Ontario in November 2025 to strengthen program awareness and build trust with potential participants. These events were well attended, and participants found the heat-loss demonstrations and group discussions especially valuable. Enbridge Gas plans to expand the roadshow model to additional postal codes in 2026.
- Enbridge Gas launched targeted community-based outreach in neighborhoods with high low-income potential but historically low participation. This initiative engaged local thrift stores, senior events, small family-owned businesses, and tax accountants.
- Enbridge Gas leveraged existing partnerships with municipal programs and community networks to more effectively engage private low-income households through joint marketing efforts.

- Enbridge Gas also expanded its reach by securing a comprehensive sponsorship package with sector organizations. These partnerships supported webinars, newsletter features, conference participation, and information booths designed to deepen understanding of energy-equity challenges and improve engagement with residents and housing providers.

Anticipated Offering Changes for 2026

In 2026, Enbridge Gas will ensure the offering remains focused on weatherization activities. In particular, it will not incent smart thermostats through HWP unless the participant is also installing custom insulation or draft proofing upgrades.

Additionally, Enbridge Gas will conduct the second phase of the customer journey study through a survey of participants at the pre-audit stage. A third-party consultant will interview customers at each stage of the HWP journey, and the resulting insights will be analyzed to identify opportunities for improvement.

4.2.2 Affordable Housing Multi-Residential Offering

The Affordable Housing Multi-Residential (“AHMR”) offering provides energy assessments, technical assistance and incentives for various energy efficiency measures to social and assisted housing and low-income market rate multi-family buildings. The offering includes custom, prescriptive, and direct install measures, along with incentives for building assessments. Offer details are provided in Appendix C.

Table 4.10 Affordable Housing Multi-Residential Offering Results

Metric	Achievement
Multi-Residential Net Annual Gas Savings (m ³)	1,967,909

Offering Changes and Lessons Learned in 2025

With the implementation of Amendment 15 and the associated increased baselines, Enbridge Gas determined that it was no longer feasible to continue incenting high efficiency and condensing hydronic boilers. Given that boilers had historically represented a significant share of annual energy savings, the exclusion marked a major shift for AHMR. This change required a strategic redirection, as follows:

- To continue to support customers with new boiler upgrades, particularly where the boiler will not be optimized to peak efficiency, Enbridge Gas introduced a new pilot that focuses on education and financial support to optimize boiler and overall system efficiency.
- Enbridge Gas focused on customer education regarding the savings potential of remaining eligible measures such as controls and variable frequency drives.
- The AHMR custom incentive structure was adjusted. Both the standard and Limited Time Offer (LTO) rates increased to \$2.50/m³ and \$3.00/m³, respectively, to help compensate for the removal of boilers and to support customer uptake of technologies that are not essential for basic building operation. Additionally, the maximum coverage for incremental costs was raised from 50% to 75%, further reducing payback periods and supporting project approval for measures that might otherwise be financially challenging.

Together, these adjustments helped sustain participation and savings achievement.

Other changes to the AHMR offering in 2025 included:

- In order to drive incremental results in areas lacking the mid to high-rise buildings typically found in metropolitan regions, Enbridge Gas introduced a small building LTO to all eligible customers with buildings under three stories or with a footprint of less than 600m². Unfortunately, Enbridge Gas saw low participation in this LTO in 2025 and will not be continuing it in 2026.

- To align with the Commercial Program, the AHMR team implemented a new prescriptive measure, the Hybrid Rooftop Unit, with a slight increase in incentives per unit compared to the Commercial offer.

Table 4.11 below displays the distribution of participation and natural gas savings results between private market rate and social housing participants.

Table 4.11 2025 AHMR Offering Results Distribution Between Private Market and Social Housing Participants

Item	Private Market (%)	Social Housing (%)	Total (%)
Projects	63	38	100
Net Annual Natural Gas Savings	49	51	100

Enbridge Gas strives for a balanced offering with results driven relatively evenly through the private market and social housing subsectors. In 2023 and 2024, the majority of projects and savings were in the private market subsector. In 2025, Enbridge Gas increased outreach initiatives in the social housing subsector, including greater stakeholder engagement through organizations such as Home Services Corporation and Ontario Non-Profit Housing Association. While results and distribution fluctuate year over year, Enbridge Gas aims to drive deep engagement from all eligible customers and address the unique needs of different segments.

Anticipated Offering Changes for 2026

Enbridge Gas will be increasing the maximum incremental cost coverage in 2026, for both the standard offer and LTO. Additionally, the Early Install Bonus will remain at 100% for projects commissioned and submitted by August 31st, 2026. This increase compared to the standard maximum incremental cost coverage is intended to drive customers and business partners to complete projects earlier in the year.

For 2026, Enbridge Gas plans to engage a third-party organization to reach out to a broad group of customers who could potentially qualify as Private Market Rate customers.

4.3 Commercial Program

Enbridge Gas's Commercial Program consists of the following offerings:

- Commercial Custom Offering (Section 4.3.1)
- Prescriptive Downstream Offering (Section 4.3.2)
- Direct Install Offering (Section 4.3.3)
- Prescriptive Midstream Offering (Section 4.3.4)

4.3.1 Commercial Custom Offering

The Commercial Custom offering is designed to encourage customers to reduce their natural gas consumption by providing support to identify and prioritize projects in addition to incentivizing the associated energy savings. Projects supported through the offering require site-specific inputs to calculate savings, including complex measures with interactive effects and those that are outside the scope of prescriptive measures. Key offering elements include:

- Customer project implementation incentives.
- Opportunity identification during site walk-throughs.
- Audit, assessment, and/or metering incentives.
- Portfolio benchmarking, prioritization of opportunities, and quantification of savings through engineering calculations to support business case development.
- Connecting customers to implementation service providers.

The Commercial Custom offering targets commercial customers, except for low-income qualified multi-family buildings (see Section 4.2.2, the Affordable Housing Multi-Residential offering). Please see Appendix C for the offering details.

Table 4.12 Commercial Custom Offering Results

Metric	Achievement
Large Customer Net Annual Gas Savings (m3)	12,006,587
Small Customer Net Annual Gas Savings (m3)	1,964,644

Offering Changes and Lessons Learned in 2025

In 2025, the commercial sector experienced a variety of challenges, including:

- Customers experienced escalating capital costs, combined with uncertainty surrounding the United States' new trade policy objectives, which delayed or placed large energy-efficiency capital projects at risk. Enbridge Gas has observed that many customers are prioritizing urgent or necessary repairs while deferring discretionary projects until market conditions stabilize.
- When the Government of Canada decided to set the Federal Carbon Charge to zero, it impacted the cost-effectiveness and payback periods of energy efficiency projects.
- Some energy efficiency projects, particularly in the institutional sector, require multiple years of planning. As Enbridge Gas's current DSM plan is intended to conclude in 2026, some customers have voiced concerns about the continuity of incentives, and is limiting their ability to confidently integrate enhanced energy efficiency measures.

Despite the challenges outlined above, the Commercial Custom offer achieved a strong result in 2025, in part due to the strategies described below.

With the implementation of Amendment 15 and the associated increased baselines, Enbridge Gas determined that it was no longer feasible to continue incenting high efficiency and condensing hydronic boilers. To continue to support customers with new boiler upgrades, particularly where the boiler will not be optimized to peak efficiency, Enbridge Gas introduced a new pilot that focuses on education and financial support to optimize boiler and overall system efficiency.

Further, Enbridge Gas pivoted strategically towards influencing building controls. It implemented a Controls LTO, which was available across all commercial subsectors and experienced strong demand and customer interest in 2025. In part due to their lower costs, controls projects are an attractive and impactful pathway for delivering natural gas savings.

In 2025, Enbridge Gas implemented a Steam System Upgrade LTO, which was designed to encourage institutional customers with larger steam systems to assess system performance through steam trap audits and evaluations of insulation opportunities. This offering had strong participation in steam-related efficiency projects by addressing system performance gaps within institutional facilities.

Anticipated Offering Changes for 2026

In response to the financial and policy challenges outlined above, Enbridge Gas will enhance project implementation and energy assessment incentives beginning in 2026. Project implementation incentives will increase from \$0.25/m³ to \$0.40/m³ of estimated annual natural gas savings, while the incremental cost cap will rise from 50% to 75% of the incremental cost. Energy assessment incentives will also be increased to better reflect rising audit and study costs.

The following enhanced initiatives will be available in 2026 to commercial customers:

- **Boiler Optimization Pilot:** The Boiler Optimization Pilot will continue into 2026, supporting boiler system efficiency improvements through a holistic assessment of heating system performance, followed by optimization activities that enhance operational efficiency.
- **Controls LTO:** Enhanced incentives will be targeted toward customers who commit to proceeding with controls projects early in the year. This approach is intended to encourage proactive planning, as most commercial customers finalize capital budgets within the first quarter.
- **Multi-Unit Residential Building (MURB) LTO:** A renewed focus will be placed on the MURB sector, which continues to present significant untapped natural gas savings potential.

4.3.2 Prescriptive Downstream Offering

The Prescriptive Downstream offering provides fixed per-unit financial incentives to end-use customers for several different technologies with defined eligibility requirements. Incentives may also be provided to service providers, BPs, trade allies and distributors, depending on the technology. This offering is available to all commercial and industrial customers. The Prescriptive Downstream offering promotes ease of participation by providing customers a menu of technologies with pre-determined incentives and savings estimates, making it easier to choose an eligible technology and understand the applicable incentive.

Please see Appendix C for the full list of eligible technologies and their incentives. Energy savings are based on the OEB's TRM. See Section 2.6 for more details regarding the TRM.

Table 4.13 Prescriptive Downstream Offering Results

Metric	Achievement
Large Customer Net Annual Gas Savings (m ³)	1,090,107
Small Customer Net Annual Gas Savings (m ³)	1,149,055

Offering Changes and Lessons Learned in 2025

Offering changes in 2025 include:

- Introduced hybrid roof-top units as a new measure.
- Enhanced standard incentives for destratification fans and demand control ventilation (DCV).
- Rolled out a limited time offer for condensing make-up air (MUA) units.
- Increased incentives for the Business Partner Multi-Unit Year-End Bonus offer, as exhibited in Appendix C.

Building on success from 2024, Enbridge Gas continued to address participants financial barriers through bonus offers and LTOs for ozone laundry and demand-controlled kitchen ventilation (“DCKV”), to spur participation.

In 2025, economic uncertainty created a cautious investment climate, while the United States' new trade policy on imported energy-related equipment increased project expenses. These conditions reduced affordability and slowed the adoption of energy-efficient measures, with many businesses prioritizing short payback periods or deferring upgrades. As a result, the Prescriptive Downstream Offer saw lower participation and savings compared to previous years. In response, the program maintained enhanced fixed incentives to help offset upfront costs, strengthened engagement with trade allies such as business partners and distributors, and streamlined administrative processes to reduce burden and ensure continued value despite challenging market conditions.

Anticipated Offering Changes for 2026

In 2026, planned offering changes include the delivery of a new measure, adaptive thermostats, and an updated approach to several existing measures, including enhanced incentives for ozone laundry, DCV, DCKV, and air curtains. Enbridge Gas is also considering enhancing incentive structures, such as higher standard and business partner incentives, increased project caps, and the addition of a distributor incentive. Several temporary promotions, including the multi-unit DCKV top-up, will be made permanent, and the one-time business partner bonus will be reintroduced with expanded eligibility. Collectively, these changes are intended to streamline the offer structure, align it with upcoming TRM updates, and encourage greater participation across key customer and partner groups.

4.3.3 Direct Install Offering

The Direct Install offering is marketed as the Small Business Offer and provides a turnkey option through which enhanced support and higher incentives are provided for the installation of select energy efficient measures. The offering targets small and medium-sized independently owned businesses. Offering details are provided in Appendix C.

Table 4.14 Direct Install Offering Results

Metric	Achievement
Large Customer Net Annual Gas Savings (m ³)	215,641
Small Customer Net Annual Gas Savings (m ³)	5,518,044

Offering Changes and Lessons Learned in 2025

Enbridge Gas continued to deliver the Direct Install offering through two streams, the shipping door equipment stream and the demand control kitchen ventilation (DCKV) stream.

In 2025, Enbridge Gas expanded the external facing portal access to DCKV vendors to canvas potential customers and determine eligibility instantly.

Enbridge Gas continued to utilize enhanced incentive amounts to help overcome market barriers and drive participation rates. As a result, the Shipping Door stream saw significant results in 2025. Enbridge Gas continues to see an increased number of dock door seal projects as compared to air curtain projects.

The DCKV installation stream continued to be delivered through a collaboration with the IESO Save on Energy (“IESO SOE”) Retrofit Program, allowing for joint delivery through one point of contact. LTOs were offered for both Tier 2 (5,001 to 10,000 CFM) and Tier 3 (10,001 to 15,000 CFM) DCKV units to help increase uptake. The increased incentive LTOs saw a limited uptake of DCKV projects in the 2025 Direct Install offering. Vendor staffing restrictions and market saturation in the Greater Toronto Area were challenges faced in the DCKV stream.

Small business customers faced new economic uncertainty and challenges from the United States’s new trade policy objectives and inflated costs for equipment, installation, supply chain, and fuel consumption, which created a barrier for investing in energy efficiency. To help participants overcome these barriers, Enbridge Gas continued to offer elevated incentive levels, of up to 100% of selected measures. Participants responded positively to these adjustments, and Enbridge Gas will consider continuing the enhanced incentives for certain measures in 2026.

Anticipated Offering Changes for 2026

Enbridge Gas is considering the following changes for 2026:

- Expansion of the Dock-in Air Curtain measures (additional door sizes and operating hours criteria) to match TRM v10.
- Launch of the Smart Thermostat Small Business Offer, in collaboration with the IESO’s Small Business Program.
- Expansion and onboarding of new vendors for both the shipping door and DCKV streams.

4.3.4 Prescriptive Midstream Offering

Enbridge Gas’s Prescriptive Midstream offering influences foodservice, HVAC, and other equipment distributors to promote select high-efficiency options at the point of sale. The Midstream offering is delivered through a hands-on approach provided by an external agent. A full list of eligible technologies and their associated incentives is provided for reference in Appendix C. Energy savings are based on the OEB’s TRM, details for which are provided in Section 2.6.

Table 4.15 Prescriptive Midstream Offering Results

Metric	Achievement
Large Customer Net Annual Gas Savings (m ³)	349,345
Small Customer Net Annual Gas Savings (m ³)	1,375,181

Offering Changes and Lessons Learned in 2025

New program tactics were deployed in 2025 based on insights from the previous years and to mitigate for the United States’s new trade policy objectives. As detailed below, these tactics were intended to improve the accessibility of offering related content, help advance awareness of the value associated with higher efficient equipment, and support greater participation rates across the supply chain:

- Introduced a Limited Time Offer (LTO) with an additional 25% incentive on all foodservice stream measures to counter low adoption caused by the United States’s new trade policies and related uncertainties. The LTO drove higher uptake, particularly in October and November.

- Expanded measure mix in the foodservice stream to include undercounter (low and high temperature) and single tank conveyor dishwashers (high temperature) to create a more comprehensive turnkey offering for foodservice customers, which resulted in a high uptake of participants.
- Maintained the Sales Program Incentive Fund (“SPIFF”), which was launched in 2024, to provide an additional incentive mechanism for individual sales representatives to sell eligible efficient equipment within the foodservice stream. The SPIFF program saw strong engagement in 2025, with an uptake of six distributors participating, which contributed to higher sales through these channels.
- In order to help streamline the customers’ selection process, Enbridge Gas updated the Qualified Product List (“QPL”) which involved updating the quick reference content with current eligible models and new product offerings within each equipment category.
- Developed and distributed customizable Fryer Buying Guides tailored to each distributor, enabling easy comparison between standard, efficient, and high-efficiency models. These guides support distributors in promoting high-efficiency equipment included in the offer while highlighting both energy and affordability benefits of the products.

As a result of the Government of Canada’s decision to set the Federal Carbon Charge to zero, Enbridge Gas determined that it was no longer feasible from a cost-effectiveness perspective to continue delivering Condensing Unit Heaters. As a result, they are no longer being promoted as an active measure in the HVAC stream.

Anticipated Offering Changes for 2026

The following enhancements to the offering are planned for 2026:

- Enbridge Gas will strengthen distributor engagement through enhanced quality assurance processes and direct outreach, with the goal of mitigating barriers and improving ongoing involvement.
- Enbridge Gas is considering a tiered participation model that provides preferred terms or higher SPIFFs to strengthen adoption among distributors with medium to high participation rates.
- Improve the overall program experience by expanding feedback and recognition mechanisms across all participant levels, including connecting and marketing toward end users directly.

Improve regional uptake using targeted marketing toward the Northern part of Ontario, through LinkedIn and radio advertisement to contractors.

4.4 Industrial Program

Enbridge Gas's Industrial Program consists of the following offering:

- Industrial Custom Offering (Section 4.4.1)

4.4.1 Industrial Custom Offering

The Industrial Custom offering addresses energy savings opportunities related to unique building specifications, design concepts, processes, and/or new technologies that are outside the scope of prescriptive measures. The offering provides technical assistance and financial incentives, helping industrial customers to identify, quantify, and implement energy efficient measures, projects, or initiatives. Enbridge Gas also provides financial support for third-party assessments aimed at quantifying and validating identified projects. See Appendix C for the offering details.

Table 4.16 Industrial Custom Offering Results

Metric	Achievement
Net Annual Gas Savings (m ³)	59,349,776

Offering Changes and Lessons Learned in 2025

In 2025, Enbridge Gas introduced the following adjustments to the Industrial Custom offering:

- The manufacturing segment's second-tier (i.e., for gross natural gas savings greater than 50,001 m³, see Appendix C) standard incentive rate was increased from \$0.10/m³ to \$0.15/m³ to help encourage additional larger-scale projects by reducing the payback period.
- There were barriers that existed for the agriculture sector specific to new construction, which included infrastructure capacity constraints, ongoing water moratoriums, and development charges in some municipalities. In order to overcome these barriers, Enbridge Gas segmented the agriculture sector into two categories, new construction and retrofit. The standard incentive rate for retrofit projects increased to \$0.20/m³ to stimulate retrofit activity and mitigate potential slowdowns in the new construction category.
- Enbridge Gas relaunched an LTO to encourage the completion of agricultural retrofit projects earlier in the year.

As noted with other customer segments, industrial customers are impacted by elevated interest rates, the United States's new trade policy objectives, and challenging economic conditions. Consequently, industrial customers remain cautious and conservative as it relates to capital budget planning, and energy efficiency upgrades may become deprioritized in comparison to production, maintenance, and safety-related activities and projects.

Enbridge Gas continues to sustain and evolve existing relationships and form new relationships, to address staffing shortages and increased turnover across the industry in recent years.

