

## ***Interim Unaudited Financial Statements***

*For the Six-Month Period Ended September 30, 2024*

*These Interim Unaudited Financial Statements do not contain the Interim Management Report of Fund Performance (“MRFP”) of the investment fund. You may obtain a copy of the Interim MRFP, at no cost, by contacting us using one of the methods noted under Other Information note or by visiting the SEDAR+ website at [www.sedarplus.ca](http://www.sedarplus.ca). Copies of the Annual Financial Statements or Annual MRFP may also be obtained, at no cost, using any of the methods outlined above.*

*Securityholders may also contact us using one of these methods to request a copy of the investment fund’s proxy voting policies and procedures, proxy voting disclosure record or quarterly portfolio disclosure.*

### **NOTICE OF NO AUDITOR REVIEW OF THE INTERIM FINANCIAL STATEMENTS**

*I.G. Investment Management, Ltd., the Manager of the IG Mackenzie Global Dividend Fund (the “Fund”), appoints independent auditors to audit the Fund’s Annual Financial Statements. Under Canadian securities laws (National Instrument 81-106), if an auditor has not reviewed the Interim Financial Statements, this must be disclosed in an accompanying notice.*

*The Fund’s independent auditors have not performed a review of these Interim Financial Statements in accordance with standards established by the Chartered Professional Accountants of Canada.*

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## STATEMENTS OF FINANCIAL POSITION

at (in \$ 000 except per security amounts)

	Sep. 30 2024	Mar. 31 2024 (Audited)
	\$	\$
<b>ASSETS</b>		
<b>Current assets</b>		
Investments at fair value	795,652	737,609
Cash and cash equivalents	10,103	2,298
Accrued interest receivable	1,235	1,238
Dividends receivable	699	916
Accounts receivable for investments sold	433	279
Accounts receivable for securities issued	–	–
Due from manager	9	4
Margin on derivatives	249	538
Derivative assets	1,307	427
Taxes recoverable	1,561	1,561
<b>Total assets</b>	<b>811,248</b>	<b>744,870</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable for investments purchased	1,704	470
Accounts payable for securities redeemed	–	343
Due to manager	93	87
Derivative liabilities	816	764
<b>Total liabilities</b>	<b>2,613</b>	<b>1,664</b>
<b>Net assets attributable to securityholders</b>	<b>808,635</b>	<b>743,206</b>

## STATEMENTS OF COMPREHENSIVE INCOME

for the periods ended September 30 (in \$ 000 except per security amounts)

	2024 \$	2023 \$
<b>Income</b>		
Dividends	6,537	7,483
Interest income for distribution purposes	3,709	3,653
Other changes in fair value of investments and other net assets		
Net realized gain (loss)	37,271	25,129
Net unrealized gain (loss)	20,352	(34,118)
Securities lending income	13	51
Fee rebate income	22	19
<b>Total income (loss)</b>	<b>67,904</b>	<b>2,217</b>
<b>Expenses (note 6)</b>		
Management fees	4,294	4,063
Management fee rebates	(1)	(3)
Service fees	368	409
Service fee rebates	(206)	(237)
Administration fees	799	714
Interest charges	4	3
Trustee fees	210	188
Commissions and other portfolio transaction costs	234	125
Independent Review Committee fees	1	1
Other	1	2
<b>Expenses before amounts absorbed by Manager</b>	<b>5,704</b>	<b>5,265</b>
Expenses absorbed by Manager	–	–
<b>Net expenses</b>	<b>5,704</b>	<b>5,265</b>
<b>Increase (decrease) in net assets attributable to securityholders from operations before tax</b>	<b>62,200</b>	<b>(3,048)</b>
Foreign withholding tax expense (recovery)	861	605
Foreign income tax expense (recovery)	–	–
<b>Increase (decrease) in net assets attributable to securityholders from operations</b>	<b>61,339</b>	<b>(3,653)</b>

### Net assets attributable to securityholders (note 3)

	per security		per series	
	Sep. 30 2024	Mar. 31 2024 (Audited)	Sep. 30 2024	Mar. 31 2024 (Audited)
	Series A	–	15.19	–
Series B	16.16	15.01	54,938	18,638
Series C	15.64	14.56	94,344	95,410
Series F	22.04	20.46	617,559	551,642
Series FT	14.69	13.92	6,618	5,397
Series J DSC	–	23.24	–	26,981
Series J NL	24.97	23.17	35,145	6,511
Series T DSC	–	13.77	–	2
Series T NL	14.25	13.62	25	23
Series Tc	13.89	13.28	1	1
Series T JDSC	–	13.99	–	14
Series T JNL	14.49	13.83	5	20
			<b>808,635</b>	<b>743,206</b>

### Increase (decrease) in net assets attributable to securityholders from operations (note 3)

	per security		per series	
	2024	2023	2024	2023
	Series A	(0.13)	(0.12)	(337)
Series B	1.39	(0.13)	4,387	(192)
Series C	1.10	(0.12)	6,873	(926)
Series F	1.73	(0.07)	47,354	(1,765)
Series FT	1.20	(0.29)	515	(68)
Series J DSC	0.16	(0.17)	189	(242)
Series J NL	2.03	(0.18)	2,356	(60)
Series T DSC	0.10	(0.13)	–	–
Series T NL	1.02	(0.14)	1	–
Series Tc	1.02	(0.12)	–	–
Series T JDSC	0.10	(0.12)	–	(1)
Series T JNL	0.99	(0.13)	1	–
			<b>61,339</b>	<b>(3,653)</b>

The accompanying notes are an integral part of these financial statements.

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## STATEMENTS OF CHANGES IN FINANCIAL POSITION

for the periods ended September 30 (in \$ 000 except per security amounts)

	Total		Series A		Series B		Series C		Series F								
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023							
<b>NET ASSETS ATTRIBUTABLE TO SECURITYHOLDERS</b>																	
<b>Beginning of period</b>	<b>743,206</b>	<b>694,274</b>	<b>38,567</b>	<b>47,412</b>	<b>18,638</b>	<b>20,624</b>	<b>95,410</b>	<b>107,696</b>	<b>551,642</b>	<b>479,744</b>							
Increase (decrease) in net assets from operations	61,339	(3,653)	(337)	(399)	4,387	(192)	6,873	(926)	47,354	(1,765)							
Distributions paid to securityholders:																	
Investment income	(3,714)	(4,566)	–	–	–	–	–	–	(3,677)	(4,493)							
Capital gains	–	–	–	–	–	–	–	–	–	–							
Return of capital	(133)	(68)	–	–	–	–	–	–	–	–							
Management fee rebates	(1)	(3)	–	–	–	–	–	–	–	–							
Service fee rebates	(206)	(237)	–	–	–	–	(206)	(237)	–	–							
<b>Total distributions paid to securityholders</b>	<b>(4,054)</b>	<b>(4,874)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(206)</b>	<b>(237)</b>	<b>(3,677)</b>	<b>(4,493)</b>							
Security transactions:																	
Proceeds from securities issued	221,279	44,550	42	108	38,512	1,204	91,916	255	60,408	36,352							
Reinvested distributions	1,840	2,188	–	–	–	–	202	232	1,618	1,876							
Payments on redemption of securities	(214,975)	(66,763)	(38,272)	(7,598)	(6,599)	(3,542)	(99,851)	(12,967)	(39,786)	(36,072)							
<b>Total security transactions</b>	<b>8,144</b>	<b>(20,025)</b>	<b>(38,230)</b>	<b>(7,490)</b>	<b>31,913</b>	<b>(2,338)</b>	<b>(7,733)</b>	<b>(12,480)</b>	<b>22,240</b>	<b>2,156</b>							
<b>Increase (decrease) in net assets attributable to securityholders</b>	<b>65,429</b>	<b>(28,552)</b>	<b>(38,567)</b>	<b>(7,889)</b>	<b>36,300</b>	<b>(2,530)</b>	<b>(1,066)</b>	<b>(13,643)</b>	<b>65,917</b>	<b>(4,102)</b>							
<b>End of period</b>	<b>808,635</b>	<b>665,722</b>	<b>–</b>	<b>39,523</b>	<b>54,938</b>	<b>18,094</b>	<b>94,344</b>	<b>94,053</b>	<b>617,559</b>	<b>475,642</b>							
<b>Increase (decrease) in fund securities (in thousands) (note 7):</b>																	
<b>Securities outstanding – beginning of period</b>			<b>Securities</b>	<b>2,538</b>	<b>3,530</b>	<b>Securities</b>	<b>1,241</b>	<b>1,554</b>	<b>Securities</b>	<b>6,552</b>	<b>8,343</b>	<b>Securities</b>	<b>26,965</b>	<b>26,507</b>			
Issued				3	8		2,586	90		6,226	19		2,868	1,990			
Reinvested distributions				–	–		–	–		14	18		76	104			
Redeemed				(2,541)	(562)		(426)	(265)		(6,761)	(998)		(1,893)	(1,975)			
<b>Securities outstanding – end of period</b>				<b>–</b>	<b>2,976</b>		<b>3,401</b>	<b>1,379</b>		<b>6,031</b>	<b>7,382</b>		<b>28,016</b>	<b>26,626</b>			
			<b>Series FT</b>	<b>2024</b>	<b>2023</b>	<b>Series J DSC</b>	<b>2024</b>	<b>2023</b>	<b>Series J NL</b>	<b>2024</b>	<b>2023</b>	<b>Series T DSC</b>	<b>2024</b>	<b>2023</b>	<b>Series T NL</b>	<b>2024</b>	<b>2023</b>
<b>NET ASSETS ATTRIBUTABLE TO SECURITYHOLDERS</b>																	
<b>Beginning of period</b>	<b>5,397</b>	<b>2,330</b>	<b>26,981</b>	<b>29,532</b>	<b>6,511</b>	<b>6,881</b>	<b>2</b>	<b>1</b>	<b>23</b>	<b>21</b>							
Increase (decrease) in net assets from operations	515	(68)	189	(242)	2,356	(60)	–	–	1	–							
Distributions paid to securityholders:																	
Investment income	(37)	(26)	–	(38)	–	(9)	–	–	–	–							
Capital gains	–	–	–	–	–	–	–	–	–	–							
Return of capital	(132)	(66)	–	–	–	–	–	–	(1)	(1)							
Management fee rebates	–	–	–	(3)	(1)	–	–	–	–	–							
Service fee rebates	–	–	–	–	–	–	–	–	–	–							
<b>Total distributions paid to securityholders</b>	<b>(169)</b>	<b>(92)</b>	<b>–</b>	<b>(41)</b>	<b>(1)</b>	<b>(9)</b>	<b>–</b>	<b>–</b>	<b>(1)</b>	<b>(1)</b>							
Security transactions:																	
Proceeds from securities issued	1,040	2,514	533	3,256	28,811	861	–	–	2	–							
Reinvested distributions	19	30	–	41	1	9	–	–	–	–							
Payments on redemption of securities	(184)	(207)	(27,703)	(5,161)	(2,533)	(1,216)	(2)	–	–	–							
<b>Total security transactions</b>	<b>875</b>	<b>2,337</b>	<b>(27,170)</b>	<b>(1,864)</b>	<b>26,279</b>	<b>(346)</b>	<b>(2)</b>	<b>–</b>	<b>2</b>	<b>–</b>							
<b>Increase (decrease) in net assets attributable to securityholders</b>	<b>1,221</b>	<b>2,177</b>	<b>(26,981)</b>	<b>(2,147)</b>	<b>28,634</b>	<b>(415)</b>	<b>(2)</b>	<b>–</b>	<b>2</b>	<b>(1)</b>							
<b>End of period</b>	<b>6,618</b>	<b>4,507</b>	<b>–</b>	<b>27,385</b>	<b>35,145</b>	<b>6,466</b>	<b>–</b>	<b>1</b>	<b>25</b>	<b>20</b>							
<b>Increase (decrease) in fund securities (in thousands) (note 7):</b>																	
<b>Securities outstanding – beginning of period</b>	<b>388</b>	<b>181</b>	<b>1,161</b>	<b>1,437</b>	<b>281</b>	<b>336</b>	<b>–</b>	<b>–</b>	<b>2</b>	<b>2</b>							
Issued	75	196	23	158	1,232	42	–	–	–	–							
Reinvested distributions	1	2	–	2	–	–	–	–	–	–							
Redeemed	(13)	(16)	(1,184)	(249)	(106)	(59)	–	–	–	–							
<b>Securities outstanding – end of period</b>	<b>451</b>	<b>363</b>	<b>–</b>	<b>1,348</b>	<b>1,407</b>	<b>319</b>	<b>–</b>	<b>–</b>	<b>2</b>	<b>2</b>							

