



We align with all relevant sustainability bodies, including SASB and GRI Standards, as well as the UN's Sustainability Development Goals.

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Further disclosures



GRI AND SASB CONTENT INDEX

The following index tables summarise our disclosures against relevant SASB and GRI Standards. Reference pages within this report are labelled ,  refers to relevant pages within the ICG Annual Report and Accounts 2022, and  refers to a webpage.





SASB content index

Topic	Ref	Metric	Location of disclosure	Commentary
Transparent information & fair advice for customers	FN-AC-270A.1	Number of covered employees with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings	See Commentary	To the best of our knowledge, in the 18 months to 30 Sept 2022, there were no known: – covered employees with records of investment-related investigations, consumer-initiated complaints, private civil litigations or other regulatory proceedings – monetary losses as a result of legal proceedings, incidents of non-compliance associated with marketing and communications of financial product related information to new and returning clients
Transparent information & fair advice for customers	FN-AC-270a.1	% of covered employees with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings	See Commentary	
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	See Commentary	
Transparent information & fair advice for customers	FN-AC-270a.3	Description of approach to informing customers about products and services	See Commentary	At ICG, there is a dedicated Marketing and Client Relations team that ensures timely, regular and transparent communication and interaction with existing and prospective clients. Information about products and services is disclosed in strict compliance with applicable laws and regulations and undergoes review in accordance with ICG's compliance procedures. All investors in ICG Funds receive regular performance reports (typically quarterly). ICG hosts an Investor day each year where we provide an overview of ICG Funds' performance and key developments and create a forum to interact with clients and answer their questions.
Employee Diversity & Inclusion	FN-AC-330a.1	Percentage of gender and racial/ethnic group representation for: (1) executive management (2) non-executive management (3) professionals (investment) (4) all other employees	 AR pg. 75;  SPR pg. 33 See Commentary	As at 30 September 2022: ICG's Executive Directors: 33% female, 67% male ICG's Non-Executive Directors: 50% female, 50% male. See ICG's website for further details on the composition of the Board of Directors. Due to legal and other restrictions we do not monitor the ethnicity of employees in some of the jurisdictions in which we operate. Therefore, we have only provided the self reported breakdown of our employees in the UK, which is ICG's largest office representing nearly 50% of all employees.
Incorporation of ESG Factors in Investment Management & Advisory	FN-AC-410a.1	Amount of assets under management, by asset class, that employ: (1) integration of ESG issues (2) sustainability themed investing (3) screening	 SPR pg. 9, 12;  ICG RI Policy	ICG's Responsible Investing Policy, including ESG screening and integration, applies to 100% of ICG's AUM. https://www.icgam.com/wp-content/uploads/2022/06/ICG-RIPol-May22-FINAL-NoDate.pdf As at 30 September 2022, 27% of total AUM is in funds with explicit focus on engagement on climate change and/or in scope of ICG's portfolio coverage science-based target.
Incorporation of ESG Factors in Investment Management & Advisory	FN-AC-410a.2	Description of approach to incorporation of ESG factors in investment and/or wealth management processes and strategies	 SPR pg. 14-30;  ICG RI Policy	RI Policy – https://www.icgam.com/wp-content/uploads/2022/06/ICG-RIPol-May22-FINAL-NoDate.pdf



GRI AND SASB CONTENT INDEX continued

SASB content index continued

Topic	Ref	Metric	Location of disclosure	Commentary
Incorporation of ESG Factors in Investment Management & Advisory	FN-AC-410a.3	Description of proxy voting and investee engagement policies and procedures	 SPR pg. 14-30;  ICG RI Policy	RI Policy – https://www.icgam.com/wp-content/uploads/2022/06/ICG-RIPol-May22-FINAL-NoDate.pdf
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	See Commentary	To the best of our knowledge, there are no known 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 in FY22.
Business ethics	FN-AC-510a.2	Description of whistleblower policies and procedures	See Commentary  Group Code of Conduct	ICG has an established grievance mechanism for any employee to express concerns. We support anyone who, in good faith, discloses a failure to meet our high standards of business conduct and ethics. All complaints are investigated in accordance with ICG's grievance or complaints procedure and the complainant is informed of the outcome once the investigation is completed. The is referenced in the ICG Code of Conduct. ICG is committed to promoting a “speak up” culture where staff feel they can raise concerns without fear of retaliation and in the knowledge that the matters they report will be taken seriously. Our Speak Up Policy outlines how staff may report a concern through both internal channels, which include reporting to a dedicated Non-Executive Director, and external routes. All employees globally have access to a 24/7 anonymous and confidential service for making a report, operated by an independent third party, EthicsPoint, whose contact details are available on the ICG intranet. In addition, all external stakeholders can file a complaint by following ICG's Complaints Policy.
Activity metrics	FN-AC-000.A	(1) Total registered and (2) total unregistered assets under management (AUM)	 SPR pg. 6	