Anticipated Offering Changes for 2026

In 2026, Enbridge Gas is planning on increasing incentives to support opportunity identification through energy assessments and metering for customers in the smaller tier of natural gas consumption. Recognizing the ongoing financial challenges and uncertainty related to the United States's new trade policy objectives faced by industrial customers, Enbridge Gas will also further increase incentives and expand project cost coverage for the manufacturing and agriculture segments to better support their energy efficiency initiatives.

4.5 Large Volume Program

Enbridge Gas's Large Volume Program consists of the Direct Access Offering (Section 4.5.1).

4.5.1 Direct Access Offering

The Large Volume Direct Access offering is exclusive to contract customers within Rate T2 or Rate 100 in the legacy Union rate zones. Customers in these rate classes have significant natural gas consumption and include large volume industrial operations, power generators, chemical plants, and petroleum refineries. As a result of the OEB's finding in its Decision that gas-fired-generators should be exempt from the Large Volume Program,⁴⁵ these customers are excluded from the Large Volume Program.

The offering uses a self-directed funding model, wherein each customer has direct access to the incentive budget they pay in rates. Under this model, customers know exactly how much funding they have available each program year and can appropriately plan their expenditures to reduce energy usage in their facility. Working with an Enbridge Gas Technical Account Manager, customers submit an annual Energy Efficiency Plan ("EEP") outlining gas saving projects or studies driving future energy efficiency projects. If a customer elects not to participate, the funds are dispersed via an aggregated pool approach. The aggregated pool is then used to fund additional energy efficiency projects for all eligible Rate T2 and Rate 100 customers, on a first-come, first-serve basis. Additional offering details are provided in Appendix C.

Table 4.17 Direct Access Offering Results

Metric	Achievement
Net Annual Gas Savings (m ³)	11,793,541

Offering Changes and Lessons Learned in 2025

As noted with other customer segments, Large Volume customers are impacted by elevated interest rates, uncertainty related to the United States's new trade policy and challenging economic conditions. Consequently, Large Volume customers remain cautious as it relates to capital budget planning and energy efficiency upgrades may become deprioritized compared to other needs such as production, maintenance, and safety-related activities and projects.

To encourage ongoing customer participation, Enbridge Gas continued to offer enhanced incentives for participants and worked to reduce program barriers through a one-on-one tailored approach to technical consultation, opportunity identification, and project prioritization.

The EEP submission deadline remained July 1st, providing participants with a reasonable timeframe to develop and submit their annual EEP to their ESA. Enbridge Gas maintained the aggregated pool incentive cap at \$200,000 to continue motivating Large Volume customers to complete capital-intensive efficiency projects beyond their Direct Access budget.

Anticipated Offering Changes for 2026

The Direct Access offering incentives and program structure will remain unchanged for 2026.

⁴⁵ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Section 4.2.4, p. 43.

4.6 Energy Performance Program

Enbridge Gas's Energy Performance Program consists of the Whole Building Pay for Performance ("P4P") Offering (Section 4.6.1).

4.6.1 Whole Building Pay for Performance

The P4P offering for K-12 schools takes a holistic, multi-year approach to energy management, supporting participants in achieving deeper savings year over year. It uses metered and building data to establish a baseline for energy use, setting performance targets 20% beyond that baseline. Energy performance is measured annually over three years to calculate participant incentives. Additionally, a bonus incentive is available for participants who achieve and sustain at least a 20% improvement in energy efficiency compared to the original baseline. This approach differs from Enbridge Gas's traditional resource acquisition programming, as the baseline refers to the in-situ performance rather than code requirements or industry standard practice.

While the schools are supported initially with an opportunity identification workshop, ongoing support is also provided to assess capital, operational and behavioural energy-savings opportunities within a building over the defined participation period.

The multi-year engagement of this offering can be classified into two periods: (i) the Start-Up Period, and (ii) the Performance Period. During the Start-Up Period, the participant completes the gas baseline model and opportunity identification assessment. The selected opportunities will then be implemented throughout the Performance Period and associated metered gas savings are tracked and reported. Offering details are provided in Appendix C.

Table 4.18 Whole Building Pay for Performance Offering Results

Metric	Achievement
Participants	31
Net Annual Gas Savings (m ³)	375,033

Offering Changes and Lessons Learned in 2025

Participants in the 2023 cohort completed their second Performance Period, while those in the 2024 cohort finished their first.

Throughout the process, the Delivery Agent ("DA") provided guidance to help participants meet their building performance targets. The DA also supported participants in developing the skills needed to monitor and manage their gas consumption more effectively.

Some of the DA's program quarterly reports contained unusual or unexpected consumption data, such as higher or lower-than-anticipated usage, and initially lacked sufficient context to explain the discrepancies. This emphasized the importance of allowing time for follow-up investigations to ensure accurate reporting. In response, Enbridge Gas directed the delivery agent to investigate anomalies in quarterly reports and include detailed findings in their annual report.

One of the ongoing challenges of delivering P4P is maintaining strong communication between all parties involved: Enbridge Gas, the DA, the school board, and individual schools. Gaps in communication can lead to compromised data reliability, for example if there is an issue with the weekly interval meter data caused by meter replacement or building automation system issues. Enbridge Gas will work with the DA to improve communication among all parties.

It was identified that some projects lacked detailed documentation, such as invoices, leading to challenges tracking incremental costs for capital retrofit projects, data essential for internal reporting and correctly calculating the TRC-Plus ratio. To address this, starting in 2026, Enbridge Gas will require that the DA ensures all necessary data is collected.

Anticipated Offering Changes for 2026

Enbridge Gas will continue supporting the first, second and third cohorts throughout their respective Performance Periods, working closely with the DA to help underperforming participants achieve greater natural gas savings. The DA will maintain regular engagement with school boards to ensure meters function correctly, interval metering data remains accessible, and any facility installations or operational changes are closely tracked. Quarterly and annual reports will provide deeper analysis of natural gas consumption trends, highlighting variations and providing actionable insights to help participants optimize energy use.

4.7 Building Beyond Code Program

Over more than a decade, Enbridge Gas invested in voluntary, above code new construction programs designed to build industry capacity and help builders exceed Ontario's already stringent building code, the most energy efficient in Canada. These programs provided training, technical expertise, and optional labelling pathways that supported market transformation. Enbridge Gas has not proposed new construction programming for the 2027-2030 DSM plan term.

Enbridge Gas's Building Beyond Code Program consists of the following offerings:

- Residential Savings By Design Offering (Section 4.7.1)
- Commercial Savings By Design Offering (Section 4.7.2)
- Affordable Housing Savings By Design Offering (Section 4.7.3)
- Commercial Air Tightness Testing Offering (Section 4.7.4)

4.7.1 Residential Savings By Design

The objective of the Residential Savings by Design offering is to support and influence the residential building industry through capacity-building initiatives that address barriers to meet anticipated building code changes requiring higher energy efficiency performance for newly constructed homes. The offering is intended to mitigate lost opportunities by helping advance builder knowledge, practices, and interest in building beyond code through the following two streams:

- The Energy Star for New Homes ("ESNH") stream focuses on providing targeted support to builders to construct and certify their homes to ESNH version 17 or equivalent (approximately 20% over Ontario Building Code ["OBC"] in municipalities with historically low levels of market penetration of this efficiency standard.
- The Net Zero Energy Ready ("NZER") stream helps to advance builders' performance design, procurement, and construction related knowledge and practices at the design phase to support their ability to execute discovery homes built to the Net Zero Ready labelling requirements established by the Canadian Home Builders Association ("CHBA").

Through the ESNH, builders can participate in information sessions that provide technical guidance on building to the ESNH standard.

In the NZER stream, participating builders are guided through a series of activities to support the design and construction of the NZER discovery home, including:

- An Integrated Design Process ("IDP") workshop that supports provides context and insights into the NZER offer, labelling requirements, and the various measures that can be used to obtain the label.
- Trades training.
- Sales training.
- Testing/verification and labeling of the home.

Offering details are provided in Appendix C.

Table 4.19 Residential Savings by Design Offering Results

Metric	Achievement
Number of Energy Star Homes	845
Number of Net Zero Energy Ready Homes	20

Offering Changes and Lessons Learned in 2025

In 2025, residential new construction across Ontario was impacted by lower housing sales, declining home prices, and increased construction costs, which impacted the offering results. Despite market challenges, there continues to be builder interest in the NZER stream. Enbridge Gas has worked with a number of builders that completed the IDP workshop, determined the NZER discovery home design, and have begun construction of their discovery homes. Given the multi-year horizon of the NZER stream, the 2025 NZER labeling results were driven by builders who applied to participate in 2024.

Enbridge Gas continued to update the list of municipalities where the number of ESNH homes remains below the threshold needed to demonstrate market readiness, ensuring that this stream is offered only in areas that require additional support for builders to achieve the ESNH standard.

Anticipated Offering Changes for 2026

Previously, municipalities that had adopted a Green Development Standard mandating ESNH or similar performance standards for new residential construction were removed from the list of eligible municipalities. However, following the Province of Ontario's introduction of Bill 17, Protect Ontario by Building Faster and Smarter Act, this restriction has been removed for 2026. As a result, five municipalities have been added to the eligibility list: Ajax, King, Mississauga, Pickering, and Toronto.

Enbridge Gas has not proposed new construction programming for the 2027-2030 DSM plan term. As the NZER stream is a two-year process, recruitment activities will cease in 2026.

4.7.2 Commercial Savings By Design

The Commercial Savings by Design ("CSBD") offering supports builders and developers to advance their initial design concepts beyond Ontario Building Code ("OBC") requirements through an IDP workshop. Each IDP workshop brings industry experts together to provide tailored energy conservation considerations and opportunities, demonstrating the feasibility of including more efficient measures that will enhance the overall building's performance.

Enbridge Gas's ESAs actively engage with builders and developers to identify new commercial (e.g., MUSH, MURB, and non-industrial businesses) construction projects at the early design phase to target for participation in the CSBD offering. IDP workshop participants are guided through a series of activities tailored to their project, through which several design, technology, and process considerations are recommended to meet or exceed the OBC energy-related performance requirements by 25%. Key elements of the offering include:

- Visioning Session between the design team and IDP workshop facilitator.
- Energy Modelling to create a baseline energy model for reference during the IDP workshop, helping set the IDP Efficiency Target.
- IDP Workshop and associated summary report that documents key outcomes.
- Assessment of the final building design submitted for permitting to determine if it aligns with the IDP-related efficiency performance target.
- Technical Assistance Incentive of \$4,000 to the builder to help offset the cost of professional consulting fees incurred to bring their design team to the workshop.

Table 4.20 Commercial Savings by Design Offering Results

Metric	Achievement
Participants	42

Offering Changes and Lessons Learned in 2025

The construction industry continues to face challenges due to elevated costs, resource constraints, and knowledge gaps, which can cause hesitation and deter interest in exploring approaches to design and construction that are beyond minimum code requirements. To help address challenges faced within the year, Enbridge Gas implemented an LTO including a \$4,000 incentive, which was well received by builders.

Anticipated Offering Changes for 2026

Previously, when projects were located within a municipality with a Green Development Standard, a 10% incremental improvement in energy performance beyond the local standard targets was required. However, following the Province of Ontario's introduction of Bill 17, Protect Ontario by Building Faster and Smarter Act, this stretch target has been removed for 2026. Enbridge Gas anticipates this will create more opportunities for CSBD projects in 2026.

4.7.3 Affordable Housing Savings By Design Offering

Enbridge Gas helps affordable housing providers to design and build new construction projects that exceed OBC energy performance targets by at least 20% through the Affordable Housing Savings by Design ("AHSBD") offering. For projects that fall within a municipality with a Green Development Standard, the offering requires a 5% incremental improvement in energy performance beyond the local standard targets. In addition to advancing building designs beyond code, the AHSBD offering aims to transform affordable housing providers' understanding of achievable energy performance possibilities for their new buildings.

Offering details are provided in Appendix C.

Table 4.21 Affordable Housing Savings by Design Offering Results

Metric	Achievement
Participants	30

Offering Changes and Lessons Learned in 2025

Enbridge Gas continued to focus on awareness-building activities in areas of the province with lower participation rates through a targeted marketing campaign and focused sales efforts, which resulted in successful project leads in those areas.

Collaborating with Enbridge Gas's AHMR offering enabled increased outreach to mutual clients via activities such as webinars and trade shows with associations such as Housing Services Corp and the Ontario Non-Profit Housing Association. Please see Section 4.2.2 for more information about the AHMR offering.

Anticipated Offering Changes for 2026

In 2026, the Technical Assistance Incentive will increase from \$7,500 to \$8,000. This change recognizes the increase in consulting costs over the past several years.

Previously, when projects were located within a municipality with a Green Development Standard, a 5% incremental improvement in energy performance beyond the local standard targets was required. However, following the Province of Ontario's introduction of Bill 17, Protect Ontario by Building Faster and Smarter Act, this stretch target has been removed for 2026.

4.7.4 Commercial Air Tightness Testing

The Commercial Air Tightness Testing (“ATT”) offering aims to advance the adoption of air tightness testing in commercial and multi-family new construction buildings.

The ATT offering is delivered through two offer streams:

1. **Program Participants:** this stream targets developers and builders of commercial and multi-residential buildings that are 25,000 ft² or larger and will be in a condition where air tightness testing can be performed before October 1st of the program year. Technical and financial support assists participants in commissioning air tightness tests, addressing any performance deficiencies, and measuring improved performance levels.
2. **Qualified Agents:** this stream seeks to build the capacity of commercial air tightness testing agents throughout the building community. Delivered by a third-party, Enbridge Gas offers an online course followed by a full-day classroom workshop with hands-on training to help build capacity, skills, and knowledge associated with air testing requirements and best practices. The offering is tailored to people who have interest in building envelope or building commissioning, with an educational background in building enclosure, energy modelling, architecture, building sustainability, structural engineering, energy auditing, and general contracting fields of study.

Offering details are provided in Appendix C.

Table 4.22 Commercial Air Tightness Testing Offering Results

Metric	Achievement
Participants	6
Number of Qualified Agents	21

Offering Changes and Lessons Learned in 2025

Enbridge Gas continues to observe strong interest from industry professionals and the construction community in learning about air tightness best practices. This sustained interest is reflected in the strong response to the 2025 Qualified Agent workshops. Further, despite the time burden associated with ATT, the level of engagement in ATT program participants suggests that the market remains receptive to initiatives that support improved building performance.

Anticipated Offering Changes for 2026

No changes are anticipated to the offering in 2026.

5. Evaluation

Per the 2023 DSM Framework, “there are two broad categories of evaluation activity: impact evaluation and process evaluation. Impact evaluation focuses on the specific impacts of the program – for example, savings and costs. Process evaluation focuses on the effectiveness of the program design – for example, the delivery channel.”⁴⁶

As discussed in Section 2.3, impact evaluation is coordinated and executed by the OEB. Since program design and implementation are program administrator activities, process evaluation is coordinated and executed by Enbridge Gas.

5.1 Impact Evaluation and Audit

As discussed in Section 2.3, the OEB coordinates the impact evaluation and annual verification process, including selecting a third-party EC. The intention of the annual verification process is for the EC to provide an opinion on whether the claimed DSM shareholder incentive amount, amount to be added to the Lost Revenue Adjustment Mechanism Variance Account, and Demand Side Management Variance Account have been correctly calculated using reasonable assumptions. The EAC, as described in Section 2.3, provides input and advice to the EC to support the achievement of the annual verification objectives.

Details on the impact evaluation activities and other verification activities for the 2025 program year will be outlined in the EC’s 2025 audit report available on the Natural Gas Conservation Evaluation Advisory Committee section of the OEB Engage with Us website.⁴⁷

5.2 Process Evaluation

Enbridge Gas regularly evaluates its programs and offerings to assess the effectiveness of its program design.

In its Decision, the OEB stated “that Enbridge Gas will share a full process evaluation plan with OEB staff, the EAC and EC for integration into the broader EM&V plan developed for the OEB by the EC for the 2023 to 2025 DSM Plan term.”⁴⁸ On May 25th, 2023, Enbridge Gas submitted its process evaluation plan to the EAC. This process evaluation plan is contained within the Final 2023 – 2025 Evaluation Measurement and Verification Plan produced by the EC and is available on the Natural Gas Conservation Evaluation Advisory Committee section of the OEB Engage with Us website.⁴⁹

In 2025, Enbridge Gas did not complete a formal process evaluation.

⁴⁶ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 29.

⁴⁷ <https://engagewithus.oeb.ca/natural-gas-conservation-evaluation-advisory-committee>

⁴⁸ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Section 4.8, p. 81.

⁴⁹ <https://engagewithus.oeb.ca/natural-gas-conservation-evaluation-advisory-committee>

6. Results and Spend

6.1 Scorecard Results and Shareholder Incentive

Enbridge Gas is eligible to earn a shareholder incentive of up to \$23.2 million for DSM results measured against the Company's Residential, Low Income, Commercial, Industrial, Large Volume, Energy Performance, and Building Beyond Code Scorecards. The DSM shareholder incentive is established by the OEB to "motivate the gas utility to both actively and efficiently pursue DSM savings and to recognize performance."⁵⁰ The maximum incentive available is allocated to each scorecard based on the allocation of budget to each scorecard. For more information on the DSM shareholder incentive please refer to Section 6 of the 2023 DSM Framework.

In 2025, Enbridge Gas earned \$10.2 million in DSM shareholder incentive as outlined in Table 6.0 below.

Table 6.0 2025 Maximum Shareholder Incentive and Achievement by Scorecard

Scorecard	Maximum DSM Incentive	DSM Shareholder Incentive Achieved
Residential	\$5,102,180	\$1,573,837
Low-Income	\$5,102,180	\$4,149,733
Commercial	\$5,102,180	\$2,177,016
Industrial	\$5,102,180	\$520,179
Large Volume	\$695,752	\$112,332
Energy Performance	\$231,917	\$231,917
Building Beyond Code	\$1,855,338	\$1,410,748
Total	\$23,191,727	\$10,175,761

Detailed scorecard results are provided in Table 6.1 to Table 6.7 below.

Table 6.1 2025 Residential Program Scorecard Results

Metrics	Metric Target Levels			Weight	Achievement	Weighted % of Scorecard Achieved
	Lower Band	Target	Upper Band			
Net Annual Gas Savings (m ³)	17,085,584	22,780,778	28,475,973	100%	21,477,483	94%
Total Scorecard Target Achieved						94%
Scorecard Company Incentive Achieved						\$1,573,837

⁵⁰ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 33.

