

# GRI Index

GRI Standard	Disclosure Response
<b>GRI 102: GENERAL DISCLOSURES</b>	
102-1: Name of the organization	IGM Financial Inc.
102-2: Activities, brands, products, and services	<a href="#">2021 Sustainability Report – About IGM (Page 5)</a> <a href="#">2021 Annual Information Form – Corporate Structure (Page 5)</a> <a href="#">2021 Annual Information Form – Description of Business (Page 6)</a>
102-3: Location of headquarters	2021 Sustainability Report – About IGM (Page 5)
102-4: Location of operations	2021 Sustainability Report – About IGM (Page 5)
102-5: Ownership and legal form	<a href="#">2021 Annual Information Form – Corporate Structure (Page 5)</a> <a href="#">2021 Annual Information Form – Description of Business (Page 6)</a>
102-6: Markets served	2021 Sustainability Report – About IGM (Page 5)
102-7: Scale of the organization	<a href="#">2021 Sustainability Report – About IGM (Page 5)</a> <a href="#">2021 Annual Information Form – Corporate Structure (Page 5)</a> <a href="#">2021 Annual Information Form – Description of Business (Page 6)</a>
102-8: Information on employees and other workers	2021 Sustainability Report – ESG Data Table – Talent (Pages 64–65)
102-9: Supply chain	<a href="#">2021 Sustainability Report – About IGM (Page 5)</a> <a href="#">2021 Annual Information Form – Corporate Structure (Page 5)</a> <a href="#">2021 Annual Information Form – Description of Business (Page 6)</a>
102-10: Significant changes to the organization and its supply chain	<a href="#">2021 Annual Information Form – Description of Business (Page 6)</a> <a href="#">2021 Annual Information Form – Development of Business Over the Last Three Years (Page 7)</a>
102-11: Precautionary principle or approach	<a href="#">2021 Sustainability Report – Risk management (Page 42)</a> <a href="#">2021 Sustainability Report – Risk management – Managing environmental and social risks (Page 44)</a> <a href="#">2021 Sustainability Report – TCFD Report (Pages 81–84)</a> <a href="#">2021 Annual Report – Risk Management (Pages 70–84)</a>
102-12: External initiatives	<a href="#">2021 Sustainability Report – Sustainable Development Goals (Page 15)</a> <a href="#">2021 Sustainability Report – Ethics and compliance (Page 41)</a> <a href="#">2021 Sustainability Report – GRI Index, SASB Index, TCFD Report (Pages 71–84)</a> <a href="#">Recognition and commitments</a>

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102-13: Membership of associations	2021 Sustainability Report – Ethics and compliance (Page 41) <a href="#">Recognition and commitments</a>
102-14: Statement from most senior decision-maker	2021 Sustainability Report – Message from our CEO (Page 7)
102-16: Values, principles, standards and norms of behaviour	<a href="#">Corporate Sustainability Statement</a> 2021 Sustainability Report – Ethics and compliance (Page 39) <a href="#">IGM Financial Code of Business Conduct</a> <a href="#">Supplier Code of Conduct</a>
102-17: Mechanisms for advice and concerns about ethics	2021 Sustainability Report – Ethics and compliance (Page 39) <a href="#">Whistleblower Policy</a> <a href="#">IGM Financial Code of Business Conduct</a>
102-18: Governance structure	2021 Sustainability Report – Corporate governance – Sustainability governance (Page 37) <a href="#">2021 Management Proxy Circular – Statement of Corporate Governance Practices – Board and Committee Mandates (Page 73)</a>
102-19: Delegating authority	2021 Sustainability Report – Corporate governance – Sustainability governance (Page 37) 2021 Sustainability Report – TCFD Report (Pages 81–84) <a href="#">2021 Management Proxy Circular – Statement of Corporate Governance Practices – Board and Committee Mandates (Page 73)</a>
102-20: Executive-level responsibility for economic, environmental and social topics	2021 Sustainability Report – Corporate governance (Page 36) 2021 Sustainability Report – Corporate governance – Sustainability governance (Page 37)
102-22: Composition of the highest governance body and its committees	2021 Sustainability Report – Corporate governance – Sustainability governance (Page 37) <a href="#">2021 Management Proxy Circular – Election of Directors (Pages 18–35)</a> 2021 Sustainability Report – ESG Data Table – Governance (Page 60)
102-23: Chair of the highest governance body	<a href="#">2021 Management Proxy Circular – Election of Directors (Page 31)</a>
102-24: Nominating and selecting the highest governance body	<a href="#">2021 Management Proxy Circular – Statement of Corporate Governance Practices – Nomination, Assessment of Directors and Diversity (Pages 79–82)</a>
102-25: Conflicts of interest	2021 Sustainability Report – Corporate governance (Page 36) 2021 Sustainability Report – Ethics and compliance (Page 39) <a href="#">2021 Management Proxy Circular – Statement of Corporate Governance Practices – Ethical Business Conduct (Page 78)</a> <a href="#">Statement of Corporate Governance Practices</a>
102-26: Role of highest governance body in setting purpose, values and strategy	2021 Sustainability Report – Corporate governance (Page 36) 2021 Sustainability Report – Corporate governance – Sustainability governance (Page 37)