GRI AND SASB CONTENT INDEX continued

GRI content index – General disclosures 2021 are shown in alignment with the 2016 edition

GRI Universal Standards 2021					GRI Universal Standards 2016		
GRI Standard Title	Disclosure Number	Disclosure Name	Location	Commentary	GRI Standard Title	Disclosure Number	Disclosure Name
GENERAL DISCLOSURES							
GRI 2: General Disclosures 2021	2-1	Organisational details	Front cover	Intermediate Capital Group plc	GRI 102: General Disclosures 2016	102-1	Name of the organisation
			Back Cover		GRI 102: General Disclosures 2016	102-3	Location of headquarters
			ICG website	https://www.icgam.com/who-we-are/our-offices/	GRI 102: General Disclosures 2016	102-4	Location of operations
			See commentary	Intermediate Capital Group plc is listed on the London Stock Exchange and headquartered in London, United Kingdom.	GRI 102: General Disclosures 2016	102-5	Ownership and legal form
GRI 2: General Disclosures 2021	2-2	Entities included in the organisation's sustainability reporting	See commentary	The Group consists of a Parent Company, ICG plc, incorporated in the UK, and a number of subsidiaries held directly or indirectly by ICG plc, which operate and are incorporated around the world. See AR FY22 for further details.	GRI 102: General Disclosures 2016	102-45	Entities included in the consolidated financial statements
GRI 2: General Disclosures 2021	2-3	Reporting period, frequency and contact point	See commentary	This annual Sustainability & People Report 2022 complements our AR FY22 and provides a more comprehensive account of our progress and activities related to our sustainability and people priorities across the entire ICG Group for the year ending 30 September 2022, unless indicated otherwise.	GRI 102: General Disclosures 2016	102-50	Reporting period
			See commentary	ICG follows an annual reporting cycle.	GRI 102: General Disclosures 2016	102-52	Reporting cycle
			See commentary	For any questions or feedback related to this report, get in touch with us via: https://www.icgam.com/contact-us	GRI 102: General Disclosures 2016	102-53	Contact point for questions regarding the report
GRI 2: General Disclosures 2021	2-4	Restatements of information	See commentary	No previously disclosed information has been restated in this report.	GRI 102: General Disclosures 2016	102-48	Restatements of information
GRI 2: General Disclosures 2021	2-5	External assurance	AR pg. 83		GRI 102: General Disclosures 2016	102-56	External assurance



GRI AND SASB CONTENT INDEX continued

GRI content index – General disclosures 2021 are shown in alignment with the 2016 edition

GRI Universal Standards 2021					GRI Universal Standards 2016											
GRI Standard Title	Disclosure Number	Disclosure Name	Location	Commentary	GRI Standard Title	Disclosure Number	Disclosure Name									
GRI 2: General Disclosures 2021	2-6	Activities, value chain, and other business relationships	SPR pg. 6-7; AR pg. 3		GRI 102: General Disclosures 2016	102-2	Activities, brands, products, and services									
			See commentary	ICG products are marketed in: <ul style="list-style-type: none"> – Americas: Canada, Chile, Colombia, Peru, and the United States of America. – Asia Pacific: Australia, China (Mainland), Hong Kong, Japan, New Zealand, Singapore, South Korea, and Taiwan. – Europe: Denmark, Finland, France, Germany, Republic of Ireland, Italy, Luxembourg, Monaco, the Netherlands, Norway, Spain, Sweden, Switzerland, and the United Kingdom. – Middle East: Bahrain, Israel, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates. 				GRI 102: General Disclosures 2016	102-6	Markets served						
			SPR pg. 6; AR pg. 5								GRI 102: General Disclosures 2016	102-7	Scale of the organisation			
			SPR pg. 39	As an asset management company, ICG has a relatively straightforward supply chain model which is built around its core financial practice, maintaining its global offices and supporting its technological infrastructure.										GRI 102: General Disclosures 2016	102-9	Supply chain
			See commentary	There were no significant changes to the organisation and its supply chain in the year. ICG opened an office in Dubai to provide local point of contact for our clients in the region.												
GRI 2: General Disclosures 2021	2-7	Employees	SPR pg. 33		GRI 102: General Disclosures 2016	102-7-a-i	Scale of the organisation (total number of employees)									
			SPR pg. 33	Data provided is given in headcount.				GRI 102: General Disclosures 2016	102-8	Information on employees and other workers						
GRI 2: General Disclosures 2021	2-8	Workers who are not employees				102-8-d	Information on employees and other workers (information on workers who are not employees)									