Table 6.2 2025 Low-Income Program Scorecard Results

Metrics	Metric Target Levels			Weight	Achievement	Weighted % of Scorecard Achieved
	Lower Band	Target	Upper Band			
Single Family Net Annual Gas Savings (m³)	2,076,043	2,768,057	3,460,072	50%	3,777,687	68%
Multi-Residential Net Annual Gas Savings (m³)	1,506,522	2,008,696	2,510,870	50%	1,967,909	49%
Total Scorecard Target Achieved						117%
Scorecard Company Incentive Achieved						\$4,149,733

Table 6.3 2025 Commercial Program Scorecard Results

Metrics	Metric Target Levels			Weight	Achievement	Weighted % of Scorecard Achieved
	Lower Band	Target	Upper Band			
Large Customer Net Annual Gas Savings (m³)	14,632,481	19,509,975	24,387,469	50%	13,661,681	35%
Small Customer Net Annual Gas Savings (m³)	5,677,170	7,569,560	9,461,950	50%	10,006,923	66%
Total Scorecard Target Achieved						101%
Scorecard Company Incentive Achieved						\$2,177,016

Table 6.4 2025 Industrial Program Scorecard Results

Metrics	Metric Target Levels			Weight	Achievement	Weighted % of Scorecard Achieved
	Lower Band	Target	Upper Band			
Net Annual Gas Savings (m³)	54,702,262	72,936,349	91,170,436	100%	59,349,776	81%
Total Scorecard Target Achieved						81%
Scorecard Company Incentive Achieved						\$520,179

Table 6.5 2025 Large Volume Program Scorecard Results

Metrics	Metric Target Levels			Weight	Achievement	Weighted % of Scorecard Achieved
	Lower Band	Target	Upper Band			
Net Annual Gas Savings (m³)	10,394,945	13,859,927	17,324,909	100%	11,793,541	85%
Total Scorecard Target Achieved						85%
Scorecard Company Incentive Achieved						\$112,332

Table 6.6 2025 Energy Performance Program Scorecard Results

Metrics	Metric Target Levels			Weight	Achievement	Weighted % of Scorecard Achieved
	Lower Band	Target	Upper Band			
Participants	19	25	31	50%	31	62%
Net Annual Gas Savings (m³)	187,500	250,000	312,500	50%	375,033	75%
<i>* Scorecard is capped at 125%. Actual scorecard achievement was 137%.</i>						Total Scorecard Target Achieved
						125%*
Scorecard Company Incentive Achieved						\$231,917

Table 6.7 2025 Building Beyond Code Program Scorecard Results

Metrics	Metric Target Levels			Weight	Achievement	Weighted % of Scorecard Achieved
	Lower Band	Target	Upper Band			
Residential Savings by Design – ENERGY STAR Homes	2,069	2,759	3,449	15%	845	5%
Residential Savings by Design – Net Zero Energy Ready Homes	10	13	16	15%	20	23%
Commercial Savings by Design – Participants	26	34	43	30%	42	37%
Affordable Housing Savings by Design – Participants	18	25	31	30%	30	36%
Commercial Air Tightness Testing – Participants	5	7	9	5%	6	4%
Commercial Air Tightness Testing – Qualified Agents	8	10	13	5%	21	10%*
<i>* Metric is capped at 200% (10% of weighted scorecard achieved).</i>						Total Scorecard Target Achieved
						115%
Scorecard Company Incentive Achieved						\$1,410,748

6.2 Lost Revenue Adjustment Mechanism

The Lost Revenue Adjustment Mechanism (“LRAM”) allows Enbridge Gas to recover the lost distribution revenue associated with DSM activity. For more information on the LRAM, refer to Section 9.4 of the 2023 DSM Framework.

In 2025, lost distribution revenues associated with DSM activity was \$0.230 million, as outlined in Table 6.8 below.

Table 6.8 2025 LRAM Statement^{1,2,3}

Rate Class	LRAM Volumes (10 ³ m ³)	Distribution Margin Rates (\$/10 ³ m ³)	Revenue Impact
	(a)	(b)	(a) x (b)
EGD Rate Zone			
Rate 110	3,915	\$13.91	\$54,481.63
Rate 115	252	\$6.88	\$1,731.64
Rate 135	940	\$40.51	\$38,083.25
Rate 145	221	\$26.87	\$5,951.80
Rate 170	1,793	\$5.28	\$9,464.96
Union Rate Zones			
South - M4	2,450	\$19.38	\$47,483.63
South - M5	735	\$42.72	\$31,410.46
South - M7	12,419	\$2.05	\$25,446.44
South - T1	293	\$1.63	\$478.48
South - T2	5,835	\$0.31	\$1,832.23
North - 20	1,563	\$6.15	\$9,612.89
North - 100	1,261	\$3.05	\$3,841.77
Total	31,678		\$229,819.19

¹ Rate 1 and Rate 6 are not included in the LRAM amount for clearance above as these rate classes are covered under the Average Use True-Up Variance Account (AUTUVA).

² Rates M1 and M2 (Union rate zones) are not included in the LRAM amounts for clearance.

³ For clarity, Rate 100 (EGD rate zone) is not included in the LRAM and is recovered through fixed charges.

6.3 Cost-Effectiveness Results

As described in Section 2.4, cost-effectiveness screening for the 2023 DSM Framework uses the “TRC-Plus” test.

Table 6.9 provides the program and portfolio TRC-Plus results.

Table 6.9 2025 TRC-Plus Summary

Program	NPV TRC-Plus Benefits (a)	Program Costs (b)	Incremental Costs (c)	Increased Resource Costs (d)	Total TRC Costs (e = b+c+d)	Net TRC-Plus (f = a-e)	TRC-Plus Ratio (g = a/e)
Residential	\$121,655,151	\$10,136,579	\$154,080,074	\$41,739,665	\$205,956,318	(\$84,301,167)	0.59
Low-Income	\$27,888,280	\$7,869,808	\$21,475,900	\$827,383	\$30,173,091	(\$2,284,811)	0.92
Commercial	\$89,025,376	\$8,166,193	\$40,412,369	\$10,572,162	\$59,150,725	\$29,874,651	1.51
Industrial	\$159,557,253	\$4,163,256	\$50,032,503	\$657,193	\$54,852,951	\$104,704,302	2.91
Large Volume	\$7,450,848	\$254,005	\$1,119,269	\$0	\$1,373,274	\$6,077,574	5.43
Energy Performance	\$921,635	\$802,544	\$0	\$0	\$802,544	\$119,090	1.15
Total DSM Portfolio*	\$406,498,543	\$49,290,107	\$267,120,115	\$53,796,403	\$370,206,625	\$36,291,918	1.10

* The Program Costs in the Total DSM Portfolio row include Portfolio overheads and Building Beyond Code program costs.

In 2025, there were two significant, portfolio wide changes to avoided cost and as such, it would not be appropriate to directly compare the TRC-Plus ratios in 2025 to previous years, as follows:

1. On March 15th, 2025, the Government of Canada announced that it will be setting the fuel charge under the Greenhouse Gas Pollution Pricing Act and regulations to zero (effectively removing the Federal Carbon Charge) as of April 1st, 2025.⁵¹ Consequently, the avoided cost for carbon in the calculation of the TRC-Plus ratio was set to zero, thereby eliminating all benefits driven by avoided carbon. This resulted in a reduction to the TRC-Plus ratio.
2. In its 2024 Natural Gas Demand Side Management Annual Verification Report, the Evaluation Contractor identified a recommendation for the Residential Whole Home offering, that “the OEB should continue to work with Enbridge and the EAC to identify and implement changes to the cost-effectiveness test assumptions that accurately reflect the impact of electrification measures. At minimum, this discussion should include the method for determining electricity avoided costs.”⁵²

While Enbridge Gas has always quantified annual and lifetime kWh impacts (energy impacts), the Company is now also quantifying electricity peak kW impacts (capacity impacts). Enbridge Gas consulted with the IESO and has updated its approach to quantifying electricity impacts to more closely align with the IESO’s methodology, peak kW impacts are estimated as the portion of kWh impacts that occur during peak hours as defined by the IESO.

Enbridge Gas previously applied electric avoided costs that were based on the IESO’s wholesale weighted average rate. Following consultation with the IESO, the Company began using the IESO’s annual marginal energy costs (\$/kWh) and marginal capacity costs (\$/kW), depending on the forecasted system need (i.e., summer or winter) starting in 2025.

⁵¹ <https://canadagazette.gc.ca/rp-pr/p2/2025/2025-03-15-x2/pdf/g2-159x2.pdf>

⁵² 2024 Natural Gas DSM Annual Verification Report, March 18, 2026, Ontario Energy Board, p. 28, <https://www.rds.oeb.ca/CMWebDrawer/Record/936560/File/document>

This change resulted in an increase in the TRC-Plus ratio for some DSM measures, and a decrease in others.

As shown in table 6.9, the Residential Program has a TRC-Plus ratio that was less than 1. Please see Sections 6.3.1 and 4.1.1.1 for a discussion of the Residential Program TRC-Plus ratio.

6.3.1 Cost-Effectiveness of the HRS Residential Program

As shown in Table 6.9 above, Enbridge Gas reports the TRC-Plus cost-effectiveness at the DSM Program level, as stipulated in the DSM Framework.⁵³ The Residential Program TRC-Plus analysis in Table 6.9 includes all five offerings that were in market in the 2025 program year: Home Efficiency Rebate Plus (“HER+”), Home Efficiency Rebate (“HER”), Home Renovation Savings (“HRS”) Assessment, HRS Single Measure, and HRS Smart Home.

As described in Section 4.1, Enbridge Gas partnered with the IESO, jointly delivering Residential programming (the Home Renovation Savings Program), effective January 28, 2025. Despite the fact that the 2025 program year included HER+ and HER projects, it is the intention that the Enbridge Gas Residential Program will eventually be entirely delivered under the HRS brand, inclusive of the Whole Home, Single Measure, and Smart Home offerings. Consequently, Enbridge Gas believes it is appropriate to also report the cost-effectiveness analysis for the HRS portion of the 2025 year, without HER+ and HER benefits or costs included.

Determining the cost-effectiveness of a joint offering with two program administrators has proven to be a challenge, considering Enbridge Gas and IESO apply different cost-effectiveness tests and inputs. Enbridge Gas submitted a proposal to OEB Staff and the IESO that the HRS program should be screened at two levels for cost-effectiveness, as follows:

1. Complete cost-effectiveness analysis of the joint HRS program, inclusive of all costs and benefits for both entities and all participants across Ontario.
2. Enbridge Gas ratepayer-driven cost-effectiveness analysis, inclusive of benefits and costs of Enbridge Gas participants and driven by Enbridge Gas ratepayer funding only.

This proposal is being considered by OEB Staff and the IESO. In the interim, all parties agreed that on a draft basis⁵⁴, it would be appropriate for Enbridge Gas to report on the second test, quantifying all benefits and costs resulting from gas ratepayer funding. Please see Table 6.10 below for this analysis.

Table 6.10 2025 TRC-Plus Summary of the HRS Program

Program	NPV TRC-Plus Benefits (a)	Program Costs (b)	Incremental Costs (c)	Increased Resource Costs (d)	Total TRC Costs (e = b+c+d)	Net TRC-Plus (f = a-e)	TRC-Plus Ratio (g = a/e)
Home Renovation Savings (Enbridge Gas Ratepayer Funded)	\$63,592,394	\$7,820,585	\$55,373,305	\$13,660,868	\$76,854,759	(\$13,262,365)	0.83

As shown in Table 6.10, the TRC-Plus cost effectiveness test has resulted in a TRC-Plus ratio for the 2025 HRS program that was less than 1.0. Analysis identified the primary driver of the high TRC costs to be the incremental cost of heat pumps. Further, when heat pumps are installed, there is a reduction in natural gas consumption, which is a benefit according to the TRC methodology, but there is also an increase in electric usage, which is a TRC cost, and a driver for the low TRC-Plus ratio in HRS.

⁵³ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 25.

⁵⁴ With best available inputs at the time of drafting.

6.4 Weighted Average Measure Life

With the approval of Enbridge Gas's proposed change to net annual natural gas savings described in Section 2, the OEB directed that Enbridge Gas's WAML should not fall below 14 years across its portfolio of programs, excluding the Large Volume Program, "to ensure the approved DSM plan maintains sufficient longer-term benefits"⁵⁵ and avoiding a scenario of Enbridge Gas focusing on measures with a shorter Estimated Useful Life ("EUL") to maximize claimed first-year savings.

The portfolio WAML is calculated as the sum of a program year's cumulative net natural gas savings divided by the sum of that program year's net annual natural gas savings. The WAML calculation and the minimum WAML threshold are subject to adjustments to account for changes in measure life assumptions outside of the utilities control. For example, updates to TRM measure lives and the Custom Measure Life table as may be revised as part of the annual TRM review process.

Enbridge Gas has calculated the 2025 WAML to be 14.73, which is above the minimum threshold of 14 years. See Table 6.11 below for the values used to determine the WAML.

Table 6.11 2025 Weighted Average Measure Life Calculation

Item	Values
Net Cumulative Natural Gas Savings (Excluding Large Volume) (m ³)	1,629,419,799
Net Annual Natural Gas Savings (Excluding Large Volume)* (m ³)	110,616,493
Weighted Average Measure Life	14.73

Enbridge Gas noted a reduction in WAML in 2025 compared to previous years. There was pressure in 2025 on the WAML due to the following factors:

- Residential projects, within whole home residential offerings in particular, have very long measure lives. In 2025, there was a reduction in participation as a result of winding down certain whole home offerings and launching others.
- As has been identified through Section 4, Programs and Offerings, Enbridge Gas identified that many businesses prioritized short payback periods or deferring upgrades as a consequence of economic uncertainty and the United States' new trade policy's impacts on imported energy-related equipment. As a result, Enbridge Gas found that DSM participants leaned toward projects with smaller capital investments, which are typically aligned with shorter measure lives.
- Following the implementation of Amendment 15 and the associated increased baselines, Enbridge Gas determined that it was no longer feasible to continue incenting high efficiency and condensing hydronic boilers. These measures have long measure lives and have historically represented a significant share of annual energy savings.

⁵⁵ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Section 4.6, p. 67.

6.5 End-of-Term Natural Gas Reduction Incentive

Within the 2023 DSM Framework, the OEB stipulated Enbridge Gas's eligibility for an End-of-Term Natural Gas Reduction Incentive. Enbridge Gas may earn an End-of-Term Natural Gas Reduction Incentive of up to \$30 million "if, at the end of the 3-year term, total volume of natural gas sold to Enbridge Gas's Ontario customers in 2025 is 1.5% less than total volume of natural gas consumed by Enbridge Gas's Ontario customers in 2022 on a weather normalized basis."⁵⁶ The Decision also detailed a separate 75% target (1.125% reduction in total volume of natural gas consumed) that would result in a \$15 million incentive. These potential incentives are in addition to the annual shareholder incentive related to program scorecards. There are no targets or incentives between the specified 75% and 100% targets.

Enbridge Gas used the actual weather normalized gas throughput volumes for 2022 and compared that to the actual weather normalized gas throughput volumes for 2025. As opposed to general service rate classes, contract market rate class throughput is not weather normalized, as these customers' gas usage is not primarily weather dependent, but rather is primarily process dependent.

Table 6.12 compares weather normalized general service rate classes and actual contract account rate classes throughput, showing an increased throughput of 2.26% in 2025 compared to 2022. As can be seen, Total Volume increased in 2023 relative to 2022, and in 2024 relative to 2023, but Total Volume decreased in 2025 relative to 2023 and 2024. Enbridge Gas did not achieve the 1.5% or 1.125% reduction in annual natural gas throughput and therefore did not achieve the End-of-Term Natural Gas Reduction Incentive.

Table 6.12 Annual Natural Gas Throughput Comparison*

Item	2022	2023	2024	2025
Total Weather Normalized Volume - General Service Rate Classes (million m ³)	15,635	15,936	16,012	15,864
Total Actual Volume - Contract Market Rate Classes (million m ³)	9,326	9,690	9,781	9,660
Total Volume (million m³)	24,961	25,625	25,793	25,524
Change Over 2022	N/A	2.66%	3.33%	2.26%

* Only includes customers/rate classes eligible for DSM and subject to DSM costs.

In June 2025, Enbridge Gas submitted an application to the OEB reflecting a one-year extension of the OEB-approved 2023-2025 DSM Plan with no modifications to the DSM Framework. In the application, Enbridge Gas proposed that the End-of-Term Natural Gas Reduction Incentive conclude as planned at the end of 2025 and not be extended to 2026.⁵⁷ The OEB issued its Decision on November 6, 2025, noting that "The OEB approves the continuation of the DSM shareholder incentive available to Enbridge Gas largely in the manner proposed, including the maximum 2026 DSM shareholder incentive value of \$23,748,328,"⁵⁸ with no specific mention of the End-of-Term Natural Gas Reduction Incentive. Enbridge Gas interprets the OEB's Decision to indicate that the End-of-Term Natural Gas Reduction Incentive has concluded.

⁵⁶ Decision and Order, Application for Multi-Year Natural Gas Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 8.

⁵⁷ EB-2024-0198, Exhibit B, Tab 1, Schedule 1, Page 17, June 20, 2025.

⁵⁸ Decision and Order, Application for approval of natural gas demand side management plan for 2026, EB-2024-0198, November 6, 2025, p. 12.

6.6 Budgets and Spending

Total 2025 DSM spend was \$162.24 million, compared to an OEB-approved budget of \$195.11 million. See Table 6.13 for more details. As described in the 2023 DSM Framework, Enbridge Gas can be eligible to overspend by up to 15% of the total OEB-approved budget. The ability to overspend “is meant to allow Enbridge Gas to pursue programs which prove to be very successful.”⁵⁹ For more details, refer to Section 12.2 of the 2023 DSM Framework. There is, however, an exception to this rule for the Residential Whole Home offering, whereby Enbridge Gas is allowed to exceed the 15% overspend. Context is provided in Section 4.1.1.1.