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# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## STATEMENTS OF CHANGES IN FINANCIAL POSITION (cont'd)

for the periods ended September 30 (in \$ 000 except per security amounts)

	Series Tc		Series T JDSC		Series T JNL	
	2024	2023	2024	2023	2024	2023
<b>NET ASSETS ATTRIBUTABLE TO SECURITYHOLDERS</b>						
<b>Beginning of period</b>	<b>1</b>	<b>1</b>	<b>14</b>	<b>13</b>	<b>20</b>	<b>19</b>
Increase (decrease) in net assets from operations	–	–	–	(1)	1	–
Distributions paid to securityholders:						
Investment income	–	–	–	–	–	–
Capital gains	–	–	–	–	–	–
Return of capital	–	–	–	–	–	(1)
Management fee rebates	–	–	–	–	–	–
Service fee rebates	–	–	–	–	–	–
<b>Total distributions paid to securityholders</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(1)</b>
Security transactions:						
Proceeds from securities issued	1	–	–	–	14	–
Reinvested distributions	–	–	–	–	–	–
Payments on redemption of securities	(1)	–	(14)	–	(30)	–
<b>Total security transactions</b>	<b>–</b>	<b>–</b>	<b>(14)</b>	<b>–</b>	<b>(16)</b>	<b>–</b>
<b>Increase (decrease) in net assets attributable to securityholders</b>	<b>–</b>	<b>–</b>	<b>(14)</b>	<b>(1)</b>	<b>(15)</b>	<b>(1)</b>
<b>End of period</b>	<b>1</b>	<b>1</b>	<b>–</b>	<b>12</b>	<b>5</b>	<b>18</b>
<b>Increase (decrease) in fund securities (in thousands) (note 7):</b>	<b>Securities</b>		<b>Securities</b>		<b>Securities</b>	
<b>Securities outstanding – beginning of period</b>	–	–	1	1	1	1
Issued	–	–	–	–	1	–
Reinvested distributions	–	–	–	–	–	–
Redeemed	–	–	(1)	–	(2)	–
<b>Securities outstanding – end of period</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1</b>	<b>–</b>	<b>1</b>

The accompanying notes are an integral part of these financial statements.

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## STATEMENTS OF CASH FLOWS

for the periods ended September 30 (in \$ 000)

	2024	2023
	\$	\$
<b>Cash flows from operating activities</b>		
Net increase (decrease) in net assets attributable to securityholders from operations	61,339	(3,653)
Adjustments for:		
Net realized loss (gain) on investments	(38,119)	(24,843)
Change in net unrealized loss (gain) on investments	(20,366)	34,146
Distributions received in-kind from underlying funds	(42)	(19)
Purchase of investments	(143,653)	(159,853)
Proceeds from sale and maturity of investments	144,394	139,737
(Increase) decrease in accounts receivable and other assets	504	2,318
Increase (decrease) in accounts payable and other liabilities	6	(2)
<b>Net cash provided by (used in) operating activities</b>	<b>4,063</b>	<b>(12,169)</b>
<b>Cash flows from financing activities</b>		
Proceeds from securities issued	58,967	27,462
Payments on redemption of securities	(53,006)	(49,558)
Distributions paid net of reinvestments	(2,214)	(2,686)
<b>Net cash provided by (used in) financing activities</b>	<b>3,747</b>	<b>(24,782)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>7,810</b>	<b>(36,951)</b>
Cash and cash equivalents at beginning of period	2,298	44,911
Effect of exchange rate fluctuations on cash and cash equivalents	(5)	52
<b>Cash and cash equivalents at end of period</b>	<b>10,103</b>	<b>8,012</b>
Cash	4,372	8,012
Cash equivalents	5,731	–
<b>Cash and cash equivalents at end of period</b>	<b>10,103</b>	<b>8,012</b>
<b>Supplementary disclosures on cash flow from operating activities:</b>		
Dividends received	6,754	7,422
Foreign taxes paid	861	605
Interest received	3,712	3,302
Interest paid	4	3

The accompanying notes are an integral part of these financial statements.

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## SCHEDULE OF INVESTMENTS

as at September 30, 2024

Investment Name	Country	Sector	Par Value/ Number of Shares/Units	Average Cost (\$ 000)	Fair Value (\$ 000)
<b>BONDS</b>					
407 International Inc. 1.80% 05-22-2025 Callable 2025	Canada	Corporate - Non Convertible	90,000	90	89
407 International Inc. 4.22% 02-14-2028	Canada	Corporate - Non Convertible	102,000	102	104
407 International Inc. 3.43% 06-01-2033 MTN	Canada	Corporate - Non Convertible	42,000	46	41
407 International Inc. 4.86% 07-31-2053	Canada	Corporate - Non Convertible	50,000	50	53
AbbVie Inc. 4.95% 03-15-2031	United States	Corporate - Non Convertible	USD 110,000	148	155
AerCap Ireland Capital DAC 3.00% 10-29-2028	Ireland	Corporate - Non Convertible	USD 70,000	81	89
Aéroports de Montréal 3.92% 06-12-2045 Callable 2044	Canada	Corporate - Non Convertible	7,000	7	6
AIMCo Realty Investors LP 2.20% 11-04-2026	Canada	Corporate - Non Convertible	68,000	68	66
AIMCo Realty Investors LP 2.71% 06-01-2029 Callable 2029	Canada	Corporate - Non Convertible	17,000	15	16
Air Lease Corp. 5.40% 06-01-2028	United States	Corporate - Non Convertible	676,000	676	708
Algonquin Power & Utilities Corp. F/R 01-18-2082 (CAD)	Canada	Corporate - Non Convertible	103,000	103	97
Alimentation Couche-Tard Inc. 2.95% 01-25-2030 Callable 2029 144A	Canada	Corporate - Non Convertible	USD 28,000	37	35
Alimentation Couche-Tard Inc. 5.59% 09-25-2030	Canada	Corporate - Non Convertible	173,000	173	187
Allegiant Travel Co. 7.25% 08-15-2027 144A	United States	Corporate - Non Convertible	USD 95,000	125	127
AltaGas Ltd. F/R 01-11-2082	Canada	Corporate - Non Convertible	53,000	53	49
America Movil SAB de CV 9.50% 01-27-2031	Mexico	Corporate - Non Convertible	MXN 15,570,000	1,198	1,047
American Tower Corp. 1.88% 10-15-2030 Callable 2030	United States	Corporate - Non Convertible	USD 80,000	107	93
Anglian Water Services Financing PLC 4.53% 08-26-2032	United Kingdom	Corporate - Non Convertible	71,000	71	71
ARC Resources Ltd. 3.47% 03-10-2031	Canada	Corporate - Non Convertible	16,000	15	15
Ascend Wellness Holdings Inc. Term Loan 1st Lien F/R 08-27-2025	United States	Term Loans	USD 11,564	15	15
Ascend Wellness Holdings Inc. 12.75% 07-16-2029 Reg S	United States	Corporate - Non Convertible	USD 54,000	70	69
Athene Global Funding 3.13% 03-10-2025	United States	Corporate - Non Convertible	76,000	76	76
Athene Global Funding 2.10% 09-24-2025	United States	Corporate - Non Convertible	140,000	140	138
Athene Global Funding 5.11% 03-07-2029	United States	Corporate - Non Convertible	100,000	100	104
Avolon Holdings Funding Ltd. 5.75% 03-01-2029 144A	Ireland	Corporate - Non Convertible	USD 187,000	250	261
Bank of America Corp. F/R 09-15-2027 (Fixed-To-Floating Rate)	United States	Corporate - Non Convertible	38,000	36	37
Bank of America Corp. F/R 04-04-2029	United States	Corporate - Non Convertible	88,000	88	85
Bank of Montreal 4.71% 12-07-2027	Canada	Corporate - Non Convertible	7,000	7	7
Bank of Montreal F/R 10-27-2032	Canada	Corporate - Non Convertible	6,000	6	6
Bank of Montreal F/R 09-07-2033	Canada	Corporate - Non Convertible	3,000	3	3
Bank of Montreal F/R 07-03-2034	Canada	Corporate - Non Convertible	151,000	151	157
Bank of Montreal F/R 11-26-2082	Canada	Corporate - Non Convertible	316,000	316	331
The Bank of Nova Scotia 2.16% 02-03-2025	Canada	Corporate - Non Convertible	142,000	135	141
The Bank of Nova Scotia 5.50% 12-29-2025	Canada	Corporate - Non Convertible	59,000	60	60
The Bank of Nova Scotia 5.50% 05-08-2026	Canada	Corporate - Non Convertible	67,000	66	69
The Bank of Nova Scotia F/R 09-26-2030	Canada	Corporate - Non Convertible	70,000	70	70
The Bank of Nova Scotia F/R 08-01-2034	Canada	Corporate - Non Convertible	125,000	125	130
The Bank of Nova Scotia F/R 07-27-2082	Canada	Corporate - Non Convertible	235,000	233	243
BCE Inc. 2.20% 05-29-2028	Canada	Corporate - Non Convertible	109,000	109	104
BCE Inc. 3.00% 03-17-2031	Canada	Corporate - Non Convertible	124,000	110	117
bclMC Realty Corp. 1.07% 02-04-2026	Canada	Corporate - Non Convertible	91,000	91	88
Becle SAB de CV 2.50% 10-14-2031	Mexico	Corporate - Non Convertible	USD 321,000	402	362
Bell Canada 5.25% 03-15-2029	Canada	Corporate - Non Convertible	160,000	160	169
Bell Telephone Co. of Canada 5.15% 08-24-2034	Canada	Corporate - Non Convertible	78,000	78	82
Broadcast Media Partners Holdings Inc. 4.50% 05-01-2029	United States	Corporate - Non Convertible	USD 22,000	27	27
Broadcom Inc. 4.11% 09-15-2028	United States	Corporate - Non Convertible	USD 146,000	186	197
Brookfield Infrastructure Finance ULC 4.20% 09-11-2028 Callable 2028	Canada	Corporate - Non Convertible	83,000	82	84
Brookfield Infrastructure Finance ULC 2.86% 09-01-2032 Callable 2032	Canada	Corporate - Non Convertible	24,000	24	22
Brookfield Renewable Energy Partners ULC 3.63% 01-15-2027 Callable 2026	Canada	Corporate - Non Convertible	174,000	179	174
Brookfield Renewable Partners ULC 4.25% 01-15-2029 Callable 2028	Canada	Corporate - Non Convertible	250,000	250	255
Brookfield Renewable Partners ULC 5.29% 10-28-2033	Canada	Corporate - Non Convertible	53,000	56	57
Bruce Power LP 4.00% 06-21-2030 Callable 2030	Canada	Corporate - Non Convertible	133,000	136	134
Bruce Power LP 4.70% 06-21-2031	Canada	Corporate - Non Convertible	109,000	109	113
Bundesobligation 2.10% 04-12-2029	Germany	Foreign Governments	EUR 1,995,000	2,889	3,025
CAE Inc. 5.54% 06-12-2028	Canada	Corporate - Non Convertible	88,000	88	92
Caisse d'Amortissement de la Dette Sociale 3.00% 05-25-2028	France	Foreign Governments	EUR 500,000	735	766
Cameco Corp. 4.94% 05-24-2031	Canada	Corporate - Non Convertible	68,000	68	71
Canadian Core Real Estate LP 3.30% 03-02-2027	Canada	Corporate - Non Convertible	87,000	87	85

