



# Further Disclosures

GRI and SASB content index	59
Supplementary corporate disclosures index	73
Important information	74
















# 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 2024 (AR), and  refers to a webpage.

## SASB

Topic	Ref	Metric	Location of disclosure	Commentary
<b>Transparent information &amp; fair advice for customers</b>	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 31 March 2024, there were no known: <ul style="list-style-type: none"> <li>covered employees with records of investment-related investigations, consumer-initiated complaints, private civil litigations or other regulatory proceedings.</li> <li>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.</li> </ul>
<b>Transparent information &amp; fair advice for customers</b>	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	
<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	See commentary	
<b>Transparent information &amp; fair advice for customers</b>	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.
<b>Employee Diversity &amp; Inclusion</b>	FN-AC-330a.1	Percentage of gender and racial/ethnic group representation for: <ol style="list-style-type: none"> <li>executive management</li> <li>non-executive management</li> <li>professionals (investment)</li> <li>all other employees</li> </ol>	 AR pg. 35-38;  SPR pg. 51; See commentary	Our disclosures includes gender and ethnicity data for our Board, Executive Directors, global senior management, senior Board positions, all our UK headquarter employees and new hires and our employees globally.
<b>Incorporation of ESG Factors in Investment Management &amp; Advisory</b>	FN-AC-410a.1	Amount of assets under management, by asset class, that employ: <ol style="list-style-type: none"> <li>integration of ESG issues</li> <li>sustainability themed investing</li> <li>screening</li> </ol>	 SPR pg. 13-47;  ICG RI Policy	ICG's Responsible Investing Policy, including ESG screening and integration, applies to 100% of ICG's AUM.
<b>Incorporation of ESG Factors in Investment Management &amp; Advisory</b>	FN-AC-410a.2	Description of approach to incorporation of ESG factors in investment and/or wealth management processes and strategies	 SPR pg. 50-51;  ICG RI Policy	Our Responsible Investing Policy can be found at: <a href="https://www.icgam.com/sustainability/investing-responsibly/responsible-investing-policy/">https://www.icgam.com/sustainability/investing-responsibly/responsible-investing-policy/</a> .



Topic	Ref	Metric	Location of disclosure	Commentary
<b>Incorporation of ESG Factors in Investment Management &amp; Advisory</b>	FN-AC-410a.3	Description of proxy voting and investee engagement policies and procedures	 SPR pg. 13-47;  ICG RI Policy	<p>Where ICG has discretion to vote the proxies of its Clients, it will vote those proxies in the best interests of its Clients and in accordance with the Proxy Voting Policy &amp; Procedures.</p> <p>ICG is committed to voting all its proxies, where appropriate and responsible to do so, in the best interests of its Clients.</p> <p>Our Responsible Investing Policy can be found at: <a href="https://www.icgam.com/sustainability/investing-responsibly/responsible-investing-policy/">https://www.icgam.com/sustainability/investing-responsibly/responsible-investing-policy/</a>.</p>
<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	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 the 18 months to 31 March 2024.
<b>Business ethics</b>	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. This 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.
<b>Activity metrics</b>	FN-AC-000.A	(1) Total registered and (2) total unregistered assets under management (AUM)	 SPR pg. 1;  AR pg. 2-5	

