

Unless otherwise stated, all data featured in this report is based on LGM's 2024 fiscal (October 1, 2023 - September 30, 2024).

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A message **TO OUR STAKEHOLDERS**



Reflecting on 2024:

A year of progress and impact

2024 was a remarkable year for LGM as we advanced key sustainability initiatives in alignment with our social purpose: "Responsible mobility for all." Our corporate sustainability efforts delivered impressive results, reinforcing our commitment to the UN Global Compact's Sustainable Development Goal (SDG) 8 - Decent Work and Economic Growth. This reflects our dedication to ensuring that business success goes hand in hand with employee well-being, ethical growth, and long-term economic resilience.

As a Canadian employer, we recognize our role in driving national economic growth by creating quality jobs that offer fair wages, strong benefits, and meaningful career development opportunities. Our strategic focus remains on fostering a resilient workforce, cultivating impactful partnerships, and equipping our dealership networks with the tools and knowledge needed to thrive.



Key achievements in 2024:

- **Significant carbon emissions reductions** Demonstrating our continued leadership in environmental responsibility.
- Submitted our first UN Global Compact Communication on Progress (CoP) Marking a major milestone in our transparency and sustainability reporting.
- Achieved record-high training engagement and impact Ensuring that dealership staff are well-equipped to provide expert guidance and superior customer service.
- Strengthened and renewed OEM partnerships Reinforcing collaboration, digital innovation and long-term value creation.
- Celebrating our award-winning technology team Recognizing their innovative contributions and impact.
- Launched 217 new products, including expanding our EV lineup Supporting the transition to sustainable mobility solutions.
- **Maintained our position as the F&I partner of choice** to more OEM brands in Canada than any other provider.

Each of these milestones contributes to strengthening brand loyalty for our OEM partners and dealerships. When dealer staff receive best-in-class training and operate with confidence, they deliver exceptional customer experiences – ensuring that every product and service aligns with the evolving needs of Canadian drivers.

As we look ahead, we remain committed to driving positive change, fostering innovation, and setting new benchmarks in sustainability, business excellence, and responsible mobility.

Driving change: **ABOUT THIS REPORT**

LGM Financial Services is committed to advancing sustainability in alignment with our social purpose: "Responsible mobility for all." This report highlights our major accomplishments during fiscal year 2024 and outlines our strategic objectives for 2025, underscoring our dedication to sustainability, innovation, and creating positive societal impact.

The report celebrates our sustainability initiatives and achievements, aiming to inspire other organizations and instill pride in our employees.

Prepared in accordance with the UN Global Compact's guidelines and aligned with the sustainable development goals (SDGs), this report reflects our commitment to transparency and accountability. It is publicly accessible for review.

Our legacy and expertise: WHO WE ARE

For over 25 years, LGM Financial Services has been a leader in revolutionizing the consumer ownership experience. We collaborate with some of the world's largest automotive manufacturers to deliver unparalleled financial and insurance (F&I) solutions, enhancing the automotive journey for consumers.

Our vision

Responsible mobility for all

Our mission

We are on a mission to **revolutionize the consumer automotive experience through technology, transparency, and sustainability.** In doing this, we are creating better experiences for consumers, and long-lasting relationships for partners.

Our purpose

Accelerating responsible mobility for all.

Our industry is evolving. Auto manufacturers are becoming mobility service providers focused on creating a broader and better consumer experience, and LGM is at the forefront.

By remaining focused on our purpose, we positively impact the environment, communities, and customers we support.

Our social purpose **JOURNEY**

Over the past several years, LGM has worked hard to further our social purpose and contribute to positive change. Here are a few of the accomplishments we are proud of:

2016

Auto Dealers Against Distracted Driving



Launched Auto Dealers Against Distracted Driving, a national campaign aimed at distracted driving.

2017

Carbon footprint management



Received our Climate Smart Certification to support our efforts to measure, monitor, and manage our carbon footprint.

2018

Canada's first hydrogen fueling station



Together with Shell Canada Limited and HTEC we created Canada's first retail hydrogen fueling station.

2019

Established our social purpose



In partnership with United Way's Social Purpose Institute, we developed our Social Purpose.