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102-27: Collective knowledge of highest governance body	<a href="#">2021 Management Proxy Circular – Statement of Corporate Governance Practices – Nomination, Assessment of Directors and Diversity (Pages 79–82)</a>
102-29: Identifying and managing economic, environmental, and social impacts	2021 Sustainability Report – Risk management (Page 42) 2021 Sustainability Report – Risk management – Managing environmental and social risks (Page 44) <a href="#">2021 Annual Report – Risk Management (Pages 70–84)</a>
102-30: Effectiveness of risk management processes	2021 Sustainability Report – Risk management (Pages 42–44) 2021 Sustainability Report – TCFD Report (Pages 81–84) <a href="#">2021 Annual Report – Risk Management (Pages 70–84)</a>
102-31: Review of economic, environmental and social topics	2021 Sustainability Report – Risk management – Managing environmental and social risks (Page 44) 2021 Sustainability Report – TCFD Report (Pages 81–84) <a href="#">2021 Annual Report – Risk Management (Pages 70–84)</a> <a href="#">2021 Management Proxy Circular – Statement of Corporate Governance Practices – Board and Committee Mandates (Page 73)</a>
102-32: Highest governance body's role in sustainability reporting	2021 Sustainability Report – Corporate governance – Sustainability governance (Page 37)
102-33: Communicating critical concerns	2021 Sustainability Report – Corporate governance – Sustainability governance (Page 37)
102-34: Nature and number of critical concerns	2021 Sustainability Report – Corporate governance – Sustainability governance (Page 37)
102-35: Remuneration policies	<a href="#">2021 Management Proxy Circular – Compensation of Directors (Pages 36–38)</a> <a href="#">2021 Management Proxy Circular – Executive Compensation (Pages 40–46)</a>
102-36: Process for determining remuneration	<a href="#">2021 Management Proxy Circular – Compensation of Directors (Pages 36–38)</a> <a href="#">2021 Management Proxy Circular – Executive Compensation (Pages 40–46)</a>
102-40: List of stakeholder groups	2021 Sustainability Report – Stakeholder engagement (Pages 16–18)
102-41: Collective bargaining agreements	2021 Sustainability Report – ESG Data Table – Talent – Collective bargaining agreements (Page 66)
102-42: Identifying and selecting stakeholders	2021 Sustainability Report – Stakeholder engagement (Pages 16–18) Stakeholders are identified as any person or organization influential to our success or potentially impacted by our activities.
102-43: Approach to stakeholder engagement	2021 Sustainability Report – Material ESG topics (Page 13) 2021 Sustainability Report – Stakeholder engagement (Pages 16–18) 2021 Sustainability Report – Building financial confidence (Page 21) 2021 Sustainability Report – Corporate governance – Sustainability governance (Page 37) 2021 Sustainability Report – Talent and culture – Engaging our employees (Page 50) 2021 Sustainability Report – Community support (Page 54)