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## SCHEDULE OF INVESTMENTS (cont'd)

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Investment Name	Country	Sector	Par Value/ Number of Shares/Units	Average Cost (\$ 000)	Fair Value (\$ 000)
<b>BONDS (cont'd)</b>					
Canadian Imperial Bank of Commerce F/R 04-21-2031	Canada	Corporate - Non Convertible	54,000	54	53
Canadian Imperial Bank of Commerce F/R 07-28-2082	Canada	Corporate - Non Convertible	7,000	7	7
Canadian National Railway Co. 4.40% 05-10-2033	Canada	Corporate - Non Convertible	97,000	97	101
Canadian Pacific Railway Ltd. 2.54% 02-28-2028	Canada	Corporate - Non Convertible	241,000	231	235
Canadian Pacific Railway Ltd. 3.15% 03-13-2029 Callable 2028	Canada	Corporate - Non Convertible	150,000	150	148
Cannabist Co. Holdings Inc. 6.00% 06-29-2025 Conv.	Canada	Corporate - Convertible	USD 21,000	26	24
Cannabist Co. Holdings Inc. 9.50% 02-03-2026	Canada	Corporate - Non Convertible	USD 20,000	25	20
CAP SA 3.90% 04-27-2031	Chile	Corporate - Non Convertible	USD 200,000	250	223
Capital Power Corp. F/R 06-05-2054	Canada	Corporate - Non Convertible	29,000	29	31
Capital Power Corp. 7.95% 09-09-2082	Canada	Corporate - Non Convertible	12,000	12	13
CCO Holdings LLC 4.25% 02-01-2031 Callable 2025 144A	United States	Corporate - Non Convertible	USD 782,000	892	933
Celulosa Arauco y Constitucion SA 4.20% 01-29-2030 Callable 2029	Chile	Corporate - Non Convertible	USD 700,000	919	908
Genovus Energy Inc. 3.50% 02-07-2028 Callable 2027	Canada	Corporate - Non Convertible	230,000	229	229
Genovus Energy Inc. 3.75% 02-15-2052	Canada	Corporate - Non Convertible	USD 272,000	273	271
CGI Inc. 3.99% 09-07-2027	Canada	Corporate - Non Convertible	113,000	113	114
CGI Inc. 4.15% 09-05-2029	Canada	Corporate - Non Convertible	80,000	80	81
Charter Communications Operating LLC 2.80% 04-01-2031 Callable 2031	United States	Corporate - Non Convertible	USD 80,000	112	93
Charter Communications Operating LLC 2.30% 02-01-2032	United States	Corporate - Non Convertible	USD 100,000	130	109
Choice Properties Real Estate Investment Trust 2.46% 11-30-2026	Canada	Corporate - Non Convertible	39,000	39	38
Choice Properties Real Estate Investment Trust 5.40% 03-01-2033	Canada	Corporate - Non Convertible	140,000	140	149
Citadel Securities LP Term Loan 1st Lien Sr F/R 07-29-2030	United States	Term Loans	USD 297,022	401	402
Clearway Energy LLC 3.75% 01-15-2032 144A	United States	Corporate - Non Convertible	USD 113,000	121	138
Clydesdale Acquisition Holdings Inc. 8.75% 04-15-2030 144A	United States	Corporate - Non Convertible	USD 7,000	9	10
Coastal Gaslink Pipeline LP 4.69% 09-30-2029	Canada	Corporate - Non Convertible	79,000	79	83
Coastal Gaslink Pipeline LP 4.91% 06-30-2031	Canada	Corporate - Non Convertible	115,000	115	121
Coastal Gaslink Pipeline LP 5.19% 09-30-2034	Canada	Corporate - Non Convertible	95,000	95	102
Cogeco Communications Inc. 2.99% 09-22-2031	Canada	Corporate - Non Convertible	73,000	73	67
Coinbase Global Inc. 3.63% 10-01-2031 144A	United States	Corporate - Non Convertible	USD 694,000	731	788
Cologix Data Centers Issuer LLC 5.68% 01-25-2052	Canada	Mortgage Backed	21,000	21	20
CommScope Inc. 4.75% 09-01-2029 144A	United States	Corporate - Non Convertible	USD 20,000	25	22
CommScope Technologies Finance LLC 8.25% 03-01-2027 144A	United States	Corporate - Non Convertible	USD 65,000	86	79
Constellation Software Inc. 5.16% 02-16-2029 144A	Canada	Corporate - Non Convertible	USD 94,000	127	131
Continental Resources Inc. 5.75% 01-15-2031 144A	United States	Corporate - Non Convertible	USD 560,000	711	779
Cordelio Amalco GP I 4.09% 06-30-2034	Canada	Corporate - Non Convertible	109,400	109	107
Cordelio Amalco GP I 4.09% 09-30-2034	Canada	Corporate - Non Convertible	110,656	111	108
Corus Entertainment Inc. 5.00% 05-11-2028	Canada	Corporate - Non Convertible	308,000	151	150
Country Garden Holdings Co. Ltd. 2.70% 07-12-2026	China	Corporate - Non Convertible	USD 200,000	171	21
Country Garden Holdings Co. Ltd. 5.63% 01-14-2030	China	Corporate - Non Convertible	USD 452,000	177	46
CPPIB Capital Inc. 3.95% 06-02-2032	Canada	Federal Government	196,000	195	204
Crombie Real Estate Investment Trust 3.92% 06-21-2027 Callable 2027	Canada	Corporate - Non Convertible	25,000	25	25
Crombie Real Estate Investment Trust 3.13% 08-12-2031	Canada	Corporate - Non Convertible	29,000	29	27
CU Inc. 4.72% 09-09-2043 Callable 2043	Canada	Corporate - Non Convertible	378,000	494	386
Curaleaf Holdings Inc. 8.00% 12-15-2026	United States	Corporate - Non Convertible	USD 70,000	90	89
DIRECTV Holdings LLC 5.88% 08-15-2027 144A	United States	Corporate - Non Convertible	USD 17,000	21	23
Dollarama Inc. 5.53% 09-26-2028	Canada	Corporate - Non Convertible	124,000	124	132
Domtar Corp. 6.75% 10-01-2028 144A	United States	Corporate - Non Convertible	USD 50,000	63	62
Dream Industrial Real Estate Investment Trust 1.66% 12-22-2025 (A)	Canada	Corporate - Non Convertible	104,000	104	101
Dream Industrial Real Estate Investment Trust 2.54% 12-07-2026	Canada	Corporate - Non Convertible	51,000	51	50
Dream Industrial Real Estate Investment Trust 2.06% 06-17-2027	Canada	Corporate - Non Convertible	69,000	69	66
Ecopetrol SA 4.63% 11-02-2031	Colombia	Corporate - Non Convertible	USD 101,000	104	117
Electricite de France SA 4.50% 09-21-2028 144A	France	Corporate - Non Convertible	USD 303,000	400	411
Electronic Arts Inc. 1.85% 02-15-2031	United States	Corporate - Non Convertible	USD 129,000	151	150
Electronic Arts Inc. 2.95% 02-15-2051	United States	Corporate - Non Convertible	USD 121,000	114	114
The Empire Life Insurance Co. 3.63% 04-17-2081	Canada	Corporate - Non Convertible	50,000	50	43
Empresas CMPG SA 3.00% 04-06-2031	Chile	Corporate - Non Convertible	USD 230,000	262	276
Enbridge Gas Inc. 5.70% 10-06-2033	Canada	Corporate - Non Convertible	80,000	80	90