2020

EV solutions



Partnered with electric vehicle (EV) only OEM, Polestar Canada and were one of the first F&I providers to roll out online EV warranty in Canada.

2021

GuardTree



Launched GuardTree, Canada's first used car warranty subscription, offsetting a portion of each member's annual automotive carbon footprint.

2021

ESG investments



Transitioned our reserve investments to an ESG (environment, social and governance) model, based on UN Principles for Responsible Investment.

2022

Industry recognition



Corporate Knight's Social Purpose Transition Pathway report for outstanding implementation of our social purpose into business operations.

2023

Community giving back



Since 2017, LGM employees have given back over 26,500 hours to helping communities across the country.

2024

UN Global Compact Network



Submitted our first Communication on Progress and published our first annual Sustainability Report.

7

Advancing global standards



Since joining the UN Global Compact Network Canada in 2022, we have embraced its Ten Principles, embedding them within our operational strategies. These principles guide our commitment to respecting human and labor rights, safeguarding the environment, and combating corruption in all its forms.



Supporting sustainable development goals

The United Nations Sustainable Development Goals (UN SDGs) are a set of 17 urgent calls to action for all countries to band together in global partnership to promote prosperity while protecting the planet.



























LGM recognizes these goals, embedding them in our mandate in the form of Key Performance Indicators (KPIs) and corresponding projects to help move the needle on these important areas. While LGM understands all of the UN SDGs are important, the following goals align particularly well to our purpose.

Gender equality (SDG 5):

Equity is embedded in our hiring practices, leadership development, and company culture. We actively work to create a diverse and inclusive workplace by implementing fair hiring policies, providing educational opportunities on gender equity, and reinforcing our commitment to a workplace where all employees are empowered to succeed.

Reduced inequalities (SDG 10):

We strive to create an inclusive workplace that promotes equity and respect. Through awareness initiatives, employee education, and inclusive policies, we work to break down systemic barriers and ensure that all employees, regardless of background, feel valued and supported.

Affordable and clean energy (SDG 7):

LGM is committed to reducing our environmental footprint through targeted actions including: reducing its environmental footprint by optimizing office space, cutting travel, promoting EV commuting, and improving energy efficiency across operations.

Climate action (SDG 13):

LGM is actively working to reduce its environmental impact by investing in sustainable business practices. From reducing corporate travel emissions to optimizing energy use in our offices, to employee EV incentives, we are committed to minimizing our carbon footprint and contributing to global climate action efforts.

Decent work and economic growth (SDG 8):

As a Canadian employer, we contribute to national economic growth by providing quality jobs and fostering career development opportunities. Our business strategies focus on long-term sustainability, profitability, and employee empowerment, ensuring that our organization remains a responsible and resilient contributor to the economy.

By embedding these SDGs into our corporate strategy, LGM is dedicated to making a positive and measurable impact-both within our company and beyond.

Oversight & accountability

LGM's sustainability initiatives are overseen by a cross-functional Social Purpose Committee that reports directly to LGM's President & CEO. KPIs and initiatives are systematically reviewed on a quarterly basis by Senior Leadership and the Board of Directors.

Transparency & collaboration



Reinforcing trust through transparent practices

LGM is dedicated to transparency and accountability, submitting an annual Communication on Progress (CoP) to the UN Global Compact and sharing it with our partners and employees. To enhance the clarity and effectiveness of our reporting, we participated in a peer learning group, gaining valuable insights to refine our approach. Additionally, we developed and distributed our annual year in review, highlighting key performance metrics and milestones.