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102-44: Key topics and concerns raised	2021 Sustainability Report – Material ESG topics (Page 13) 2021 Sustainability Report – Sustainability strategy (Page 14) 2021 Sustainability Report – Stakeholder engagement (Pages 16–18)
102-45: Entities included in the consolidated financial statements	2021 Sustainability Report – About this report (Page 4) <u>2021 Annual Report – Management’s Discussion and Analysis – IGM Financial Inc. (Pages 19–21)</u>
102-46: Defining report content and topic boundaries	2021 Sustainability Report – About this report (Page 4) 2021 Sustainability Report – Material ESG topics (Page 13)
102-47: List of material topics	2021 Sustainability Report – Material ESG topics (Page 13) 2021 Sustainability Report – Sustainability strategy (Page 14)
102-48: Restatements of information	2021 Sustainability Report – ESG Data Table – Footnote ‘w’ (Pages 69 and 70)
102-49: Changes in reporting	2021 Sustainability Report – About this report (Page 4)
102-50: Reporting period	2021 Sustainability Report – About this report (Page 4)
102-51: Date of most recent report	May 2021
102-52: Reporting cycle	2021 Sustainability Report – About this report (Page 4)
102-53: Contact point for questions regarding the report	2021 Sustainability Report – About this report (Page 4)
102-54: Claims of reporting in accordance with the GRI Standards	2021 Sustainability Report – About this report (Page 4)
102-55: GRI Content Index	This table is the GRI Content Index.
102-56: External assurance	2021 Sustainability Report – About this report (Page 4)

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<b>SPECIFIC DISCLOSURES: ECONOMIC</b>		
<b>Economic Performance</b>	201-103: Management approach	<p>2021 Sustainability Report – Creating shared value (Page 6)</p> <p>2021 Sustainability Report – Risk management – Managing environmental and social risks (Page 44)</p> <p>2021 Sustainability Report – TCFD Report (Pages 81–84)</p> <p><a href="#">2021 Management Proxy Circular</a></p> <p><a href="#">CDP Response</a></p>
	201-1: Direct economic value generated and distributed	<p>2021 Sustainability Report – Creating shared value (Page 6)</p> <p><a href="#">2021 Annual Report – Consolidated Financial Statements (Page 91)</a></p>
	201-2: Financial implications and other risks and opportunities due to climate change	<p>2021 Sustainability Report – Risk management – Managing environmental and social risks (Page 44)</p> <p>2021 Sustainability Report – TCFD Report (Pages 81–84)</p> <p><a href="#">CDP Response</a></p>
	201-3: Defined benefit plan obligations and other retirement plans	<p><a href="#">2021 Annual Report – Summary of Critical Accounting Estimates – Employee benefits (Page 88)</a></p> <p><a href="#">2021 Annual Report – Summary of Significant Accounting Policies – Employee benefits (Page 104)</a></p> <p><a href="#">2021 Annual Report – Notes to Consolidated Financial Statements – Employee benefits (Page 114)</a></p>
<b>Indirect Economic Impacts</b>	203-103: Management approach	<p>2021 Sustainability Report – Creating shared value (Page 6)</p> <p>2021 Sustainability Report – Building financial confidence (Pages 21–23)</p> <p>2021 Sustainability Report – Advancing sustainable investing (Pages 24–28)</p> <p><a href="#">2021 Management Proxy Circular – Statement of Corporate Governance Practices – Board and Committee Mandates (Page 73)</a></p>
	203-2: Significant indirect economic impacts	<p>2021 Sustainability Report – Creating shared value (Page 6)</p> <p>2021 Sustainability Report – Building financial confidence (Pages 21–23)</p> <p>2021 Sustainability Report – Advancing sustainable investing (Pages 24–28)</p>
<b>Anti-corruption</b>	205-103: Management approach	<p>2021 Sustainability Report – Ethics and compliance (Page 39)</p> <p>2021 Sustainability Report – Ethics and compliance – Anti-corruption and anti-bribery (Page 40)</p> <p><a href="#">2021 Management Proxy Circular – Statement of Corporate Governance Practices – Ethical Business Conduct (Page 78)</a></p> <p><a href="#">Anti-Corruption and Anti-Bribery Policy</a></p>
	205-2: Communication and training about anti-corruption policies and procedures	<p>2021 Sustainability Report – Ethics and compliance – Anti-corruption and anti-bribery (Page 40)</p> <p><a href="#">2021 Management Proxy Circular – Statement of Corporate Governance Practices – Ethical Business Conduct (Page 78)</a></p> <p><a href="#">Anti-Corruption and Anti-Bribery Policy</a></p>