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<b>BONDS (cont'd)</b>					
Enbridge Gas Inc. 3.20% 09-15-2051	Canada	Corporate - Non Convertible	10,000	10	8
Enbridge Inc. 4.90% 05-26-2028	Canada	Corporate - Non Convertible	70,000	70	73
Enbridge Inc. 3.10% 09-21-2033	Canada	Corporate - Non Convertible	151,000	151	138
Enbridge Inc. 5.37% 09-27-2077 Callable 2027	Canada	Corporate - Non Convertible	1,820,000	1,697	1,823
Enbridge Inc. F/R 04-12-2078 Callable 2028	Canada	Corporate - Non Convertible	490,000	500	513
EPCOR Utilities Inc. 4.73% 09-02-2052	Canada	Corporate - Non Convertible	91,000	91	94
Equitable Bank 5.16% 01-11-2027	Canada	Corporate - Non Convertible	141,000	141	145
Exxon Mobil Corp. 3.10% 08-16-2049	United States	Corporate - Non Convertible	USD 598,000	611	594
Fair Isaac Corp. 4.00% 06-15-2028 144A	United States	Corporate - Non Convertible	USD 53,000	66	69
Fairfax Financial Holdings Ltd. 4.23% 06-14-2029 Callable 2029	Canada	Corporate - Non Convertible	80,000	80	81
Fairfax Financial Holdings Ltd. 3.95% 03-03-2031	Canada	Corporate - Non Convertible	114,000	114	113
Fédération des Caisses Desjardins du Québec 3.80% 09-24-2029	Canada	Corporate - Non Convertible	12,000	12	12
First Capital Real Estate Investment Trust 3.45% 03-01-2028	Canada	Corporate - Non Convertible	60,000	53	59
First Capital Real Estate Investment Trust 5.46% 06-12-2032	Canada	Corporate - Non Convertible	55,000	55	58
First Capital Realty Inc. 5.57% 03-01-2031	Canada	Corporate - Non Convertible	146,000	149	155
First West Credit Union 9.19% 08-09-2033	Canada	Corporate - Non Convertible	87,000	87	97
Flynn America LP Term Loan B 1st Lien F/R 07-23-2028	United States	Term Loans	USD 66,119	81	89
Ford Credit Canada Co. 2.96% 09-16-2026	United States	Corporate - Non Convertible	48,000	48	47
Ford Credit Canada Co. 5.58% 02-22-2027	United States	Corporate - Non Convertible	80,000	80	82
Ford Credit Canada Co. 5.24% 05-23-2028	United States	Corporate - Non Convertible	105,000	105	108
Fortis Inc. 4.43% 05-31-2029	Canada	Corporate - Non Convertible	145,000	145	149
Frontera Generation Holdings LLC Term Loan 1st Lien F/R 07-28-2026	United States	Term Loans	USD 7,521	10	13
Frontera Generation Holdings LLC Term Loan 2nd Lien F/R 04-26-2028	United States	Term Loans	USD 7,300	5	8
FXI Holdings Inc. 7.88% 11-01-2024 144A	United States	Corporate - Non Convertible	USD 2,000	2	3
Gartner Inc. 3.63% 06-15-2029 144A	United States	Corporate - Non Convertible	USD 670,000	846	866
General Motors Financial of Canada Ltd. 5.20% 02-09-2028	United States	Corporate - Non Convertible	57,000	57	59
General Motors Financial of Canada Ltd. 5.00% 02-09-2029	United States	Corporate - Non Convertible	101,000	101	105
George Weston Ltd. 4.19% 09-05-2029	Canada	Corporate - Non Convertible	94,000	94	95
GFL Environmental Inc. 3.50% 09-01-2028 144A	Canada	Corporate - Non Convertible	USD 8,000	10	10
GFL Environmental Inc. 6.75% 01-15-2031 144A	Canada	Corporate - Non Convertible	USD 254,000	345	361
Gibson Energy Inc. F/R 12-22-2080	Canada	Corporate - Non Convertible	30,000	30	29
Glencore Funding LLC 5.70% 05-08-2033 144A	Australia	Corporate - Non Convertible	USD 94,000	130	134
The Goldman Sachs Group Inc. F/R 02-28-2029	United States	Corporate - Non Convertible	87,000	87	82
Government of Bahamas 9.00% 06-16-2029	Bahamas	Foreign Governments	USD 200,000	203	280
Government of Bahamas 6.95% 11-20-2029	Bahamas	Foreign Governments	USD 620,000	874	792
Government of Bahamas 8.95% 10-15-2032	Bahamas	Foreign Governments	USD 250,000	330	345
Government of Brazil 10.00% 01-01-2031	Brazil	Foreign Governments	BRL 200,000	534	448
Government of Brazil 6.25% 03-18-2031	Brazil	Foreign Governments	USD 1,120,000	1,523	1,583
Government of Canada 3.75% 05-01-2025	Canada	Federal Government	45,000	45	45
Government of Canada 1.25% 03-01-2027	Canada	Federal Government	1,000	1	1
Government of Canada 0.50% 12-01-2030	Canada	Federal Government	600,000	504	523
Government of Germany 2.20% 02-15-2034	Germany	Foreign Governments	EUR 2,000,000	2,890	3,040
Government of Germany 0% 08-15-2052	Germany	Foreign Governments	EUR 3,480,000	3,394	2,684
Government of Mexico 2.66% 05-24-2031	Mexico	Foreign Governments	USD 1,060,000	1,204	1,234
Government of New Zealand 4.50% 05-15-2030	New Zealand	Foreign Governments	NZD 1,800,000	1,479	1,560
Government of New Zealand 3.50% 04-14-2033	New Zealand	Foreign Governments	NZD 2,320,000	1,745	1,894
Government of New Zealand 4.25% 05-15-2034	New Zealand	Foreign Governments	NZD 3,839,000	3,106	3,300
Government of South Africa 8.88% 02-28-2035	South Africa	Foreign Governments	ZAR 40,000,000	2,365	2,902
GPS Blue Financing DAC 5.65% 11-09-2041	Ireland	Corporate - Non Convertible	USD 700,000	987	956
Granite Real Estate Investment Trust 3.06% 06-04-2027	Canada	Corporate - Non Convertible	50,000	47	49
Granite Real Estate Investment Trust 2.19% 08-30-2028	Canada	Corporate - Non Convertible	158,000	151	149
Greater Toronto Airports Authority 1.54% 05-03-2028	Canada	Corporate - Non Convertible	154,000	136	145
Greater Toronto Airports Authority 6.47% 02-02-2034 Callable	Canada	Corporate - Non Convertible	24,000	28	28
HCA Healthcare Inc. 3.50% 09-01-2030 Callable 2030	United States	Corporate - Non Convertible	USD 49,000	65	63
Heathrow Funding Ltd. 2.69% 10-13-2027	United Kingdom	Corporate - Non Convertible	141,000	141	137
Heathrow Funding Ltd. 3.79% 09-04-2030 Callable 2030	United Kingdom	Corporate - Non Convertible	250,000	250	247
Heathrow Funding Ltd. 3.73% 04-13-2033	United Kingdom	Corporate - Non Convertible	68,000	71	65
Hilton Worldwide Finance LLC Term Loan 1st Lien Sr F/R 11-09-2030	United States	Term Loans	USD 300,000	407	406
Honda Canada Finance Inc. 4.87% 09-23-2027	Canada	Corporate - Non Convertible	202,000	202	209
Honda Canada Finance Inc. 5.73% 09-28-2028	Canada	Corporate - Non Convertible	83,000	83	89
Hyundai Capital Canada Inc. 4.90% 01-31-2029	Canada	Corporate - Non Convertible	60,000	60	62



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Investment Name	Country	Sector	Par Value/ Number of Shares/Units	Average Cost (\$ 000)	Fair Value (\$ 000)
<b>BONDS (cont'd)</b>					
iA Financial Corp. Inc. F/R 02-25-2032	Canada	Corporate - Non Convertible	190,000	190	187
iA Financial Corp. Inc. F/R 06-20-2033	Canada	Corporate - Non Convertible	71,000	71	75
The Independent Order Of Foresters F/R 10-15-2035 Callable 2030	Canada	Corporate - Non Convertible	80,000	80	72
Indy US Bidco LLC Term Loan B3 1st Lien F/R 03-05-2028	United States	Term Loans	USD 38,314	49	51
Intact Financial Corp. 5.46% 09-22-2032 144A	Canada	Corporate - Non Convertible	USD 62,000	82	86
Intact Financial Corp. F/R 05-16-2034	Canada	Corporate - Non Convertible	61,000	61	63
Intact Financial Corp. F/R 03-31-2081	Canada	Corporate - Non Convertible	160,000	160	155
Inter Pipeline Ltd. 3.48% 12-16-2026 Callable 2026	Canada	Corporate - Non Convertible	260,000	247	258
Inter Pipeline Ltd. 4.23% 06-01-2027	Canada	Corporate - Non Convertible	231,000	237	232
Inter Pipeline Ltd. 5.71% 05-29-2030	Canada	Corporate - Non Convertible	62,000	62	65
Inter Pipeline Ltd. 3.98% 11-25-2031	Canada	Corporate - Non Convertible	410,000	410	390
Inter Pipeline Ltd. F/R 03-26-2079 Callable 2029	Canada	Corporate - Non Convertible	80,000	80	81
Inter Pipeline Ltd. F/R 11-19-2079 Callable 2029	Canada	Corporate - Non Convertible	145,000	144	146
International Bank for Reconstruction and Development 1.75% 01-31-2031	Supra - National	n/a	USD 700,000	947	972
International Bank for Reconstruction and Development F/R 07-31-2033	Supra - National	n/a	USD 1,000,000	1,371	1,377
Ivanhoe Cambridge II Inc. 2.30% 12-12-2024 Callable 2024	Canada	Corporate - Non Convertible	73,000	73	73
Jazz Pharmaceuticals PLC 4.38% 01-15-2029	United States	Corporate - Non Convertible	USD 113,000	139	148
JPMorgan Chase & Co. 1.90% 03-05-2028	United States	Corporate - Non Convertible	237,000	237	228
Kaisa Group Holdings Ltd. 8.65% 12-10-2024	China	Corporate - Non Convertible	USD 200,000	91	9
Kaisa Group Holdings Ltd. 9.38% 12-10-2024	China	Corporate - Non Convertible	USD 300,000	327	20
Kaisa Group Holdings Ltd. 10.50% 12-10-2024	China	Corporate - Non Convertible	USD 200,000	104	8
Keyera Corp. 3.96% 05-29-2030	Canada	Corporate - Non Convertible	20,000	21	20
Keyera Corp. F/R 06-13-2079 Callable 2029	Canada	Corporate - Non Convertible	90,000	90	93
Keyera Corp. F/R 03-10-2081	Canada	Corporate - Non Convertible	90,000	90	89
Knight Health Holdings LLC Term Loan B 1st Lien F/R 12-17-2028	United States	Term Loans	USD 29,486	35	23
Kruger Products LP 6.00% 04-24-2025	Canada	Corporate - Non Convertible	70,000	70	70
Kruger Products LP 5.38% 04-09-2029	Canada	Corporate - Non Convertible	16,000	16	15
LABL Escrow Issuer LLC 6.75% 07-15-2026 144A	United States	Corporate - Non Convertible	USD 26,000	35	35
LABL Escrow Issuer LLC 10.50% 07-15-2027 144A	United States	Corporate - Non Convertible	USD 12,000	16	16
LABL Inc. 8.25% 11-01-2029 144A	United States	Corporate - Non Convertible	USD 17,000	19	21
LABL Inc. 8.63% 10-01-2031 144A	United States	Corporate - Non Convertible	USD 25,000	34	34
Lamb Weston Holdings Inc. 4.38% 01-31-2032 144A	United States	Corporate - Non Convertible	USD 113,000	132	142
LGI Homes Inc. 8.75% 12-15-2028 144A	United States	Corporate - Non Convertible	USD 5,000	7	7
Liberty Utilities (Canada) LP 3.32% 02-14-2050 Callable 2049	Canada	Corporate - Non Convertible	70,000	70	53
Loblaw Companies Ltd. 4.49% 12-11-2028 Callable 2028	Canada	Corporate - Non Convertible	10,000	11	10
Loblaw Companies Ltd. 2.28% 05-07-2030 Callable 2030	Canada	Corporate - Non Convertible	83,000	83	77
Loblaw Companies Ltd. 5.34% 09-13-2052	Canada	Corporate - Non Convertible	61,000	61	66
Logan Group Co. Ltd. 4.70% 07-06-2026	China	Corporate - Non Convertible	USD 204,000	142	24
LSF10 XL Bidco SCA Term Loan B 1st Lien F/R 03-30-2028	Luxembourg	Term Loans	EUR 51,208	75	71
Magenta Security Holdings LLC Term Loan First Out 1st Lien Sr F/R 07-27-2028	United States	Term Loans	USD 5,546	7	7
Magenta Security Holdings LLC Term Loan Second Out 1st Lien F/R 07-27-28	United States	Term Loans	USD 7,025	9	7
Magenta Security Holdings LLC Term Loan B Third Out 1st Lien Sr F/R 07-27-2028	United States	Term Loans	USD 24,401	41	10
Manulife Bank of Canada 1.54% 09-14-2026	Canada	Corporate - Non Convertible	142,000	142	137
Manulife Financial Corp. F/R 03-10-2033	Canada	Corporate - Non Convertible	166,000	166	174
Manulife Financial Corp. F/R 02-23-2034	Canada	Corporate - Non Convertible	145,000	145	151
Manulife Financial Corp. F/R 03-19-2082	Canada	Corporate - Non Convertible	84,000	84	71
Manulife Financial Corp. F/R 06-19-2082	Canada	Corporate - Non Convertible	104,000	104	108
Mattamy Group Corp. 4.63% 03-01-2030 Callable 2025 144A	Canada	Corporate - Non Convertible	USD 30,000	32	39
Mauser Packaging Solutions 7.88% 04-15-2027 Reg. Mauser Packaging Solutions Holding Co. 9.25% 04-15-2027 144A	United States	Corporate - Non Convertible	USD 8,000	11	11
Metro Inc. 4.66% 02-07-2033	Canada	Corporate - Non Convertible	USD 9,000	12	12
Micron Technology Inc. 5.38% 04-15-2028	United States	Corporate - Non Convertible	USD 146,000	196	203
Minerva Merger Sub Inc. 6.50% 02-15-2030 144A	United States	Corporate - Non Convertible	USD 50,000	64	65
Mozart Debt Merger Sub Inc. 3.88% 04-01-2029 144A	United States	Corporate - Non Convertible	USD 63,000	80	81
Mozart Debt Merger Sub Inc. 5.25% 10-01-2029 144A	United States	Corporate - Non Convertible	USD 94,000	119	125
MPT Operating Partnership LP 3.50% 03-15-2031	United States	Corporate - Non Convertible	USD 25,000	23	25
NAV Canada 2.06% 05-29-2030	Canada	Corporate - Non Convertible	70,000	70	65

