

GRI Index

GRI Disclosure Number	GRI Disclosure Name	2022 Disclosure Response
GRI 1: FOUNDATION 2021		
	Statement of use	IGM Financial Inc. has reported the information cited in this GRI index for the period January 1 to December 31, 2022 with reference to the GRI Standards.
GRI 2: GENERAL DISCLOSURES 2021		
The Organization and its Reporting Practices		
2-1	Organizational details	IGM Financial Inc. 2022 Sustainability Report – About IGM (Page 6) 2022 Annual Information Form – Corporate Structure (Page 5) 2022 Annual Information Form – Description of Business (Page 6)
2-2	Entities included in the organization's sustainability reporting	2022 Sustainability Report – About this report (Page 5) 2022 Annual Report – Management's Discussion and Analysis – IGM Financial Inc. (Pages 20–30) <i>Omittance: b,c (i,ii,iii) information unavailable/incomplete</i>
2-3	Reporting period, frequency and contact point	2022 Sustainability Report – About this report (Page 5)
2-4	Restatements of information	2022 Sustainability Report – ESG Data Table – Footnote 'o', 't', 'ee' (Pages 53, 61 and 63)
2-5	External assurance	2022 Sustainability Report – About this report (Page 5) <i>Omittance: a,b (ii,iii) information unavailable/incomplete</i>
Activities and Workers		
2-6	Activities, value chain, and other business relationships	2022 Sustainability Report – About IGM (Page 6) 2022 Annual Information Form – Corporate Structure (Page 5) 2022 Annual Information Form – Description of Business (Page 6) 2022 Annual Information Form – Development of Business Over the Last Three Years (Page 7)
2-7	Employees	2022 Sustainability Report – About IGM (Page 6) 2022 Sustainability Report – ESG Data Table – Talent (Pages 54–57) <i>Omittance: b (i,ii,iii,iv,v), d,e information unavailable/incomplete</i>
2-8	Workers who are not employees	2022 Sustainability Report – About IGM (Page 6) 2022 Sustainability Report – ESG Data Table – Talent (Page 55)

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Governance		
2-9	Governance structure and composition	2022 Sustainability Report – Sustainability governance (Pages 10–11) 2022 Sustainability Report – ESG Data Table – Governance (Page 49) 2023 Management Proxy Circular – Election of Directors (Pages 18–35) <i>Omittance: c (vi,viii) information unavailable/incomplete</i>
2-10	Nomination and selection of the highest governance body	2023 Management Proxy Circular – Statement of Corporate Governance Practices – Nomination, Assessment of Directors and Diversity (Pages 81–83)
2-11	Chair of the highest governance body	2023 Management Proxy Circular – Election of Directors (Pages 18–35)
2-12	Role of the highest governance body	2022 Sustainability Report – Sustainability governance (Pages 10–11) 2022 Sustainability Report – Risk management (Page 34) 2022 Sustainability Report – TCFD Report (Pages 74–77) 2022 Annual Report – Risk Management (Pages 66–79) <i>Omittance: b information unavailable/incomplete</i>
2-13	Delegation of responsibility for managing impacts	2022 Sustainability Report – Sustainability governance (Pages 10–11) 2022 Sustainability Report – TCFD Report (Pages 74–77) 2023 Management Proxy Circular – Statement of Corporate Governance Practices – Board and Committee Mandates (Pages 76–77)
2-14	Role of the highest governance body in sustainability reporting	2022 Sustainability Report – Sustainability governance (Pages 10–11) 2022 Sustainability Report – Our material sustainability topics (Page 12)
2-15	Conflicts of interest	2022 Sustainability Report – Sustainability governance (Pages 10–11) 2022 Sustainability Report – Ethics and compliance (Pages 31–33) 2023 Management Proxy Circular – Statement of Corporate Governance Practices – Ethical Business Conduct (Page 81) Statement of Corporate Governance Practices <i>Omittance: b (i,ii,iii,iv) information unavailable/incomplete</i>
2-16	Communication of critical concerns	2022 Sustainability Report – Sustainability governance (Pages 10–11)
2-17	Collective knowledge of highest governance body	2023 Management Proxy Circular – Statement of Corporate Governance Practices – Nomination, Assessment of Directors and Diversity (Pages 81–83) 2023 Management Proxy Circular – Statement of Corporate Governance Practices – Orientation and Continuing Education (Pages 79–80)
2-18	Evaluation of the performance of the highest governance body	<i>Omittance: a,b,c information unavailable/incomplete</i>
2-19	Remuneration policies	2023 Management Proxy Circular – Compensation of Directors (Pages 36–38) 2023 Management Proxy Circular – Executive Compensation (Pages 40–46)
2-20	Process to determine remuneration	2023 Management Proxy Circular – Compensation of Directors (Pages 36–38) 2023 Management Proxy Circular – Executive Compensation (Pages 40–46)
2-21	Annual total compensation ratio	<i>Omittance: a,b,c information unavailable/incomplete</i>