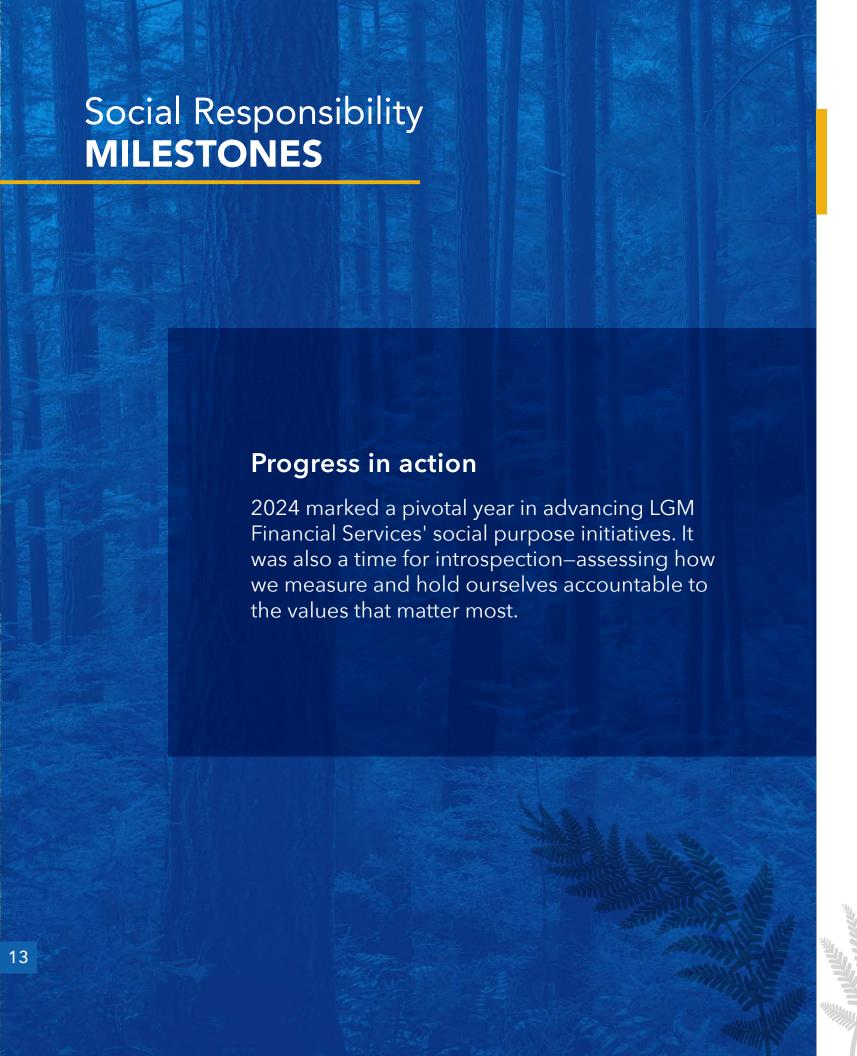


Empowering collaboration with stakeholders

We believe meaningful progress is achieved through collaboration. By actively engaging employees in our sustainability initiatives, we ensure they are both inclusive and impactful. Open dialogue and continuous feedback are central to our strategy, fostering a culture where every voice contributes to driving positive change.







Environmental sustainability

GHG report

We completed our first Greenhouse Gas (GHG) Inventory* which was conducted in partnership with <u>Carbonzero</u>, a Canadian leader in GHG measurement, reduction, and carbon offsetting solutions. The completion of the project represents a key milestone in our ongoing sustainability efforts, showcasing a substantial reduction in overall carbon emissions since the firm's previous inventory. This includes an impressive 88% decrease in corporate business travel emissions and a 65% reduction in commuting emissions. This was achieved by:

- **Technology first:** Adopting a predominantly hybrid workforce, and a technology-first approach to air travel, has helped LGM cut down on carbon emissions from daily commuting and corporate travel.
- **Electric vehicles:** Introducing an internal program that offers financial incentives to employees who choose to drive EVs.
- Energy efficiency: Maintaining office spaces in Vancouver and Montreal, which are electrified buildings, resulted in a reduction of direct fossil fuel consumption.

*See Appendix A: Greenhouse Gas (GHG) Inventory for more information.

Environmental programs

While not directly linked to LGM's carbon reduction, the firm has also supported Canadians in their sustainability efforts. By taking a leadership role in promoting EVs and becoming the first finance and insurance provider in Canada to launch EV-specific protection products, LGM aims to boost consumer confidence in this evolving technology. In addition, by reinforcing robust in-office waste, compost, and recycling programs, as well as reducing paper use, LGM continues to work to integrate sustainable practices into the foundation of the company.