Table 6.13 2025 Budget/Spend/Variance

Item	OEB-Approved Budget	Actual Spend	Variance
<u>Residential Program Costs</u>			
Residential Whole Home	\$73,056,631	\$47,436,458	(\$25,620,172)
Residential Single Measure	\$5,123,733	\$10,635,311	\$5,511,578
Residential Smart Home	\$4,413,347	\$5,146,930	\$733,583
<i>Residential Administrative Costs</i>	\$1,979,515	\$2,148,213	\$168,698
Residential Program Total	\$84,573,226	\$65,366,913	(\$19,206,313)
<u>Low-Income Program Costs</u>			
Home Winterproofing	\$15,951,375	\$21,502,779	\$5,551,405
Affordable Housing Multi-Residential	\$7,921,726	\$6,428,987	(\$1,492,739)
<i>Low-Income Administrative Costs</i>	\$1,635,230	\$1,470,402	(\$164,828)
Low-Income Program Total	\$25,508,331	\$29,402,169	\$3,893,838
<u>Commercial Program Costs</u>			
Commercial Custom	\$13,110,306	\$9,660,114	(\$3,450,193)
Prescriptive Downstream	\$2,703,376	\$3,255,506	\$552,130
Direct Install	\$5,288,582	\$8,310,336	\$3,021,754
Prescriptive Midstream	\$2,686,598	\$2,345,158	(\$341,440)
<i>Commercial Administrative Costs</i>	\$4,096,709	\$4,189,638	\$92,929
Commercial Program Total	\$27,885,571	\$27,760,751	(\$124,820)
<u>Industrial Program Costs</u>			
Industrial Custom	\$15,393,093	\$11,880,478	(\$3,512,614)
<i>Industrial Administrative Costs</i>	\$4,389,910	\$3,808,855	(\$581,055)
Industrial Program Total	\$19,783,002	\$15,689,333	(\$4,093,669)
<u>Large Volume Program Costs</u>			
Direct Access	\$2,829,613	\$2,511,336	(\$318,277)
<i>Large Volume Administrative Costs</i>	\$240,378	\$253,245	\$12,867
Large Volume Program Total	\$3,069,990	\$2,764,581	(\$305,409)
<u>Energy Performance Program Costs</u>			
Whole Building Pay for Performance	\$1,216,814	\$1,103,675	(\$113,139)
<i>Energy Performance Administrative Costs</i>	\$114,538	\$44,760	(\$69,778)
Energy Performance Program Total	\$1,331,352	\$1,148,435	(\$182,917)
<u>Building Beyond Code Program Costs</u>			
Residential Savings by Design	\$6,394,843	\$4,446,836	(\$1,948,008)
Commercial Savings by Design	\$1,781,117	\$1,225,063	(\$556,054)
Affordable Housing Savings by Design	\$3,159,517	\$599,489	(\$2,560,029)
Commercial Air Tightness Testing	\$675,833	\$200,468	(\$475,365)
<i>Building Beyond Code Administrative Costs</i>	\$578,937	\$572,969	(\$5,968)
Building Beyond Code Program Total	\$12,590,248	\$7,044,824	(\$5,545,424)
Program Subtotal	\$174,741,720	\$149,177,007	(\$25,564,714)
<u>Administration Costs</u>			
Portfolio Administration	\$9,509,631	\$7,120,383	(\$2,389,247)

⁵⁹ Decision and Order, Application for Multi-Year Demand Side Management Plan (2022 to 2027), EB-2021-0002, November 15th, 2022, Schedule E, p. 35.

Item	OEB-Approved Budget	Actual Spend	Variance
System Maintenance & Improvements	\$1,131,845	\$624,643	(\$507,202)
Municipal Engagement	\$1,844,907	\$1,552,100	(\$292,807)
Administration Total	\$12,486,383	\$9,297,127	(\$3,189,256)
Evaluation and Regulatory Costs			
EM&V	\$2,942,797	\$681,458	(\$2,261,339)
Regulatory & Stakeholding	\$792,292	\$542,392	(\$249,900)
Process and Market Evaluation	\$565,923	\$102,030	(\$463,893)
Evaluation and Regulatory Total	\$4,301,011	\$1,325,880	(\$2,975,131)
Research and Development Costs			
Research Innovation Fund	\$2,886,205	\$1,779,485	(\$1,106,720)
Market Data	\$699,612	\$663,528	(\$36,083)
Research and Development Total	\$3,585,816	\$2,443,013	(\$1,142,803)
Portfolio Subtotal	\$20,373,211	\$13,066,020	(\$7,307,191)
Total DSM Costs	\$195,114,931	\$162,243,027	(\$32,871,904)

Included in the spend amounts above are customer incentives deferred to future years, referred to as Deferred Participant Costs (“DPCs”), for offerings where incentives are paid when future milestones/activities are reached. The DPCs will be used when the customer incentive commitment is due. For more information on DPCs, please refer to Section 12.2.1 of the 2023-2025 DSM Framework.

Specifically, the deferred amounts are:

- Savings by Design Affordable Housing Offering: \$2,294,750
- Savings by Design Residential Offering: \$452,000
- Energy Performance Whole Building Pay for Performance: \$707,300

6.6.1 Municipal Engagement

Introduction

Enbridge Gas’s municipal engagement activities support municipalities in developing and executing energy efficiency initiatives, seeking to leverage existing DSM offerings alongside complementary municipal activities to reduce corporate and community-based energy use and GHG emissions.

Key Focus Areas with Municipalities in 2025

Energy Planning Consultation

Enbridge Gas was actively engaged with municipalities in 2025 to support their energy planning, provide clarity around the evolution of Enbridge Gas’s DSM portfolio, and share Enbridge Gas’s expertise to support climate action initiatives being developed by municipalities.

In 2025, Municipal Energy Solutions (“MES”) delivered three “toolbox” offerings meant to empower municipalities to develop and actualize their Climate Action Plans and enabling initiatives. These offerings are detailed below:

Home Energy Retrofit Orientation (“HERO”): A home energy retrofit orientation workshop is delivered to homeowners, aiding them in understanding methods to increase the energy efficiency of their home, residential heat loss, heating, cooling, and ventilation systems, and walking them through the process of undertaking a home energy retrofit inclusive of participating in Enbridge Gas’s Home Renovation Savings Program.

Building Beyond Code (“BBC”): The building beyond code workshop is a half-day, in-person session delivered to municipal staff, who gain a better understanding of building science and energy efficiency regulations applicable to new development projects.

Municipal Climate Action Offer (“MCAO”): An incentive offering that helps to offset the costs incurred by a municipality in undertaking climate mitigation initiatives and activities focused on energy efficiency, conservation, and demand management.

Financial Support

Each of the “toolbox” offerings provide financial support to municipalities, whether it be in-kind contributions or direct funding. MES delivered HERO workshops with an in-kind value of \$2,000 per workshop, BBC workshops with an average in-kind value of approximately \$16,500 per workshop, and the MCAO, providing a maximum of \$10,000 to eligible municipalities to support eligible municipal initiatives.

Promotion

MES worked with municipalities to enhance awareness of energy conservation opportunities and the available programs that support municipal actions. Promotional initiatives included:

- Engaging in events throughout Ontario, building awareness with local businesses and supporting energy efficiency goals for new and retrofit municipal buildings.
- Exhibition at more than 40 community events as a platform to actively engage with residents and discuss available Residential and Low Income DSM offerings.

Data Access

In 2025, Enbridge Gas provided more than 70 municipalities with aggregated natural gas consumption data within their jurisdiction. Enbridge Gas also provided municipalities with historical DSM program participation data for their communities and supplied research information in consultation with municipalities to support their planning and reporting activities.

Collaborative Initiatives

Durham Greener Homes: MES supports the Energy Concierge Service of the Durham Greener Homes initiative. The service provides homeowners with guidance and direction, including project management assistance throughout the retrofit journey. The service is available to all homeowners in the Regional Municipality of Durham.

Heat Loss Data and Insights: This Enbridge Gas partnership with select municipalities continued in 2025. The partnership makes heat loss images and insights available within an open platform to home and building owners in those municipalities, to encourage envelope energy retrofits.

Municipal Building Audits: Under a pilot program, MES continued to provide a no cost audit of a municipal building to evaluate various electrification scenarios and provide analysis and recommendations in a final report.

6.6.2 Research and Development

Introduction

Enbridge Gas research and development activities are comprised of two main areas: the Research and Innovation Fund (“RIF”) and Market Data. The RIF is intended to sustain and grow the opportunities in the existing DSM portfolio by investigating new measures and innovative program designs, identifying technical and market barriers of new energy efficiency opportunities, testing new concepts, and sustaining and updating technical resources. The RIF is also intended to support the current objectives and guiding principles outlined in the 2023 DSM Framework and to be responsive to the ever-changing energy landscape in Ontario. The Market Data fund is intended to provide the necessary subscriptions, datasets and external tools required to inform programs about potential areas of opportunity for energy savings and to better understand and segment Enbridge Gas markets.

Research Undertaken Throughout 2025

Market Analysis: this research area involves quantitative and qualitative assessments of Enbridge Gas’s markets to deepen the company’s understanding of market dynamics that influence the uptake of energy efficient technologies and practices. The goal of these studies is to generate actionable, data-driven insights to enhance program participation. Following the earlier completion of a

number of Commercial and Industrial market analysis studies, efforts shifted toward the Residential sector in 2025 with the following new studies:

- **Residential Heat Pump Market Actor Study:** this research sought to understand how key players, such as manufacturers and contractors, operate within Ontario's residential air source heat pump market, including their sales and training practices, product offerings, and supply chain dynamics.
- **Professional Air Sealing Market Scan:** this research investigated how professional air sealing is delivered in practice, including methods, materials, tools, contractor skills, target homes, and the key drivers of costs and gas savings. A comprehensive review and benchmarking of professional air sealing programs across North America was also completed.
- **Residential Natural Gas End Use Study - Energy Conservation:** an annual study that tracks how residential customers perceive the insulation levels in their homes and awareness of Enbridge Gas energy conservation programs. It also seeks to identify how customers access information about energy efficiency and conservation.

Jurisdictional Analysis: This research area involves the consideration, comparison and evaluation of how other jurisdictions address a similar sector, offering, program, technology, or obstacle to help inform recommendations for decision making. This is regularly completed by Enbridge Gas staff or contracted with external consultants. For 2025, Enbridge Gas conducted the following jurisdictional analysis projects with external Consultants:

- **Natural Gas DSM Benchmarking Study:** compiled budgets, spending, and projected energy savings across major utility program portfolios in North America, with a focus on jurisdictions and programs most comparable to Enbridge Gas in Ontario.

Technical Analysis: this research area involves studies intended to support the consistent and accurate estimation of natural gas savings of technologies in current or future DSM programming. It also includes pre-feasibility technology assessments used as early-stage analyses to determine future opportunities for in-depth technical studies and research to develop and maintain calculators and modeling tools. For 2025, Enbridge Gas prioritized technical analyses in the areas of:

- **Efficient Rooftop Units for Commercial/Industrial Buildings:** a multi-phase study to understand the technical and market conditions for commercial RTUs and implement a program focused on efficient features above the standard practice baseline in Ontario. The first phase of this research, completed in 2024, resulted in the development of a new substantiation document for the Commercial Hybrid RTU measure, which was submitted for addition to the Ontario TRM. A second phase, completed in 2025, examined two additional potential RTU measures, RTUs with heat or energy recovery ventilators (HRV/ERV), and RTUs with HRV/ERV plus increased insulation and low-leakage dampers (the RTU Shell Measure), Enbridge Gas ultimately chose not to advance these additional RTU measures
- **Air Source Heat Pump Prescriptive Measure Scenario Analysis:** a project to run and analyse a number of residential heat pump scenarios using a previously developed heat pump analysis tool. These scenarios were used in the development of substantiation documentation for residential air source heat pump and cold climate air source heat pump DSM measures.
- **Air Source Heat Pump Incremental Cost Research:** projects to support the development of substantiation documentation for residential air source heat pump and cold climate air source heat pump DSM measures. These projects had a focus on determining current consumer costs in the Ontario market.
- **Demand-Controlled Kitchen Ventilation (DCKV):** Research to expand the existing substantiation document to expand air flow ranges and DCKV sensor technologies, enabling broader market applicability.
- **Hydronic Additive Technology:** research to support the development of a substantiation document to support a new prescriptive measure for the Commercial market.
- **Low-Income Building Classification Guide:** An initiative to develop a field guide to assist Enbridge Gas staff in classifying buildings to either the Home Winterproofing (HWP) or Affordable Housing Multi Residential (AHMR) offerings, with a focus on helping to ensure a consistent approach to unusual buildings.

Memberships and Associations: to stay connected and collaborate with other entities involved with energy conservation, Enbridge Gas is involved with several associations to identify innovative technologies and program designs, collaborative opportunities for technical research, and other RIF related research projects. These memberships and associations are also a critical resource for conducting jurisdictional scans. The following memberships and associations are being supported using RIF funding in 2025:

- **E Source:** E Source offers industry-leading research, predictive data science, and solution services to help utilities make better decisions to support customers and programming.
- **GTI Energy:** GTI Energy offers a consortium approach, through which a group of interested companies fund and help steer the direction of a project, while GTI Energy manages the program and performs the research. Enbridge Gas is involved in two collaborative programs offered by GTI:
 - Utilization Technology Development: a member-controlled partnership of gas distribution companies that conduct near-term applied research to develop, test, and deploy energy-efficient end-use technologies.
 - Emerging Technology Program: a member-driven collaborative to accelerate the market introduction and acceptance of new emerging technologies to feed utility energy efficiency programs.
- **Northeast Energy Efficiency Partnerships (“NEEP”) Heating Electrification Initiative:** subscribers receive enhanced access to the ccASHP Product List that includes documented products that meet specific technical requirements. The subscription also includes access to other NEEP resources/tools, meetings, industry news, and technical expertise.

Market Data: the purpose of this funding is to cover the cost of external tools, subscriptions, and datasets of information that allow segmentation and classification of customers, including demographics, industry and building stock information. These tools and datasets are essential in identifying potential participants that may be well suited for targeted DSM program offerings. By leveraging this market data, offers can be tailored to the specific needs and characteristics of different customer segments, ensuring more effective delivery of natural gas savings opportunities. Additionally, this market intelligence will support ongoing efforts to build market capacity within each sector, helping to strengthen the overall market structure for energy efficiency while increasing the long-term program impact.

For 2025, Enbridge Gas continued to acquire data from the following sources:

- Utility Analytics Institute
- Municipal Property Assessment Corporation
- The D&B Companies of Canada
- Environics Analytics Group

Appendix A: 2025 Avoided Costs

The inflation factor used is 3.62%. The discount rate is 7.76%. Avoided costs are presented in nominal dollars.

Gas Avoided Costs				
Year	Baseload (\$/m³)		Weather Sensitive (\$/m³)	
	Rate	NPV	Rate	NPV
2025	0.156	0.156	0.189	0.189
2026	0.190	0.332	0.228	0.400
2027	0.204	0.507	0.247	0.613
2028	0.255	0.711	0.289	0.844
2029	0.274	0.914	0.309	1.073
2030	0.295	1.116	0.331	1.301
2031	0.311	1.315	0.349	1.524
2032	0.314	1.501	0.354	1.733
2033	0.333	1.684	0.374	1.939
2034	0.345	1.861	0.388	2.137
2035	0.357	2.030	0.401	2.327
2036	0.365	2.190	0.411	2.507
2037	0.373	2.342	0.420	2.678
2038	0.380	2.486	0.429	2.840
2039	0.409	2.630	0.460	3.002
2040	0.433	2.771	0.485	3.160
2041	0.454	2.908	0.509	3.314
2042	0.475	3.041	0.531	3.463
2043	0.506	3.173	0.564	3.609
2044	0.543	3.304	0.603	3.755
2045	0.575	3.433	0.638	3.898
2046	0.581	3.554	0.646	4.032
2047	0.608	3.671	0.675	4.163
2048	0.636	3.785	0.705	4.289
2049	0.665	3.895	0.737	4.411
2050	0.695	4.003	0.770	4.530
2051	0.727	4.107	0.804	4.645
2052	0.760	4.208	0.840	4.757
2053	0.795	4.305	0.878	4.865
2054	0.831	4.400	0.917	4.970

Avoided Carbon Costs		
Year	Carbon (\$/m³)	
	Rate	NPV
2025	0.000	0.000
2026	0.000	0.000
2027	0.000	0.000
2028	0.000	0.000
2029	0.000	0.000
2030	0.000	0.000
2031	0.000	0.000
2032	0.000	0.000
2033	0.000	0.000
2034	0.000	0.000
2035	0.000	0.000
2036	0.000	0.000
2037	0.000	0.000
2038	0.000	0.000
2039	0.000	0.000
2040	0.000	0.000
2041	0.000	0.000
2042	0.000	0.000
2043	0.000	0.000
2044	0.000	0.000
2045	0.000	0.000
2046	0.000	0.000
2047	0.000	0.000
2048	0.000	0.000
2049	0.000	0.000
2050	0.000	0.000
2051	0.000	0.000
2052	0.000	0.000
2053	0.000	0.000
2054	0.000	0.000

Water Avoided Costs		
Year	Water (\$/1000 Litres)	
	Rate	NPV
2025	1.036	1.036
2026	1.074	2.033
2027	1.113	2.991
2028	1.153	3.912
2029	1.195	4.798
2030	1.238	5.650
2031	1.283	6.468
2032	1.329	7.256
2033	1.377	8.013
2034	1.427	8.741
2035	1.479	9.441
2036	1.532	10.114
2037	1.588	10.762
2038	1.645	11.384
2039	1.705	11.982
2040	1.767	12.558
2041	1.830	13.111
2042	1.897	13.643
2043	1.965	14.155
2044	2.037	14.646
2045	2.110	15.119
2046	2.187	15.574
2047	2.266	16.011
2048	2.348	16.432
2049	2.433	16.836
2050	2.521	17.225
2051	2.612	17.599
2052	2.707	17.958
2053	2.805	18.304
2054	2.906	18.636

Electricity Marginal Energy Costs		
Year	Energy (\$/kWh)	
	Rate	NPV
2025	0.045	0.045
2026	0.047	0.088
2027	0.069	0.147
2028	0.068	0.202
2029	0.077	0.259
2030	0.073	0.309
2031	0.069	0.353
2032	0.061	0.389
2033	0.055	0.419
2034	0.047	0.443
2035	0.041	0.462
2036	0.048	0.483
2037	0.051	0.504
2038	0.059	0.526
2039	0.074	0.552
2040	0.073	0.576
2041	0.080	0.600
2042	0.083	0.623
2043	0.104	0.650
2044	0.097	0.674
2045	0.090	0.694
2046	0.076	0.710
2047	0.066	0.723
2048	0.061	0.733
2049	0.055	0.742
2050	0.053	0.751
2051	0.055	0.759
2052	0.057	0.766
2053	0.059	0.773
2054	0.061	0.780