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<b>BONDS (cont'd)</b>					
Nederlandse Waterschapsbank NV 1.00% 05-28-2030	Netherlands	Foreign Governments	USD 300,000	414	348
Nestle Holdings Inc. 2.19% 01-26-2029	United States	Corporate - Non Convertible	82,000	82	78
Nexstar Escrow Inc. 5.63% 07-15-2027 144A	United States	Corporate - Non Convertible	USD 51,000	68	68
NextEra Energy Capital Holdings Inc. 4.85% 04-30-2031	United States	Corporate - Non Convertible	179,000	179	187
North West Redwater Partnership 2.80% 06-01-2031	Canada	Corporate - Non Convertible	199,000	199	186
North West Redwater Partnership 4.85% 06-01-2034	Canada	Corporate - Non Convertible	90,000	90	94
Nouvelle Autoroute 30 Financement Inc. 4.11% 03-31-2042	Canada	Corporate - Non Convertible	208,914	209	193
NVIDIA Corp. 2.00% 06-15-2031	United States	Corporate - Non Convertible	USD 85,000	103	102
OMERS Finance Trust 2.60% 05-14-2029	Canada	Provincial Governments	210,000	210	205
Ontario Power Generation Inc. 2.98% 09-13-2029	Canada	Corporate - Non Convertible	153,000	156	149
Ontario Power Generation Inc. 4.83% 06-28-2034	Canada	Corporate - Non Convertible	107,000	107	112
Ontario Teachers' Finance Trust 1.10% 10-19-2027	Canada	Provincial Governments	80,000	80	76
Ontario Teachers' Pension Plan 4.45% 06-02-2032	Canada	Provincial Governments	95,000	95	101
Open Text Corp. Term Loan B 1st Lien Sr F/R 01-31-2030	Canada	Term Loans	USD 190,542	259	259
Parkland Corp. of Canada 3.88% 06-16-2026	Canada	Corporate - Non Convertible	253,000	253	249
Parkland Corp. of Canada 4.38% 03-26-2029	Canada	Corporate - Non Convertible	20,000	20	19
Parkland Corp. of Canada 4.50% 10-01-2029 144A	Canada	Corporate - Non Convertible	USD 130,000	164	167
Parkland Fuel Corp. 5.88% 07-15-2027 144A	Canada	Corporate - Non Convertible	USD 12,000	16	16
Parkland Fuel Corp. 6.00% 06-23-2028	Canada	Corporate - Non Convertible	180,000	179	181
PayPal Holdings Inc. 2.65% 10-01-2026	United States	Corporate - Non Convertible	USD 200,000	265	264
PayPal Holdings Inc. 2.30% 06-01-2030 Callable 2030	United States	Corporate - Non Convertible	USD 60,000	84	74
Pembina Pipeline Corp. 4.02% 03-27-2028 Callable 2027	Canada	Corporate - Non Convertible	200,000	218	202
Pembina Pipeline Corp. 5.22% 06-28-2033	Canada	Corporate - Non Convertible	123,000	123	130
Pembina Pipeline Corp. 5.21% 01-12-2034	Canada	Corporate - Non Convertible	120,000	120	126
Pembina Pipeline Corp. 4.81% 03-25-2044	Canada	Corporate - Non Convertible	10,000	11	9
Pembina Pipeline Corp. 5.67% 01-12-2054	Canada	Corporate - Non Convertible	100,000	100	106
Pembina Pipeline Corp. F/R 01-25-2081	Canada	Corporate - Non Convertible	130,000	130	122
Perrigo Co. PLC 3.15% 06-15-2030	United States	Corporate - Non Convertible	USD 10,000	12	13
Petroleos De Venezuela SA 6.00% 12-06-2024	Venezuela	Corporate - Non Convertible	USD 180,000	57	23
Pfizer Investment Enterprises Pte. Ltd. 4.65% 05-19-2030	United States	Corporate - Non Convertible	USD 261,000	351	361
Pioneer Natural Resources Co. 2.15% 01-15-2031	United States	Corporate - Non Convertible	USD 277,000	300	329
Prologis Inc. 4.70% 03-01-2029	United States	Corporate - Non Convertible	137,000	137	142
Province of Alberta 2.05% 06-01-2030	Canada	Provincial Governments	1,666,000	1,426	1,576
Province of Manitoba 3.80% 09-05-2053	Canada	Provincial Governments	10,000	9	9
Province of Ontario 4.15% 06-02-2034	Canada	Provincial Governments	36,000	35	38
Province of Quebec 4.40% 12-01-2055	Canada	Provincial Governments	20,000	21	21
PSP Capital Inc. 2.60% 03-01-2032	Canada	Federal Government	250,000	249	238
PSP Capital Inc. 4.15% 06-01-2033	Canada	Federal Government	23,000	23	24
Quasar Intermediate Holdings Ltd. Term Loan B 1st Lien F/R 01-20-2029	United States	Term Loans	USD 47,040	58	43
Reliance LP 2.68% 12-01-2027	Canada	Corporate - Non Convertible	80,000	80	77
Reliance LP 5.25% 05-15-2031	Canada	Corporate - Non Convertible	86,000	86	90
Rogers Communications Inc. 5.70% 09-21-2028	Canada	Corporate - Non Convertible	231,000	231	246
Rogers Communications Inc. 3.75% 04-15-2029	Canada	Corporate - Non Convertible	168,000	167	167
Rogers Communications Inc. 2.90% 12-09-2030	Canada	Corporate - Non Convertible	127,000	123	119
Rogers Communications Inc. 5.25% 04-15-2052	Canada	Corporate - Non Convertible	42,000	42	42
Rogers Communications Inc. F/R 03-15-2082 144A	Canada	Corporate - Non Convertible	USD 48,000	61	64
Royal Bank of Canada 4.61% 07-26-2027	Canada	Corporate - Non Convertible	5,000	5	5
Royal Bank of Canada F/R 04-03-2034	Canada	Corporate - Non Convertible	163,000	163	170
Royal Bank of Canada F/R 08-08-2034	Canada	Corporate - Non Convertible	303,000	303	313
Sagen MI Canada Inc. 3.26% 03-05-2031	Canada	Corporate - Non Convertible	85,000	85	77
Sagen MI Canada Inc. F/R 03-24-2081	Canada	Corporate - Non Convertible	60,000	60	56
Saputo Inc. 2.88% 11-19-2024 Callable 2024	Canada	Corporate - Non Convertible	70,000	70	70
Saudi Arabian Oil Co. 5.25% 07-17-2034	Saudi Arabia	Corporate - Non Convertible	USD 400,000	545	556
Seaspan Corp. 5.50% 08-01-2029 144A	Hong Kong	Corporate - Non Convertible	USD 800,000	972	1,024
Secure Energy Services Inc. 6.75% 03-22-2029	Canada	Corporate - Non Convertible	13,000	13	13
Sienna Senior Living Inc. 3.11% 11-04-2024	Canada	Corporate - Non Convertible	50,000	50	50
Sienna Senior Living Inc. 3.45% 02-27-2026 Callable 2026	Canada	Corporate - Non Convertible	50,000	50	50
Sino-Ocean Group Holding Ltd. 2.70% 01-13-2025	China	Corporate - Non Convertible	USD 200,000	87	19
Sino-Ocean Group Holding Ltd. 4.75% 08-05-2029	China	Corporate - Non Convertible	USD 200,000	107	20
South Bow Canadian Infrastructure Holdings Ltd. 4.32% 02-01-2030	Canada	Corporate - Non Convertible	44,000	44	45
South Bow Canadian Infrastructure Holdings Ltd. 4.62% 02-01-2032	Canada	Corporate - Non Convertible	73,000	73	74