GRI AND SASB CONTENT INDEX continued

GRI content index – General disclosures 2021 are shown in alignment with the 2016 edition

GRI Universal Standards 2021					GRI Universal Standards 2016		
GRI Standard Title	Disclosure Number	Disclosure Name	Location	Commentary	GRI Standard Title	Disclosure Number	Disclosure Name
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	SPR pg. 8	https://www.icgam.com/who-we-are/leadership-governance/	GRI 102: General Disclosures 2016	102-18	Governance structure
			AR pg. 73				
			ICG Governance		GRI 102: General Disclosures 2016	102-22	Composition of the highest governance body and its committees
GRI 2: General Disclosures 2021	2-10	Nomination and selection of the highest governance body	AR pg. 79, 91		GRI 102: General Disclosures 2016	102-24	Nominating and selecting the highest governance body
GRI 2: General Disclosures 2021	2-11	Chair of the highest governance body	ICG Governance	https://www.icgam.com/who-we-are/leadership-governance/	GRI 102: General Disclosures 2016	102-23	Chair of the highest governance body
GRI 2: General Disclosures 2021	2-12	Role of the highest governance body in overseeing the management of impacts	SPR pg. 7	https://www.icgam.com/who-we-are/leadership-governance/	GRI 102: General Disclosures 2016	102-21	Consulting stakeholders on economic, environmental, and social topics
			AR pg.23				
			ICG Governance				
			SPR pg. 7				
			AR pg. 57, 58, 59, 64, 87		GRI 102: General Disclosures 2016	102-26	Role of highest governance body in setting purpose, values, and strategy
					GRI 102: General Disclosures 2016	102-29	Identifying and managing economic, environmental, and social impacts
					GRI 102: General Disclosures 2016	102-30	Effectiveness of risk management processes



GRI AND SASB CONTENT INDEX continued

GRI content index – General disclosures 2021 are shown in alignment with the 2016 edition

GRI Universal Standards 2021					GRI Universal Standards 2016		
GRI Standard Title	Disclosure Number	Disclosure Name	Location	Commentary	GRI Standard Title	Disclosure Number	Disclosure Name
GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	See commentary	The ICG Board provides oversight of our approach to managing our sustainability and people priorities and for reviewing key policies. Stephen Welton has been appointed as a designated Non-Executive Director on ESG matters and Amy Schioldager as the Non-Executive Director responsible for liaising with employees. Day to day responsibility for these matters has been delegated to the Executive Directors as part of their formal remits.	GRI 102: General Disclosures 2016	102-19	Delegating authority
			See commentary	The Executive Directors are responsible for ensuring the effective identification and management of our sustainability and people priorities, and review progress at least annually. The Management Committee supports the Executive Directors in overseeing and monitoring our policies and procedures, addressing issues if they arise and approving new strategic initiatives. All sustainability priorities have designated owners within the business to ensure our continued focus and effective management.	GRI 102: General Disclosures 2016	102-20	Executive-level responsibility for economic, environmental, and social topics
GRI 2: General Disclosures 2021	2-14	Role of the highest governance body in sustainability reporting	See commentary	ICG's Executive Directors reviewed and approved this Sustainability and People Report.	GRI 102: General Disclosures 2016	102-32	Highest governance body's role in sustainability reporting
GRI 2: General Disclosures 2021	2-15	Conflicts of interest	See commentary	Board-level conflicts are overseen by the Global Head of Legal and Compliance. A register of such is maintained, and external positions are notified to the whole Board and disclosed to shareholders as required by the Listing Rules. ICG has implemented a Conflicts of Interest framework including, but not limited to, a Conflict of Interests Policy and Conflicts Register.	GRI 102: General Disclosures 2016	102-25	Conflicts of interest
GRI 2: General Disclosures 2021	2-16	Communication of critical concerns	See commentary	The Board of ICG typically meets formally six times per year, and the Audit, Risk and Remuneration Committees typically meet at least four times per year. Each body receives full written reports on all matters within their remit. Senior management, including heads of control functions, report formally to the Board and each Committee, including regular private sessions for the Heads of Compliance, Risk and Internal Audit. In between Board meetings, Non-Executives receive regular updates from management, including formal meetings for the Chairman with the CEO, the Chairman with the Global Head of Legal and Compliance, the Audit Chair and the CFOO, the Audit Chair with the Head of Finance, the Audit Chair with the Head of Internal Audit, the Risk Chair with the Global Head of Legal and Compliance, the Risk Chair with the Head of Compliance, the Risk Chair with the Head of Risk and the Remuneration Chair with the Chief People Officer.	GRI 102: General Disclosures 2016	102-33	Communicating critical concerns
					GRI 102: General Disclosures 2016	102-34	Nature and total number of critical concerns