Electricity Marginal Capacity Costs				
Year	Summer Peak (\$/kW)		Winter Peak (\$/kW)	
	Rate	NPV	Rate	NPV
2025	182.74	182.74	0.00	0.00
2026	189.35	358.45	0.00	0.00
2027	217.60	545.82	0.00	0.00
2028	254.55	749.22	0.00	0.00
2029	280.61	957.28	0.00	0.00
2030	314.19	1,173.46	0.00	0.00
2031	385.40	1,419.52	0.00	0.00
2032	437.03	1,678.45	0.00	0.00
2033	451.19	1,926.50	0.00	0.00
2034	459.47	2,160.91	0.00	0.00
2035	469.42	2,383.13	0.00	0.00
2036	475.09	2,591.83	0.00	0.00
2037	491.50	2,792.19	0.00	0.00
2038	518.76	2,988.42	0.00	0.00
2039	0.00	2,988.42	537.54	188.68
2040	566.09	3,172.81	0.00	188.68
2041	596.93	3,353.23	0.00	188.68
2042	628.43	3,529.49	0.00	188.68
2043	0.00	3,529.49	682.30	366.26
2044	0.00	3,529.49	736.00	544.01
2045	793.05	3,707.22	0.00	544.01
2046	853.00	3,884.61	0.00	544.01
2047	912.66	4,060.73	0.00	544.01
2048	972.16	4,234.82	0.00	544.01
2049	1,031.64	4,406.25	0.00	544.01
2050	1,091.21	4,574.51	0.00	544.01
2051	1,130.71	4,736.30	0.00	544.01
2052	1,171.65	4,891.87	0.00	544.01
2053	1,214.06	5,041.45	0.00	544.01
2054	1,258.01	5,185.28	0.00	544.01

Appendix B: 2025 Target Setting Methodology

Offering	Metric	Metric Weighting	Lower Band¹ (75%)	2025 Target (100%)	Upper Band¹ (125%)
Residential Program Scorecard					
Residential Whole Home Offering	Net Annual Gas Savings (m³)	100%	75% of Target	$\left(\frac{2024 \text{ Metric Achievement}}{2024 \text{ Spend}}\right) \times 2025 \text{ Budget} \times \left(\frac{1.02 \text{ Productivity Factor}}{\text{Inflation Adjustment}}\right)$	125% of Target
Residential Single Measure Offering					
Residential Smart Home Offering					
Low-Income Program Scorecard					
Home Winterproofing Offering	Single Family Net Annual Gas Savings (m³)	50%	75% of Target	$\left(\frac{2024 \text{ Metric Achievement}}{2024 \text{ Spend}}\right) \times 2025 \text{ Budget} \times \left(\frac{1.02 \text{ Productivity Factor}}{\text{Inflation Adjustment}}\right)$	125% of Target
Affordable Housing Multi-Residential	Multi-Residential Net Annual Gas Savings (m³)	50%	75% of Target	$\left(\frac{2024 \text{ Metric Achievement}}{2024 \text{ Spend}}\right) \times 2025 \text{ Budget} \times \left(\frac{1.02 \text{ Productivity Factor}}{\text{Inflation Adjustment}}\right)$	125% of Target
Commercial Program Scorecard					
Commercial Custom Offering	Large Customer Net Annual Gas Savings (m³)²	50%	75% of Target	$\left(\frac{2024 \text{ Metric Achievement}}{2024 \text{ Spend}}\right) \times 2025 \text{ Budget} \times \left(\frac{1.02 \text{ Productivity Factor}}{\text{Inflation Adjustment}}\right)$	125% of Target
Prescriptive Downstream Offering					
Direct Install Offering	Small Customer Net Annual Gas Savings (m³)²	50%	75% of Target	$\left(\frac{2024 \text{ Metric Achievement}}{2024 \text{ Spend}}\right) \times 2025 \text{ Budget} \times \left(\frac{1.02 \text{ Productivity Factor}}{\text{Inflation Adjustment}}\right)$	125% of Target
Prescriptive Midstream Offering					
Industrial Program Scorecard					
Industrial Custom Offering	Net Annual Gas Savings (m³)	100%	75% of Target	$\left(\frac{2024 \text{ Metric Achievement}}{2024 \text{ Spend}}\right) \times 2025 \text{ Budget} \times \left(\frac{1.02 \text{ Productivity Factor}}{\text{Inflation Adjustment}}\right)$	125% of Target
Large Volume Program Scorecard					
Direct Access Offering	Net Annual Gas Savings (m³)	100%	75% of Target	$\left(\frac{2024 \text{ Metric Achievement}}{2024 \text{ Spend}}\right) \times 2025 \text{ Budget} \times \left(\frac{1.02 \text{ Productivity Factor}}{\text{Inflation Adjustment}}\right)$	125% of Target
Energy Performance Program Scorecard					
Whole Building Pay for Performance (P4P)	Number of Participants	50%	37.5	25	62.5
	Net Annual Gas Savings (m³)	50%	187,500	250,000	312,500

Offering	Metric	Metric Weighting	Lower Band ¹ (75%)	2025 Target (100%)	Upper Band ¹ (125%)
Building Beyond Code Program Scorecard					
Residential Savings By Design	Number of ENERGY STAR Homes	15%	2,069	2,759	3,448
	Number of Net Zero Ready Homes	15%	10	13	16
Commercial Savings By Design	Number of Participants	30%	26	34	43
Affordable Housing Savings By Design	Number of Participants	30%	18	25	31
Commercial Air Tightness Testing	Number of Participants	5%	5	7	9
	Number of Qualified Agents	5%	8	10	13

¹ When the calculation of the Upper and Lower Bands of the 100% Targets result in non-integer amounts, the Scorecard Incentive will be calculated based on these precise thresholds.

² Large commercial customers have a three-year average annual consumption greater than/or equal to 100,000 m³/year. Small commercial customers are below 100,000 m³/year.

Appendix C: Offering Details

C1 Residential Whole Home Offering

C1A Home Efficiency Rebate Plus

Eligibility Criteria

All projects require a pre-retrofit assessment prior to the work being completed, and a post-retrofit assessment after the retrofits are completed by an REA. Any of the NRCAN approved Service Organizations can perform the audits.

The total rebate amount cannot exceed the total cost of the assessments and the retrofits completed by the participants. The rebate amount will be adjusted in cases where it exceeds the cost of the audits and retrofits.

No retrofits may be completed prior to the pre-retrofit assessment without the prior consent of Enbridge Gas. The program may be subject to change or cancellation without notice at any time.

The offering is available for the following types of homes:

- Single and semi-detached homes
- Row housing
- Townhomes
- Mobile homes on a permanent foundation
- Permanently moored floating homes
- Mixed use buildings that have more than 50% of its area as residential living space.
- Low-rise MURBs (three storeys or less with a building area of 600 m² or less). MURBs with three or more units cannot receive an incentive for heat pumps or thermostats.

HER+ Incentive Structure

The HER+ program follows NRCAN's rules for measure eligibility. Maximum rebate per premises:

- \$5,600 for owner occupied primary residences not heated with Enbridge natural gas at the time of their pre-retrofit or post-retrofit assessment
- \$10,600 enhanced rebate for homes space heated with Enbridge natural gas at the time of their pre-retrofit or post-retrofit assessment

Category	Measure	Details	Package A	Package B	Package C	Package D
			EGD Owner Occupied	Non-EGD Owner Occupied	EGD Non-Owner Occupied	Off-Grid Funded by NRCAN
Assessment Cost	Assessment Cost	One-time payment to each participant, up to a maximum of \$600.	\$600	\$600	\$600	\$600
Boiler, furnace (off-grid communities)	Replace an oil-fired boiler with an ENERGY STAR certified residential oil-fired boiler	ENERGY STAR certified with an AFUE ≥ 87%.				\$3,500
	Replace a boiler with an ENERGY STAR certified residential gas-fired boiler	ENERGY STAR certified with an AFUE ≥ 90%.				\$1,600
	Replace oil-fired furnace with an ENERGY STAR certified residential oil-fired furnace	ENERGY STAR certified with an AFUE ≥ 95%.				\$3,500
	Replace a furnace with an ENERGY STAR certified	ENERGY STAR certified with an AFUE ≥ 97%.				\$1,600

Category	Measure	Details	Package A	Package B	Package C	Package D
			EGD Owner Occupied	Non-EGD Owner Occupied	EGD Non-Owner Occupied	Off-Grid Funded by NRCAN
	residential gas-fired furnace					
	For mobile homes on a permanent foundation, replace a fossil-fuel burning furnace or boiler with an eligible residential gas-fired furnace for relocatable buildings	Gas-fired furnace for relocatable buildings with an AFUE ≥96%.				\$1,600
Renewable energy systems	Solar photovoltaic panels	Installation of a photovoltaic system with a capacity equal to, or greater than, 1.0 kW.	\$1,000/kW (Up to \$5,000)	\$1,000/kW		\$1,300/kW
Resiliency measures	Resiliency measures*	Batteries connected to photovoltaic systems.	\$1,000	\$1,000		\$1,300
		Roofing membrane: self-adhering roofing underlayment applied to entire roof.	\$150	\$150		\$195
		Basement wall waterproofing.	\$875	\$875		\$1,137.50
		Moisture proofing of 100% of crawlspace floor, walls, and headers.	\$600	\$600		\$780
Water heating	Heat pump water heater	Capacity ≤ 55 gallons: Energy Factor ≥ 2.00 with First Hour Rating ≥ 50 gallons per hour or Uniform Energy Factor ≥ 2.00 First Hour Rating ≥ 45 gallons per hour Capacity > 55 gallons: Energy Factor ≥ 2.20 First Hour Rating ≥ 50 gallons per hour or Uniform Energy Factor ≥ 2.20 First Hour Rating ≥ 45 gallons per hour	\$1,300	\$1,000	\$1,300	\$1,300
Space Heating - Geothermal (ground source) heat pump	Install a ground source heat pump	Water-to-water, brine-to-water and Direct Exchange systems are not eligible.	\$6,500	\$5,000	\$6,500	\$5,000
	Replace a ground source heat pump	Water-to-water, brine-to-water and Direct Exchange systems are not eligible.	\$4,000	\$3,000	\$4,000	\$3,900
Space Heating - Air source heat pump	ENERGY STAR certified air source heat pump	Install a complete new or replacement ENERGY STAR certified air source heat pump system (other than cold climate air source heat pumps), capable of distributing heat throughout the entire conditioned space in the home, including the basement. A minimum of one warm air supply outlet or indoor head is required on every floor, including each level of a split-level, mezzanine level, etc., of each dwelling unit in the building. The newly installed system must meet the following criteria: - Minimum total rated heating capacity at 8.3 °C of 3.52 kW (12,000 Btu/h) - HSPF2 Region V ≥ 6.6 AND SEER2 ≥ 15.2 (Systems with HSPF Region IV ≥ 10 are no longer being added to the eligible product lists. Systems already listed with HSPF Region IV ≥ 10 will continue to be eligible until June 1 st , 2025).	\$3,250	\$2,500	\$3,250	\$3,249
	Mini- or multi-split ducted or ductless system with two warm air supply outlets or indoor heads					
	ENERGY STAR certified air source heat pump	Install a complete new or replacement ENERGY STAR certified air source heat pump system, capable of distributing heat throughout the entire conditioned space in the home, including the basements with a height of 1.8 m or higher. A minimum of one warm air supply outlet or indoor head is required on every floor, including each level of a split-level, mezzanine level, etc., of each dwelling unit in the building. The newly installed system must meet the following criteria: - Min total rated heating capacity at 8.3 °C of 3.52 kW (12,000 Btu/h) - HSPF2 Region V ≥ 6.6 AND SEER2 ≥ 15.2 (Systems with HSPF Region IV ≥ 10 are no longer being added to the eligible product lists. Systems already listed with HSPF Region IV ≥ 10 will continue to be eligible until June 1 st , 2025).	\$5,250	\$4,000	\$5,250	\$5,000
	Central ducted system Or Mini- or multi-split ducted or ductless system with three or more warm air supply outlets or indoor heads					
		Install a complete new or replacement cold climate air source heat pump system, capable of distributing heat throughout the entire conditioned space in the home, including the basement. A minimum of one warm air supply outlet or indoor head is required on every floor, including each level of a split-level, mezzanine level,	\$3,250	\$2,500	\$3,250	\$3,250

Category	Measure	Details	Package A	Package B	Package C	Package D
			EGD Owner Occupied	Non-EGD Owner Occupied	EGD Non-Owner Occupied	Off-Grid Funded by NRCAN
	Cold climate air source heat pumps Mini- or multi-split ducted or ductless system with two warm air supply outlets or indoor heads	etc., of each dwelling unit in the building. The newly installed system must meet the following criteria: -Minimum total rated heating capacity at 8.3 °C of 3.52 kW (12,000 Btu/h) -HSPF2 Region V ≥ 6.6 AND SEER2 ≥ 15.2 (Systems with HSPF Region IV ≥ 10 are no longer being added to the eligible product lists. Systems already listed with HSPF Region IV ≥ 10 will continue to be eligible until June 1 st , 2025). -Compressor must be of variable capacity with three or more distinct operating speeds, or continuously variable speed -COP ≥ 1.8 at -15 °C (5 °F) (at maximum capacity operation) -Capacity maintenance (Max -15 °C (5 °F)/Rated 8.3 °C (47 °F)) ≥ 70%				
	Cold climate air source heat pumps Central ducted system Or Mini- or multi-split ducted or ductless system with three or more warm air supply outlets or indoor heads	Install a complete new or replacement cold climate air source heat pump system capable of distributing heat throughout the entire conditioned space in the home, including the basements with a height of 1.8m or higher. A minimum of one warm air supply outlet or indoor head is required on every floor, including each level of a split-level, mezzanine level, etc., of each dwelling unit in the building. The newly installed system must meet the following criteria: - Min total rated heating capacity at 8.3 °C of 3.52 kW (12,000 BTU/h) - HSPF2 Region V ≥ 6.6 AND SEER2 ≥ 15.2 (Systems with HSPF Region IV ≥ 10 are no longer being added to the eligible product lists. Systems already listed with HSPF Region IV ≥ 10 will continue to be eligible until June 1 st , 2025.) - Compressor must be of variable capacity with three or more distinct operating speeds, or continuously variable speed - COP ≥ 1.8 at -15 °C (5 °F) (at maximum capacity operation) - Capacity maintenance (Max -15 °C (5 °F)/Rated 8.3 °C (47 °F)) ≥ 70%	\$6,500	\$5,000	\$6,500	\$5,000
Window/ door	Window/ sliding glass door	Replace windows or sliding glass doors with ENERGY STAR most efficient models: - U-Factor of 1.05 W/m²K or less, or - Energy Rating of 40 or more.	\$325	\$250	\$325	\$325
		Replace windows or sliding glass doors with ENERGY STAR certified models: - U-Factor of 1.22 W/m²K or less, or - Energy Rating of 34 or more.	\$175	\$125	\$175	\$162.50
	Door	Replace hinged doors, with or without sidelites or transoms with ENERGY STAR certified models: - U-Factor of 1.22 W/m²K or less, or - Energy Rating of 34 or more.	\$175	\$125	\$175	\$162.50
Exposed floor insulation	Exposed floor insulation	For adding insulation value of at least R20 to the entire exposed floor area (minimum area of 11m² or 120 ft²).	\$450	\$350	\$450	\$455
Exterior wall insulation	Exterior wall insulation	Adding insulation with a value greater than R20 to 100% of the exterior walls.	\$6,750	\$5,000	\$6,750	\$5,000
		Adding insulation with a value greater than R12 up to R20 to 100% of the exterior walls.	\$5,000	\$3,800	\$5,000	\$4,940
		Adding insulation with a value of R7.5 up to R12 to 100% of the exterior walls.	\$4,500	\$3,300	\$4,500	\$4,290
Attic	Attic insulation	Increase attic insulation to at least R50 from R12 or less.	\$2,350	\$1,800	\$2,350	\$2,340
		Increase attic insulation to at least R50 from greater than R12 up to R25.	\$800	\$600	\$800	\$780
		Increase attic insulation to at least R50 from greater than R25 up to R35.	\$325	\$250	\$325	\$325
	Cathedral ceiling /flat roof insulation	Increase cathedral/flat roof insulation to at least R28 from R12 or less.	\$800	\$600	\$800	\$780
		Increase cathedral/flat roof insulation to at least R28 from greater than R12 up to R25.	\$325	\$250	\$325	\$325

Category	Measure	Details	Package A	Package B	Package C	Package D
			EGD Owner Occupied	Non-EGD Owner Occupied	EGD Non-Owner Occupied	Off-Grid Funded by NRCAN
		Upgrade uninsulated cathedral ceiling/flat roof to at least R20.	\$800	\$600	\$800	\$780
Basement insulation	Foundation insulation	For adding insulation value greater than R22 to 100% of the basement wall area.	\$2,000	\$1,500	\$2,000	\$1,950
		For adding insulation value of R10 to R22 to 100% of the basement wall area.	\$1,400	\$1,050	\$1,400	\$1,365
	Crawlspace (including the header area)	For adding insulation value greater than R22 to 100% of the crawlspace's exterior wall area, including the header area.	\$1,700	\$1,300	\$1,700	\$1,690
		Adding insulation value of R10 to R22 to 100% of the crawlspace's exterior wall area, including the header area.	\$1,400	\$1,040	\$1,400	\$1,352
		Adding insulation value greater than R24 to 100% of the crawlspace's ceiling.	\$1,050	\$800	\$1,050	\$1,040
	Basement slab insulation	Sealing and insulating at least 50% of the entire basement slab area to add a minimum of R3.5.	\$550	\$400	\$550	\$520
	Basement header insulation	Sealing and insulating at least 80% of the basement header area to add a minimum R20.	\$325	\$240	\$325	\$312
Air sealing	Air sealing	Achieve 20% better than the target.	\$1,300	\$1,000	\$1,300	\$1,300
		Achieve 10% better than the target.	\$1,050	\$810	\$1,050	\$1,053
		Achieve the target in the <i>Renovation Upgrade Report</i> .	\$725	\$550	\$725	\$715
Thermostat	Smart thermostat*	Smart thermostat replacing manual thermostat.	\$50	\$50	\$50	\$65
	Programmable thermostat*	Programmable thermostat replacing manual thermostat.	\$70	\$50	\$70	\$65

*A second measure is required.

C1B Home Efficiency Rebate

Eligibility Criteria

The HER offering is available to Residential Enbridge Gas customers who primarily heat their home with natural gas. All projects require a pre-retrofit assessment prior to the work being completed, and a post-retrofit assessment after the retrofits are completed by a Registered Energy Auditor ("REA"). Any of the NRCAN approved Service Organizations can perform the audits.

For HER, participants must install at least two qualified measures in order to be eligible.

The offering is available for the following types of homes:

- Single and semi-detached homes
- Row housing
- Townhomes
- Mobile homes on a permanent foundation
- Mixed use buildings that have more than 50% of its area as residential living space.
- Low-rise MURBs (three storeys or less with a building area of 600 m² or less). MURBs with three or more units cannot receive an incentive for heat pumps or thermostats.

HER Incentive Structure

Maximum rebate of \$5,000 per premises.

