

GRI content index

GRI Disclosure Number	GRI Disclosure Name	2025 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, 2025 with reference to the GRI Standards.
GRI 2: GENERAL DISCLOSURES 2021		
The Organization and Its Reporting Practices		
2-1	Organizational details	IGM Financial Inc. 2025 Sustainability Report – About IGM (Page 5) 2025 Annual Information Form – Corporate Structure (Page 5); Description of Business (Page 6)
2-2	Entities included in the organization's sustainability reporting	2025 Sustainability Report – About this report (Page 7) 2025 Annual Report – Management's Discussion and Analysis (Pages 18–92)
2-3	Reporting period, frequency and contact point	2025 Sustainability Report – About this report (Page 7)
2-4	Restatements of information	2025 Sustainability Report – ESG Data Table – Sustainable investing – Footnotes 1 and 6 (Page 59); ESG Data Table – Environment (Pages 67–69)
2-5	External assurance	2025 Sustainability Report – About this report (Page 7) 2025 Deloitte GHG Limited Assurance Report <i>Omittance: b (iii) information unavailable/incomplete</i>
Activities and Workers		
2-6	Activities, value chain, and other business relationships	2025 Sustainability Report – About IGM (Page 5) 2025 Annual Information Form – Corporate Structure (Page 5); Description of Business (Page 6); Development of Business Over the Last Three Years (Page 7)
2-7	Employees	2025 Sustainability Report – About IGM (Page 5); ESG Data Table – Talent (Pages 60–62) <i>Omittance: b (i,ii,iii,iv,v), d information unavailable/incomplete</i>
2-8	Workers who are not employees	2025 Sustainability Report – About IGM (Page 5); ESG Data Table – Talent (Page 61)
Governance		
2-9	Governance structure and composition	2025 Sustainability Report – Sustainability governance (Pages 14–15); ESG Data Table – Governance (Page 56) 2026 Management Proxy Circular – Election of Directors (Pages 15–32) <i>Omittance: c (vi,viii) information unavailable/incomplete</i>
2-10	Nomination and selection of the highest governance body	2026 Management Proxy Circular – Nomination, Assessment of Directors and Diversity (Pages 81–83) Statement of Corporate Governance Practices <i>Omittance: b(i,ii,iv) information unavailable/incomplete</i>
2-11	Chair of the highest governance body	2026 Management Proxy Circular – Election of Directors (Pages 15–32)
2-12	Role of the highest governance body	2025 Sustainability Report – Sustainability governance (Page 14); Risk management (Page 37) 2025 Annual Report – Risk Management (Pages 84–86)
2-13	Delegation of responsibility for managing impacts	2025 Sustainability Report – Sustainability governance (Pages 14–15) 2025 Annual Report – Risk Management (Pages 72–84) 2026 Management Proxy Circular – Board and Committee Mandates (Pages 76–77) Statement of Corporate Governance Practices