Community engagement & support initiatives

- **UBC solar initiative:** We proudly supported the University of British Columbia's Solar Engineering Team in their pursuit of advancing solar technology for electric vehicles. This project underscores our commitment to driving innovation in sustainable automotive solutions.
- BCIT collaboration: Partnering with students from the British Columbia Institute of Technology's
 sustainable business leadership program, we explored ways to align our practices with the UN
 Global Compact's Ten Principles and SDGs. This initiative provided students with a valuable
 opportunity to apply their knowledge in a real-world context.
- **Giving back:** Our employees are entitled to four paid days annually to volunteer in their communities, empowering them to support causes that resonate personally. To date, this program has delivered more than 30,000 hours back into community causes.

Governance

- **KPIs:** We defined and prioritized the Key Performance Indicators most relevant to our social responsibility objectives, setting clear goals for 2025. Additionally, we evaluated our current position to establish a solid baseline for tracking progress.
- **UN Global Compact CoP:** We submitted our first Communication on Progress (COP) to the UN Global Compact, outlining our commitment to its Ten Principles in the areas of human rights, labor, environment, and anti-corruption. See Appendix B: Communication on Progress to read the report.
- **Team & reporting framework:** We formalized the Social Purpose Committee, establishing its meeting cadence and reporting structure to effectively track and communicate progress.
- **Responsible Vendor Policy:** We developed a Responsible Vendor Procurement Policy as part of our commitment to identifying, avoiding, and mitigating potential adverse impacts on human rights, the environment, and labour conditions within our operations and across our value chain.
- Environmental, Social and Governance Investment Policy: In 2021 LGM adopted a policy requiring its appointed investment managers to be signatories to the UN Principles of Responsible Investment. In 2024 LGM managed a restricted assets investment portfolio of over \$207 million, and 100% of those funds were manager by signatories to the UNPRI.







Diversity, equity & inclusion

- Fair living wage: To determine a fair living wage, we used the Canadian Living Wage Framework and provincial living wage audits, prioritizing the highest applicable rate. Our analysis focused on living wages across three major Canadian cities where LGM has offices—Vancouver, Oakville, and Montreal. By adopting the highest rate among these cities, we ensure that no LGM employee earns below this standard, reinforcing our commitment to fair compensation.
- **Gender & management:** In 2024, in alignment with the UN Global Compact goal of achieving gender balance in management, we conducted a comprehensive audit to assess the representation of women in leadership positions within our organization. This evaluation aimed to provide a clear benchmark of our progress and identify opportunities for further advancement toward gender equity in management.
- Ensuring pay equity: As part of our commitment to fair compensation practices, we conducted a salary audit to compare compensation between genders in identical roles. This process involved analyzing salary data across all departments to identify and correct any discrepancies and ensure alignment with our pay equity principles. This analysis reinforces our dedication to fostering a fair and inclusive workplace, and we remain committed to ongoing evaluations to uphold transparency and equity in our compensation practices.



Challenges & lessons LEARNED IN 2024

The year 2024 presented both opportunities and challenges for LGM as we navigated a rapidly changing landscape. These experiences provided valuable insights that will inform our approach to sustainability and operational excellence in the years to come.

Key shifts and adjustments in 2024

- Balancing emissions reduction with business needs: The
 necessity of in-person engagements for relationship building
 and brand visibility posed challenges to our emissions
 reduction goals.
- Navigating regulatory changes: The evolving regulatory landscape in the automotive sector required significant adaptability and additional resource allocation.

Insights gained for a resilient future

- **Prioritize innovation:** Emphasizing innovation is crucial for effectively addressing emerging challenges.
- Leverage strategic partnerships: Building and strengthening partnerships is essential to sustain progress and amplify impact.
- Strategic timing: The changing dynamic of market needs, global OEM priorities and evolving government influence are in constant flux, and we need to be thoughtful in timing our investments to drive social change.



Charting the path **FORWARD**

Ambitions for 2025: A roadmap for success



Achieving carbon neutrality: As part of our commitment to environmental sustainability, we are implementing a strategy to attain carbon neutrality by 2026. This initiative will involve further review reductions in operational emissions, expansion of renewable energy usage, and investments in verified carbon offset projects. By taking a proactive approach, we aim to set a precedent in the automotive finance and insurance sector for responsible environmental stewardship.