**GRI Content Index – General disclosures 2021**

GRI Universal Standards 2021					
GRI Standard Title	Disclosure Number	Disclosure Name Individual requirements ('a', 'b', 'c', etc.) are not listed here	Section	Location of disclosure	Commentary
<b>GRI 2: General Disclosures 2021</b>	2-1	Organisational details	1. The organisation and its reporting practices	Front cover	Intermediate Capital Group plc.
				Back cover	
				ICG website	See our locations at: <a href="https://www.icgam.com/who-we-are/our-offices/">https://www.icgam.com/who-we-are/our-offices/</a> .
				AR pg. 9	Intermediate Capital Group (ICG) plc is listed on the London Stock Exchange and headquartered in London, United Kingdom.
<b>GRI 2: General Disclosures 2021</b>	2-2	Entities included in the organisation's sustainability reporting	1. The organisation and its reporting practices	AR pg. 178; 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 our Annual Report and Accounts (ARA) 2024 for further details. The entities covered by our sustainability report and our Annual Report and Account are consistent.
				AR pg. 178; See commentary	Our sustainability reporting covers our organisation and our approach to investing on behalf of our clients. The entities covered by our sustainability report and our Annual Report and Account are consistent.
					In the 18 months to 31 March 2024 the ICG plc group and its subsidiaries have not undertaken mergers and acquisitions or disposals in their operations.
<b>GRI 2: General Disclosures 2021</b>	2-3	Reporting period, frequency and contact point	1. The organisation and its reporting practices	See commentary	This annual Sustainability and People Report (SPR) 2023/24 complements our Annual Report and Accounts (ARA) 2024 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 18 months ending 31 March 2024, unless indicated otherwise.
				See commentary	ICG follows an annual financial reporting cycle to 31 March 2024. Our reporting date is aligned between the Annual Report and Accounts (ARA) and Sustainability and People Report (SPR). Unless otherwise stated our SPR covers an 18 month period for this year only, as we have moved our reporting date from 30 September to 31 March for this reporting cycle.
				See commentary	All information in our Sustainability and People Report is as at 31 March 2024, unless otherwise stated. Our publication date is 12 June 2024.
					For any questions or feedback related to this report, get in touch with us via: <a href="https://www.icgam.com/contact/">https://www.icgam.com/contact/</a> .
<b>GRI 2: General Disclosures 2021</b>	2-4	Restatements of information	1. The organisation and its reporting practices	See commentary	No previously disclosed information has been restated in this report.
<b>GRI 2: General Disclosures 2021</b>	2-5	External assurance	1. The organisation and its reporting practices	AR pg. 88	EY undertake external assurance of our operational GHG emissions. We publish their assurance statement on our website at: <a href="https://www.icgam.com/sustainability/sustainability-and-people-reports/">https://www.icgam.com/sustainability/sustainability-and-people-reports/</a> . The basis of preparation for our GHG emissions statement can be found in the other information section of the Annual Report and Accounts 2024.
				ICG website;	
				AR pg. 63, 202-203	



GRI Universal Standards 2021					
GRI Standard Title	Disclosure Number	Disclosure Name Individual requirements ('a', 'b', 'c', etc.) are not listed here	Section	Location of disclosure	Commentary
GRI 2: General Disclosures 2021	2-6	Activities, value chain, and other business relationships	2. Activities and workers	AR pg. 9, 13;	See our Annual Report and Accounts for more information on the sectors in which we operate.
				See commentary	As at 31 March 2024 ICG products are marketed in: <b>Americas:</b> Canada, Chile, Colombia, Peru, and the United States of America. <b>Asia Pacific:</b> Australia, China (Mainland), Hong Kong, Japan, New Zealand, Singapore, South Korea, and Taiwan. <b>Europe:</b> Austria, Belgium, Denmark, Finland, France, Germany, Republic of Ireland, Italy, Luxembourg, Monaco, the Netherlands, Norway, Spain, Sweden, Switzerland, and the United Kingdom. <b>Middle East:</b> Bahrain, Israel, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates.
				AR pg. 33;	See our Annual Report and Accounts (ARA) 2024 for more information on other business relationships.
				SPR pg. 57	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.
				See commentary	There were no significant changes to the organisation and its supply chain in the year.
GRI 2: General Disclosures 2021	2-7	Employees	2. Activities and workers	AR pg. 38;	See our Annual Report and Accounts (ARA) 2024 and Sustainability & People Report (SPR) 2023/24 for more information on our employees.
				SPR pg. 49-53	
				AR pg. 38;	
				SPR pg. 49-53	
				AR pg. 38;	
				SPR pg. 49-53	
				AR pg. 38;	
SPR pg. 49-53					