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Strategy, Policies and Practices		
2-22	Statement on sustainable development strategy	2022 Sustainability Report – Message from our CEO (Page 7)
2-23	Policy commitments	2022 Sustainability Report – Ethics and compliance (Pages 31–33) 2022 Sustainability Report – Risk management (Page 34) 2022 Sustainability Report – TCFD Report (Pages 74–77) 2022 Annual Report – Risk Management (Pages 66–79) Corporate Sustainability Statement Code of Business Conduct Supplier Code of Conduct <i>Omittance: b (i,ii) information unavailable/incomplete</i>
2-24	Embedding policy commitments	2022 Sustainability Report – Ethics and compliance (Pages 31–33) 2022 Sustainability Report – Risk management (Page 34) 2022 Sustainability Report – TCFD Report (Pages 74–77) 2022 Annual Report – Risk Management (Pages 66–79) 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	<i>Omittance: a,b,c,d,e information unavailable/incomplete</i>
2-26	Mechanisms for seeking advice and raising concerns	2022 Sustainability Report – Ethics and compliance (Pages 31–33) Whistleblower Policy Code of Business Conduct <i>Omittance: a (i) information unavailable/incomplete</i>
2-27	Compliance with laws and regulations	2022 Sustainability Report – ESG Data Table – Ethics and compliance (Page 50) 2022 Annual Information Form – Legal Proceedings and Regulatory Actions (Page 14)
2-28	Membership associations	2022 Sustainability Report – Ethics and compliance (Pages 31–33) 2022 Sustainability Report – Recognition and commitments (Page 48) Recognition and commitments

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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. 2022 Sustainability Report – Sustainability governance (Pages 10–11) 2022 Sustainability Report – Our material sustainability topics (Page 12) 2022 Sustainability Report – Stakeholder engagement (Pages 15–16) 2022 Sustainability Report – Building financial well-being (Page 19) 2022 Sustainability Report – Talent and culture – Engaging our employees (Page 43) 2022 Sustainability Report – Community support (Page 45)
2-30	Collective bargaining agreements	2022 Sustainability Report – ESG Data Table – Talent (Page 57) <i>Omittance: b information unavailable/incomplete</i>
GRI 3: MATERIAL TOPICS 2021		
3-1	Process to determine material topics	2022 Sustainability Report – About this report (Page 5) 2022 Sustainability Report – Our material sustainability topics (Page 12)
3-2	List of material topics	2022 Sustainability Report – About this report (Page 5) 2022 Sustainability Report – Our material sustainability topics (Page 12)
3-3	Management of material topics	2022 Sustainability Report – Building financial well-being (Page 19) 2022 Sustainability Report – Advancing sustainable investing (Page 22) 2022 Sustainability Report – Accelerating DE&I in finance (Page 25) 2022 Sustainability Report – Ethics and compliance (Page 31) 2022 Sustainability Report – Risk management (Page 34) 2022 Sustainability Report – Information security and privacy (Pages 35–36) 2022 Sustainability Report – Climate change and our environmental footprint (Page 37) 2022 Sustainability Report – Talent and culture (Page 41) 2022 Sustainability Report – Community support (Page 45) 2022 Sustainability Report – TCFD Report (Pages 74–77) 2022 Annual Report – Risk Management (Pages 66–79)
GRI 200: ECONOMIC		
201 Economic Performance		
3-3	Management of material topics	2022 Sustainability Report – ESG Data Table – Economic value creation (Page 51) 2022 Sustainability Report – Risk management – Managing environmental and social risks (Page 34) 2022 Sustainability Report – TCFD Report (Pages 74–77) 2023 Management Proxy Circular CDP Response