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GRI content index – General disclosures 2021 are shown in alignment with the 2016 edition

GRI Universal Standards 2021					GRI Universal Standards 2016		
GRI Standard Title	Disclosure Number	Disclosure Name	Location	Commentary	GRI Standard Title	Disclosure Number	Disclosure Name
GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body	AR pg. 74, 79		GRI 102: General Disclosures 2016	102-27	Collective knowledge of highest governance body
GRI 2: General Disclosures 2021	2-18	Evaluation of the performance of the highest governance body	AR pg. 76		GRI 102: General Disclosures 2016	102-28	Evaluating the highest governance body's performance
GRI 2: General Disclosures 2021	2-19	Remuneration policies	AR pg. 93, 94, 105, 110 SPR pg. 14		GRI 102: General Disclosures 2016	102-35	Remuneration policies
GRI 2: General Disclosures 2021	2-20	Process to determine remuneration	AR pg. 93, 94, 105, 110 SPR pg. 14		GRI 102: General Disclosures 2016	102-36	Process for determining remuneration
GRI 2: General Disclosures 2021	2-21	Annual total compensation ratio	AR pg. 93, 94, 105, 110 SPR pg. 14		GRI 102: General Disclosures 2016	102-37	Stakeholders' involvement in remuneration
GRI 2: General Disclosures 2021	2-21	Annual total compensation ratio	AR pg. 105		GRI 102: General Disclosures 2016	102-38	Annual total compensation ratio
GRI 2: General Disclosures 2021	2-21	Annual total compensation ratio	AR pg. 106		GRI 102: General Disclosures 2016	102-39	Percentage increase in annual total compensation ratio
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	SPR pg. 5 AR pg. 12, 13, 14, 15		GRI 102: General Disclosures 2016	102-14	Statement from senior decision-maker
GRI 2: General Disclosures 2021	2-23	Policy commitments	RI Policy	ICG's risk management is an ongoing process under the leadership and supervision of the Executive Committee, the Risk Committee and, ultimately, the Board of Directors. ICG's approach to managing risk can be found on pg. 57 of AR FY22.	GRI 102: General Disclosures 2016	102-11	Precautionary Principle or approach
GRI 2: General Disclosures 2021	2-23	Policy commitments	SPR pg. 7		GRI 102: General Disclosures 2016	102-16	Values, principles, standards, and norms of behaviour
GRI 2: General Disclosures 2021	2-24	Embedding policy commitments	SPR pg. 14, 15		N/A	N/A	N/A



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GRI content index – General disclosures 2021 are shown in alignment with the 2016 edition

