



GRI Index

GRI Disclosure Number	GRI Disclosure Name	Disclosure Response
GRI 1: FOUNDATION 2021		
	Statement of use	IGM Financial Inc. has reported the information cited in this GRI content index for the period January 1–December 31, 2023 with reference to the GRI Standards.
GRI 2: GENERAL DISCLOSURES 2021		
2-1	Organizational details	IGM Financial Inc. 2023 Sustainability Report – About IGM (Page 6) 2023 Annual Information Form – Corporate Structure (Page 5) 2023 Annual Information Form – Description of Business (Page 6)
2-2	Entities included in the organization's sustainability reporting	2023 Sustainability Report – About this report (Page 5) 2023 Annual Report – Management's Discussion and Analysis (Pages 20–31)
2-3	Reporting period, frequency and contact point	2023 Sustainability Report – About this report (Page 5)
2-4	Restatements of information	2023 Sustainability Report – ESG Data Table – Sustainable investing – Footnote (m) (Page 54) 2023 Sustainability Report – ESG Data Table – Talent - Footnote (aa) (Page 60)
2-5	External assurance	2023 Sustainability Report – About this report (Page 5) 2023 PwC GHG Limited Assurance Report <i>Omittance: b (iii) information unavailable/incomplete</i>
2-6	Activities, value chain, and other business relationships	2023 Sustainability Report – About IGM (Page 6) 2023 Annual Information Form – Corporate Structure (Page 5) 2023 Annual Information Form – Description of Business (Page 6) 2023 Annual Information Form – Development of Business Over the Last Three Years (Page 7)
2-7	Employees	2023 Sustainability Report – About IGM (Page 6) 2023 Sustainability Report – ESG Data Table – Talent (Pages 55–62) <i>Omittance: b (i,ii,iii,iv,v),d information unavailable/incomplete</i>
2-8	Workers who are not employees	2023 Sustainability Report – About IGM (Page 6) 2023 Sustainability Report – ESG Data Table – Talent (Page 58)
2-9	Governance structure and composition	2023 Sustainability Report – Sustainability governance (Pages 11–12) 2023 Sustainability Report – ESG Data Table – Governance (Page 51) 2024 Management Proxy Circular – Election of Directors (Pages 18–35) <i>Omittance: c (vi,viii) information unavailable/incomplete</i>



GRI Disclosure Number	GRI Disclosure Name	Disclosure Response
2-10	Nomination and selection of the highest governance body	2024 Management Proxy Circular – Nomination, Assessment of Directors and Diversity (Pages 81–83) Statement of Corporate Governance Practices <i>Omittance: a,b (i,ii,iv) information unavailable/incomplete</i>
2-11	Chair of the highest governance body	2024 Management Proxy Circular – Election of Directors (Pages 18–35)
2-12	Role of the highest governance body	2023 Sustainability Report – Sustainability governance (Pages 11–12) 2023 Sustainability Report – Risk management (Page 37) 2023 Sustainability Report – TCFD Report (Pages 74–77)
2-13	Delegation of responsibility for managing impacts	2023 Annual Report – Risk Management (Pages 71–85) 2023 Sustainability Report – Sustainability governance (Pages 11–12) 2023 Sustainability Report – TCFD Report (Pages 74–77) 2024 Management Proxy Circular – Board and Committee Mandates (Pages 76–77) Statement of Corporate Governance Practices
2-14	Role of the highest governance body in sustainability reporting	2023 Sustainability Report – Sustainability governance (Pages 11–12) 2023 Sustainability Report – Our material sustainability topics (Page 13)
2-15	Conflicts of interest	2023 Sustainability Report – Sustainability governance (Pages 11–12) 2023 Sustainability Report – Ethics and compliance (Pages 35–36) 2024 Management Proxy Circular – Resolution of Conflicts (Page 75) 2024 Management Proxy Circular – Ethical Business Conduct (Page 81) Statement of Corporate Governance Practices <i>Omittance: b (i,ii,iii,iv) information unavailable/incomplete</i>
2-16	Communication of critical concerns	2023 Sustainability Report – Sustainability governance (Page 11–12)
2-17	Collective knowledge of highest governance body	2024 Management Proxy Circular – Nomination, Assessment of Directors and Diversity (Pages 81–83) 2024 Management Proxy Circular – Orientation and Continuing Education (Pages 79–80) Statement of Corporate Governance Practices
2-18	Evaluation of the performance of the highest governance body	2024 Management Proxy Circular – Compensation of Directors (Pages 36–38) <i>Omittance: a,b,c information unavailable/incomplete</i>
2-19	Remuneration policies	2024 Management Proxy Circular – Compensation of Directors (Pages 36–38) 2024 Management Proxy Circular – Executive Compensation (Pages 40–46)
2-20	Process to determine remuneration	2024 Management Proxy Circular – Compensation of Directors (Pages 36–38) 2024 Management Proxy Circular – Executive Compensation (Pages 40–46)
2-21	Annual total compensation ratio	<i>Omittance: a,b,c information unavailable/incomplete</i>