Category	Measure	Details	Rebate
Windows, Doors, Skylights and Sliding Doors	Windows, Doors, Skylights and Sliding Doors	Replace with ENERGY STAR models; minimum 3 windows OR 1 door OR 1 skylight OR 1 sliding door; full-frame replacement; rebate per rough opening.	\$50 per rough opening
Exposed Floor Insulation	Exposed Floor Insulation	Insulate entire exposed floor area $\geq 11 \text{ m}^2$ (120 ft ²); add $\geq$ R-20.	\$300
Attic Insulation (Attic/Cathedral Ceiling/Flat Roof)	Attic	Pre-Audit $\leq$ R-12 $\rightarrow$ R-50; rebate pro-rated by % area insulated.	\$1,500 max
		Pre-Audit $>$ R-12 to R-25 $\rightarrow$ R-50; rebate pro-rated by % area insulated.	\$1,200 max
		Pre-Audit $>$ R-25 to R-35 $\rightarrow$ R-50; rebate pro-rated by % area insulated.	\$900 max
	Cathedral Ceiling/Flat Roof	Pre-Audit $\leq$ R-12 $\rightarrow$ R-20; rebate pro-rated by % area insulated.	\$780 max
		Pre-Audit $\leq$ R-25 $\rightarrow$ R-28; rebate pro-rated by % area insulated.	\$780 max
Exterior Wall Insulation	Exterior Wall	Add R-7.5 to R-12 to $\geq 20\%$ of wall area; rebate pro-rated by % area insulated; row houses: semi/end 75%, middle 50%.	\$1,200 max
		Add $>$ R-12 to R-20 to $\geq 20\%$ of wall area; rebate pro-rated by % area insulated; row houses: semi/end 75%, middle 50%.	\$2,100 max
		Add $>$ R-20 to $\geq 20\%$ of wall area; rebate pro-rated by % area insulated; row houses: semi/end 75%, middle 50%.	\$3,600 max
Basement Insulation	Foundation Header	Insulate $\geq 80\%$ of header area; add $\geq$ R-20.	\$300
	Basement Slab	Insulate $\geq 50\%$ of slab area; add $\geq$ R-3.5.	\$500
	Basement Wall	Add R-10 to R-22 to $\geq 20\%$ of wall area; rebate pro-rated by % area insulated; row houses: semi/end 75%, middle 50%.	\$900 max
		Add $>$ R-22 to $\geq 20\%$ of wall area; rebate pro-rated based on % area insulated; row houses: semi/end 75%, middle 50%.	\$1,500 max
Crawl Space Insulation	Exterior Crawl Space Wall	Add R-10 to R-22 to $\geq 20\%$ of wall area; rebate pro-rated by % area insulated; row houses: semi/end 75%, middle 50%.	\$600 max
		Add $>$ R-22 to $\geq 20\%$ of wall area; rebate pro-rated based on % area insulated; row houses: semi/end 75%, middle 50%.	\$1,200 max
	Crawl Space Ceiling	Add $>$ R-24; rebate pro-rated by % area insulated.	\$1,200 max
	Foundation Header	Insulate $\geq 80\%$ of header area; add $\geq$ R-20.	\$300
Air Sealing	Air Sealing	Achieve Base Target.	\$120
		Achieve $\geq 10\%$ above Base Target.	\$180
Ground Source Heat Pumps	Ground Source Heat Pump (Full System)	Install GSHP system meeting NRCan Energy Efficiency Regulations.	\$3,000
	Ground Source Heat Pump (Replacement Unit)	Replace GSHP unit with a more efficient model meeting NRCan Energy Efficiency Regulations.	\$1,500
Cold Climate Air Source Heat Pumps	Cold Climate Air Source Heat Pump	≥ 1 ton to <1.5 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$500
		≥ 1.5 ton to <2 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$750
		≥ 2 ton to <2.5 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$1,000
		≥ 2.5 ton to <3 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$1,250
		≥ 3 ton to <3.5 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$1,500
		≥ 3.5 ton to <4 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$1,750
		≥ 4 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$2,000
Air Source Heat Pumps	Air Source Heat Pump	≥ 1 ton to <1.5 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$250
		≥ 1.5 ton to <2 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$375

Category	Measure	Details	Rebate
		≥2 ton to <2.5 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$500
		≥2.5 ton to <3 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$625
		≥3 ton to <3.5 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$750
		≥3.5 ton to <4 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$875
		≥4 ton; must be on NRCan eligible list; first time installation or replacement with more efficient model	\$1,000
Heat Pump Water Heaters	Heat Pump Water Heater	Replace standard domestic hot water heater with ENERGY STAR certified domestic hot water heater; Product must be on the NRCan eligible list.	\$500

C1C Home Renovation Savings Assessment

Eligibility Criteria

The HRS Assessment offering is open to Residential Enbridge Gas customers who primarily heat their home with natural gas.⁶⁰ Homes with hybrid systems that include an electric heat pump at the time of the initial audit are considered electrically heated.

The offering is available for the following types of homes:

- Single and semi-detached homes
- Row housing
- Townhomes
- Mobile homes on a permanent foundation
- Mixed use buildings that have more than 50% of its area as residential living space.
- Low-rise MURBs (three storeys or less with a building area of 600 m² or less). MURBs with three or more units cannot receive an incentive for heat pumps or thermostats.

A Registered Energy Advisor (“REA”) from a participating NRCan approved Service Organization is required to perform the pre-retrofit assessment prior to the work being completed and the post-retrofit assessment after the retrofits are completed.

Participants must install at least two qualified measures.

HRS Assessment Incentive Structure

The maximum rebate is \$5,000 per premises.

Category	Measure	Details	Rebate
Assessment	Pre + Post Energy Assessment	One-time reimbursement.	\$600
Windows, Doors, Skylights and Sliding Doors	Windows, Doors, Skylights and Sliding Doors	\$100 per rough opening; minimum to qualify: 3 window openings OR 1 door OR 1 skylight OR 1 sliding door; rebate per rough opening; full unit replacement.	\$100 per rough opening

⁶⁰ Eligibility requirements for Ontario residents who heat their homes with propane, oil, wood, or electricity are not included in this Annual Report.

Category	Measure	Details	Rebate
Exposed Floor Insulation	Exposed Floor Insulation	Insulate entire exposed floor area $\geq 11 \text{ m}^2$ (120 ft ²); add $\geq R-20$.	\$300
Attic Insulation (Attic/Cathedral Ceiling/Flat roof)	Attic	$\leq R-12 \rightarrow R-50$; rebate pro-rated by % area insulated.	\$1,500 max
		$> R-12$ to $R-25 \rightarrow R-50$; rebate pro-rated by % area insulated.	\$1,200 max
		$> R-25$ to $R-35 \rightarrow R-50$; rebate pro-rated by % area insulated.	\$900 max
	Cathedral Ceiling/Flat Roof	$\leq R-12 \rightarrow R-20$; rebate pro-rated by % area insulated.	\$780 max
		$> R-12$ to $R-25 \rightarrow R-28$; rebate pro-rated by % area insulated.	\$780 max
Exterior Wall Insulation	Exterior Wall	Add $R-7.5$ to $R-12$ to $\geq 20\%$ of wall area; rebate pro-rated by % area insulated; Row houses: semi-detached/end 75%; middle 50%.	\$1,200 max
		Add $> R-12$ to $R-20$ to $\geq 20\%$ of wall area; rebate pro-rated by % area insulated; Row houses: semi-detached/end 75%; middle 50%.	\$2,100 max
		Add $> R-20$ to $\geq 20\%$ of wall area; rebate pro-rated by % area insulated; Row houses: semi-detached/end 75%; middle 50%.	\$3,600 max
Basement Insulation	Foundation Header	Insulate $\geq 80\%$ of header area; add $\geq R-20$.	\$300
	Basement Slab	Insulate $\geq 50\%$ of slab area; add $\geq R-3.5$.	\$500
	Basement Wall	Add $R-10$ to $R-22$ to $\geq 20\%$ of wall area; rebate pro-rated by % area insulated; Row houses: semi-detached/end 75%; middle 50%.	\$900 max
		Add $> R-22$ to $\geq 20\%$ of wall area; rebate pro-rated by % area insulated; semi-detached/end 75%; Row houses: middle 50%.	\$1,500 max
Crawl Space Insulation	Exterior Crawl Space Wall	Add $R-10$ to $R-22$ to $\geq 20\%$ of wall area; rebate pro-rated by % area insulated; Row houses: semi-detached/end 75%; middle 50%.	\$600 max
		Add $> R-22$ to $\geq 20\%$ of wall area; rebate pro-rated by % area insulated; Row houses: semi-detached/end 75%; middle 50%.	\$1,200 max
	Crawl Space Ceiling	Add $> R-24$; rebate pro-rated by % area insulated.	\$1,200 max
	Foundation Header	Insulate $\geq 80\%$ of header area; add $\geq R-20$.	\$300
Air Sealing	Air Sealing	Achieve Base Target	\$200
		Achieve $\geq 10\%$ above Base Target	\$250
Heat Pump Water Heaters	Heat Pump Water Heater	Replace standard domestic hot water heater with ENERGY STAR certified domestic hot water heater; Product must be on the NRCan eligible list.	\$500

C2 Residential Single Measure Offering

Residential Single Measure – Heat Pump

Program Rules and Eligibility Criteria

To participate in the offering, a customer must meet the following requirements:

- The applicant must own the home where the measure will be installed; tenants cannot apply on behalf of the homeowner.
- The applicant must be an Enbridge Gas residential customer with an active account and primarily heat their home with a natural gas furnace or boiler.⁶¹
- The property must be a residential property such as a single detached, semi-detached, row house, townhome, or mobile home on a permanent foundation, or an individual unit in a stacked townhome, duplex, or triplex, provided the applicant applies only for their individual unit and it has its own independent heating system and its own meter.
- The applicant must be the person responsible for paying for the purchase and installation of the eligible measure.
- The applicant must sign a Participant Agreement, which is provided to the Program Administrators by the participating HVAC Contractor as part of the applicant's Pre-Installation Application.
- The home must not have an existing heat pump system used for space heating, as replacements of existing heat pumps are not eligible.
- The home must not be a new build; it must have been occupied for at least six months to be eligible.

Incentive Structure

Baseline Heating Fuel (prior to heat pump installation)	Heat Pump Measures	Eligible Measure Rebate	Qualifiers
Enbridge Natural Gas	ccASHP Full Equipment	\$500/ton*	Up to \$2,000
Enbridge Natural Gas	GSHP Full System	\$3,000	Flat rate

*Incentives for ccASHPs will be calculated based on the total rated heating capacity at 8.3°C (47°F).

Residential Single Measure – Attic

Program Rules and Eligibility Criteria

To participate in the offering, a customer must meet the following requirements:

- The applicant must own their home.
- The applicant must be an Enbridge Gas residential customer with an active account and primarily heat their home with a natural gas furnace or boiler.⁶²
- The applicant must live in a detached house, semi-detached house, row house, townhouse (excluding stacked townhomes), or a mobile home with a permanent foundation
 - The following types of homes are not eligible under this offering:
 - New build homes (i.e., any home that has not achieved at least six months of occupancy prior to the application date).
 - Multi-unit residential buildings ("MURBs"): including low-rise apartment buildings, triplexes, duplexes, stacked townhomes that are fully or partially stacked (up/down), or homes with a secondary suite, but excluding any Eligible Home homes that contain a secondary (basement/in-law) suite.

⁶¹ Eligibility requirements for Ontario residents who heat their homes with propane, oil, wood, or electricity are not included in this Annual Report.

⁶² Eligibility requirements for Ontario residents who heat their homes with propane, oil, wood, or electricity are not included in this Annual Report.

- The attic insulation upgrade must be completed by an insulation contractor that is designated as a participating insulation contractor
- The participant must insulate 100% of the total area of the roof assembly.
- The participant must increase the insulation value (Nominal R-value) as per the table below.

Incentive Structure

The rebate is calculated at 50% of the total attic insulation cost (after tax), up to the maximum rebate amounts listed in the tables below.

Attic:		
Level of Insulation at the time of the in-home visit	Minimum Insulation Level to Reach	Maximum Rebate
Less than or equal to R-12	R-50	\$1,000
Greater than R-12 to R-25	R-50	\$750
Greater than R-25 to R-35	R-50	\$550

Cathedral Ceiling/Flat Roof:		
Level of Insulation at the time of the in-home visit	Minimum Insulation Level to Reach	Maximum Rebate
Less than or equal to R-12	R-20	\$400
Less than or equal to R-25	R-28	\$500

C3 Residential Smart Home Offering

Eligibility Criteria

To be eligible for the offering, a customer must meet the following requirements:

- Be a residential Enbridge Gas customer with an active account that primarily heats their home with a natural gas furnace or boiler.⁶³
- Live in a detached house, semi-detached house, row house, townhouse, or a mobile home with a permanent foundation.
- Customers who have previously received a smart thermostat incentive or device through Enbridge Gas or Save on Energy program are not eligible for the smart thermostat measure incentive.
- As part of Enbridge Gas's collaboration with the IESO, an enhanced incentive will be available to customers who meet income eligibility qualification in line with the IESO Tier 2 income qualification under IESO's Energy Assistance Program guidelines. Specifically, to qualify for Tier 2 (or "moderate income") support, the participant must:
 - Be an individual who owns, rents or leases a residence in Ontario and is listed as the primary or secondary utility account holder;
 - Not meet the eligibility for Tier 1 support (as detailed in the Low-Income program, see Section C4 for more information); and
 - Customers who qualify for Moderate-Income must be above the Low-Income cut-off, but at or below the Tier 2, Moderate-Income cut-off displayed below:

⁶³ Eligibility requirements for Ontario residents who heat their homes with propane, oil, wood, or electricity are not included in this Annual Report.

Number of people in the home	Low-Income household income before tax (Tier 1)	Moderate-Income household income before tax (Tier 2)
1	\$47,090	\$69,763
2	\$66,595	\$98,659
3	\$81,561	\$120,831
4	\$94,179	\$139,524
5	\$105,295	\$155,993
6+	\$115,345	\$170,882
7+	\$124,586	N/A

Incentive Structure

Eligible participants will receive a \$75 incentive towards the purchase of a qualifying smart control device. During an LTO, the instant discount is \$100. For participants who qualify as moderate income as part of the collaboration with the IESO, an additional incentive of \$50 (for a maximum total incentive of \$125) will be provided.

To receive the Instant Rebate, customers must apply for the discount code before purchase, using the offering's instant rebate tool. The discount can be redeemed in the following ways:

- In-store at Home Depot.
- Online at select retailers and manufacturer web stores: BestBuy.ca, ecobee.com, and emersoncanada.ca/store.

Customers may also access the discount by working with a participating contractor.

To redeem the Post-Purchase rebate:

- Participants need to apply for the rebate within 60 days following the purchase of the device.
- Participants must provide a clear invoice showing the purchase date, device model, pre-tax cost, and retailer.
- The device must not be a used or refurbished model.
- The pre-tax cost must not be less than the rebate amount.

List of Qualifying Thermostats

Brand	Product/Bundle Name	Retailer				
		ecobee	Copeland	Best Buy	Home Depot	Contractor
Carrier/Bryant	Carrier C�r Thermostat (TP-WEM01-A)					√
Carrier/Bryant	Bryant Housewise Thermostat (T6-WEM01-A)					√
Copeland Sensi (formerly Emerson)	Sensi Touch Wi-Fi		√		√	√
Copeland Sensi (formerly Emerson)	Sensi Smart Thermostat		√		√	√
Copeland Sensi (formerly Emerson)	Sensi Lite Smart Thermostat		√		√	√

Brand	Product/Bundle Name	Retailer				
		ecobee	Copeland	Best Buy	Home Depot	Contractor
Copeland Sensi (formerly Emerson)	Sensi Touch 2 Thermostat		✓		✓	✓
ecobee	Ecobee Smart Thermostat Essential	✓		✓	✓	✓
ecobee	ecobee3 lite	✓		✓	✓	✓
ecobee	ecobee Smart Thermostat with voice control	✓		✓	✓	✓
ecobee	Smart Security Starter Kit – Smart Thermostat with voice control	✓				
ecobee	Whole Home Solution – Smart Thermostat with voice control	✓				
ecobee	Smart Thermostat Enhanced	✓		✓	✓	✓
ecobee	Smart Thermostat Premium	✓		✓	✓	✓
ecobee	Total Security and Savings Bundle – Smart Thermostat Premium	✓				✓
ecobee	Comfort and Security Bundle – Smart Thermostat Premium	✓				✓
Google Nest	Google Nest Learning Thermostat 3 rd Gen			✓	✓	✓
Google Nest	Google Nest Learning Thermostat 4 th Gen			✓	✓	
Google Nest	Google Nest Thermostat			✓	✓	✓
Google Nest	Google Nest Thermostat E				✓	✓
Honeywell Home	Honeywell T9 Smart Thermostat with Built-In Wi-Fi			✓	✓	✓
Honeywell Home	T9 Smart Thermostat with Smart Room Sensor					✓
Honeywell Home	T5 Gen2 Thermostat			✓	✓	✓
Lennox	iComfort S30 Smart Thermostat					✓
Trane	Trane XL824 Connected Control					✓
Trane	ComfortLink™ II XL850					✓
Trane	ComfortLink™ II XL1050					✓

C4 Home Winterproofing Offering

Eligibility Criteria

Home Eligibility Criteria

To be eligible for Home Winterproofing, participants must be an Enbridge Gas residential income-eligible customer.

Income Eligibility Criteria

Consistent with the direction given by the OEB, Enbridge Gas has revised and aligned Low Income qualification screening criteria with the Tier 1 eligibility income criteria outlined in the IESO Energy Affordability Program. To qualify for low income (Tier 1) support, the participant must be:

1. A resident of an eligible social or assisted housing property, which, for the purposes of DSM Low Income programming, includes:
 - Non-profit providers of social or assisted housing under a federal, provincial or municipally funded program, and includes, without limitation, non-profit corporations governed by the Housing Services Act 2011 (as amended or any successor legislation).
 - Public housing corporations owned by municipalities directly or through local housing corporations.
 - Non-profit housing co-operatives as defined in the Co-operative Corporations Act.
 - Non-profit housing corporations that manage or own residential (including multi-residential) buildings developed under the “Affordable Housing Program.”
 - Non-profit organizations, or municipal or provincial governments that manage or own residential (including multi-residential) supportive housing, shelters and hostels.

OR

2. An individual who owns, rents, or leases a residence in Ontario and meets ONE of the following criteria:
 - Has an annual household income for the previous year that does not exceed 149% of the most recent Statistics Canada before-tax Low Income Measurement. As of December 2024, this would equate to the following limits:

Number of People in Household	Before-tax Household Income
1	\$47,090
2	\$66,595
3	\$81,561
4	\$94,179
5	\$105,295
6	\$115,345
7+	\$124,586

- Received one of the following types of assistance in the past 12 months:
 - Allowance for Survivors
 - Guaranteed Income Supplement
 - Allowance for Seniors
 - Ontario Works
 - Ontario Disability Support Program (“ODSP”)
 - Healthy Smiles Ontario Child Dental Program
- Received a Low-Income Energy Assistance Program grant or were part of the Ontario Electricity Support Program (“OESP”) within the last 12 months.