GRI Universal Standards 2021					GRI Universal Standards 2016		
GRI Standard Title	Disclosure Number	Disclosure Name	Location	Commentary	GRI Standard Title	Disclosure Number	Disclosure Name
GRI 2: General Disclosures 2021	2-25	Processes to remediate negative impacts	SPR pg. 56 (further disclosures)		GRI 103: Management Approach 2016	103-2-c-vi	The management approach and its components (Grievance mechanisms)
GRI 2: General Disclosures 2021	2-26	Mechanisms for seeking advice and raising concerns	See commentary	<p>ICG has an established grievance mechanism for any employee to express concerns. We support anyone who, in good faith, discloses a failure to meet our high standards of business conduct and ethics. All complaints are investigated in accordance with ICG's grievance or complaints procedure and the complainant is informed of the outcome once the investigation is completed.</p> <p>ICG is committed to promoting a “speak up” culture where staff feel they can raise concerns without fear of retaliation and in the knowledge that the matters they report will be taken seriously. Our Speak Up Policy outlines how staff may report a concern through both internal channels, which include reporting to a dedicated Non-Executive Director, and external routes. All employees globally have access to a 24/7 anonymous and confidential service for making a report, operated by an independent third party, EthicsPoint, whose contact details are available on the ICG intranet. In addition, all external stakeholders can file a complaint by following ICG's Complaints Policy.</p>	GRI 102: General Disclosures 2016	102-17	Mechanisms for advice and concerns about ethics
GRI 2: General Disclosures 2021	2-27	Compliance with laws and regulations	See commentary	To the best of our knowledge, there were no known material fines or sanctions for non-compliance with environmental laws and /or regulations across ICG Group in the 18 months to 30 September 2022.	GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations
			See commentary	To the best of our knowledge, there were no known incidents of non-compliance with laws and regulations in the social and economic area in the 18 months to 30 September 2022.	GRI 419: Socioeconomic Compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area
GRI 2: General Disclosures 2021	2-28	Membership associations	SPR pg. 30, 36, 37		GRI 102: General Disclosures 2016	102-13	Membership of associations
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	SPR pg. 7		GRI 102: General Disclosures 2016	102-40	List of stakeholder groups
			AR pg. 11				
			SPR pg. 56 (further disclosures)				
			AR pg. 23		GRI 102: General Disclosures 2016	102-43	Approach to stakeholder engagement



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GRI content index – General disclosures 2021 are shown in alignment with the 2016 edition

GRI Universal Standards 2021					GRI Universal Standards 2016		
GRI Standard Title	Disclosure Number	Disclosure Name	Location	Commentary	GRI Standard Title	Disclosure Number	Disclosure Name
GRI 2: General Disclosures 2021	2-30	Collective bargaining agreements	See commentary	As at 30 September 2022 there were collective bargaining agreements in place at two of our geographies, covering approximately 5% of our employees. This constitutes the geographies where collective bargaining agreements are applicable.	GRI 102: General Disclosures 2016	102-41	Collective bargaining agreements
GRI 3: Material Topics 2021	3-1	Process to determine material topics	 SPR pg. 7	The content of the report was determined on the basis of the outcomes of our materiality assessment (see pg. 7) and draws on relevant GRI Standards and the SASB guidelines for asset managers.	GRI 102: General Disclosures 2016	102-46	Defining report content and topic Boundaries
GRI 3: Material Topics 2021	3-2	List of material topics	 SPR pg. 7		GRI 102: General Disclosures 2016	102-47	List of material topics
			See commentary	There have been no material changes in our reporting.	GRI 102: General Disclosures 2016	102-49	Changes in reporting



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GRI content index – General disclosures 2021 are shown in alignment with the 2016 edition

GRI Universal Standards 2021					GRI Universal Standards 2016		
GRI Standard Title	Disclosure Number	Disclosure Name	Location	Commentary	GRI Standard Title	Disclosure Number	Disclosure Name
GRI 3: Material Topics 2021	3-3	Management of material topics	RI Policy	ICG's risk management is an ongoing process under the leadership and supervision of the Executive Committee, the Risk Committee and, ultimately, the Board of Directors. ICG's approach to managing risk can be found on pg. 57 of AR FY22.	GRI 102: General Disclosures 2016	102-11	Precautionary Principle or approach
					GRI 103: Management Approach 2016	Clauses 1.1 and 1.2	General requirements for reporting the management approach
				We assess materiality from two angles, first at a Group level; secondly within our investment activities. We identified the environmental, social and governance issues that are relevant to our industry and company. This included the topics of importance to our clients, shareholders and employees, as well as those that align to our company values and investment ethos.	GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary
				Additionally, we assessed these topics against the sustainability reporting standards and emerging disclosure regulations, such as the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), SFDR, the EU Taxonomy and the Task Force on Climate-Related Financial Disclosures (TCFD), as well as relevant aspects of ICG's principal risks and uncertainties.			
				We consolidated the issues into six priorities. We plan to update the materiality assessment at least every two years to ensure that we continue to focus on the topics that matter most.	GRI 103: Management Approach 2016	103-2	The management approach and its components
				GRI 103: Management Approach 2016	103-3	Evaluation of the management approach	



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GRI content index – General disclosures 2021 are shown in alignment with the 2016 edition