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2-22	Statement on sustainable development strategy	2023 Sustainability Report – Message from our CEO (Page 7)
2-23	Policy commitments	2023 Sustainability Report – Risk management (Page 37) 2023 Sustainability Report – Ethics and compliance (Pages 35–36) 2023 Sustainability Report – TCFD Report (Pages 74–77) 2023 Annual Report – Risk Management (Pages 71–85) Corporate Sustainability Statements Code of Business Conduct Supplier Code of Conduct <i>Omittance: a (ii,iii,iv),b (i,ii),c,d,e,f information unavailable/incomplete</i>
2-24	Embedding policy commitments	2023 Sustainability Report – Risk management (Page 37) 2023 Sustainability Report – Ethics and compliance (Pages 35–36) 2023 Sustainability Report – TCFD Report (Pages 74–77) 2023 Annual Report – Risk Management (Pages 71–85) Corporate Sustainability Statements Code of Business Conduct Supplier Code of Conduct <i>Omittance: a (i,iii,iv) information unavailable/incomplete</i>
2-25	Processes to remediate negative impacts	2023 Sustainability Report – Ethics and compliance (Pages 35–36)
2-26	Mechanisms for seeking advice and raising concerns	2023 Sustainability Report – Ethics and compliance (Pages 35–36) Whistleblower Policy Code of Business Conduct <i>Omittance: a (i) information unavailable/incomplete</i>
2-27	Compliance with laws and regulations	2023 Sustainability Report – ESG Data Table – Ethics and compliance (Page 52) 2023 Annual Information Form – Legal Proceedings and Regulatory Actions (Page 13)
2-28	Membership associations	2023 Sustainability Report – Ethics and compliance (Page 35) 2023 Sustainability Report – Accelerating DE&I in finance (Page 28) 2023 Sustainability Report – Climate and environment (Page 41) Recognition and commitments



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2-29	Approach to stakeholder engagement	Stakeholders are identified as any person or organization influential to our success or potentially impacted by our activities. 2023 Sustainability Report – Sustainability governance (Pages 11–12) 2023 Sustainability Report – Our material sustainability topics (Page 13) 2023 Sustainability Report – Stakeholder engagement (Page 17) 2023 Sustainability Report – Building financial well-being (Pages 20–23) 2023 Sustainability Report – Talent and culture – Engaging our employees (Page 46) 2023 Sustainability Report – Community support (Page 48)
2-30	Collective bargaining agreements	2023 Sustainability Report – ESG Data Table – Talent – Collective bargaining agreements (Page 58) <i>Omittance: b information unavailable/incomplete</i>
GRI 3: MATERIAL TOPICS		
3-1	Process to determine material topics	2023 Sustainability Report – About this report (Page 5) 2023 Sustainability Report – Our material sustainability topics (Page 13)
3-2	List of material topics	2023 Sustainability Report – About this report (Page 5) 2023 Sustainability Report – Our material sustainability topics (Page 13)
3-3	Management of material topics	2023 Sustainability Report – Building financial well-being (Pages 20–23) 2023 Sustainability Report – Advancing sustainable investing (Pages 24–27) 2023 Sustainability Report – Accelerating DE&I in finance (Pages 28–32) 2023 Sustainability Report – Ethics and compliance (Page 35) 2023 Sustainability Report – Risk management (Page 37) 2023 Sustainability Report – Information security and privacy (Pages 38–39) 2023 Sustainability Report – Climate and environment (Pages 40–43) 2023 Sustainability Report – Talent and culture (Pages 44–47) 2023 Sustainability Report – Community support (Page 48) 2023 Sustainability Report – TCFD Report (Pages 74–77) 2023 Annual Report – Risk Management (Pages 71–85)
SPECIFIC DISCLOSURES: ECONOMIC		
Economic Performance	201-103: Management approach	2023 Sustainability Report – Risk management (Page 37) 2023 Sustainability Report – TCFD Report (Pages 74–77) 2024 Management Proxy Circular 2023 CDP Response