Launching our second annual Statement of Sustainability: We will publish our second annual Statement of Sustainability. This document will serve as a comprehensive review of our social purpose initiatives, tracking milestones, challenges, and future objectives. By sharing our progress openly, we aim to inspire trust among stakeholders and encourage collaboration toward shared sustainability goals.



Second annual CoP submission: Following our inaugural Communication on Progress (CoP) submission, we remain committed to transparency and accountability. Our second annual CoP report will highlight our progress in embedding the Ten Principles of the UN Global Compact into our operations, showcasing tangible improvements in human rights, labor standards, environmental practices, and anti-corruption efforts.



Advancing fair wage policies to address gender disparities: Recognizing the importance of equity in the workplace, we will implement robust fair wage policies to eliminate gender-based pay disparities at LGM. This initiative will involve conducting detailed compensation analyses, aligning salary structures with industry best practices, and fostering a culture of inclusivity and fairness. Our goal is to ensure that all employees receive equitable compensation for equal work, reinforcing our commitment to diversity, equity, and inclusion.



Enhancing customer experience through new transparency regulations: As regulatory frameworks evolve, we will proactively adapt our policies and practices to comply with new transparency regulations. Our focus will be on refining communication strategies, ensuring clarity in marketing materials, and enhancing dealer and employee training to support ethical and transparent interactions with consumers. By prioritizing transparency, we seek to build stronger relationships with customers, fostering trust and long-term loyalty for OEM partners and dealers.

Measuring our efforts: KPIs for 2025

We have defined Key Performance Indicators (KPIs) to measure and report on our progress in 2025. Updates will be provided quarterly, enabling timely adjustments as needed. These reports will be reviewed by the Social Purpose Committee, the Senior Leadership Team, and the Board of Directors. This structured evaluation process ensures accountability and supports continuous improvement in our sustainability efforts.

Focus	Description	2025 Target
ESG investments	Investments managed by a signatory to the UN Principles for Responsible Investment (PRI).	100%
Employee giving back participation	Percentage of employees participating in volunteer initiatives.	100%
Living wage adherence	Compliance with living wage standards.	100%
Gender balance in management	Female representation in management roles.	50%
Pay equity by gender	Equal pay for equal roles across genders.	100%

Corporate **SUSTAINABILITY**

Corporate sustainability is deeply intertwined with the UN Global Compact's SDG 8 'Decent work and economic growth' as it ensures that business practices support not only profitability but also the well-being and development of employees.

As a Canadian employer, we play a key role in driving national economic growth by offering jobs that provide fair wages, benefits, and opportunities for career development. Our business strategies are centered on long-term sustainability, emphasizing the importance of building a resilient workforce, cultivating strong partnerships, and fostering a growth mindset within partnering dealerships. We support their ongoing development by providing continuous training to advance their knowledge and skills.

Financial growth

Despite what was a turbulent year for both the Global and Canadian economy, LGM continued to see growth. Our Gross Written Premiums rose by 10.5%, and our Contract Count increased by 14.6% over 2023, demonstrating resilience amid economic headwinds.



Gross Written Premiums
+10.5%

Strengthening partnerships

In 2024, we continued to be the **partner of choice for more OEM brands in Canada** than any other provider. We credit our success with partners to our dedication to delivering value, innovation, and exceptional service.













RANGE ROVER









Polestar



Deepening relationships



Partnership extension.
Added Excess Wear & Tear to the Volvo product suite.



Partnership extension.



Expanded Kia Protect suite for EVs. Added Extended Protection for EVs including Certified Pre-Owned and Other Makes & Models.



Increased eligibility and offered extended terms for used BMW and MINI Mechanical Breakdown.



Expanded eligibility of Motorrad Loan Protection to include Other Makes & Models.



Partnership extension.

Driving innovation

Award-winning technology

In November, we proudly announced that our Executive Vice President of Technology was recognized as a global leader in IT by Info-Tech Research Group and named a winner of the 2024 Info-Tech CIO Awards.