# IG MACKENZIE GLOBAL DIVIDEND FUND

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## SCHEDULE OF INVESTMENTS (cont'd)

as at September 30, 2024

Investment Name	Country	Sector	Par Value/ Number of Shares/Units	Average Cost (\$ 000)	Fair Value (\$ 000)
<b>BONDS (cont'd)</b>					
South Bow Canadian Infrastructure Holdings Ltd. F/R 03-01-2055 144A	Canada	Corporate - Non Convertible	USD 150,000	206	210
South Coast British Columbia Transportation Authority 1.60% 07-03-2030	Canada	Municipal Governments	150,000	150	138
Southwestern Energy Co. 4.75% 02-01-2032	United States	Corporate - Non Convertible	USD 94,000	114	122
Specialty Pharma III Inc. Term Loan B 1st Lien F/R 02-24-2028	United States	Term Loans	USD 58,200	72	78
Stella-Jones Inc. 4.31% 10-01-2031	Canada	Corporate - Non Convertible	USD 72,000	72	72
Sun Life Financial Inc. F/R 11-21-2033	Canada	Corporate - Non Convertible	111,000	111	107
Sun Life Financial Inc. F/R 08-10-2034	Canada	Corporate - Non Convertible	107,000	106	111
Sun Life Financial Inc. F/R 07-04-2035	Canada	Corporate - Non Convertible	38,000	38	41
Sun Life Financial Inc. F/R 10-01-2035	Canada	Corporate - Non Convertible	140,000	140	126
Sun Life Financial Inc. F/R 05-15-2036	Canada	Corporate - Non Convertible	178,000	178	188
Sunac China Holdings Ltd. 6.00% 09-30-2025	China	Corporate - Non Convertible	USD 36,272	16	6
Sunac China Holdings Ltd. 6.25% 09-30-2026	China	Corporate - Non Convertible	USD 36,316	15	5
Sunac China Holdings Ltd. 6.50% 09-30-2027	China	Corporate - Non Convertible	USD 72,722	26	10
Sunac China Holdings Ltd. 6.75% 09-30-2028	China	Corporate - Non Convertible	USD 109,214	35	13
Sunac China Holdings Ltd. 7.00% 09-30-2029	China	Corporate - Non Convertible	USD 109,346	29	12
Sunac China Holdings Ltd. 7.25% 09-30-2030	China	Corporate - Non Convertible	USD 51,432	12	5
Sunac China Holdings Ltd. 1.00% 09-30-2032	China	Corporate - Non Convertible	USD 43,749	12	5
Suncor Energy Inc. 5.40% 11-17-2026	Canada	Corporate - Non Convertible	181,000	181	188
Suncor Energy Inc. 3.75% 03-04-2051	Canada	Corporate - Non Convertible	USD 336,000	354	343
Suncor Energy Inc. 3.95% 03-04-2051	Canada	Corporate - Non Convertible	69,000	68	59
Superior Plus LP 4.50% 03-15-2029 144A	Canada	Corporate - Non Convertible	USD 50,000	64	64
Suzano Austria GmbH 2.50% 09-15-2028	Brazil	Corporate - Non Convertible	USD 290,000	335	358
Suzano SA 3.75% 01-15-2031	Brazil	Corporate - Non Convertible	USD 80,000	111	99
TELUS Corp. 4.80% 12-15-2028	Canada	Corporate - Non Convertible	39,000	39	41
TELUS Corp. 3.30% 05-02-2029 Callable 2029	Canada	Corporate - Non Convertible	53,000	51	52
TELUS Corp. 3.15% 02-19-2030 Callable 2029	Canada	Corporate - Non Convertible	206,000	204	199
TELUS Corp. 4.65% 08-13-2031	Canada	Corporate - Non Convertible	99,000	99	102
TELUS Corp. 2.85% 11-13-2031	Canada	Corporate - Non Convertible	100,000	83	92
TELUS Corp. 4.95% 03-28-2033	Canada	Corporate - Non Convertible	51,000	51	53
Tenet Healthcare Corp. 4.25% 06-01-2029 144A	United States	Corporate - Non Convertible	USD 80,000	96	105
Tenet Healthcare Corp. 4.38% 01-15-2030	United States	Corporate - Non Convertible	USD 10,000	13	13
Teranet Holdings LP 3.72% 02-23-2029	Canada	Corporate - Non Convertible	198,000	198	193
TerraForm Power Operating LLC 5.00% 01-31-2028 Callable 2027 144A	United States	Corporate - Non Convertible	USD 100,000	128	134
TerraForm Power Operating LLC 4.75% 01-15-2030 Callable 2025 144A	United States	Corporate - Non Convertible	USD 20,000	27	26
Thomson Reuters Corp. 2.24% 05-14-2025 Callable 2025	Canada	Corporate - Non Convertible	160,000	160	158
T-Mobile USA Inc. 2.55% 02-15-2031 Class B	United States	Corporate - Non Convertible	USD 70,000	95	84
T-Mobile USA Inc. 5.20% 01-15-2033	United States	Corporate - Non Convertible	USD 95,000	123	133
TMX Group Ltd. 2.30% 12-11-2024 Callable 2024	Canada	Corporate - Non Convertible	160,000	160	160
TMX Group Ltd. 3.78% 06-05-2028 Callable 2028	Canada	Corporate - Non Convertible	140,000	141	141
TMX Group Ltd. 4.68% 08-16-2029	Canada	Corporate - Non Convertible	59,000	59	62
TMX Group Ltd. 2.02% 02-12-2031	Canada	Corporate - Non Convertible	60,000	60	54
Toronto Hydro Corp. 4.95% 10-13-2052	Canada	Corporate - Non Convertible	16,000	17	17
The Toronto-Dominion Bank F/R 04-09-2034	Canada	Corporate - Non Convertible	134,000	134	140
The Toronto-Dominion Bank F/R 10-31-2082	Canada	Corporate - Non Convertible	156,000	156	163
Tourmaline Oil Corp. 2.53% 02-12-2029	Canada	Corporate - Non Convertible	51,000	51	49
Toyota Credit Canada Inc. 4.45% 01-26-2026	Canada	Corporate - Non Convertible	165,000	163	166
Toyota Credit Canada Inc. 3.73% 10-02-2029	Canada	Corporate - Non Convertible	109,000	109	109
Toyota Motor Corp. 1.34% 03-25-2026	Japan	Corporate - Non Convertible	USD 54,000	68	70
TransCanada PipeLines Ltd. 3.80% 04-05-2027 Callable 2027	Canada	Corporate - Non Convertible	914,000	882	919
TransCanada PipeLines Ltd. 5.28% 07-15-2030	Canada	Corporate - Non Convertible	169,000	169	180
TransCanada Trust F/R 05-18-2077 Callable 2027	Canada	Corporate - Non Convertible	479,000	438	471
Trulieve Cannabis Corp. 8.00% 10-06-2026	United States	Corporate - Non Convertible	USD 54,000	66	71
United Kingdom Gilt 0.88% 07-31-2033	United Kingdom	Foreign Governments	GBP 5,800,000	7,894	8,118
United States Treasury 3.75% 12-31-2028	United States	Foreign Governments	USD 2,610,400	3,555	3,553
United States Treasury 4.25% 06-30-2029	United States	Foreign Governments	USD 5,637,000	7,769	7,844
United States Treasury 1.13% 02-15-2031	United States	Foreign Governments	USD 45,900	54	53
United States Treasury 0.13% 01-15-2032 Inflation Indexed	United States	Foreign Governments	USD 4,200,000	6,344	5,823
United States Treasury 1.88% 02-15-2032	United States	Foreign Governments	USD 1,750,000	2,009	2,089
United States Treasury 2.75% 08-15-2032	United States	Foreign Governments	USD 93,000	116	117
United States Treasury 3.50% 02-15-2033	United States	Foreign Governments	USD 8,047,800	10,489	10,688

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## SCHEDULE OF INVESTMENTS (cont'd)