GRI Disclosure Number	GRI Disclosure Name	Disclosure Response
	201-1: Direct economic value generated and distributed	2023 Annual Report – Consolidated Financial Statements (Pages 92–101)
	201-2: Financial implications and other risks and opportunities due to climate change	2023 Sustainability Report – Risk management (Page 37) 2023 Sustainability Report – Climate and environment (Pages 40–43) 2023 Sustainability Report – TCFD Report (Pages 74–77) 2023 CDP Response
	201-3: Defined benefit plan obligations and other retirement plans	2023 Annual Report – Summary of Critical Accounting Estimates – Employee benefits (Page 89) 2023 Annual Report – Notes to Consolidated Financial Statements – Employee benefits (Pages 105–109)
Indirect Economic Impacts	203-103: Management approach	2023 Sustainability Report – Building financial well-being (Pages 20–23) 2023 Sustainability Report – Advancing sustainable investing (Pages 24–27) 2023 Sustainability Report – Accelerating DE&I in finance (Pages 28–32) 2024 Management Proxy Circular – Board and Committee Mandates (Pages 76–77) Statement of Corporate Governance Practices
	203-2: Significant indirect economic impacts	2023 Sustainability Report – Building financial well-being (Pages 20–23) 2023 Sustainability Report – Advancing sustainable investing (Pages 24–27) 2023 Sustainability Report – Accelerating DE&I in finance (Pages 28–32) 2023 Sustainability Report – ESG Data Table – Ethics and compliance (Page 52)
Anti-corruption	205-103: Management approach	2023 Sustainability Report – Ethics and compliance (Pages 35–36) Anti-Corruption and Anti-Bribery Policy 2024 Management Proxy Circular – Ethical Business Conduct (Page 81) Statement of Corporate Governance Practices
	205-2: Communication and training about anti-corruption policies and procedures	Anti-Corruption and Anti-Bribery Policy 2024 Management Proxy Circular – Ethical Business Conduct (Page 81) Statement of Corporate Governance Practices
	205-3: Confirmed incidents of corruption and actions taken	2023 Sustainability Report – Ethics and compliance (Pages 35–36) 2023 Annual Information Form – Legal Proceedings and Regulatory Actions (Page 13)



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SPECIFIC DISCLOSURES: ENVIRONMENTAL		
Energy	302-103: Management approach	2023 Sustainability Report – Advancing sustainable investing (Pages 24–27) 2023 Sustainability Report – Risk management (Page 37) 2023 Sustainability Report – Climate and environment (Pages 40–43) 2023 Sustainability Report – TCFD Report (Pages 74–77) 2023 CDP Response Environmental Policy
	302-1: Energy consumption within the organization	2023 Sustainability Report – ESG Data Table – Environment (Page 63)
	302-2: Energy consumption outside the organization	2023 Sustainability Report – ESG Data Table – Environment (Page 63)
	302-3: Energy intensity	2023 Sustainability Report – ESG Data Table – Environment (Page 63)
	302-4: Reduction of energy consumption	2023 Sustainability Report – ESG Data Table – Environment (Page 63) 2023 CDP Response
Emissions	306-103: Management approach	2023 Sustainability Report – Advancing sustainable investing (Pages 24–27) 2023 Sustainability Report – Risk management (Page 37) 2023 Sustainability Report – Climate and environment (Pages 40–43) 2023 Sustainability Report – TCFD Report (Pages 74–77) 2023 CDP Response Environmental Policy
	305-1: Direct (Scope 1) GHG emissions	2023 Sustainability Report – ESG Data Table – Environment (Page 63)
	305-2: Energy indirect (Scope 2) GHG emissions	2023 Sustainability Report – ESG Data Table – Environment (Page 63)
	305-3: Other indirect (Scope 3) GHG emissions	2023 Sustainability Report – Climate and environment (Pages 40–43) 2023 Sustainability Report – ESG Data Table – Environment (Page 64)
	305-4: Greenhouse gas (GHG) emissions intensity	2023 Sustainability Report – ESG Data Table – Environment (Page 64)
	305-5: Reduction GHG emissions	2023 Sustainability Report – Climate and environment (Pages 40–43) 2023 CDP Response
	SPECIFIC DISCLOSURES: SOCIAL	
Employment	401-103: Management approach	2023 Sustainability Report – Accelerating DE&I in finance (Pages 28–32) 2023 Sustainability Report – Talent and culture (Pages 44–47)
	401-1: New employee hires and employee turnover	2023 Sustainability Report – ESG Data Table – Talent – Employee turnover (Page 59)
	401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	2023 Sustainability Report – Talent and culture – Health and wellness (Page 45) 2024 Management Proxy Circular – Executive Compensation – Retirement Plan Benefits (Pages 68–70)
	401-3: Parental leave	2023 Sustainability Report – Talent and culture – Health and wellness (Page 45) 2023 Annual Report – IGM Financial Inc. – Critical Accounting Estimates and Policies (Pages 88–89)



