

SASB index

Asset Management & Custody Activities Sustainability Accounting Standard

SASB Topic	SASB Code	Accounting Metric	Category	Response
Transparent Information & Fair Advice for Customers	FN-AC-270a.2	Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product related information to new and returning customers	Quantitative	2025 Sustainability Report – ESG Data Table – Ethics and compliance (Page 57)
	FN-AC-270a.3	Description of approach to informing customers about products and services	Discussion and Analysis	2025 Sustainability Report – Ethics and compliance (Page 36); Information security and privacy – Privacy (Page 38)
Employee Diversity & Inclusion	FN-AC-330a.1	Percentage of gender and diversity group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	Quantitative	2025 Sustainability Report – ESG Data Table – Talent (Pages 62, 64–66)
Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	FN-AC-410a.1	Amount of assets under management, by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability themed investing, and (3) screening	Quantitative	IG Wealth Management PRI Transparency Report Mackenzie Investments PRI Transparency Report
	FN-AC-410a.2	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies	Discussion and Analysis	IG Wealth Management Sustainable Investing Policy Mackenzie Investments Sustainable Investing Policy IG Wealth Management PRI Transparency Report
	FN-AC-410a.3	Description of proxy voting and investee engagement policies and procedures	Discussion and Analysis	Mackenzie Investments PRI Transparency Report
Financed Emissions	FN-AC-410b.1	Absolute gross financed emissions, disaggregated by (1) Scope 1, (2) Scope 2 and (3) Scope 3	Quantitative	2025 Sustainability Report – Action on Climate (Page 24); ESG Data table – Environment (Page 69)
	FN-AC-410b.2	Total amount of assets under management (AUM) included in the financed emissions disclosure	Quantitative	2025 Sustainability Report – Action on Climate (Page 24) Mackenzie Investments Sustainable Investing Report
	FN-AC-410b.3	Percentage of total assets under management (AUM) included in the financed emissions calculation	Quantitative	2025 Sustainability Report – Action on Climate (Page 24)
	FN-AC-410b.4	Description of the methodology used to calculate financed emissions	Discussion and Analysis	2025 Sustainability Report – Action on Climate (Page 24)
Business Ethics	FN-AC-510a.1	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations	Quantitative	2025 Sustainability Report – ESG Data Table – Ethics and compliance (Page 57)
	FN-AC-510a.2	Description of whistleblower policies and procedures	Discussion and Analysis	2025 Sustainability Report – Ethics and compliance (Pages 35–36)
Activity Metrics	FN-AC-000.A	Total AUM	Quantitative	2025 Annual Report – 2025 financial highlights (Page 1)