Performance

GRI Disclosure Number	GRI Disclosure Name	2025 Disclosure Response
Governance (continued)		
2-14	Role of the highest governance body in sustainability reporting	2025 Sustainability Report – Sustainability governance (Page 14)
2-15	Conflicts of interest	2025 Sustainability Report – Sustainability governance (Page 14); Ethics and compliance (Pages 35–36) 2026 Management Proxy Circular – Resolution of Conflicts (Page 75); Ethical Business Conduct (Pages 80–81) Statement of Corporate Governance Practices <i>Omittance: b (i,ii,iii,iv) information unavailable/incomplete</i>
2-16	Communication of critical concerns	2025 Sustainability Report – Sustainability governance (Page 14)
2-17	Collective knowledge of highest governance body	2026 Management Proxy Circular – Nomination, Assessment of Directors and Diversity (Pages 81–83); Orientation and Continuing Education (Pages 79–80) Statement of Corporate Governance Practices
2-18	Evaluation of the performance of the highest governance body	2026 Management Proxy Circular – Compensation of Directors (Pages 33–35) <i>Omittance: a,b,c information unavailable/incomplete</i>
2-19	Remuneration policies	2026 Management Proxy Circular – Compensation of Directors (Pages 33–35); Executive Compensation (Page 37)
2-20	Process to determine remuneration	2026 Management Proxy Circular – Compensation of Directors (Pages 33–35); Executive Compensation (Page 37)
2-21	Annual total compensation ratio	<i>Omittance: a,b,c information unavailable/incomplete</i>
Strategy, Policies and Practices		
2-22	Statement on sustainable development strategy	2025 Sustainability Report – CEO Message (Page 4)
2-23	Policy commitments	2025 Sustainability Report – Ethics and compliance (Pages 35–36); Risk management (Page 37) 2025 Annual Report – Risk Management (Pages 72–84) Corporate Sustainability Statement Code of 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	2025 Sustainability Report – Ethics and compliance (Pages 35–36); Risk management (Page 37) 2025 Annual Report – Risk Management (Pages 72–84) Corporate Sustainability Statement Code of Conduct Supplier Code of Conduct <i>Omittance: a (i,iii,iv) information unavailable/incomplete</i>
2-25	Processes to remediate negative impacts	2025 Sustainability Report – Ethics and compliance (Pages 35–36)
2-26	Mechanisms for seeking advice and raising concerns	2025 Sustainability Report – Ethics and compliance (Pages 35–36) Whistleblower Policy Code of Conduct <i>Omittance: a (i) information unavailable/incomplete</i>
2-27	Compliance with laws and regulations	2025 Sustainability Report – Sustainability governance (Page 14); Ethics and compliance (Page 36); ESG Data Table – Ethics and compliance (Page 57) Code of Conduct 2025 Annual Information Form – Legal Proceedings and Regulatory Actions (Page 13)

GRI Disclosure Number	GRI Disclosure Name	2025 Disclosure Response
Strategy, Policies and Practices (continued)		
2-28	Membership associations	2025 Sustainability Report – Ethics and compliance (Page 36); Action on Climate (Page 22) Our Partnerships – IGM Financial Recognition and commitments
Stakeholder Engagement		
2-29	Approach to stakeholder engagement	Stakeholders are identified as any person or organization influential to our success or potentially impacted by our activities. 2025 Sustainability Report – Prioritization of topics (Page 13); Sustainability governance (Pages 14–15); Stakeholder engagement (Pages 12 and 54); Action on Economic Empowerment (Pages 28–33); Talent and culture – Performance and development (Page 45); Community engagement and employee action (Pages 51–52)
2-30	Collective bargaining agreements	2025 Sustainability Report – ESG Data Table – Talent (Page 62) <i>Omittance: b information unavailable/incomplete</i>
GRI 3: MATERIAL TOPICS		
3-1	Process to determine material topics	2025 Sustainability Report – About this report (Page 7); Prioritization of topics (Page 13)
3-2	List of material topics	2025 Sustainability Report – About this report (Page 7); Prioritization of topics (Page 13)
3-3	Management of material topics	2025 Sustainability Report – Sustainability governance (Pages 14–15); Action on Indigenous Reconciliation (Pages 17–21); Action on Climate (Pages 22–26); Action on Economic Empowerment (Pages 28–33); Ethics and compliance (Pages 35–36); Risk management (Page 37); Information security and privacy (Page 38); Sustainable investing (Page 39); Talent and culture (Pages 44–48); Inclusion (Pages 49–50); Community engagement and employee action (Page 51) 2025 Annual Report – Risk Management (Pages 72–84)
SPECIFIC DISCLOSURES: ECONOMIC		
201 Economic Performance		
3-3	Management of material topics	2025 Sustainability Report – Risk management (Page 37) 2026 Management Proxy Circular 2025 CDP Response
201-1	Direct economic value generated and distributed	2025 Sustainability Report – ESG Data Table – Taxes (Page 58) 2025 Annual Report – Consolidated Financial Statements (Pages 92–101)
201-2	Financial implications and other risks and opportunities due to climate change	2025 Sustainability Report – Risk management (Page 37) 2025 CDP Response
201-3	Defined benefit plan obligations and other retirement plans	2025 Annual Report – Summary of Critical Accounting Estimates – Employee benefits (Page 89); Notes to Consolidated Financial Statements – Employee benefits (Pages 106–109)
203 Indirect Economic Impacts		
3-3	Management of material topics	2025 Sustainability Report – Action on Economic Empowerment (Pages 28–33); Ethics and compliance (Pages 35–36); Sustainable investing (Page 39) 2026 Management Proxy Circular – Board and Committee Mandates (Pages 76–77) Statement of Corporate Governance Practices
203-2	Significant indirect economic impacts	2025 Sustainability Report – Action on Economic Empowerment (Pages 28–33); Ethics and compliance (Pages 35–36); Sustainable investing (Page 39)