- Qualified to participate in the Tier 1 Conservation Demand Management (“CDM”) Energy Assistance Program during the past 12 months.

OR

3. A resident or an on-reserve First Nation single family home that can demonstrate one of the following:
 - A letter from Band Housing confirming that community income thresholds are within income eligibility criteria, or
 - Confirmation that the community has participated in the CDM Energy Assistance Program Tier 1 during the past 12 months.

Incentive Structure

The Home Winterproofing offering includes the following supports and services at no cost to participants:

- Pre-retrofit and post-retrofit energy assessments.
- Direct install of measures such as showerheads, aerators, adaptive thermostats, and pipe wrap.
- Weatherization services addressing identified deficiencies in the home, such as draft proofing and insulation upgrades to basements, walls and attics.
- Minor health and safety measures: A free carbon monoxide detector is installed in the home if there is none present during the pre-retrofit assessment. DAs have access to a health and safety budget to address minor issues or barriers that are posing health and safety risks to both residents and contractors that may otherwise prohibit participation in the offering. Examples of previous expenses in this category include:
 - Mold testing/removal.
 - Minor window repairs to mitigate water penetration through a window.
 - Installing baffles in the attic.
 - Roof ventilation/repair.
 - Soffit installation/repair.
 - Vapor barrier install/repair (attic/basement/crawlspace).
 - Bathroom exhaust fan installation/repair/insulation.
 - Animal feces or dead animal removal.
 - Insulation removal due to feces or mold.
 - Vermiculite testing.
 - Attic hatch creation/repair.
 - Furniture moves.
 - Install pot light covers.

C5 Affordable Housing Multi-Residential Offering

Eligibility Criteria

Participants must be an Enbridge Gas low-income qualified* MURB customer.

*To be eligible for participation in the offering, buildings must fall under one of the following classifications:

Social and Assisted Housing, for the purposes of Enbridge Gas Low Income programming includes:

- Non-profit providers of social or assisted housing under a federal, provincial, or municipally funded program, and includes, without limitation, non-profit corporations governed by the Housing Services Act, 2011 (as amended, or any successor legislation);
- Public housing corporations owned by municipalities directly or through local housing corporations;
- Non-profit housing co-operatives as defined in the Co-operative Corporations Act;

- Non-profit housing corporations that manage or own residential (including multi-residential) buildings developed under the “Affordable Housing Program”; and
- Non-profit organizations, or municipal or provincial governments that manage or own residential (including multi-residential) supportive housing, shelters, and hostels.

OR

Privately owned multi-residential building that can demonstrate one of the following criteria:

- Privately owned multi-residential building owner or property manager must confirm, based on rent roll review, that at least 30% of the units are rented at less than 80% of the median market rent, as determined by the Canadian Mortgage and Housing Corporation (CMHC);

OR

- The building has participated in federal, provincial, or municipal affordable housing funding program in the last five years.

Incentive Structure

Technology	Customer Incentive	Service Provider Incentive (\$/unit)
<u>Direct-Install</u>		
Heat Reflector Panels	Free	N/A
<u>Energy Assessments</u>	Up to \$8,000 per building, an annual maximum limit of \$40,000 per housing providers	N/A
<u>Custom Incentives</u>		
All technologies	\$2.50 per annual m ³ of natural gas saved, up to a maximum of \$200,000 or 85% of incremental cost	\$400/project
Limited-Time Offer	\$3.00 per annual m ³ of natural gas saved, up to a maximum of \$200,000 or 85% of the incremental cost	\$400/project
Early Install Bonus (social subsector only)	\$3.00 per annual m ³ of natural gas saved, up to a maximum of \$200,000 or 100% of the incremental cost	\$400/project
<u>Prescriptive Incentives</u>		
Condensing Make-Up Air Units (constant speed, minimum 1,500 CFM to a maximum of 14,000 CFM per unit)	\$0.60/CFM	\$150
Condensing Make-Up Air Units (two speed or VFD, minimum 1,500 CFM to a maximum of 14,000 CFM per unit)	\$1.10/CFM	\$150
Condensing Storage Water Heaters (greater than 75 kBtu/hr)	\$0.80/annual m ³ of natural gas saved	\$150
Condensing Instantaneous (Tankless) Water Heaters (75 kBtu/hr or greater)	\$1.00/annual m ³ of natural gas saved	\$150
Energy Recovery Ventilators (no existing ERV or not required by Code, 55% to 64% sensible heat recovery effectiveness)	\$2.75/CFM	\$150
Energy Recovery Ventilators (no existing ERV or not required by Code, 65% to 74% sensible heat recovery effectiveness)	\$3.30/CFM	\$150
Energy Recovery Ventilators (no existing ERV or not required by Code, 75% to 84% sensible heat recovery effectiveness)	\$3.75/CFM	\$150
Energy Recovery Ventilators (no existing ERV or not required by Code, 85% or greater sensible heat recovery effectiveness)	\$4.00/CFM	\$150
Energy Recovery Ventilators (improved effectiveness, 65% to 74% sensible heat recovery effectiveness)	\$1.00/CFM	\$150
Energy Recovery Ventilators (improved effectiveness, 75% to 84% sensible heat recovery effectiveness)	\$1.25/CFM	\$150

Technology	Customer Incentive	Service Provider Incentive (\$/unit)
Energy Recovery Ventilators (improved effectiveness, 85% or greater sensible heat recovery effectiveness)	\$1.50/CFM	\$150
Heat Recovery Ventilators (no existing HRV or not required by Code, 55% to 64% sensible heat recovery effectiveness)	\$2.15/CFM	\$150
Heat Recovery Ventilators (no existing HRV or not required by Code, 65% to 74% sensible heat recovery effectiveness)	\$2.50/CFM	\$150
Heat Recovery Ventilators (no existing HRV or not required by Code, 75% to 84% sensible heat recovery effectiveness)	\$2.90/CFM	\$150
Heat Recovery Ventilators (no existing HRV or not required by Code, 85% or greater sensible heat recovery effectiveness)	\$3.30/CFM	\$150
Heat Recovery Ventilators (improved effectiveness, 65% to 74% sensible heat recovery effectiveness)	\$0.75/CFM	\$150
Heat Recovery Ventilators (Improved effectiveness, 75% to 84% sensible heat recovery effectiveness)	\$1.10/CFM	\$150
Heat Recovery Ventilators (Improved effectiveness, 85% or greater sensible heat recovery effectiveness)	\$1.50/CFM	\$150
In-suite Energy Recovery Ventilator (no existing ERV or not required by Code, 55% to 64% sensible heat recovery effectiveness)	\$200/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Energy Recovery Ventilator (no existing ERV or not required by Code, 65% to 74% sensible heat recovery effectiveness)	\$200/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Energy Recovery Ventilator (no existing ERV or not required by Code, 75% to 84% sensible heat recovery effectiveness)	\$200/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Energy Recovery Ventilator (no existing ERV or not required by Code, 85% or greater sensible heat recovery effectiveness)	\$200/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Energy Recovery Ventilators (improved effectiveness 65% to 74% sensible heat recovery effectiveness)	\$75/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Energy Recovery Ventilators (improved effectiveness 75% to 84% sensible heat recovery effectiveness)	\$125/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Energy Recovery Ventilators (improved effectiveness, 85% or greater sensible heat recovery effectiveness)	\$175/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Heat Recovery Ventilators (no existing HRV or not required by Code, 55% to 64% sensible heat recovery effectiveness)	\$125/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Heat Recovery Ventilators (no existing HRV or not required by Code, 65% to 74% sensible heat recovery effectiveness)	\$125/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Heat Recovery Ventilators (no existing HRV or not required by Code, 75% to 84% sensible heat recovery effectiveness)	\$125/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Heat Recovery Ventilators (no existing HRV or not required by Code, 85% or greater sensible heat recovery effectiveness)	\$125/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Heat Recovery Ventilators (improved effectiveness, 65% to 74% sensible heat recovery effectiveness)	\$40/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Heat Recovery Ventilators (Improved effectiveness, 75% to 84% sensible heat recovery effectiveness)	\$90/unit	5% of the total customer incentive per building. One service provider incentive payment per building.
In-suite Heat Recovery Ventilators (Improved effectiveness, 85% or greater sensible heat recovery effectiveness)	\$150/unit	5% of the total customer incentive per building. One service provider incentive payment per building.

C6 Commercial Custom Offering

Eligibility Criteria

To be eligible for the offering, a participant must be an Enbridge Gas commercial customer.

Incentive Structure

In addition to technical expertise, the following financial incentives are available to participants.

ITEM	COMMERCIAL CUSTOMERS										
New Equipment Installation, Equipment Retrofit, and Process Optimization Projects	For commercial, non-institutional customers: \$0.25/m³ for estimated annual natural gas savings, up to 50% of the incremental project cost, to a maximum of \$100,000 per project. Institutional customers (hospitals, universities, colleges, military bases, district energy providers) are subject to a tiered incentive structure, as follows: \$0.25/m³ for estimated annual natural gas savings for the first 400,000 m³ and \$0.10/m³ for estimated annual natural gas savings above 400,000 m³, up to 50% of the incremental project cost, to a maximum of \$500,000 per project.										
Energy Assessments (HVAC audits, controls audits, thermal surveys, facility air balances, benchmarking activities, equipment upgrade analyses, Meters)	50% of eligible audit costs, to a maximum defined by the building's consumption in the previous calendar year: <table> <tr> <th>Previous Calendar Year Natural Gas Consumption at the Project Site (m³)</th><th>Maximum incentive for the Project Site</th></tr> <tr> <td>≥100,000 and <300,000</td><td>\$1,500</td></tr> <tr> <td>≥300,000 and <1,500,000</td><td>\$2,500</td></tr> <tr> <td>≥1,500,000 and <3,000,000</td><td>\$6,000</td></tr> <tr> <td>≥3,000,000</td><td>\$10,000</td></tr> </table>	Previous Calendar Year Natural Gas Consumption at the Project Site (m ³)	Maximum incentive for the Project Site	≥100,000 and <300,000	\$1,500	≥300,000 and <1,500,000	\$2,500	≥1,500,000 and <3,000,000	\$6,000	≥3,000,000	\$10,000
Previous Calendar Year Natural Gas Consumption at the Project Site (m ³)	Maximum incentive for the Project Site										
≥100,000 and <300,000	\$1,500										
≥300,000 and <1,500,000	\$2,500										
≥1,500,000 and <3,000,000	\$6,000										
≥3,000,000	\$10,000										
Boiler Optimization Pilot	For customers with an existing building automation system with outdoor air reset, a condensing hydronic boiler as the primary heating source, and consumes at least 250,000 m³/yr: Receive \$10,000 up to 50% of eligible audit costs including heating equipment startup check, controls performance check, and air and water balancing. If the boiler optimization assessment converts into a natural gas saving project: - Audit top-up of another \$10,000, to cover up to 100% of the total energy assessment costs \$1.20/m³ for estimated annual natural gas savings for implementation of measures identified in the boiler optimization assessment. Offer is eligible until April 30, 2026.										
Controls Limited-Time Offer	\$1.00/m³ or \$0.50/m³ respectively for estimated annual natural gas savings related to boiler controls, building automation systems (BAS), variable frequency drives (VFDs), or variable air volume systems (VAVs), if equipment is installed and submitted by August 31st or October 31st respectively. Incentive coverage up to 50% of the incremental project cost, to a maximum of \$100,000 per project. Business Partner SPIFF of \$500 per project, if savings are at least 50,000m³ estimated annual natural gas savings, otherwise \$200 per project.										
Steam System Limited-Time Offer	This LTO was offered to Institutional customers (hospitals, universities, colleges, military bases, district energy providers), who typically have larger steam consumption.										

ITEM	COMMERCIAL CUSTOMERS
	For steam trap replacements or steam system insulation projects completed by March 31st: ○ Audit top-up to a maximum of \$2,500 per premise, to cover up to 75% of audit costs alongside the standard energy assessment incentive ○ \$0.40/m³ saved for steam system insulation (trap, valve, or pipe), up to 50% of incremental cost, to a maximum of \$100,000 per project

C7 Prescriptive Downstream Offering

Eligibility Criteria

- To be eligible for the offering, a participant must be an Enbridge Gas commercial or industrial customer.
- Qualifying products and customers must meet the requirements as outlined in TRM Version 9.0.

Incentive Structure

Technology	Customer Incentive	Service Provider Incentive	Distributor Incentive
Air Curtain (pedestrian doors, no vestibule, 3'x7') *	\$300	\$100	\$50
Air Curtain (pedestrian doors, no vestibule, 6'x7') *	\$400	\$100	\$50
Air Curtain (pedestrian doors, no vestibule, 6'x8') *	\$500	\$100	\$50
Air Curtain (pedestrian doors, with vestibule, 3'x7') *	\$200	\$100	\$50
Air Curtain (pedestrian doors, with vestibule, 6'x7') *	\$300	\$100	\$50
Air Curtain (pedestrian doors, with vestibule, 6'x8') *	\$400	\$100	\$50
Air Curtain (shipping doors, dock-in, 8'x8', 8'x9', 8'x10')	\$2,750	\$100	\$50
Air Curtain (shipping doors, dock-in and drive-in, 10'x10')	\$3,250	\$100	\$50
Air Curtain (shipping doors, drive-in, 12'x12')	\$5,000	\$100	\$50
Air Curtain (shipping doors, drive-in, 14'x14')	\$7,500	\$100	\$50
Air Curtain (shipping doors, drive-in, 16'x16', 18'x18', 20'x20')	\$8,750	\$100	\$50
Condensing Make-up Air (Constant speed, Minimum 1,500 CFM to maximum 14,000 CFM per unit)	\$0.50/CFM	\$100	\$50
Condensing Make-up Air (2- Speed or VFD, Minimum 1,500 CFM to maximum 14,000 CFM per unit)	\$1.00/CFM	\$100	\$50
Demand Control Kitchen Ventilation (Retrofit, up to 5,000 CFM)	\$2,900	\$100	\$50
Demand Control Kitchen Ventilation (Retrofit, 5,001 to 10,000 CFM)	\$6,200	\$100	\$50
Demand Control Kitchen Ventilation (Retrofit, 10,001 to 15,000 CFM)	\$9,000	\$100	\$50
Demand Control Kitchen Ventilation (New construction, up to 5,000 CFM)	\$1,200	\$100	\$50

Technology	Customer Incentive	Service Provider Incentive	Distributor Incentive
Demand Control Kitchen Ventilation (New construction, 5,001 to 10,000 CFM)	\$3,000	\$100	\$50
Demand Control Kitchen Ventilation (New construction, 10,001 to 15,000 CFM)	\$4,400	\$100	\$50
Demand Control Ventilation (with CO ² sensor)	\$700	\$100	\$50
Destratification Fan (12 to 18 ft)	\$3,000	\$100	\$50
Destratification Fan (20 to 24 ft)	\$4,000	\$100	\$50
Dock Door Seal (compression seal, 8'x8', 8'x9', 8'x10')	\$650	\$100	\$50
Dock Door Seal (shelter seal, 10'x10')	\$1,650	\$100	\$50
Energy Recovery Ventilator (ERV) (no existing ERV and not required by code, 55% to 64% sensible heat recovery effectiveness)	\$1.00/CFM, minimum \$200 to a maximum of \$8,000 per unit	\$100	\$50
Energy Recovery Ventilator (ERV) (no existing ERV and not required by code, 65% to 74% sensible heat recovery effectiveness)	\$1.25/CFM, minimum \$200 to a maximum of \$8,000 per unit	\$100	\$50
Energy Recovery Ventilator (ERV) (no existing ERV and not required by code, 75% to 84% sensible heat recovery effectiveness)	\$1.50/CFM minimum \$200 to a maximum of \$8,000 per unit	\$100	\$50
Energy Recovery Ventilator (ERV) (no existing ERV and not required by code, 85% or greater sensible heat recovery effectiveness)	\$1.75/CFM minimum \$200 to a maximum of \$8,000 per unit	\$100	\$50
Energy Recovery Ventilator (ERV) In-Suite (no existing ERV and not required by code, 55% or greater sensible heat recovery effectiveness)	\$150 per unit, maximum \$50,000 per building	5% customer incentive	N/A
Energy Recovery Ventilator (ERV) (improved effectiveness, 65% to 74% sensible heat recovery effectiveness)	\$0.50/CFM minimum \$200 to a maximum of \$8,000 per unit	\$100	\$50
Energy Recovery Ventilator (ERV) (improved effectiveness, 75% to 84% sensible heat recovery effectiveness)	\$0.75/CFM minimum \$200 to a maximum of \$8,000 per unit	\$100	\$50
Energy Recovery Ventilator (ERV) (improved effectiveness, 85% or greater sensible heat recovery effectiveness)	\$1.15/CFM minimum \$200 to a maximum of \$8,000 per unit	\$100	\$50
Energy Recovery Ventilator (ERV) In-Suite (improved effectiveness, 65% to 74% sensible heat recovery effectiveness)	\$50 per unit, maximum \$50,000 per building	5% customer incentive	N/A
Energy Recovery Ventilator (ERV) In-Suite (improved effectiveness, 75% to 84% sensible heat recovery effectiveness)	\$100 per unit, maximum \$50,000 per building	5% customer incentive	N/A
Energy Recovery Ventilator (ERV) In-Suite (improved effectiveness, 85% or greater sensible heat recovery effectiveness)	\$150 per unit, maximum \$50,000 per building	5% customer incentive	N/A

Technology	Customer Incentive	Service Provider Incentive	Distributor Incentive
Heat Recovery Ventilator (HRV) (no existing HRV and not required by code, 55% to 64% sensible heat recovery effectiveness)	\$0.50/CFM, minimum \$200 to a maximum of \$5,000 per unit	\$100	\$50
Heat Recovery Ventilator (HRV) (no existing HRV and not required by code, 65% to 74% sensible heat recovery effectiveness)	\$0.75/CFM, minimum \$200 to a maximum of \$5,000 per unit	\$100	\$50
Heat Recovery Ventilator (HRV) (no existing HRV and not required by code, 75% to 84% sensible heat recovery effectiveness)	\$1.00/CFM, minimum \$200 to a maximum of \$5,000 per unit	\$100	\$50
Heat Recovery Ventilator (HRV) (no existing HRV and not required by code, 85% or greater sensible heat recovery effectiveness)	\$1.25/CFM, minimum \$200 to a maximum of \$5,000 per unit	\$100	\$50
Heat Recovery Ventilator (HRV) In-Suite (no existing HRV and not required by code, 55% or greater sensible heat recovery effectiveness)	\$75 per unit, maximum \$25,000 per building	5% customer incentive	N/A
Heat Recovery Ventilator (HRV) (improved effectiveness, 65% to 74% sensible heat recovery effectiveness)	\$0.25/CFM, minimum \$200 to a maximum of \$5,000 per unit	\$100	\$50
Heat Recovery Ventilator (HRV) (improved effectiveness, 75% to 84% sensible heat recovery effectiveness)	\$0.50/CFM, minimum \$200 to a maximum of \$5,000 per unit	\$100	\$50
Heat Recovery Ventilator (HRV) (improved effectiveness, 85% or greater sensible heat recovery effectiveness)	\$0.75/CFM, minimum \$200 to a maximum of \$5,000 per unit	\$100	\$50
Heat Recovery Ventilator (HRV) In-Suite (improved effectiveness, 65% to 74% sensible heat recovery effectiveness)	\$25 per unit, maximum \$25,000 per building	5% customer incentive	N/A
Heat Recovery Ventilator (HRV) In-Suite (improved effectiveness, 75% to 84% sensible heat recovery effectiveness)	\$50 per unit, maximum \$25,000 per building	5% customer incentive	N/A
Heat Recovery Ventilator (HRV) In-Suite (improved effectiveness, 85% or greater sensible heat recovery effectiveness)	\$75 per unit, maximum \$25,000 per building	5% customer incentive	N/A
Hybrid rooftop unit (≤ 32 kBtu/hr)	\$1,000	\$100	\$50
Hybrid rooftop unit (33 – 77 kBtu/hr)	\$2,500	\$100	\$50
Hybrid rooftop unit (78 – 110 kBtu/hr)	\$4,000	\$100	\$50
Hybrid rooftop unit (111 – 200 kBtu/hr)	\$8,000	\$100	\$50
Hybrid rooftop unit (≥ 201 kBtu/hr)	\$40/kBtu/hr	\$100	\$50
Ozone Laundry (based on weight of laundry processed annually. Maximum \$15,000/system)	\$0.04/lb.	\$100	\$50

* Enbridge Gas provided twice the Air Curtain incentive amount for double-door pedestrian doors.