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Training and Education	404-103: Management approach	2023 Sustainability Report – Accelerating DE&I in finance (Pages 28–32) 2023 Sustainability Report – Talent and culture (Pages 44–47)
	404-2: Programs for upgrading employee skills and transition assistance programs	2023 Sustainability Report – Accelerating DE&I in finance (Pages 28–32) 2023 Sustainability Report – Talent and culture (Pages 44–47)
	404-3: Percentage of employees receiving regular performance and career development reviews	2023 Sustainability Report – ESG Data Table – Talent – Training and education (Page 59)
Diversity and Equal Opportunity	405-103: Management approach	2023 Sustainability Report – Accelerating DE&I in finance (Pages 28–32) 2023 Sustainability Report – Talent and culture (Pages 44–47)
	405-1: Diversity of governance bodies and employees	2023 Sustainability Report – Accelerating DE&I in finance (Pages 28–32) 2023 Sustainability Report – ESG Data Table – Talent – Diversity, equity and inclusion (Pages 60–62)
Public Policy	415-103: Management approach	Lobbying Policy
	415-1: Political contributions	2023 Sustainability Report – ESG Data Table – Ethics and compliance (Page 52) Lobbying Policy
Marketing and Labeling	417-103: Management approach	2023 Sustainability Report – Our material sustainability topics (Page 13) 2023 Sustainability Report – Ethics and compliance (Pages 35–36) 2023 Sustainability Report – Information security and privacy – Privacy (Page 39) 2023 Annual Report – Wealth Management – Review of the Business (Pages 32–39)
	417-1: Requirements for product and service information and labeling	2023 Sustainability Report – Ethics and compliance – Responsible marketing and sales (Page 36)
	417-2: Incidents of non-compliance concerning product and service information and labeling	2023 Sustainability Report – ESG Data Table – Ethics and compliance (Page 52)
	417-3: Incidents of non-compliance concerning marketing communications	2023 Sustainability Report – ESG Data Table – Ethics and compliance (Page 52)
Customer Privacy	418-103: Management approach	2023 Sustainability Report – Information security and privacy (Pages 38–39) 2023 Annual Report – Risk Management – Technology and Cyber Risk (Page 78)
	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	2023 Sustainability Report – Ethics and compliance (Pages 35–36) 2023 Sustainability Report – ESG Data Table – Ethics and compliance (Page 52)



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Socioeconomic Compliance	419-103: Management approach	2023 Sustainability Report – Sustainability governance (Pages 11–12) 2023 Sustainability Report – Ethics and compliance (Pages 35–36) Code of Business Conduct
	419-1: Non-compliance with laws and regulations in the social and economic area	2023 Sustainability Report – ESG Data Table – Ethics and compliance (Page 52) 2023 Annual Information Form – Legal Proceedings and Regulatory Actions (Page 13)
SECTOR DISCLOSURES		
Product Portfolio	PP-103: Management approach	2023 Sustainability Report – Advancing sustainable investing (Pages 24–27) 2023 Annual Report – Wealth Management – Review of the Business (Pages 32–39)
	G4-FS7: Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	2023 Sustainability Report – ESG Data Table – Sustainable investing (Page 54)
Active Ownership	AO-103: Management approach	2023 Sustainability Report – Advancing sustainable investing (Pages 24–27) 2023 Annual Report – Wealth Management – Review of the Business (Pages 32–39) IG Wealth Management Sustainable Investing Policy Mackenzie Investments Sustainable Investing Policy IG Wealth Management PRI Transparency Report Mackenzie Investments PRI Transparency Report
	G4-FS10: Percentage of companies held in the institution's portfolio with which the reporting organization has interacted on environmental or social issues	2023 Sustainability Report – Advancing sustainable investing (Pages 24–27) 2023 Sustainability Report – Climate and environment (Pages 40–43) 2023 Sustainability Report – ESG Data Table – Sustainable investing (Page 54) IG Wealth Management PRI Transparency Report Mackenzie Investments PRI Transparency Report
	G4-FS11: Percentage of assets subject to positive and negative environmental or social screening	2023 Sustainability Report – ESG Data Table – Sustainable investing (Page 54)
Product and Service Labeling	PSL-103: Management approach	2023 Sustainability Report – Ethics and compliance (Pages 35–36) 2023 Annual Report – Consolidated Financial Position (Pages 62–65)
	G4-FS15: Policies for the fair design and sale of financial products and services	2023 Sustainability Report – Ethics and compliance (Pages 35–36)
	G4-FS16: Initiatives to enhance financial literacy by type of beneficiary	2023 Sustainability Report – Building financial well-being (Pages 20–23)