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GRI content index

GRI Disclosure Number	GRI Disclosure Name	2024 Disclosure Response
GRI 1: FOUNDATION 2021		
Statement of use		IGM Financial Inc.'s 2024 Sustainability Report has been developed in reference to the GRI Standards for the period January 1–December 31, 2024.
GRI 2: GENERAL DISCLOSURES 2021		
The Organization and Its Reporting Practices		
2-1	Organizational details	IGM Financial Inc. 2024 Sustainability Report – About IGM (Page 5) 2024 Annual Information Form – Corporate Structure (Page 5); Description of Business (Page 6)
2-2	Entities included in the organization's sustainability reporting	2024 Sustainability Report – About this report (Page 4) 2024 Annual Report – Management's Discussion and Analysis (Pages 18–92)
2-3	Reporting period, frequency and contact point	2024 Sustainability Report – About this report (Page 4)
2-4	Restatements of information	2024 Sustainability Report – Data tables – Footnote 1 (Page 53)
2-5	External assurance	2024 Sustainability Report – About this report (Page 4) 2024 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	2024 Sustainability Report – About IGM (Page 5) 2024 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	2024 Sustainability Report – About IGM (Page 5); Data tables – Talent (Pages 54–60) <i>Omittance: b (i,ii,iii,iv,v), d information unavailable/incomplete</i>
2-8	Workers who are not employees	2024 Sustainability Report – About IGM (Page 5); Data tables – Talent (Pages 55–56)
Governance		
2-9	Governance structure and composition	2024 Sustainability Report – Sustainability governance (Pages 15–16); Data tables – Governance (Page 50) 2025 Management Proxy Circular – Election of Directors (Pages 15–33) <i>Omittance: c (vi,viii) information unavailable/incomplete</i>
2-10	Nomination and selection of the highest governance body	2025 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	2025 Management Proxy Circular – Election of Directors (Pages 15–33)
2-12	Role of the highest governance body	2024 Sustainability Report – Sustainability governance (Pages 15–16); Risk management (Page 37) 2024 Annual Report – Risk Management (Pages 84–86)
2-13	Delegation of responsibility for managing impacts	2024 Sustainability Report – Sustainability governance (Pages 15–16) 2024 Annual Report – Risk Management (Pages 72–86) 2025 Management Proxy Circular – Board and Committee Mandates (Pages 75–76) Statement of Corporate Governance Practices



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Governance (continued)		
2-14	Role of the highest governance body in sustainability reporting	2024 Sustainability Report – Sustainability governance (Pages 15–16)
2-15	Conflicts of interest	2024 Sustainability Report – Sustainability governance (Pages 15–16); Ethics and compliance (Pages 35–36) 2025 Management Proxy Circular – Resolution of Conflicts (Page 74); Ethical Business Conduct (Page 80) Statement of Corporate Governance Practices <i>Omittance: b (i,ii,iii,iv) information unavailable/incomplete</i>
2-16	Communication of critical concerns	2024 Sustainability Report – Sustainability governance (Pages 15–16)
2-17	Collective knowledge of highest governance body	2025 Management Proxy Circular – Nomination, Assessment of Directors and Diversity (Pages 81–83); Orientation and Continuing Education (Pages 78–79) Statement of Corporate Governance Practices
2-18	Evaluation of the performance of the highest governance body	2025 Management Proxy Circular – Compensation of Directors (Pages 34–36) <i>Omittance: a,b,c information unavailable/incomplete</i>
2-19	Remuneration policies	2025 Management Proxy Circular – Compensation of Directors (Pages 34–36); Executive Compensation (Pages 38–40)
2-20	Process to determine remuneration	2025 Management Proxy Circular – Compensation of Directors (Pages 34–36); Executive Compensation (Pages 38–40)
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	2024 Sustainability Report – CEO message (Page 7)
2-23	Policy commitments	2024 Sustainability Report – Ethics and compliance (Pages 35–36); Risk management (Page 37) 2024 Annual Report – Risk Management (Pages 72–86) Corporate Sustainability Statement 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	2024 Sustainability Report – Ethics and compliance (Pages 35–36); Risk management (Page 37) 2024 Annual Report – Risk Management (Pages 72–86) Corporate Sustainability Statement 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	2024 Sustainability Report – Ethics and compliance (Pages 35–36)
2-26	Mechanisms for seeking advice and raising concerns	2024 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	2024 Sustainability Report – Sustainability governance (Pages 15–16); Ethics and compliance (Pages 35–36); Data tables – Ethics and compliance (Page 51) Code of Business Conduct 2024 Annual Information Form – Legal Proceedings and Regulatory Actions (Page 13)