Performance

GRI Disclosure Number	GRI Disclosure Name	2025 Disclosure Response
205 Anti-corruption		
3-3	Management of material topics	2025 Sustainability Report – Ethics and compliance (Pages 35–36) Anti-Corruption and Anti-Bribery Policy 2026 Management Proxy Circular – Ethical Business Conduct (Pages 80–81) Statement of Corporate Governance Practices
205-2	Communication and training about anti-corruption policies and procedures	Anti-Corruption and Anti-Bribery Policy 2026 Management Proxy Circular – Ethical Business Conduct (Page 80) Statement of Corporate Governance Practices
205-3	Confirmed incidents of corruption and actions taken	2025 Sustainability Report – Ethics and compliance (Pages 35–36) 2025 Annual Information Form – Legal Proceedings and Regulatory Actions (Page 13)
SPECIFIC DISCLOSURES: ENVIRONMENTAL		
302 Energy		
3-3	Management of material topics	2025 Sustainability Report – Action on Climate (Pages 22–26); Risk management (Page 37); Sustainable investing (Page 39) 2025 CDP Response Environmental Policy
302-1	Energy consumption within the organization	2025 Sustainability Report – ESG Data Table – Environment (Page 67)
302-2	Energy consumption outside the organization	2025 Sustainability Report – ESG Data Table – Environment (Page 67)
302-3	Energy intensity	2025 Sustainability Report – ESG Data Table – Environment (Pages 67–68)
302-4	Reduction of energy consumption	2025 Sustainability Report – ESG Data Table – Environment (Page 67) 2025 CDP Response
305 Emissions		
3-3	Management of material topics	2025 Sustainability Report – Action on Climate (Pages 22–26); Risk management (Page 37); Sustainable investing (Page 39) 2025 CDP Response Environmental Policy
305-1	Direct (Scope 1) GHG emissions	2025 Sustainability Report – ESG Data Table – Environment (Page 68)
305-2	Energy indirect (Scope 2) GHG emissions	2025 Sustainability Report – ESG Data Table – Environment (Page 68)
305-3	Other indirect (Scope 3) GHG emissions	2025 Sustainability Report – Action on Climate (Pages 24–25); ESG Data Table – Environment (Page 68)
305-4	Greenhouse gas (GHG) emissions intensity	2025 Sustainability Report – ESG Data Table – Environment (Page 69)
305-5	Reduction of GHG emissions	2025 Sustainability Report – Action on Climate (Pages 22–26); ESG Data Table – Environment (Pages 68–69) 2025 CDP Response