DCKV Limited-Time Top Up Bonus Offer

This one-time bonus is additional to the regular incentive rate and is applicable for the total number of eligible equipment purchased under the same customer (parent account) for MUSH and National Account customers.

Technology	Tier A Bonus Offer \$/Unit (2-4 Units)*	Tier B Bonus Offer \$/Unit (5 Units and Above)*
DCKV – Retrofit/TNR – Up to 5,000 CFM	\$1,000	\$3,000
DCKV – Retrofit/TNR – Up to 5,001 to 10,000 CFM		
DCKV – Retrofit/TNR – 10,001 to 15,000 CFM		
DCKV – New Construction – Up to 5,000 CFM	\$500	\$1,500
DCKV – New Construction – Up to 5,001 to 10,000 CFM		
DCKV – New Construction – 10,001 to 15,000 CFM		

* The total numbers of units for DCKV – Retrofit/TNR – Up to 5,000 CFM and DCKV – New Construction – Up to 5,000 CFM cannot exceed 5 units in the measure mix

Ozone Laundry Limited-Time Offer

This LTO provides customers who purchase and install eligible ozone laundry equipment an increased incentive of \$0.05/lb up to a maximum of \$17,000 per system.

Condensing MUA Limited-Time Offer

Customers who purchase and install the eligible equipment are eligible for an increased incentive at \$0.75 per CFM for constant speed configuration and \$1.50 per CFM for 2-speed or VFD configurations, up to a maximum of \$21,000 per unit.

Business Partner Multi-Unit Year End Bonus Offer

A one-time annual bonus is made available to the business partners for the total number of eligible equipment installed from January 1st to December 31st. The Business Partner Bonus Offer is not applicable to MURB ERV/HRV In-Suite Installations and custom projects.

Annual Total Number of Unit per Business Partner	One-Time Bonus Offer
50-99	\$2,000
100-199	\$5,000
>200	\$8,000

C8 Direct Install Offering

Eligibility Criteria

- To be eligible for the offering, a participant must be an Enbridge Gas commercial or industrial customer with no DSM participation in the last three program years.
- Qualifying products and customers must meet the requirements outlined in TRM Version 9.0.

Incentive Structure

Shipping Door Stream

Eligible customers are provided with a shipping door assessment, project recommendation, and the installation of shipping and receiving door equipment (e.g., air curtains and dock door seals), with up to 90% of total project cost covered for air curtains and 100% of the total project cost covered for dock door seals.

Air Curtains	
Size	Maximum incentive
8'x8', 8'x9'	\$5,500/unit
8'x10'	\$5,700/unit
10'x10'	\$6,700/unit
12'x12'	\$9,000/unit
14'x14'	\$10,500/unit
16'x16'	\$12,000/unit
18'x18'	\$14,000/unit
20'x20'	\$15,000/unit
Dock Door Seals	
Size	Maximum incentive
8'x8', 8'x9', 8'x10'	\$2,000/unit
10'x10'	\$2,600/unit

Demand Control Kitchen Ventilation Stream

Eligible customers are provided with a site assessment of the customer's commercial kitchen and the installation of a demand control kitchen ventilation system that has temperature and/or optic sensors.

Between the Enbridge Gas and Save on Energy incentive, up to 90% of the total project cost is covered on standard installations.

Demand Control Kitchen Ventilation		
Size	Maximum Incentive	LTO incentive
0 – 5,000 CFM	\$14,500/unit	N/A
5,001 – 10,000 CFM	\$14,500/unit	\$2,000/unit
10,001 – 15,000 CFM	\$17,500/unit	\$2,000/unit

C9 Prescriptive Midstream Offering

Eligibility Criteria

- To be eligible for the offering, equipment must be installed at an Enbridge Gas commercial or industrial customer premise.
- Qualifying products and customers must meet requirements as outlined in the TRM Version 9.0.

Incentive Structure

Technology	Distributor Incentive (\$/unit)
HVAC	
Condensing Tankless Water Heaters	\$700
Condensing Storage Water Heater; capacity >75kBtu/hr and ≤160kBtu/hr.	\$150
Condensing Storage Water Heater; capacity >160kBtu/hr and ≤250kBtu/hr.	\$550
Condensing Storage Water Heater; capacity >250kBtu/hr	\$700
Foodservice*	
ENERGY STAR Fryers	\$1,000
ENERGY STAR Steam Cookers	\$1,000
High-Efficiency Under-Fired Broilers	\$750
ENERGY STAR Convection Oven	\$750
ENERGY STAR Rack Ovens single	\$750
ENERGY STAR Rack Ovens double	\$900
ENERGY STAR Combination Oven	\$1,250
ENERGY STAR Griddles	\$1,250
ENERGY STAR Stationary Single Tank Door Dishwasher (both high and low temperature models)	\$600
High Efficiency Conveyor Broiler <22"	\$1,250
High Efficiency Conveyor Broiler 22" to 26"	\$1,500
High-Efficiency Conveyor Broiler >26"	\$1,750
ENERGY STAR Undercounter Dishwasher (both high and low temperature models)	\$200
ENERGY STAR Single Tank Conveyor Dishwasher (high temperature)	\$600
High-Efficiency Conveyor Oven	\$250

* There is a mandatory 60% passthrough to the end user for the Foodservice incentives listed.

Foodservice SPIFF for Sales Representatives

For participating distributors that opted into this approach, identified sales representatives were awarded \$50 per eligible unit sold from January to December 2025.

C10 Industrial Custom Offering

Eligibility Criteria

To be eligible for the offering, a participant must be an Enbridge Gas industrial customer. Large Volume rate classes T2 and R100 in Union rate zones are ineligible for this offering. Industrial customers are non-residential customers involved in the production and/or enhancement of mercantile goods and/or the cultivation of plants and/or livestock.

Incentive Structure

In addition to technical expertise to support the identification of energy efficiency projects, financial incentives to cover up to 50% of the costs associated with third party audits, studies, and metering are available to help customers identify and quantify savings opportunities and justify project implementation, as follows:

Annual Natural Gas Consumption	Maximum Incentive
Less than 100k m ³	Not Eligible
100,000 m ³ to 299,999 m ³	\$1,500
300,000 m ³ to 1,499,999 m ³	\$2,500
1,500,000 m ³ to 2,999,999 m ³	\$6,000
3,000,000 m ³ to 9,999,999 m ³	\$10,000
10,000,000 m ³ or greater	\$20,000

Implementation incentives are calculated on a project basis and are based on estimated natural gas savings associated with the implementation of efficiency measures. The overall incentive is capped at \$250,000 per project and should not exceed 50% of the incremental project cost. The incentive is based on the following incentive structure:

Gross Natural Gas Savings	Manufacturing Sector	Agriculture Sector (New Construction)	Agriculture Sector (Retrofit)
Up to 50,000 m ³	\$0.30/m ³	\$0.10/m ³	\$0.20/m ³
50,001 m ³ or greater	\$0.15/m ³		

C11 Large Volume Direct Access Offering

Eligibility Criteria

To be eligible for the offering, participants must be an Enbridge Gas customer in Rate T2 and Rate 100 in the Union rate zones as of January 1st in a given program year, excluding gas-fired-generators.

Incentive Structure

Item	Incentive
New Equipment Installation, Equipment Retrofit, Process Optimization Projects and Operational Improvement	Direct Access Funded: \$0.10 per annual m ³ saved, up to \$200,000* Aggregate Pool Funded: \$0.05 per annual m ³ saved, up to \$200,000*
Engineering Assessments and Meters	50% of the cost, up to \$20,000
Customer Education	Provided, or funded, by Enbridge Gas

* Incentive cannot exceed 50% of project cost.

C12 Whole Building Pay-for-Performance Offering

Eligibility Criteria

- Participant must be an Enbridge Gas customer.
- Participating building cannot participate in other commercial offerings simultaneously during the duration of the offering.
- The participating building must have an existing Enbridge Gas meter that is compatible with pulse interval metering equipment or already has an Automatic Meter Reader ("AMR") that allows Enbridge Gas or its DA direct access to the building's interval data.
- The building must have been operational without having undergone any capital retrofit upgrades between the beginning of the baseline period up to the start of the P4P Period.

Incentive Structure

- Participants can earn annual performance incentives of \$0.30/m³. Performance incentives will be based on M&V of incremental gas savings at the meter relative to the baseline model and awarded at the end of each Pay-for-Performance Period on an annual basis.
- Final performance incentives are available at \$0.10/m³ for incremental gas savings beyond 20% relative to the baseline and will be awarded at the end of third Performance Period.
- The maximum performance incentive (annual performance incentive + final performance incentive) per participant cannot exceed \$20,000.
- Bonus incentives of \$0.20/m³ will be awarded at the end of the offer, if the participant stays enrolled throughout the offer duration and has achieved the 20% performance target.

Metric

- Net annual natural gas savings, measured in m³.
- Number of participants enrolled in offering.

C13 Residential Savings by Design Offering

ESNH Stream

Eligibility Criteria

Municipality Eligibility:

- Enbridge Gas maintains a list of eligible municipalities based on the three-year performance criteria and updates the list before each program year. Municipalities in the Enbridge Gas franchise area, within which ESNH builds have been below 15% over the preceding three-years are eligible for this stream.
- Municipalities that have adopted a Green Development Standard mandating ESNH or similar performance standards for new residential construction will be removed from the eligibility list.

Builder Eligibility:

- Builders eligible to participate are those constructing new residential homes in eligible municipalities.

Incentive Structure

- An incentive of \$1,650 per eligible home is available for up to 50 homes per year per builder.
 - Eligible homes include those labeled to ESNH version 17 or modeled equivalent (20% better than OBC) built in eligible municipalities. Homes are not required to connect to the natural gas system.

Metric

- The number of homes built by participating builders in eligible municipalities to the ESNH or modelled equivalent level of energy efficiency (at least 20% better than 2017 OBC).
- Provision of an incentive to the participating builder and counting the constructed home towards the ESNH homes-built metric requires label certification and/or energy modelling results to confirm that energy efficiency performance levels reach or exceed the ESNH standard or modelled equivalent (minimum 20% better than code).

NZER Stream

Eligibility Criteria

- Builders must not have previously participated in the NZER discovery home stream.
- The discovery home must be in design phase or earlier in the development process.
- Builders are not required to connect to the natural gas system to participate in the offering.

Incentive Structure

- A builder incentive of \$15,000 is available once the home has been certified to the CHBA NZER standard.

Metric

- The number of homes built by participating builders to the NZER standard as defined by the CHBA Net Zero Labelling program.

- Provision of an incentive to the participating builder and counting the constructed home towards the NZER homes-built metric requires label certification and/or energy modelling results that confirm energy efficiency performance in line with the CHBA Net Zero Labelling program.

C14 Commercial Savings by Design Offering

Eligibility Criteria

- Commercial or multi-residential buildings covered under the OBC Part 3, Part 10 or Part 11.
- A minimum threshold of 25,000 ft² contemplated per building as per application form.
- Project must be within Enbridge Gas's franchise area.
- Project must be in the design phase or earlier.

Incentive Structure

To help offset the incremental professional consulting fees associated with participating in the IDP, subject to satisfying all offering requirements, the participant may be eligible to receive a Technical Assistance Incentive of \$4,000. CSBD participants will be guided through a series of free activities to support the adoption of higher efficient designs, including:

Offering Activities	Description
Visioning Session	Energy modelling will be conducted based on the existing project design information to create a baseline energy model for use during the IDP workshop.
IDP Workshop	A half-to-full day workshop wherein the team will strategize with sustainable building design experts to maximize the project's energy and environmental performance as demonstrated through preliminary baseline and live modelling exercises to compare the various design options.
Final Report	A final report that summarizes the findings of the workshop and associated energy modelling is provided to the design teams.

Metric

The number of participants who complete the IDP workshop and receive the Commercial Savings by Design report.

C15 Affordable Housing Savings by Design Offering

Eligibility Criteria

- Project must be a new construction housing and multi-residential project or major renovation/change of use (OBC Part 3, Part 9, Part 10, Part 11).
- Project site must be located within Enbridge Gas's franchise area.
- Project must be in design development stage or the pre-development stage.
- Must be planning to complete construction within five years of signing the application form for multi-family projects, or within three years of signing the application form for single-family projects.
- Participants are not required to connect to the natural gas system to participate in the offering.
- Projects must qualify as Affordable Housing, including social housing providers, non-profit housing corporations and cooperatives, public housing corporations, supportive or transitional housing, shelters, hostels, or privately-owned market rate housing where at least 30% of units will be affordable (as defined by CMHC).

Incentive Structure

- Enbridge Gas bears the cost of the Integrated Design Process workshop. In addition, Enbridge Gas provides a Technical Assistance Incentive of \$7,500 to the affordable housing provider to help offset the cost of professional consulting fees incurred by the housing provider to bring their design team to the workshop.
- For both Part 3 and Part 9 developments, participants are eligible for an energy performance incentive of \$1,000 per affordable unit, up to a maximum of \$120,000 per project for meeting the offering's energy performance target (including any applicable stretch target). This incentive is provided to help offset the incremental cost of investing in higher energy efficiency measures and to motivate housing providers to follow through on implementing the design options discussed in the IDP workshop. For this reason, 50% of the incentive is payable at the time of building permit application, based on the energy performance of the design submitted for permit, and 50% is available upon completion of construction, based on the energy performance of the as-built model.

Metric

- Number of participants that complete the IDP workshop and receive the Affordable Housing SBD report.

C16 Commercial Air Tightness Testing Offering

The Commercial Air Tightness Testing offering is delivered through two streams: Program Participants and Qualified Agents.

Program Participants

Eligibility Criteria

- Commercial or multi-residential projects to be built subject to OBC Part 3, Part 10 or Part 11 building types.
- Project enclosure must be in a state to perform air tightness testing by Q3 of 2025.
- Minimum threshold of 25,000 ft² contemplated per project as per application form.

Incentive Structure

- Air Tightness Testing Incentive of \$0.50 per ft² to a maximum of \$30,000 per project, up to 80% of commissioning and reporting.
- Implementation Incentive to cover up to 50% of the cost to a maximum of \$15,000 for implementation initiatives to improve building envelope performance.

Metric

- The number of participants who implement air tightness testing and have submitted a copy of their air tightness testing report.

Qualified Agents

Eligibility Criteria

- The training component of the offering is designed to support upskilling practitioners within the building envelope or building commissioning fields, and with an educational background in subjects including building enclosure, energy modelling, architecture, building sustainability, structural engineering, energy auditing, and general contracting.

Incentive Structure

- Free educational air tightness testing virtual and in-person workshops delivered by contracted third-party facilitator.

Metric

- The number of qualified air tightness testing practitioners recruited and trained through the offering.
 - To be considered a Qualified Agent participant, individuals must attend the workshop and complete the knowledge check testing.

Appendix D: Abbreviations and Acronyms List

First Letter	Abbreviation/Acronym	Full Name
A	AFUE	Annual Fuel Utilization Efficiency
	Amendment 15	NRCan's Regulations Amending the Energy Efficiency Regulations, 2016 (Amendment 15): SOR.2019-164
	CFM	Cubic feet per minute
	C/I	Commercial/Industrial
D	CSBD	Commercial Savings by Design
	DA	Delivery Agent
	DCKV	Demand Control Kitchen Ventilation
	DCV	Demand Control Ventilation
	DSM	Demand Side Management
E	DSMVA	Demand Side Management Variance Account
	EAC	Evaluation Advisory Committee
	EC	Evaluation Contractor
	EEP	Energy Efficiency Plan
	EMIS	Energy Management Information System
	EM&V	Evaluation, Measurement and Verification
	ERV	Energy Recovery Ventilation
H	ESA	Energy Solutions Advisors
	HER	Home Efficiency Rebate
	HRS	Home Renovation Savings
	HRV	Heat Recovery Ventilation
	HVAC	Heating, Ventilation and Air Conditioning
I	HVLS	High Volume Low Speed
	IDP	Integrated Design Process
L	IESO	Independent Electricity System Operator
	LICO	Low-Income Cut-Offs
	LRAM	Lost Revenue Adjustment Mechanism
M	LTO	Limited-Time Offer
	MURB	Multi-Unit Residential Building
N	MUSH	Municipalities, Universities, Schools and Hospitals
	NECB	National Energy Code of Canada for Buildings
	NRCan	Natural Resources Canada
O	NTG	Net-to-Gross
	OBC	Ontario Building Code
R	OEB	Ontario Energy Board
	REA	Registered Energy Advisor
S	SBC	Sustainable Building Canada
	SEM	Strategic Energy Management
	SO	Service Organization
T	TRC-Plus	Total Resource Cost Plus
	TRM	Technical Resource Manual