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	205-3 Confirmed incidents of corruption and actions taken	2021 Sustainability Report – Ethics and compliance – Anti-corruption and anti-bribery (Page 40) <a href="#">2021 Annual Information Form – Legal Proceedings and Regulatory Actions (Page 15)</a>
<b>SPECIFIC DISCLOSURES: ENVIRONMENTAL</b>		
<b>Energy</b>	302-103: Management approach	2021 Sustainability Report – Advancing sustainable investing (Pages 24–28) 2021 Sustainability Report – Risk management – Managing environmental and social risks (Page 44) 2021 Sustainability Report – Environmental footprint (Pages 56–58) <a href="#">CDP Response</a> <a href="#">Environmental Policy</a>
<b>Emissions</b>	302-1: Energy consumption within the organization 302-2: Energy consumption outside the organization 302-3: Energy intensity 302-4: Reduction of energy consumption	2021 Sustainability Report – ESG Data Table – Environment – Energy (Page 69) 2021 Sustainability Report – ESG Data Table – Environment – Energy (Page 69) 2021 Sustainability Report – ESG Data Table – Environment – Energy (Page 69) 2021 Sustainability Report – Environmental footprint (Pages 56–58) <a href="#">CDP Response</a>
	306-103: Management approach	2021 Sustainability Report – Advancing sustainable investing (Pages 24–28) 2021 Sustainability Report – Risk management – Managing environmental and social risks (Page 44) 2021 Sustainability Report – Environmental footprint (Pages 56–58) 2021 Sustainability Report – TCFD Report (Pages 81–84) <a href="#">CDP Response</a> <a href="#">Environmental Policy</a>
	305-1: Direct (Scope 1) GHG emissions 305-2: Energy indirect (Scope 2) GHG emissions 305-3: Other indirect (Scope 3) GHG emissions 305-4: Greenhouse gas (GHG) emissions intensity 305-5: Reduction GHG emissions	2021 Sustainability Report – ESG Data Table – Environment – Emissions (Page 70) 2021 Sustainability Report – ESG Data Table – Environment – Emissions (Page 70) 2021 Sustainability Report – ESG Data Table – Environment – Emissions (Page 70) 2021 Sustainability Report – ESG Data Table – Environment – Emissions (Page 70) 2021 Sustainability Report – Environmental footprint (Pages 56–58) <a href="#">CDP Response</a>

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<b>MATERIAL TOPIC: SOCIAL</b>		
<b>Employment</b>	401-103: Management approach	2021 Sustainability Report – Risk management – Managing environmental and social risks (Page 44) 2021 Sustainability Report – Talent and culture (Page 48–53)
	401-1: New employee hires and employee turnover	2021 Sustainability Report – ESG Data Table – Talent – Employee turnover (Page 66)
	401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	2021 Sustainability Report – Talent and culture – Health and wellness (Page 49) <a href="#">2021 Management Proxy Circular – Executive Compensation – Retirement Plan Benefits (Pages 65–67)</a>
	401-3: Parental leave	<a href="#">2021 Annual Report – IGM Financial Inc. – Critical Accounting Estimates and Policies (Page 87)</a> 2021 Sustainability Report – Talent and culture – Health and wellness (Page 49)
<b>Training and Education</b>	404-103: Management approach	2021 Sustainability Report – Risk management – Managing environmental and social risks (Page 44) 2021 Sustainability Report – Talent and culture (Pages 48–50)
	404-2: Programs for upgrading employee skills and transition assistance programs	2021 Sustainability Report – Talent and culture (Pages 51–52)
	404-3: Percentage of employees receiving regular performance and career development reviews	2021 Sustainability Report – ESG Data Table – Talent – Training and education (Page 66)
<b>Diversity and Equal Opportunity</b>	405-103: Management approach	2021 Sustainability Report – Risk management – Managing environmental and social risks (Page 44) 2021 Sustainability Report – Accelerating DE&I in finance (Pages 29–34)
	405-1: Diversity of governance bodies and employees	2021 Sustainability Report – ESG Data Table – Talent – Diversity, equity and inclusion (Pages 67–68)
<b>Public Policy</b>	415-103: Management approach	2021 Sustainability Report – Ethics and compliance (Pages 39–41) <a href="#">IGM Financial Lobbying Policy</a>
	415-1: Political contributions	2021 Sustainability Report – Ethics and compliance – Political involvement and lobbying (Page 40) 2021 Sustainability Report – ESG Data Table – Ethics and compliance – Political contributions (Page 61)
<b>Marketing and Labeling</b>	417-103: Management approach	2021 Sustainability Report – Material ESG topics (Page 13) 2021 Sustainability Report – Ethics and compliance (Pages 39–41) 2021 Sustainability Report – Information security and privacy – Privacy (Page 47) <a href="#">2021 Annual Report – Wealth Management – Review of the Business (Pages 33–41)</a> <a href="#">IGM Privacy Policy</a>
	417-1: Requirements for product and service information and labeling	2021 Sustainability Report – Ethics and compliance – Responsible marketing and sales (Page 41)
	417-2: Incidents of non-compliance concerning product and service information and labeling	2021 Sustainability Report – ESG Data Table – Ethics and compliance (Page 61)
	417-3: Incidents of non-compliance concerning marketing communications	2021 Sustainability Report – ESG Data Table – Ethics and compliance (Page 61)