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Investment Name	Country	Sector	Par Value/ Number of Shares/Units	Average Cost (\$ 000)	Fair Value (\$ 000)
<b>BONDS (cont'd)</b>					
United States Treasury 3.88% 08-15-2033	United States	Foreign Governments	USD 4,800,000	6,341	6,540
United States Treasury 4.38% 05-15-2034	United States	Foreign Governments	USD 8,856,000	12,407	12,534
United States Treasury 3.88% 08-15-2034	United States	Foreign Governments	USD 4,700,000	6,424	6,396
United States Treasury 2.38% 02-15-2042	United States	Foreign Governments	USD 505,000	557	531
United States Treasury 0.13% 02-15-2052 Inflation Indexed	United States	Foreign Governments	USD 3,747,000	4,217	3,558
United States Treasury 2.13% 02-15-2054	United States	Foreign Governments	USD 988,000	1,422	1,422
UPC Broadband Finco BV 4.88% 07-15-2031 144A	Netherlands	Corporate - Non Convertible	USD 400,000	505	515
Vancouver Airport Authority 1.76% 09-20-2030 Callable 2030	Canada	Corporate - Non Convertible	40,000	34	36
Ventas Canada Finance Ltd. 5.40% 04-21-2028	United States	Corporate - Non Convertible	114,000	114	120
Ventas Canada Finance Ltd. 5.10% 03-05-2029	United States	Corporate - Non Convertible	124,000	124	130
Veren Inc. 4.97% 06-21-2029	Canada	Corporate - Non Convertible	109,000	109	113
Verizon Communications Inc. F/R 03-20-2026	United States	Corporate - Non Convertible	USD 34,000	43	46
Verizon Communications Inc. 2.38% 03-22-2028	United States	Corporate - Non Convertible	204,000	199	196
Vidéotron Ltd. 3.63% 06-15-2028	Canada	Corporate - Non Convertible	127,000	127	126
Vidéotron Ltd. 4.65% 07-15-2029	Canada	Corporate - Non Convertible	123,000	123	126
Vidéotron Ltd. 4.50% 01-15-2030 Callable 2024	Canada	Corporate - Non Convertible	270,000	270	274
Visa Inc. 1.10% 02-15-2031	United States	Corporate - Non Convertible	USD 48,000	54	54
Visa Inc. 2.00% 08-15-2050	United States	Corporate - Non Convertible	USD 281,000	240	231
VW Credit Canada Inc. 4.42% 08-20-2029	Germany	Corporate - Non Convertible	121,000	122	123
Wells Fargo & Co. 2.57% 05-01-2026 Callable 2025	United States	Corporate - Non Convertible	60,000	62	59
Wells Fargo & Co. 2.98% 05-19-2026	United States	Corporate - Non Convertible	48,000	51	47
WSP Global Inc. 2.41% 04-19-2028	Canada	Corporate - Non Convertible	52,000	52	50
WSP Global Inc. 4.12% 09-12-2029	Canada	Corporate - Non Convertible	82,000	82	83
Zegona Holdco Ltd. Term Loan B 1st Lien Sr F/R 07-09-2029	United Kingdom	Term Loans	USD 180,000	243	243
<b>Total bonds</b>				<b>145,579</b>	<b>145,125</b>
<b>EQUITIES</b>					
AbbVie Inc.	United States	Health Care	57,869	9,476	15,455
Air Liquide SA	France	Materials	24,197	2,979	6,322
Alphabet Inc. Class A	United States	Communication Services	63,221	9,466	14,180
Altria Group Inc.	United States	Consumer Staples	88,866	6,027	6,134
Amadeus IT Group SA	Spain	Consumer Discretionary	30,199	2,625	2,949
Amazon.com Inc.	United States	Consumer Discretionary	68,358	11,833	17,226
American Tower Corp. Class A	United States	Real Estate	11,491	2,573	3,614
Analog Devices Inc.	United States	Information Technology	22,806	6,024	7,099
Apple Inc.	United States	Information Technology	86,317	14,111	27,199
Assa Abloy AB B	Sweden	Industrials	126,634	4,804	5,767
AstraZeneca PLC	United Kingdom	Health Care	51,650	9,347	10,885
Atlas Copco AB A	Sweden	Industrials	145,050	1,932	3,796
AutoZone Inc.	United States	Consumer Discretionary	1,120	4,068	4,771
BAE Systems PLC	United Kingdom	Industrials	340,865	7,878	7,634
BCE Inc. 4.54% Cum. Red. First Pfd. Series R Callable	Canada	Communication Services	2,430	44	39
BCE Inc. Pfd. Series AA	Canada	Communication Services	1,745	27	30
BCE Inc. Pfd. Series AI	Canada	Communication Services	263	4	4
Becton, Dickinson and Co.	United States	Health Care	12,932	3,820	4,217
The Blackstone Group Inc. Class A	United States	Financials	31,741	5,267	6,573
Broadcom Inc.	United States	Information Technology	46,624	1,807	10,877
Brookfield Asset Management Inc. Pfd. Series 46	Canada	Financials	972	25	22
Brookfield Renewable Partners LP Pfd. Series 13	Canada	Utilities	773	19	17
Cenovus Energy Inc. Pfd. Series 7	Canada	Energy	4,325	87	103
Chevron Corp.	United States	Energy	25,660	3,563	5,110
CME Group Inc.	United States	Financials	34,114	7,067	10,180
The Coca-Cola Co.	United States	Consumer Staples	101,057	6,947	9,821
Colgate Palmolive Co.	United States	Consumer Staples	63,744	6,874	8,949
Compass Group PLC	United Kingdom	Consumer Discretionary	98,001	3,775	4,248
ConocoPhillips	United States	Energy	33,432	4,643	4,760
CRH PLC	Ireland	Materials	58,015	4,205	7,276
DBS Group Holdings Ltd.	Singapore	Financials	251,940	7,338	10,119
Deutsche Boerse AG	Germany	Financials	40,610	6,473	12,882
Diageo PLC	United Kingdom	Consumer Staples	77,995	3,714	3,682
Duke Energy Corp.	United States	Utilities	56,895	7,701	8,871
Emera Inc. Pfd. Series L	Canada	Utilities	1,755	44	34
Exxon Mobil Corp.	United States	Energy	52,737	8,463	8,360
Ferguson Enterprises Inc.	United States	Industrials	22,927	5,758	6,157

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## SCHEDULE OF INVESTMENTS (cont'd)

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Investment Name	Country	Sector	Par Value/ Number of Shares/Units	Average Cost (\$ 000)	Fair Value (\$ 000)
<b>EQUITIES (cont'd)</b>					
Frontera Generation Holdings LLC	United States	Energy	534	1	–
Glencore PLC	Australia	Materials	1,141,261	6,044	8,842
Haleon PLC	United Kingdom	Consumer Staples	704,034	4,035	4,981
Hannover Rueckversicherung SE Reg.	Germany	Financials	16,108	3,444	6,211
HDFC Bank Ltd. ADR	India	Financials	64,776	5,139	5,480
Heineken Holding NV A	Netherlands	Consumer Staples	33,282	3,784	3,400
The Home Depot Inc.	United States	Consumer Discretionary	10,648	4,930	5,835
Hong Kong Exchanges and Clearing Ltd.	Hong Kong	Financials	111,319	4,813	6,144
ITOCHU Corp.	Japan	Industrials	136,300	7,329	9,901
Japan Exchange Group Inc.	Japan	Financials	431,416	4,890	7,571
Johnson & Johnson	United States	Health Care	47,553	7,182	10,422
JPMorgan Chase & Co.	United States	Financials	60,239	8,354	17,178
Keyence Corp.	Japan	Information Technology	6,139	2,246	3,973
Lam Research Corp.	United States	Information Technology	5,954	4,735	6,571
Linde PLC (New York Stock Exchange)	Ireland	Materials	8,339	1,769	5,378
Loblaw Companies Ltd. 5.30% Cum. Red. 2nd Pfd. Series B	Canada	Consumer Staples	294	8	7
London Stock Exchange Group PLC	United Kingdom	Financials	15,471	2,450	2,862
LVMH Moet Hennessy Louis Vuitton SE	France	Consumer Discretionary	3,111	1,736	3,232
McDonald's Corp.	United States	Consumer Discretionary	11,443	1,691	4,712
McKesson Corp.	United States	Health Care	10,171	5,228	6,801
Merck & Co. Inc.	United States	Health Care	42,014	6,479	6,452
Meta Platforms Inc. Class A	United States	Communication Services	20,383	9,271	15,779
Microsoft Corp.	United States	Information Technology	51,463	6,950	29,948
Moody's Corp.	United States	Financials	4,948	960	3,176
Motorola Solutions Inc.	United States	Information Technology	24,122	5,801	14,668
Nestle SA Reg.	Switzerland	Consumer Staples	33,921	2,157	4,622
Novo Nordisk AS B	Denmark	Health Care	36,524	1,231	5,883
NVIDIA Corp.	United States	Information Technology	67,984	10,384	11,165
Oracle Corp.	United States	Information Technology	44,317	7,569	10,212
Parker Hannifin Corp.	United States	Industrials	5,995	4,477	5,122
<sup>1</sup> Pernod Ricard SA	France	Consumer Staples	11,749	2,389	2,402
Philip Morris International Inc.	United States	Consumer Staples	82,743	7,382	13,584
RELX PLC	United Kingdom	Industrials	75,159	4,353	4,804
Roche Holding AG Genussscheine	Switzerland	Health Care	22,533	7,575	9,752
Ryanair Holdings PLC ADR	Ireland	Industrials	80,465	5,466	4,916
S&P Global Inc.	United States	Financials	12,195	5,455	8,520
Safran SA	France	Industrials	24,914	3,689	7,952
SAP AG	Germany	Information Technology	40,695	6,182	12,505
Shell PLC (GBP Shares)	Netherlands	Energy	248,253	9,362	10,947
The Sherwin-Williams Co.	United States	Materials	7,678	1,311	3,963
Siemens AG	Germany	Industrials	24,259	5,598	6,627
Sika AG	Switzerland	Materials	6,704	1,202	3,007
Sony Corp.	Japan	Consumer Discretionary	255,085	3,388	6,699
Taiwan Semiconductor Manufacturing Co. Ltd.	Taiwan	Information Technology	256,908	3,228	10,569
Thermo Fisher Scientific Inc.	United States	Health Care	6,071	4,302	5,079
Tokio Marine Holdings Inc.	Japan	Financials	23,000	1,144	1,141
TransAlta Corp. Perp. Pfd. Series C	Canada	Utilities	590	11	12
TransAlta Corp. Pfd. Series A	Canada	Utilities	887	11	13
Union Pacific Corp.	United States	Industrials	20,970	5,851	6,990
UnitedHealth Group Inc.	United States	Health Care	10,397	7,360	8,221
Veolia Environnement	France	Utilities	113,191	4,848	5,038
Visa Inc. Class A	United States	Financials	24,129	4,195	8,972
The Williams Companies Inc.	United States	Energy	140,961	5,921	8,702
Wolters Kluwer NV	Netherlands	Industrials	18,612	1,863	4,244
<b>Total equities</b>				<b>417,981</b>	<b>636,549</b>
<b>OPTIONS</b>					
Options purchased (see schedule of options purchased)				163	140
<b>Total options</b>				<b>163</b>	<b>140</b>
<b>EXCHANGE-TRADED FUNDS</b>					
<sup>2</sup> Mackenzie Floating Rate Income ETF	Canada	Exchange-Traded Funds	147,803	2,676	2,530
<sup>2</sup> Mackenzie Global Dividend ETF	Canada	Exchange-Traded Funds	300,000	6,020	6,393
<sup>2</sup> Mackenzie Global Sustainable Bond ETF	Canada	Exchange-Traded Funds	46,000	920	828

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Investment Name	Country	Sector	Par Value/ Number of Shares/Units	Average Cost (\$ 000)	Fair Value (\$ 000)
<b>EXCHANGE-TRADED FUNDS (cont'd)</b>					
<sup>2</sup> Mackenzie U.S. Aggregate Bond Index ETF (CAD-Hedged)	Canada	Exchange-Traded Funds	6,000	518	503
<sup>2</sup> Mackenzie US High Yield Bond Index ETF (CAD-Hedged)	Canada	Exchange-Traded Funds	11,967	1,109	1,034
<b>Total exchange-traded funds</b>				<b>11,243</b>	<b>11,288</b>
<b>MUTUAL FUNDS</b>					
<sup>2</sup> Mackenzie Global Corporate Fixed Income Fund Series IG	Canada	Mutual Funds	93,277	932	959
<sup>2</sup> Mackenzie High Quality Floating Rate Fund Series IG	Canada	Mutual Funds	158,854	1,589	1,591
<b>Total mutual funds</b>				<b>2,521</b>	<b>2,550</b>
Transaction costs				(612)	–
<b>Total investments</b>				<b>576,875</b>	<b>795,652</b>
Derivative instruments (see schedule of derivative instruments)					491
Cash and cash equivalents					10,103
Other assets less liabilities					2,389
<b>Net assets attributable to securityholders</b>					<b>808,635</b>

<sup>1</sup> The issuer of this security is related to the Manager of the Fund.