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201-1	Direct economic value generated and distributed	2022 Sustainability Report – ESG Data Table – Economic value creation (Page 51) 2022 Annual Report – Consolidated Financial Statements (Pages 86–95)
201-2	Financial implications and other risks and opportunities due to climate change	2022 Sustainability Report – Risk management – Managing environmental and social risks (Page 34) 2022 Sustainability Report – TCFD Report (Pages 74–77) CDP Response
201-3	Defined benefit plan obligations and other retirement plans	2022 Annual Report – Summary of Critical Accounting Estimates – Employee benefits (Page 82) 2022 Annual Report – Summary of Significant Accounting Policies – Employee benefits (Page 99) 2022 Annual Report – Notes to Consolidated Financial Statements – Employee benefits (Pages 109–112)
203 Indirect Economic Impacts		
3-3	Management of material topics	2022 Sustainability Report – Building financial well-being (Pages 19–21) 2022 Sustainability Report – Advancing sustainable investing (Pages 22–24) 2022 Sustainability Report – ESG Data Table – Economic value creation (Page 51) 2023 Management Proxy Circular – Statement of Corporate Governance Practices – Board and Committee Mandates (Pages 76–77)
203-2	Significant indirect economic impacts	2022 Sustainability Report – Building financial well-being (Pages 19–21) 2022 Sustainability Report – Advancing sustainable investing (Pages 22–24) 2022 Sustainability Report – ESG Data Table – Economic value creation (Page 51)
205 Anti-corruption		
3-3	Management of material topics	2022 Sustainability Report – Ethics and compliance (Pages 31–33) 2023 Management Proxy Circular – Statement of Corporate Governance Practices – Ethical Business Conduct (Page 81) Anti-Corruption and Anti-Bribery Policy
205-2	Communication and training about anti-corruption policies and procedures	2022 Sustainability Report – Ethics and compliance – Anti-corruption and anti-bribery (Page 33) 2023 Management Proxy Circular – Statement of Corporate Governance Practices – Ethical Business Conduct (Page 81) Anti-Corruption and Anti-Bribery Policy
205-3	Confirmed incidents of corruption and actions taken	2022 Sustainability Report – Ethics and compliance – Anti-corruption and anti-bribery (Page 33) 2022 Annual Information Form – Legal Proceedings and Regulatory Actions (Page 14)

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GRI 300: ENVIRONMENTAL		
302 Energy		
3-3	Management of material topics	2022 Sustainability Report – Advancing sustainable investing (Pages 22–24) 2022 Sustainability Report – Risk management – Managing environmental and social risks (Page 34) 2022 Sustainability Report – Climate change and our environmental footprint (Pages 37–40) CDP Response Environmental Policy
302-1	Energy consumption within the organization	2022 Sustainability Report – ESG Data Table – Environment (Page 62)
302-2	Energy consumption outside the organization	2022 Sustainability Report – ESG Data Table – Environment (Page 62)
302-3	Energy intensity	2022 Sustainability Report – ESG Data Table – Environment (Page 62)
302-4	Reduction of energy consumption	2022 Sustainability Report – ESG Data Table – Environment (Page 62) CDP Response
305 Emissions		
3-3	Management of material topics	2022 Sustainability Report – Advancing sustainable investing (Pages 22–24) 2022 Sustainability Report – Risk management – Managing environmental and social risks (Page 34) 2022 Sustainability Report – Climate change and our environmental footprint (Pages 37–40) 2022 Sustainability Report – TCFD Report (Pages 74–77) CDP Response Environmental Policy
305-1	Direct (Scope 1) GHG emissions	2022 Sustainability Report – ESG Data Table – Environment (Page 63)
305-2	Energy indirect (Scope 2) GHG emissions	2022 Sustainability Report – ESG Data Table – Environment (Page 63)
305-3	Other indirect (Scope 3) GHG emissions	2022 Sustainability Report – ESG Data Table – Environment (Page 63)
305-4	Greenhouse gas (GHG) emissions intensity	2022 Sustainability Report – ESG Data Table – Environment (Page 63)
305-5	Reduction GHG emissions	2022 Sustainability Report – Climate change and our environmental footprint (Pages 37–40) CDP Response
GRI 400: SOCIAL		
401 Employment		
3-3	Management of material topics	2022 Sustainability Report – Accelerating DE&I in finance (Pages 25–28) 2022 Sustainability Report – Talent and culture (Pages 41–44)
401-1	New employee hires and employee turnover	2022 Sustainability Report – ESG Data Table – Talent (Page 58)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2022 Sustainability Report – Talent and culture – Health and wellness (Page 42) 2023 Management Proxy Circular – Executive Compensation – Retirement Plan Benefits (Pages 68–70)
401-3	Parental leave	2022 Sustainability Report – Talent and culture – Health and wellness (Page 42) 2022 Annual Report – IGM Financial Inc. – Critical Accounting Estimates and Policies (Pages 82–83)