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<b>Customer Privacy</b>	418-103: Management approach	2021 Sustainability Report – Information security and privacy (Pages 45–47)
		<a href="#">2021 Annual Report – Risk Management – Technology and Cyber Risk (Page 77)</a>
		<a href="#">IGM Privacy Policy</a>
	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	2021 Sustainability Report – ESG Data Table – Ethics and compliance (Page 61)
<b>Socioeconomic Compliance</b>	419-103: Management approach	2021 Sustainability Report – Corporate governance – Sustainability governance (Page 37)
		2021 Sustainability Report – Ethics and compliance (Page 39)
		<a href="#">IGM Financial Code of Business Conduct</a>
	419-1: Non-compliance with laws and regulations in the social and economic area	2021 Sustainability Report – ESG Data Table – Ethics and compliance (Page 61)
		<a href="#">2021 Annual Information Form – Legal Proceedings and Regulatory Actions (Page 15)</a>
<b>SECTOR DISCLOSURES</b>		
<b>Product Portfolio</b>	PP-103: Management approach	2021 Sustainability Report – Advancing sustainable investing (Pages 24–28)
		<a href="#">2021 Annual Report – Wealth Management – Review of the Business (Pages 33–41)</a>
	G4-FS6: Percentage of the portfolio for business lines by specific region, size (e.g., micro/SME/large) and by sector	2021 Sustainability Report – ESG Data Table – Sustainable investing (Page 63)
	G4-FS7: Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	2021 Sustainability Report – ESG Data Table – Sustainable investing (Page 63)
<b>Active Ownership</b>	AO-103: Management approach	2021 Sustainability Report – Advancing sustainable investing (Pages 24–28)
		<a href="#">2021 Annual Report – Wealth Management – Review of the Business (Pages 33–41)</a>
		<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>
		<a href="#">IG Wealth Management PRI Transparency Report</a>
		<a href="#">Mackenzie Investments PRI Transparency Report</a>
	G4-FS10: Percentage and number of companies held in the institution’s portfolio with which the reporting organization has interacted on environmental or social issues	2021 Sustainability Report – Advancing sustainable investing (Pages 24–28)
		2021 Sustainability Report – ESG Data Table – Sustainable investing (Page 63)
		<a href="#">IG Wealth Management PRI Transparency Report</a>
		<a href="#">Mackenzie Investments PRI Transparency Report</a>
	G4-FS11: Percentage of assets subject to positive and negative environmental or social screening	2021 Sustainability Report – ESG Data Table – Sustainable investing (Page 63)



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<b>Product and Service Labeling</b>	PSL-103: Management approach	2021 Sustainability Report – Building financial confidence (Pages 21–23) 2021 Sustainability Report – Ethics and compliance (Pages 39–41) 2021 Annual Report – Strategic Investments and Other – Consolidated Financial Position (Pages 62–63)
	G4-FS15: Policies for the fair design and sale of financial products and services	2021 Sustainability Report – Building financial confidence (Pages 21–23) 2021 Sustainability Report – Ethics and compliance (Pages 39–41)
	G4-FS16: Initiatives to enhance financial literacy by type of beneficiary	2021 Sustainability Report – Building financial confidence (Pages 21–23)