GRI Universal Standards 2021					
GRI Standard Title	Disclosure Number	Disclosure Name Individual requirements ('a', 'b', 'c', etc.) are not listed here	Section	Location of disclosure	Commentary
GRI 2: General Disclosures 2021	2-8	Workers who are not employees	2. Activities and workers	AR pg. 38; SPR pg. 49-53	
				AR pg. 38; SPR pg. 49-53	
				AR pg. 38; SPR pg. 49-53	
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	3. Governance	AR pg. 66-111; SPR pg. 9-11	See governance section of our Annual Report and Accounts (ARA) 2024.
				See ICG governance on website; AR pg. 71-73	See governance section of our website for Board composition and Board committees: <a href="https://www.icgam.com/who-we-are/leadership-governance/">https://www.icgam.com/who-we-are/leadership-governance/</a> See also our Annual Report and Accounts (ARA) 2024 for more details on our Board composition and committees.
				See ICG governance on website; AR pg. 69-73	See governance section of our website for Board composition and Board committees: <a href="https://www.icgam.com/who-we-are/leadership-governance/">https://www.icgam.com/who-we-are/leadership-governance/</a> See also our Annual Report and Accounts (ARA) 2024 for more details on our board composition and committees.
				AR pg. 93-94	See our Annual Report and Accounts (ARA) 2024 for more information on the nomination and selection processes for our Board and committees.
GRI 2: General Disclosures 2021	2-10	Nomination and selection of the highest governance body	3. Governance	AR pg. 93-94	See our Annual Report and Accounts (ARA) 2024 for more information on the nomination and selection processes for our Board and committees.
				AR pg. 93-94	See our Annual Report and Accounts (ARA) 2024 for more information on the nomination and selection processes for our Board and committees.
GRI 2: General Disclosures 2021	2-11	Chair of the highest governance body	3. Governance	N/A the Chair of ICG is not senior executive	
				N/A the Chair of ICG is not senior executive	



GRI Universal Standards 2021					
GRI Standard Title	Disclosure Number	Disclosure Name Individual requirements ('a', 'b', 'c', etc.) are not listed here	Section	Location of disclosure	Commentary
GRI 2: General Disclosures 2021	2-12	Role of the highest governance body in overseeing the management of impacts	3. Governance	AR pg. 10-34;	https://www.icgam.com/who-we-are/leadership-governance/.
				SPR pg. 9-11	
				See ICG governance on website	
				SPR pg. 9-11	
GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	3. Governance	AR pg. 28-116;	The ICG Board provides oversight of our approach to managing our sustainability and people priorities and for reviewing key policies. Day to day responsibility for these matters has been delegated to the Executive Directors as part of their formal remits.
				SPR pg. 49-53	
				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 2: General Disclosures 2021	2-14	Role of the highest governance body in sustainability reporting	3. Governance	ICG's Executive Directors have reviewed relevant aspects of this report.	
GRI 2: General Disclosures 2021	2-15	Conflicts of interest	3. Governance	Board level conflicts are overseen by the Global Head of Legal. 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.	
				Transaction level conflicts are managed by Compliance and are escalated as appropriate.	
				ICG has implemented a Conflicts of Interest framework including, but not limited to, a Conflict of Interests Policy and Conflicts Register.	
GRI 2: General Disclosures 2021	2-16	Communication of critical concerns	3. Governance	AR pg. 66-97;	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, the Audit Chair with the CFO, 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 Compliance and Risk, the Risk Chair with the Head of Risk, and the Remuneration Chair with the Chief People & External Affairs Officer.
				SPR pg. 9-11;	
				See ICG governance on website	
				N/A no critical concerns	
GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body	3. Governance	AR pg.66-97	



GRI Universal Standards 2021					
GRI Standard Title	Disclosure Number	Disclosure Name Individual requirements ('a', 'b', 'c', etc.) are not listed here	Section	Location of disclosure	Commentary
GRI 2: General Disclosures 2021	2-18	Evaluation of the performance of the highest governance body	3. Governance	AR pg. 83-84 (Board effectiveness/evaluation section)	Our Annual Report and Accounts (ARA) 2024 contains a section on Board effectiveness and evaluations.
				AR pg. 83-84 (Board effectiveness/evaluation section)	Our board was subject to an external evaluation as outlined in our Annual Report and Accounts (ARA) 2024.
				AR pg. 83-84 (Board effectiveness/evaluation section)	Our board was subject to an external evaluation as outlined in our Annual Report and Accounts (ARA) 2024.
GRI 2: General Disclosures 2021	2-19	Remuneration policies	3. Governance	AR pg. 95-116; SPR pg. 10	Our remuneration policies for board members and senior executives is outlined in our Annual Report and Accounts (ARA) 2024.
				AR pg. 95-116; SPR pg. 10	Our remuneration policies for board members and senior executives is outlined in our Annual Report and Accounts (ARA) 2024.
GRI 2: General Disclosures 2021	2-20	Process to determine remuneration	3. Governance	AR pg. 95-116; SPR pg. 10	Details on our remuneration policies are outlined in our Annual Report and Accounts (ARA) 2024.
				AR pg. 95-116; SPR pg. 10	Details on our remuneration policies are outlined in our Annual Report and Accounts (ARA) 2024.
GRI 2: General Disclosures 2021	2-21	Annual total compensation ratio	3. Governance	AR pg. 95-116; SPR pg. 10	
				AR pg. 95-116	
				AR pg. 95-116	
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	4. Strategy, policies and practices	AR pg. 7; SPR pg. 7, 12	