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404 Training and Education		
3-3	Management of material topics	2022 Sustainability Report – Accelerating DE&I in finance (Pages 25–28) 2022 Sustainability Report – Talent and culture (Pages 41–44)
404-2	Programs for upgrading employee skills and transition assistance programs	2022 Sustainability Report – Accelerating DE&I in finance (Pages 25–28)
404-3	Percentage of employees receiving regular performance and career development reviews	2022 Sustainability Report – ESG Data Table – Talent (Page 58)
405 Diversity and Equal Opportunity		
3-3	Management of material topics	2022 Sustainability Report – Accelerating DE&I in finance (Pages 25–28) 2022 Sustainability Report – Talent and culture (Pages 41–44)
405-1	Diversity of governance bodies and employees	2022 Sustainability Report – Accelerating DE&I in finance (Pages 25–28) 2022 Sustainability Report – ESG Data Table – Talent (Pages 59–61)
415 Public Policy		
3-3	Management of material topics	2022 Sustainability Report – Ethics and compliance (Pages 31–33) Lobbying Policy
415-1	Political contributions	2022 Sustainability Report – Ethics and compliance – Political involvement and lobbying (Page 32) 2022 Sustainability Report – ESG Data Table – Ethics and compliance (Page 50)
417 Marketing and Labeling		
3-3	Management of material topics	2022 Sustainability Report – Our material sustainability topics (Page 12) 2022 Sustainability Report – Ethics and compliance (Pages 31–33) 2022 Sustainability Report – Information security and privacy – Privacy (Page 36) 2022 Annual Report – Wealth Management – Review of the Business (Pages 31–39) Privacy Policy
417-1	Requirements for product and service information and labeling	2022 Sustainability Report – Ethics and compliance – Responsible marketing and sales (Page 33)
417-2	Incidents of non-compliance concerning product and service information and labeling	2022 Sustainability Report – ESG Data Table – Ethics and compliance (Page 50)
417-3	Incidents of non-compliance concerning marketing communications	2022 Sustainability Report – ESG Data Table – Ethics and compliance (Page 50)
418 Customer Privacy		
3-3	Management of material topics	2022 Sustainability Report – Information security and privacy (Pages 35–36) 2022 Annual Report – Risk Management – Technology and Cyber Risk (Page 73) Privacy Policy
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2022 Sustainability Report – ESG Data Table – Ethics and compliance (Page 50)

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419 Socioeconomic Compliance		
3-3	Management of material topics	2022 Sustainability Report – Sustainability governance (Pages 10–11) 2022 Sustainability Report – Ethics and compliance (Pages 31–33) Code of Business Conduct
2-27	Non-compliance with laws and regulations in the social and economic area	2022 Sustainability Report – ESG Data Table – Ethics and compliance (Page 50) 2022 Annual Information Form – Legal Proceedings and Regulatory Actions (Page 14)
G4: FINANCIAL SECTOR SPECIFIC DISCLOSURES		
Product Portfolio		
3-3	Management of material topics	2022 Sustainability Report – Advancing sustainable investing (Pages 22–24) 2022 Annual Report – Wealth Management – Review of the Business (Pages 31–39)
FS6	Percentage of the portfolio for business lines by specific region, size (e.g., micro/SME/large) and by sector	2022 Sustainability Report – ESG Data Table – Sustainable investing (Page 53)
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	2022 Sustainability Report – ESG Data Table – Sustainable investing (Page 53)
Active Ownership		
3-3	Management of material topics	2022 Sustainability Report – Advancing sustainable investing (Pages 22–24) 2022 Annual Report – Wealth Management – Review of the Business (Pages 31–39) IG Wealth Management Sustainable Investing Policy Mackenzie Investments Sustainable Investing Policy Counsel Portfolio Services Responsible Investment Policy IG Wealth Management PRI Transparency Report Mackenzie Investments PRI Transparency Report
FS10	Percentage and number of companies held in the institution's portfolio with which the reporting organization has interacted on environmental or social issues	2022 Sustainability Report – Advancing sustainable investing (Pages 22–24) 2022 Sustainability Report – ESG Data Table – 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	2022 Sustainability Report – ESG Data Table – Sustainable investing (Page 53)

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Product and Service Labeling		
3-3	Management of material topics	2022 Sustainability Report – Building financial well-being (Pages 19–21) 2022 Sustainability Report – Ethics and compliance (Pages 31–33) 2022 Annual Report – Strategic Investments and Other – Consolidated Financial Position (Pages 56–57)
FS15	Policies for the fair design and sale of financial products and services	2022 Sustainability Report – Building financial well-being (Pages 19–21) 2022 Sustainability Report – Ethics and compliance (Pages 31–33)
FS16	Initiatives to enhance financial literacy by type of beneficiary	2022 Sustainability Report – Building financial well-being (Pages 19–21)