Under strong leadership, LGM's technology team has effectively aligned its technology with the organization's strategic goals, ensuring high levels of satisfaction among both internal and external stakeholders. To maintain these high service standards, the team has embraced technological innovation to enhance operational efficiency, including:



Expanded system integrations for dealerships with leading platforms like Provider Exchange Network, Dealertrack, RouteOne, Tekion, and sm360, ensuring operational efficiency for dealerships.



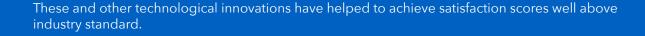
Introduced a new Dealer Contact Portal (DCP) to strengthen engagement with our dealer networks and provide OEM partners with clear, consistent visibility into how we operate within their networks, reinforcing transparency and accountability. The DCP demonstrates our commitment to responsible, compliant, and effective dealer engagement that aligns to the OEM's brand.



Introduced new tech fee structure that offsets third-party integration costs for dealers and OEMs.



Unveiled OEM retailer snapshot and claims dashboards providing unparalleled visibility into dealership performance and claims trends, empowering OEMs and dealers to make data-driven decisions.



Achievement	Satisfaction Rate	Industry Comparison*
Overall satisfaction	86%	+10%
Reported exceptional value	89%	+14%
Service desk	96%	+15%
Client-facing technology	87%	+20%

The Industry Comparison details LGM's satisfaction as compared to the industry benchmark provided (ex. LGM scored 10% better in the area of overall satisfaction when compared to the industry average). Source: *Info-Tech Research Group: 2024 IT Satisfaction Scorecard Benchmark Report.



Enhanced security & governance technology

Technology is evolving at an unprecedented rate, fueled by rapid advancements in AI, automation, cybersecurity, and automotive innovation. Compared to previous decades, the pace of change has accelerated exponentially. For LGM, this has underscored the importance of enhancing security and governance, ensuring data remains protected and enabling dealers to operate with confidence, knowing their business practices align with evolving industry standards. To meet these demands we focused on the following initiatives in 2024.



Established a robust Al governance framework

For improved efficiency while implementing guardrails to protect stakeholders from risks.



Strengthened customer data security

By reducing payment card handling risks and ensuring Quebec data sovereignty, providing partners with peace of mind.



Implemented dealer training readiness

With stringent controls to ensure compliance and boost confidence in dealer training programs.

Product evolution at the pace of change

In response to shifting dealership dynamics and changing customer expectations, LGM has launched new automotive warranty products designed to deliver greater value, flexibility, and protection. These solutions have been developed with a deep understanding of industry trends, ensuring they align with the growing demand for digital-first experiences and alternative vehicle and fuel sources.

Including:



217 product launches

- Replacing our former Vehicle Loss
 Prevention Product (VLPP) with Guaranteed
 Asset Protection (GAP) which is more easily understood and adopted by the customer
- 8 new EV products to our electric suite
- Highly specialized dealer group products



Diverse vehicle coverage

Extended our product offerings to include motorcycles and sport vehicles, enabling dealerships and OEMs to cater to a broader range of customer needs.



SecureDrive.ca

With a mobile-first approach, we redesigned securedrive.ca to provide dealers and their customers with easy, on-the-go access to detailed product coverage information—whenever and wherever they need it.



Building loyalty through service excellence

At LGM, our reputation is built on a foundation of service excellence. We remain committed to delivering on this promise, ensuring exceptional experiences for the OEM brands and dealers we support. Our ultimate goal is to foster lasting consumer loyalty for our partner brands.

Speed & efficiency in claims

Streamlined processes and enhanced digital claims submission technology accelerated processing times and enabled faster claim resolutions leading to a smoother experience for dealers.





Dealer satisfaction

Comprehensive coverage, efficient claims, and dedicated sales support drove record satisfaction across Canada.



Building knowledge

Our dedication to comprehensive training promotes continuous improvement, driving innovation, enhancing engagement, and delivering measurable results. By equipping our partners with the knowledge and skills they need, we empower them to adapt to industry changes, optimize performance, and provide exceptional service.