GRI Universal Standards 2021					
GRI Standard Title	Disclosure Number	Disclosure Name	Section	Location of disclosure	Commentary
		Individual requirements ('a', 'b', 'c', etc.) are not listed here			
GRI 2: General Disclosures 2021	2-23	Policy commitments	4. Strategy, policies and practices	<a href="#">0</a> RI Policy	
				<a href="#">0</a> Group Code of Conduct;	
				<a href="#">0</a> Supplier Code of Conduct;	
				<a href="#">📄</a> SPR pg. 9-11, 24, 73	
				<a href="#">0</a> Group Code of Conduct;	
				<a href="#">0</a> Supplier Code of Conduct;	
				<a href="#">📄</a> SPR pg. 9-11, 24, 73	
<a href="#">0</a> Group Code of Conduct;					
<a href="#">0</a> Supplier Code of Conduct;					
<a href="#">📄</a> SPR pg. 9-11, 24, 73					
<a href="#">0</a> Group Code of Conduct;					
<a href="#">0</a> Supplier Code of Conduct;					
<a href="#">📄</a> SPR pg. 9-11, 24, 73					
<a href="#">0</a> Group Code of Conduct;					
<a href="#">0</a> Supplier Code of Conduct;					
<a href="#">📄</a> SPR pg. 9-11, 24, 73					



GRI Universal Standards 2021					
GRI Standard Title	Disclosure Number	Disclosure Name	Section	Location of disclosure	Commentary
		Individual requirements ('a', 'b', 'c', etc.) are not listed here			
GRI 2: General Disclosures 2021	2-24	Embedding policy commitments	4. Strategy, policies and practices	SPR pg. 9-11, 24, 73	
GRI 2: General Disclosures 2021	2-25	Processes to remediate negative impacts	4. Strategy, policies and practices	See our policies, including: Group Code of Conduct; SPR pg. 9-11, 24, 73	
				See our policies, including: Group Code of Conduct; SPR pg. 9-11, 24, 73	
				See our policies, including: Group Code of Conduct; SPR pg. 9-11, 24, 73	
				See our policies, including: Group Code of Conduct; SPR pg. 9-11, 24, 73	
				See our policies, including: Group Code of Conduct; SPR pg. 9-11, 24, 73	





GRI Universal Standards 2021					
GRI Standard Title	Disclosure Number	Disclosure Name Individual requirements ('a', 'b', 'c', etc.) are not listed here	Section	Location of disclosure	Commentary
GRI 2: General Disclosures 2021	2-26	Mechanisms for seeking advice and raising concerns	4. Strategy, policies and practices		ICG has implemented an extensive online training platform to train individuals on the requirements of ICG's Policy and Procedures. This includes information on how to request further information and advice.  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.  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 ICG intranet. In addition, all external stakeholders can file a complaint by following ICG's Complaints Policy.
					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 31 March 2024.
					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 31 March 2024.
					N/A – no significant instances of non-compliance.
					N/A – no significant instances of non-compliance.
GRI 2: General Disclosures 2021	2-28	Membership associations	4. Strategy, policies and practices	SPR pg. 28	
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	5. Stakeholder engagement	SPR pg. 8	
				AR pg. 28-33;	
				SPR pg. 8	
				SPR pg. 73 (further disclosures)	
				AR pg. 28-33	
GRI 2: General Disclosures 2021	2-30	Collective bargaining agreements	5. Stakeholder engagement		As at 31 March 2024 there were collective bargaining agreements in place at two of our geographies, covering approximately 7% of all ICG employees. This constitutes the geographies where collective bargaining agreements are applicable.