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Strategy, Policies and Practices (continued)		
2-28	Membership associations	2024 Sustainability Report – Action on Climate (Pages 22–26); Ethics and compliance (Pages 35–36) 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. 2024 Sustainability Report – Prioritization of topics (Page 14); Sustainability governance (Pages 15–16); Stakeholder engagement (Page 17); Action on Economic Empowerment (Pages 27–33); Talent and culture – Employee engagement (Page 43); Community support (Page 48)
2-30	Collective bargaining agreements	2024 Sustainability Report – Data tables – Talent (Pages 54–60) <i>Omittance: b information unavailable/incomplete</i>
GRI 3: MATERIAL TOPICS		
3-1	Process to determine material topics	2024 Sustainability Report – About this report (Page 4); Prioritization of topics (Page 14)
3-2	List of material topics	2024 Sustainability Report – About this report (Page 4); Prioritization of topics (Page 14)
3-3	Management of material topics	2024 Sustainability Report – Action on Economic Empowerment (Pages 27–33); Ethics and compliance (Pages 35–36); Risk management (Page 37); Information security and privacy (Page 38); Sustainable investing (Page 39); Talent and culture (Page 43); Community support (Page 48) 2024 Annual Report – Risk Management (Pages 72–86)
SPECIFIC DISCLOSURES: ECONOMIC		
201 Economic Performance		
3-3	Management of material topics	2024 Sustainability Report – Risk management (Page 37) 2025 Management Proxy Circular 2024 CDP Response
201-1	Direct economic value generated and distributed	2024 Annual Report – Consolidated Financial Statements (Pages 93–102)
201-2	Financial implications and other risks and opportunities due to climate change	2024 Sustainability Report – Risk management (Page 37) 2024 CDP Response
201-3	Defined benefit plan obligations and other retirement plans	2024 Annual Report – Summary of Critical Accounting Estimates – Employee benefits (Page 90); Notes to Consolidated Financial Statements – Employee benefits (Pages 106–110)
203 Indirect Economic Impacts		
3-3	Management of material topics	2024 Sustainability Report – Action on Economic Empowerment (Pages 27–33); Ethics and compliance (Pages 35–36); Sustainable investing (Page 39) 2025 Management Proxy Circular – Board and Committee Mandates (Pages 75–76) Statement of Corporate Governance Practices
203-2	Significant indirect economic impacts	2024 Sustainability Report – Action on Economic Empowerment (Pages 27–33); Ethics and compliance (Pages 35–36); Sustainable investing (Page 39); Data tables – Ethics and compliance (Page 51)



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205 Anti-corruption		
3-3	Management of material topics	2024 Sustainability Report – Ethics and compliance (Pages 35–36) 2025 Management Proxy Circular – Ethical Business Conduct (Page 80) Anti-Corruption and Anti-Bribery Policy Statement of Corporate Governance Practices
205-2	Communication and training about anti-corruption policies and procedures	2025 Management Proxy Circular – Ethical Business Conduct (Page 80) Anti-Corruption and Anti-Bribery Policy Statement of Corporate Governance Practices
205-3	Confirmed incidents of corruption and actions taken	2024 Sustainability Report – Ethics and compliance (Pages 35–36) 2024 Annual Information Form – Legal Proceedings and Regulatory Actions (Page 13)
SPECIFIC DISCLOSURES: ENVIRONMENTAL		
302 Energy		
3-3	Management of material topics	2024 Sustainability Report – Action on Climate (Pages 22–26); Risk management (Page 37); Sustainable investing (Page 39) 2024 CDP Response Environmental Policy
302-1	Energy consumption within the organization	2024 Sustainability Report – Data tables – Environment (Page 61)
302-2	Energy consumption outside the organization	2024 Sustainability Report – Data tables – Environment (Page 61)
302-3	Energy intensity	2024 Sustainability Report – Data tables – Environment (Page 61)
302-4	Reduction of energy consumption	2024 Sustainability Report – Data tables – Environment (Page 61) 2024 CDP Response
305 Emissions		
3-3	Management of material topics	2024 Sustainability Report – Action on Climate (Pages 22–26); Risk management (Page 37); Sustainable investing (Page 39) 2024 CDP Response Environmental Policy
305-1	Direct (Scope 1) GHG emissions	2024 Sustainability Report – Data tables – Environment (Page 62)
305-2	Energy indirect (Scope 2) GHG emissions	2024 Sustainability Report – Data tables – Environment (Page 62)
305-3	Other indirect (Scope 3) GHG emissions	2024 Sustainability Report – Action on Climate (Pages 22–26); Data tables – Environment (Page 62)
305-4	Greenhouse gas (GHG) emissions intensity	2024 Sustainability Report – Data tables – Environment (Page 63)
305-5	Reduction of GHG emissions	2024 Sustainability Report – Action on Climate (Pages 22–26) 2024 CDP Response