Leading-edge training technology

Our educators are focused on leveraging the latest in training technologies and methodologies to deliver effective, high-quality learning experiences.

Absorbies awards finalist

Our training team was a named finalist in two prestigious <u>absorbies awards</u> categories:

- Best overall use of a Learning Management System (LMS)
- Learner engagement excellence



Launched AI bite-sized videos

We successfully launched a series of bitesized videos using Al technology, with training videos ranging from 5 to 12 minutes in length.

Bite-sized learning resulted in an impressive 70% recurring learner rate, meaning those who watched one video came back to watch at least one more.



Record engagement

Our learning journey certification program continues to deliver outstanding results, achieving a 100% net promoter score (NPS). Here's what learners had to say:



Increased understanding

95% reported improved understanding of the consultative sales process.



Increased confidence

94% gained confidence in using a menu of tailored coverage options.



Overcoming resistance

93% gained confidence in overcoming customer resistance.

Tangible impact

Our training programs empower teams to perform at their best, delivering measurable value to dealers and their customers. By equipping learners with the knowledge and confidence to effectively present OEM products, we enhance the overall F&I experience for more customers. This not only drives financial results but also strengthens the adoption and relevance of OEM products, fostering deeper trust and long-term loyalty. The more customers experience these products, the more they recognize their value—leading to greater lifetime engagement with our partner brands. After completing the program, learners reported:



An average increase of \$315.10 in profit per vehicle (VIN).



A 9% increase in average product per vehicle (VIN).



Improved sales KPI

78% of participants maintained or improved at least one key sales KPI after completing all three phases.



Increased performance

72% of participants maintained or improved their overall sales performance.

Fostering a culture of PERPETUAL GROWTH

LGM's goals and objectives for sustainability in 2025 are grounded in our commitment to creating meaningful and lasting impact, while continuing to play a key role in driving the national economy.

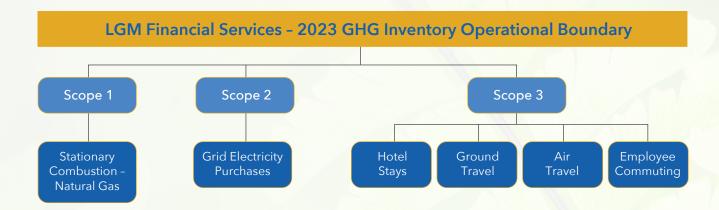
Building on the lessons learned from past successes and challenges, we are eager to embrace new opportunities that drive loyalty and foster positive change for our partners.

As we move forward, we remain dedicated to measuring, monitoring, and transparently sharing our progress—ensuring accountability and strengthening collaboration. By cultivating strong partnerships with our dealers, OEMs, and internal teams, we align our efforts with our core values to enhance customer trust, deepen brand loyalty, and create lasting value. Together, we inspire confidence among stakeholders and contribute to a more equitable, sustainable future for all.

Appendix A:

Greenhouse Gas Inventory: **TOPLINE REPORT**

Carbonzero was retained by LGM Financial Services (LGM) to perform a Greenhouse Gas (GHG) Inventory for the company's 2023 Fiscal Year (October 1, 2022 - September 30, 2023) which includes its Scope 1, 2 and select Scope 3 emissions. The following table represents topline data collected by Carbonzero.



GHG Protocol Scope & Activity	2023 GHGs (tC0 ₂ e)	2023 Percent tC0 ₂ e (%)
Scope 1 Stationary Combustion-Natural Gas	4.12	2%
Scope 2 Grid Electricity Purchases	2.28	1%
Scope 3 Ground Travel - Car Rental & Paid Mileage	150.45	57%
Scope 3 Employee Commuting	43.91	16%
Scope 3 Business Travel - Air Travel	59.19	22%
Scope 3 Hotel Stays	6.27	2%
	267.40 tCO ₂ e	100%



Appendix B:

UN Global Compact Communication ON PROGRESS

In 2024 LGM submitted our first Communication on Progress (CoP) to the UN Global Compact, outlining our commitment to its Ten Principles in the areas of human rights, labor, environment, and anti-corruption. The report is based on LGM's 2023 fiscal year (October 1, 2022 to September 30, 2023).