GRI Universal Standards 2021					
GRI Standard Title	Disclosure Number	Disclosure Name Individual requirements ('a', 'b', 'c', etc.) are not listed here	Section	Location of disclosure	Commentary
GRI 3: Material Topics 2021	3-1	Process to determine material topics	2. Disclosures on material topics	SPR pg. 8	The content of the report was determined on the basis of the outcomes of our materiality assessment (see pg. 8) and draws on relevant GRI Standards and the SASB guidelines for asset managers.
				SPR pg. 8	The content of the report was determined on the basis of the outcomes of our materiality assessment (see pg. 8) and draws on relevant GRI Standards and the SASB guidelines for asset managers.
GRI 3: Material Topics 2021	3-2	List of material topics	2. Disclosures on material topics	SPR pg. 8	There have been no material changes in our reporting.
GRI 3: Material Topics 2021	3-3	Management of material topics	2. Disclosures on material topics	RI policy;	
				SPR (whole report)	
				SPR (whole report)	
				SPR (whole report)	
				SPR (whole report)	
				SPR (whole report)	
				SPR (whole report)	
GRI 201: Economic Performance 2016	201-1	201-1 Direct economic value generated and distributed	2. Topic disclosures	AR pg. 34, 125-195	
	201-2	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change		AR pg. 47-64	This is outlined in our Task-Force for Climate-related Financial Disclosures report contained in Annual Report and Accounts 2024.





GRI Universal Standards 2021					
GRI Standard Title	Disclosure Number	Disclosure Name	Section	Location of disclosure	Commentary
		Individual requirements ('a', 'b', 'c', etc.) are not listed here			
GRI 203: Indirect Economic Impacts 2016	203-1	203-1 Infrastructure investments and services supported		SPR pg. 42-47	
	205-2	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 2019	207-1	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.
	207-2	207-2 Tax governance, control, and risk management			
GRI 302: Energy 2016	302-1	302-1 Energy consumption within the organisation		AR pg. 63-64; SPR pg. 56; See commentary	Details on the energy consumption within our operations are provided on pg. 56.
	302-3	302-3 Energy intensity			
GRI 305: Emissions 2016	305-1	305-1 Direct (Scope 1) GHG emissions		SPR pg. 56; AR pg. 63-64	
	305-2	305-2 Energy indirect (Scope 2) GHG emissions			
	305-3	305-3 Other indirect (Scope 3) GHG emissions		SPR pg. 56	
	305-4	305-4 GHG emissions intensity		SPR pg. 56	



GRI Universal Standards 2021					
GRI Standard Title	Disclosure Number	Disclosure Name	Section	Location of disclosure	Commentary
		Individual requirements ('a', 'b', 'c', etc.) are not listed here			
GRI 401: Employment 2016	401-1	401-1 New employee hires and employee turnover		AR pg. 38; SPR pg. 49-53	
	401-2	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		SPR pg. 49-53; See commentary	All benefits offered to full-time employees are offered to part-time employees.
	403-6	403-6 Promotion of worker health		SPR pg. 49-53	Between 1 April 2023 and 31 March 2024 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	404-2 Programs for upgrading employee skills and transition assistance programs		SPR pg. 49-53	
	404-3	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 Opportunity 2016	405-1	405-1 Diversity of governance bodies and employees		AR pg. 38, 69; SPR pg. 49-53	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. As well as the information in this report, see more information on diversity, equity and inclusion (DEI) at ICG in our Annual Report and Accounts 2024 and at our DEI policy: <a href="https://www.icgam.com/who-we-are/leadership-governance/policies-disclosures/diversity-equity-and-inclusion-dei-policy/">https://www.icgam.com/who-we-are/leadership-governance/policies-disclosures/diversity-equity-and-inclusion-dei-policy/</a> .
	405-2	405-2 Ratio of basic salary and remuneration of women to men		AR pg. 38, 108	
GRI 406: Non-discrimination 2016	406-1	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 31 March 2024.
GRI 413: Local Communities 2016	413-1	413-1 Operations with local community engagement, impact assessments, and development programs		SPR pg. 54-55	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.