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401 Employment		
3-3	Management of material topics	2024 Sustainability Report – Ethics and compliance (Pages 35–36); Talent and culture (Page 43)
401-1	New employee hires and employee turnover	2024 Sustainability Report – Data tables – Talent – Employee turnover (Page 57)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2024 Sustainability Report – Talent and culture (Page 45) 2025 Management Proxy Circular – Executive Compensation – Retirement Plan Benefits (Pages 67–69)
401-3	Parental leave	2024 Sustainability Report – Talent and culture (Page 45) 2024 Annual Report – IGM Financial Inc. – Critical Accounting Estimates and Policies (Pages 89–90)
404 Training and Education		
3-3	Management of material topics	2024 Sustainability Report – Ethics and compliance (Pages 35–36); Talent and culture (Page 43)
404-2	Programs for upgrading employee skills and transition assistance programs	2024 Sustainability Report – Action on Indigenous Reconciliation (Pages 19–21); Talent and culture (Page 43)
404-3	Percentage of employees receiving regular performance and career development reviews	2024 Sustainability Report – Data tables – Talent – Training and education (Page 57)
405 Diversity and Equal Opportunity		
3-3	Management of material topics	2024 Sustainability Report – Ethics and compliance (Pages 35–36); Talent and culture (Page 43)
405-1	Diversity of governance bodies and employees	2024 Sustainability Report – Stakeholder engagement (Page 17); Data tables – Talent – Diversity, equity and inclusion (Pages 58–60)
415 Public Policy		
3-3	Management of material topics	Lobbying Policy
415-1	Political contributions	2024 Sustainability Report – Data tables – Ethics and compliance (Page 51) Lobbying Policy
417 Marketing and Labeling		
3-3	Management of material topics	2024 Sustainability Report – Material sustainability topics (Page 14); Ethics and compliance (Pages 35–36); Information security and privacy (Page 38) 2024 Annual Report – Wealth Management – Review of the Business (Pages 33–40)
417-1	Requirements for product and service information and labeling	2024 Sustainability Report – Ethics and compliance (Pages 35–36)
417-2	Incidents of non-compliance concerning product and service information and labeling	2024 Sustainability Report – Data tables – Ethics and compliance (Page 51)
417-3	Incidents of non-compliance concerning marketing communications	2024 Sustainability Report – Data tables – Ethics and compliance (Page 51)
418 Customer Privacy		
3-3	Management of material topics	2024 Sustainability Report – Information security and privacy (Page 38) 2024 Annual Report – Risk Management – Technology and Cyber Risk (Page 79)
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2024 Sustainability Report – Ethics and compliance (Pages 35–36); Data tables – Ethics and compliance (Page 51)



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FINANCIAL SECTOR SPECIFIC DISCLOSURES		
Product Portfolio		
3-3	Management of material topics	2024 Sustainability Report – Sustainable investing (Page 39) 2024 Annual Report – Wealth Management – Review of the Business (Pages 33–40)
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	2024 Sustainability Report – Data tables – Sustainable investing (Page 53)
Active Ownership		
3-3	Management of material topics	2024 Sustainability Report – Sustainable investing (Page 39) 2024 Annual Report – Wealth Management – Review of the Business (Pages 33–40) IG Wealth Management Sustainable Investing Policy Mackenzie Investments Sustainable Investing Policy IG Wealth Management PRI Transparency Report Mackenzie Investments PRI Transparency Report
FS10	Percentage of companies held in the institution’s portfolio with which the reporting organization has interacted on environmental or social issues	2024 Sustainability Report – Action on Climate (Pages 22–26); Sustainable investing (Page 39); Data tables – Sustainable investing (Page 53) IG Wealth Management PRI Transparency Report Mackenzie Investments PRI Transparency Report
FS11	Percentage of assets subject to positive and negative environmental or social screening	2024 Sustainability Report – Data tables – Sustainable investing (Page 53)
Product and Service Labeling		
3-3	Management of material topics	2024 Sustainability Report – Ethics and compliance (Pages 35–36) 2024 Annual Report – Consolidated Financial Position (Pages 63–66)