GRI Universal Standards 2021					GRI Universal Standards 2016		
GRI Standard Title	Disclosure Number	Disclosure Name	Location	Commentary	GRI Standard Title	Disclosure Number	Disclosure Name
Content that has moved to GRI 1: Foundation 2021							
GRI 1: Foundation 2021	N/A	Requirement 7: Publish a GRI content index	 SPR pg. 44 (further disclosures)		GRI 102: General Disclosures 2016	102-55	GRI content index
	N/A	Publish a GRI content index	 SPR pg. 44 (further disclosures)				
	N/A	Requirement 8: Provide a statement of use			GRI 102: General Disclosures 2016	102-54	Claims of reporting in accordance with the GRI Standards



GRI AND SASB CONTENT INDEX continued

GRI Topic specific disclosures – content index continued

				GRI Universal Standards 2021
GRI Standard Title	Disclosure Number	Disclosure Name	Location	Commentary
TOPIC-SPECIFIC DISCLOSURES				
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	SPR pg. 36, 37; AR pg. 136, 162	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	SPR pg. 25-27	
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	See Commentary	Our policy is never to offer, request or receive bribes, and to refuse any request to pay them. We actively seek to reduce opportunities for corruption. We do not invest in companies or projects that engage in corruption or appear to have a high risk of such behaviour and we investigate and deal with all reported or identified cases of corruption in line with our policy. The policy applies to all entities within the Group wherever we do business and is communicated to all employees and Directors of ICG plc. Training on anti-money laundering, anti-bribery corruption and information security and cyber awareness is mandatory and is provided to all ICG employees on an ongoing basis. Employees are required to undertake the training, which is web-based, at least once a year, and pass a test on what they have learned.
GRI 207: Tax	207-1	Approach to tax	See Commentary	ICG's Tax Strategy sets out the governance and core principles underpinning the tax affairs of ICG plc and its subsidiaries, both in the UK and in each of the markets in which it operates. The Group is committed to full compliance with tax legislation across its geographical markets and maintaining open and transparent communication with both HMRC and the respective local tax authorities.
GRI 207: Tax	207-2	Tax governance, control, and risk management		
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	SPR pg. 38	Details on the energy consumption within our operations are provided in the Company Environmental Stewardship section.
GRI 302: Energy 2016	302-3	Energy intensity	AR pg. 42 See Commentary	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	SPR pg. 38	
GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	SPR pg. 38	
GRI 305: Emissions 2016	305-3	Other indirect (Scope 3) GHG emissions	SPR pg. 38	
GRI 305: Emissions 2016	305-4	GHG emissions intensity	SPR pg. 38	
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	See Commentary	To the best of our knowledge, there were no known material fines or sanctions for non-compliance with environmental laws and /or regulations across ICG Group in the 18 months to 30 September 2022.



GRI AND SASB CONTENT INDEX continued

GRI Topic specific disclosures – content index continued

				GRI Universal Standards 2021
GRI Standard Title	Disclosure Number	Disclosure Name	Location	Commentary
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	SPR pg. 33 AR pg. 31	Notable workforce changes – ICG did not furlough any employees, or make any employees redundant, as a result of the Covid-19 pandemic.
GRI 401: Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SPR pg. 35; See Commentary	All benefits offered to full-time employees are offered to part-time employees.
GRI 403: Occupational Health & Safety 2018	403-6	Promotion of worker health	SPR pg. 35	During the year to 31 March 2022 there were no RIDDOR-reportable incidents, and no work-related accidents or cases of work-related ill health were reported.
GRI 404: Training and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	SPR pg. 35	
GRI 404: Training and Education 2016	404-3	Percentage of employees receiving regular performance and career development reviews	See Commentary	All ICG employees receive regular performance and career development reviews based on the ICG Competency Framework. This involves a 360 assessment and SMART goal setting and involves mid-year reviews with line managers.
GRI 405: Diversity and equal opportunities 2016	405-1	Diversity of governance bodies and employees	SPR pg. 33; AR pg. 21, 31, 75; ICG Diversity & Inclusion Policy; See Commentary	As at 30 September 2022: ICG's Executive Directors: 33% female, 67% male ICG's Non-Executive Directors: 50% female, 50% male. See ICG's website for further details on the composition of the Board of Directors. Due to legal and other restrictions we do not monitor the ethnicity of employees in some of the jurisdictions in which we operate. Therefore, we have only provided the self-reported breakdown of our employees in the UK, which is ICG's largest office representing nearly 50% of all employees. https://www.icgam.com/wp-content/uploads/2022/06/icg-diversity-and-inclusion-policy.pdf
GRI 405: Diversity and equal opportunities 2016	405-2	Ratio of basic salary and remuneration of women to men	AR pg. 107	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	See Commentary	To the best of our knowledge, there were no known incidents of discrimination and harassment reported in the 18 months to 30 September 2022.
GRI 413: Local communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	SPR pg. 36, 37	The Group's approach to charitable giving is overseen by our Charity Committee, which was established in 2019 and includes an Executive Director among its members. Alongside our continued financial support at Group level for selected charities showcased in this report, all ICG offices are encouraged to support charitable initiatives of their choice that have young people and education as a focus. We also seek to match any money that our employees, across all our offices, personally raise for charities of their choice. For the year ending 30 September 2022, ICG contributed £2.47m to charities and charitable initiatives.
GRI 415: Public Policy 2016	415-1	Political contributions	See Commentary	It is ICG's policy not to make any political contributions or lobby policy makers. No contributions were made during the 18 months to 30 September 2022 for political purposes.
GRI 417: Marketing and labeling 2016	417-3	Incidents of non-compliance concerning marketing communications	See Commentary	To the best of our knowledge, there were no known material incidents of non-compliance with laws and regulations related to advertising, promotion, and sponsorship in the 18 months to 30 September 2022.