GRI Universal Standards 2021					
GRI Standard Title	Disclosure Number	Disclosure Name	Section	Location of disclosure	Commentary
		Individual requirements ('a', 'b', 'c', etc.) are not listed here			
<b>GRI 415: Public Policy 2016</b>	<b>415-1</b>	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 31 March 2024 for political purposes. We are part of industry trade bodies.
<b>GRI 417: Marketing and Labeling 2016</b>	<b>417-3</b>	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 31 March 2024.
<b>GRI 418: Customer Privacy 2016</b>	<b>418-1</b>	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 31 March 2024.



# 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.

[0 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 2024	<b>Governance</b>	Corporate governance and oversight	Pg. 66-97
	<b>Managing Risk</b>	Risk management (managing, assessing, principal risks and uncertainties)	Pg. 40-46

## 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.

[0 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	<b>Purpose, Culture and Value</b>	Our purpose	Pg. 4
		Our culture and values	Pg. 4
		Grievance procedure and speak up	Pg. 4
	<b>Business Ethics and Integrity</b>	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	<b>Acting in the best interests of clients</b>	Responsible investing	Pg. 10
		Responsible marketing and communication with clients	Pg. 10
		Responsible product offering	Pg. 10
	<b>Employment</b>	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
	<b>Cyber and Privacy</b>	Cyber security	Pg. 13
		Privacy	Pg. 13
	<b>Implementation and compliance with the Code of Conduct</b>	Oversight of Code of Conduct	Pg. 14
		Compliance	Pg. 14
		Training	Pg. 14



# Important information

## **IMPORTANT INFORMATION For institutional/professional/ accredited investors only.**

The materials made available to you by Intermediate Capital Group plc (“ICG plc”) are intended only for informational purposes and convenient reference and may not be relied upon for any purpose. For the purposes of this notice, ‘materials’ shall mean and include this document and, if relevant, any oral presentation, any question-and-answer session and any other written or oral material delivered or distributed by ICG plc in connection with it. ICG plc and its affiliates (the “ICG Group”) disclaim and hereby exclude all liability and therefore accept no responsibility for any loss (whether direct or indirect) arising from any action taken or not taken by anyone using the materials. No member of the ICG Group makes any representation or warranty, express or implied as to the accuracy or completeness of the materials. All opinions, projections and estimates contained in the materials constitute the judgment of ICG plc as of the date of the materials and are subject to change without notice.

The materials include statements that are, or may be deemed to be, ‘forward-looking statements’ with respect to the ICG Group. These forward-looking statements can be identified by the use of forward-looking expressions, including the terms ‘believes’, ‘estimates’, ‘anticipates’, ‘expects’, ‘intends’, ‘may’, ‘will’ or ‘should’ or, in each case, their negative or other variations or similar expressions, or by discussions

of strategy, plans, objectives, goals, future events or intentions. These forward-looking statements include all matters that are not historical facts and by their nature involve risk and uncertainty because they relate to future events and circumstances. These statements are based on plans, estimates and projections as at the time they are made, and therefore recipients of the materials are cautioned against placing undue reliance on forward-looking statements. Forward-looking statements are not guarantees of future performance and the actual results of the ICG Group’s operations, financial condition and liquidity, and the development of the countries and the industries in which the ICG Group operates may differ materially from those described in, or suggested by, the forward-looking statements. In addition, even if the results of operations, financial condition and liquidity, and the development of the countries and the industries in which the ICG Group operates, are consistent with the forward-looking statements, those results or developments may not be indicative of results or developments in subsequent periods. Should one or more of these risks or uncertainties materialise, or should underlying assumptions on which the forward-looking statements are based prove incorrect, actual results may vary materially from those described in the materials. Many of these factors are beyond the control of the ICG Group. Except to the extent required by laws and regulations, ICG plc does not intend, and does not assume any obligation, to update

any forward-looking statements. Nothing in the materials should be construed as a forecast, estimate or projection of future financial performance. Past performance cannot be relied upon as a guide to future performance and should not be taken as a representation that trends or activities underlying past performance will continue in the future.

These materials do not and are not intended to constitute, and should not be construed as, an offer, inducement, invitation or commitment to purchase, provide or sell any securities, investment interest, services or products of any member of the ICG Group in any jurisdiction or to provide any recommendations for financial, securities, investment or other advice.





INTERMEDIATE  
CAPITAL GROUP PLC

Procession House,  
55 Ludgate Hill,  
London EC4M 7JW

[www.icgam.com](http://www.icgam.com)