

# SASB Index

## Asset Management & Custody Activities Sustainability Accounting Standard

SASB Topic	SASB Code	Accounting Metric	Category	Response
<b>Transparent Information &amp; Fair Advice for Customers</b>	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	ESG Data Table: Ethics and compliance (pg. 65)
	FN-AC-270a.3	Description of approach to informing customers about products and services	Discussion and Analysis	2020 Corporate Sustainability Report: Ethics and compliance (pg. 23) 2020 Corporate Sustainability Report: Responsible marketing and sales (pg. 25) and Knowing our clients and products (pg. 26) 2020 Corporate Sustainability Report: Privacy (pg. 31)
<b>Employee Diversity &amp; Inclusion</b>	FN-AC-330a.1	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	Quantitative	ESG Data Table: Diversity, equity and inclusion (pg. 71)
<b>Incorporation of Environmental, Social, and Governance Factors in Investment Management &amp; Advisory</b>	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	<a href="#">IG Wealth Management PRI Report</a> <a href="#">Mackenzie Investments PRI Report</a>
	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	2020 Corporate Sustainability Report: Sustainable investing (pg. 38) <a href="#">IG Wealth Management Sustainable Investing Policy</a> <a href="#">Mackenzie Investments Sustainable Investing Policy</a> <a href="#">Counsel Portfolio Services Sustainable Investing Policy</a>
	FN-AC-410a.3	Description of proxy voting and investee engagement policies and procedures	Discussion and Analysis	IG Wealth Management PRI Report Mackenzie Investments PRI Report
<b>Business Ethics</b>	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	ESG Data Table: Ethics and compliance (pg. 65)
	FN-AC-510a.2	Description of whistleblower policies and procedures	Discussion and Analysis	2020 Corporate Sustainability Report: Ethics and compliance (pg. 23) Whistleblower Policy

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<b>Systemic Risk Management</b>	FN-AC-550a.1	Percentage of open-end fund assets under management by category of liquidity classification	Quantitative	IGM Financial is in agreement with SASB's proposed removal of Systemic Risk Management as a relevant disclosure topic.
	FN-AC-550a.2	Description of approach to incorporation of liquidity risk management programs into portfolio strategy and redemption risk management	Discussion and Analysis	SASB considered feedback from companies and investors that (1) the current disclosure topic does not reflect relevant sustainability risks of companies in the industry and that (2) the feasibility of developing globally applicable accounting metrics that would provide value-added, decision-useful information to investors is low.
	FN-AC-550a.3	Total exposure to securities financing transactions	Quantitative	
	FN-AC-550a.4	Net exposure to written credit derivatives	Quantitative	
<b>Activity Metrics</b>	FN-AC-000.B	Total AUM	Quantitative	\$240.0B in Assets Under Management and Advisement at December 31, 2020.