GRI Disclosure Number	GRI Disclosure Name	2025 Disclosure Response
SPECIFIC DISCLOSURES: SOCIAL		
401 Employment		
3-3	Management of material topics	2025 Sustainability Report – Ethics and compliance (Pages 35–36); Talent and culture (Pages 44–48)
401-1	New employee hires and employee turnover	2025 Sustainability Report – ESG Data Table – Talent – Employee turnover (Page 63)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2025 Sustainability Report – Talent and culture (Page 45) 2026 Management Proxy Circular – Executive Compensation – Retirement Plan Benefits (Pages 67–69)
401-3	Parental leave	2025 Sustainability Report – Talent and culture (Page 45); ESG Data Table – Parental Leave (Page 66) 2025 Annual Report – Critical Accounting Estimates and Policies (Pages 88–90)
404 Training and Education		
3-3	Management of material topics	2025 Sustainability Report – Ethics and compliance (Pages 35–36); Talent and culture (Pages 44–48)
404-2	Programs for upgrading employee skills and transition assistance programs	2025 Sustainability Report – Action on Indigenous Reconciliation (Pages 17–21); Talent and culture (Pages 44–48)
404-3	Percentage of employees receiving regular performance and career development reviews	2025 Sustainability Report – ESG Data Table – Talent – Training and education (Page 63)
405 Diversity and Equal Opportunity		
3-3	Management of material topics	2025 Sustainability Report – Ethics and compliance (Pages 35–36); Inclusion (Pages 49–50)
405-1	Diversity of governance bodies and employees	2025 Sustainability Report – Stakeholder engagement (Page 54); ESG Data Table – Governance – Board composition (page 56); ESG Data Table – Talent – Diversity, equity and inclusion (Pages 64–66)
415 Public Policy		
3-3	Management of material topics	Lobbying Policy
415-1	Political contributions	2025 Sustainability Report – ESG Data Table – Ethics and compliance (Page 57) Lobbying Policy
417 Marketing and Labeling		
3-3	Management of material topics	2025 Sustainability Report – Prioritization of topics (Page 13); Ethics and compliance (Pages 35–36); Information security and privacy (Page 38) 2025 Annual Report – Wealth Management – Review of the Business (Pages 33–46)
417-1	Requirements for product and service information and labeling	2025 Sustainability Report – Ethics and compliance (Pages 35–36)
417-2	Incidents of non-compliance concerning product and service information and labeling	2025 Sustainability Report – ESG Data Table – Ethics and compliance (Page 57)
417-3	Incidents of non-compliance concerning marketing communications	2025 Sustainability Report – ESG Data Table – Ethics and compliance (Page 57)
418 Customer Privacy		
3-3	Management of material topics	2025 Sustainability Report – Information security and privacy (Page 38) 2025 Annual Report – Risk Management – Technology and Cyber Risk (Page 79)
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2025 Sustainability Report – Ethics and compliance (Pages 35–36); ESG Data Table – Ethics and compliance (Page 57)

GRI Disclosure Number	GRI Disclosure Name	2025 Disclosure Response
FINANCIAL SECTOR SPECIFIC DISCLOSURES		
Product Portfolio		
3-3	Management of material topics	2025 Sustainability Report – Sustainable investing (Page 39) 2025 Annual Report – Wealth Management – Review of the Business (Pages 33–46)
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	2025 Sustainability Report – ESG Data Table – Sustainable investing (Page 59)
Active Ownership		
3-3	Management of material topics	2025 Sustainability Report – Sustainable investing (Page 39) 2025 Annual Report – Wealth Management – Review of the Business (Pages 33–46) IG Wealth Management Sustainable Investing Policy Mackenzie Investments Sustainable Investing Policy
FS10	Percentage of companies held in the institution's portfolio with which the reporting organization has interacted on environmental or social issues	2025 Sustainability Report – Action on Climate (Pages 22–23, 27); Sustainable investing (Page 39) IG Wealth Management PRI Transparency Report Mackenzie Investments PRI Transparency Report
FS11	Percentage of assets subject to positive and negative environmental or social screening	2025 Sustainability Report – ESG Data Table – Sustainable investing (Page 59)
Product and Service Labeling		
3-3	Management of material topics	2025 Sustainability Report – Ethics and compliance (Pages 35–36) 2025 Annual Report – Consolidated Financial Position (Pages 63–66)