GRI AND SASB CONTENT INDEX continued

GRI Topic specific disclosures – content index continued

GRI Universal Standards 2021				
GRI Standard Title	Disclosure Number	Disclosure Name	Location	Commentary
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	See Commentary	To the best of our knowledge, there were no known substantiated complaints concerning breaches of customer privacy and losses of customer data in the 18 months to 30 September 2022.
GRI 419: Socio-economic compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	See Commentary	To the best of our knowledge, there were no known incidents of non-compliance with laws and regulations in the social and economic area in the 18 months to 30 September 2022. Nor were there found any breaches to our Group Code of Conduct in the same period.



SUPPLEMENTARY CORPORATE DISCLOSURES INDEX

Governance

For further information on our governance approach please find links to our Annual Report along with the relevant page listing.

[Annual Report](https://www.icgam.com/shareholders/annual-reports/) <https://www.icgam.com/shareholders/annual-reports/>

Document	Chapter	Topic	Page reference
ICG's Annual Report and Accounts 2022	Governance	Corporate governance and oversight	Pg. 67 to 92
	Managing Risk	Risk management (managing, assessing, principal risks and uncertainties)	Pg. 57 to 64

ICG's Group Code of Conduct

The following topics are listed in the Group Code of Conduct which can be found on ICG's policies page on our website.

[Group Code of Conduct](https://www.icgam.com/who-we-are/leadership-governance/policies-disclosures/) <https://www.icgam.com/who-we-are/leadership-governance/policies-disclosures/>

Document	Chapter	Topic	Page reference
Group Code of Conduct	Purpose, Culture and Value	Our purpose	Pg. 4
		Our culture and values	Pg. 4
		Grievance procedure and speak up	Pg. 4
	Business Ethics and Integrity	Compliance with laws and regulations	Pg. 6
		Anti-bribery and corruption (ABC)	Pg. 6
		Anti-money laundering (AML)	Pg. 6
		Anti-trust and anti-competition behaviour	Pg. 7
		Insider dealing	Pg. 7
		Conflict of interest	Pg. 8
		Political contributions	Pg. 8
		Confidentiality of information	Pg. 8
		Human rights	Pg. 8
		Modern slavery	Pg. 8
		Supplier management	Pg. 9

Document	Chapter	Topic	Page reference
Group Code of Conduct	Acting in the best interests of clients	Responsible investing	Pg. 10
		Responsible marketing and communication with clients	Pg. 10
		Responsible product offering	Pg. 10
	Employment	Anti-harassment and discrimination	Pg. 11
		Diversity and inclusion	Pg. 11
		Digital and social media	Pg. 11
		Occupational health and safety	Pg. 11
		Flexible working	Pg. 12
	Cyber and Privacy	Cyber security	Pg. 13
		Privacy	Pg. 13
	Implementation and compliance with the Code of Conduct	Oversight of Code of Conduct	Pg. 14
		Compliance	Pg. 14
		Training	Pg. 14



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