<sup>2</sup> This fund is managed by the Manager or affiliates of the Manager of the Fund.

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## SUMMARY OF INVESTMENT PORTFOLIO

SEPTEMBER 30, 2024

PORTFOLIO ALLOCATION	% OF NAV
Equities	78.8
Bonds	17.9
<i>Bonds</i>	17.9
<i>Short bond futures</i>	–
Exchange-traded funds	1.4
Cash and cash equivalents	1.2
Other assets (liabilities)	0.4
Mutual funds	0.3
Purchased currency options	–

REGIONAL ALLOCATION	% OF NAV
United States	57.9
United Kingdom	5.9
Germany	5.8
Canada	5.2
Other	4.2
Japan	3.6
France	3.2
Netherlands	2.4
Ireland	2.3
Switzerland	2.1
Taiwan	1.3
Singapore	1.3
Cash and cash equivalents	1.2
Sweden	1.2
Australia	1.1
Hong Kong	0.9
Other assets (liabilities)	0.4

SECTOR ALLOCATION	% OF NAV
Information technology	17.9
Financials	13.2
Foreign government bonds	11.6
Health care	10.3
Industrials	9.1
Consumer staples	7.1
Consumer discretionary	6.1
Corporate bonds	5.6
Energy	4.7
Materials	4.3
Communication services	3.7
Utilities	1.7
Exchange-traded funds	1.4
Cash and cash equivalents	1.2
Other	1.2
Real estate	0.5
Other assets (liabilities)	0.4

MARCH 31, 2024

PORTFOLIO ALLOCATION	% OF NAV
Equities	79.9
<i>Equities</i>	79.9
<i>Purchased options</i>	–
Bonds	17.4
<i>Bonds</i>	15.6
<i>Long bond futures</i>	1.8
<i>Short bond futures</i>	–
Short-term investments	1.5
Exchange-traded funds	0.8
Other assets (liabilities)	0.4
Currency options	–

REGIONAL ALLOCATION	% OF NAV
United States	55.7
Germany	6.6
Canada	5.7
Other	4.9
France	4.4
United Kingdom	3.6
Japan	3.5
Ireland	3.2
Netherlands	2.9
Switzerland	2.1
Denmark	1.6
Mexico	1.4
Taiwan	1.4
New Zealand	1.3
Australia	1.3
Other assets (liabilities)	0.4

SECTOR ALLOCATION	% OF NAV
Information technology	17.0
Financials	13.4
Health care	11.5
Foreign government bonds	10.2
Industrials	8.9
Consumer discretionary	6.9
Consumer staples	6.9
Corporate bonds	6.0
Energy	5.3
Materials	4.8
Communication services	3.6
Other	2.3
Utilities	1.1
Federal government short-term discount notes	0.9
Exchange-traded funds	0.8
Other assets (liabilities)	0.4

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## SCHEDULE OF OPTIONS PURCHASED

as at September 30, 2024

Underlying Interest	Number of Contracts	Option Type	Expiration Date	Strike Price \$	Premium Paid (\$ 000)	Fair Value (\$ 000)
Currency Call Option USD/CAD	3,041,000	Call	Jul. 22, 2025	CAD 1.36	89	59
Currency Put Option USD/CAD	2,534,000	Put	Jul. 22, 2025	CAD 1.36	74	81
<b>Total options</b>					<b>163</b>	<b>140</b>



# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## SCHEDULE OF DERIVATIVE INSTRUMENTS

as at September 30, 2024

### Schedule of Futures Contracts

Type of Contract	Number of Contracts	Expiration Date	Average Rate of Contracts (\$)	Notional Value* (\$ 000)	Unrealized Gains (\$ 000)	Unrealized Losses (\$ 000)
MSE Canadian 10 Year Bond Future	(50)	Dec. 18, 2024	124.01 CAD	(6,251)	–	(49)
CME Ultra Long Term U.S. Treasury Bond Future	(16)	Dec. 19, 2024	134.56 USD	(2,880)	32	–
<b>Total futures contracts</b>				<b>(9,131)</b>	<b>32</b>	<b>(49)</b>

\* Notional value represents the exposure to the underlying instruments as at September 30, 2024

### Schedule of Forward Currency Contracts

Counterparty Credit Rating	Currency to be Received (\$ 000)	Currency to be Delivered (\$ 000)	Settlement Date	Contract Cost (\$ 000)	Current Fair Value (\$ 000)	Unrealized Gains (\$ 000)	Unrealized Losses (\$ 000)
A	14 AUD	(10) USD	Oct. 2, 2024	13	13	–	–
A	10 USD	(14) AUD	Oct. 2, 2024	(13)	(13)	–	–
A	464 CAD	(345) USD	Oct. 2, 2024	(464)	(466)	–	(2)
A	343 USD	(464) CAD	Oct. 2, 2024	464	464	–	–
A	1,117 USD	(944) CHF	Oct. 2, 2024	(1,510)	(1,509)	1	–
A	944 CHF	(1,119) USD	Oct. 2, 2024	1,513	1,508	–	(5)
A	354 EUR	(393) USD	Oct. 2, 2024	531	533	2	–
A	395 USD	(354) EUR	Oct. 2, 2024	(534)	(533)	1	–
A	764 GBP	(1,004) USD	Oct. 2, 2024	1,358	1,382	24	–
A	1,025 USD	(764) GBP	Oct. 2, 2024	(1,386)	(1,382)	4	–
A	16 USD	(2,300) JPY	Oct. 2, 2024	(21)	(21)	–	–
A	2,300 JPY	(16) USD	Oct. 2, 2024	22	22	–	–
A	8,370 NOK	(790) USD	Oct. 2, 2024	1,069	1,072	3	–
A	795 USD	(8,370) NOK	Oct. 2, 2024	(1,075)	(1,073)	2	–
A	1,017 USD	(1,625) NZD	Oct. 2, 2024	(1,375)	(1,396)	–	(21)
A	1,625 NZD	(1,034) USD	Oct. 2, 2024	1,398	1,396	–	(2)
A	476 USD	(4,870) SEK	Oct. 2, 2024	(644)	(649)	–	(5)
A	4,870 SEK	(481) USD	Oct. 2, 2024	650	649	–	(1)
A	2,744 CAD	(2,009) USD	Oct. 11, 2024	(2,744)	(2,716)	28	–
A	2,257 CAD	(1,637) USD	Oct. 11, 2024	(2,257)	(2,214)	43	–
A	3,904 CAD	(2,200) GBP	Oct. 18, 2024	(3,904)	(3,977)	–	(73)
A	106 CAD	(60) GBP	Oct. 18, 2024	(106)	(109)	–	(3)
A	2,323 CAD	(2,830) NZD	Oct. 18, 2024	(2,323)	(2,430)	–	(107)
A	3,970 NZD	(3,247) CAD	Oct. 18, 2024	3,247	3,409	162	–
A	14,658 CAD	(10,671) USD	Oct. 18, 2024	(14,658)	(14,425)	233	–
A	524 USD	(720) CAD	Oct. 18, 2024	720	708	–	(12)
A	25,767 CAD	(18,752) USD	Oct. 18, 2024	(25,767)	(25,351)	416	–
A	3,009 CAD	(2,016) EUR	Oct. 25, 2024	(3,009)	(3,036)	–	(27)
A	2,087 CAD	(1,392) EUR	Oct. 25, 2024	(2,087)	(2,096)	–	(9)
A	920 CAD	(13,574) MXN	Oct. 25, 2024	(920)	(929)	–	(9)
A	156 CAD	(2,299) MXN	Oct. 25, 2024	(156)	(157)	–	(1)
A	12,620 MXN	(859) CAD	Oct. 25, 2024	859	863	4	–
A	958 CAD	(14,105) MXN	Oct. 25, 2024	(958)	(965)	–	(7)
A	2,050 MXN	(140) CAD	Oct. 25, 2024	140	140	–	–
A	1,657 CAD	(1,216) USD	Oct. 25, 2024	(1,657)	(1,643)	14	–
A	1,373 CAD	(1,008) USD	Oct. 25, 2024	(1,373)	(1,362)	11	–
A	3,112 CAD	(2,259) USD	Oct. 25, 2024	(3,112)	(3,053)	59	–
A	4,061 CAD	(2,948) USD	Oct. 25, 2024	(4,061)	(3,984)	77	–
A	1,847 CAD	(1,359) USD	Oct. 25, 2024	(1,847)	(1,837)	10	–
A	3,188 CAD	(3,895) NZD	Nov. 6, 2024	(3,188)	(3,342)	–	(154)
A	4,103 CAD	(5,013) NZD	Nov. 6, 2024	(4,103)	(4,305)	–	(202)
A	58 AUD	(40) USD	Nov. 6, 2024	54	54	–	–
A	1,224 CAD	(907) USD	Nov. 6, 2024	(1,225)	(1,226)	–	(1)

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## SCHEDULE OF DERIVATIVE INSTRUMENTS (cont'd)

as at September 30, 2024

### Schedule of Forward Currency Contracts (cont'd)

Counterparty Credit Rating	Currency to be Received (\$ 000)	Currency to be Delivered (\$ 000)	Settlement Date	Contract Cost (\$ 000)	Current Fair Value (\$ 000)	Unrealized Gains (\$ 000)	Unrealized Losses (\$ 000)
A	1,636 USD	(1,375) CHF	Nov. 6, 2024	(2,213)	(2,207)	6	–
A	352 EUR	(393) USD	Nov. 6, 2024	532	531	–	(1)
A	790 GBP	(1,060) USD	Nov. 6, 2024	1,433	1,428	–	(5)
A	123 USD	(17,600) JPY	Nov. 6, 2024	(167)	(166)	1	–
A	2,600 NOK	(247) USD	Nov. 6, 2024	334	333	–	(1)
A	131 NZD	(84) USD	Nov. 6, 2024	113	113	–	–
A	1,250 SEK	(123) USD	Nov. 6, 2024	167	167	–	–
A	2,311 CAD	(1,677) USD	Nov. 8, 2024	(2,311)	(2,266)	45	–
A	2,040 CAD	(1,481) USD	Nov. 8, 2024	(2,040)	(2,001)	39	–
A	147 CAD	(107) USD	Nov. 8, 2024	(147)	(144)	3	–
A	872 CAD	(645) USD	Nov. 8, 2024	(872)	(871)	1	–
A	819 CAD	(547) EUR	Nov. 15, 2024	(819)	(824)	–	(5)
A	502 CAD	(335) EUR	Nov. 15, 2024	(502)	(505)	–	(3)
A	40 CAD	(27) EUR	Nov. 15, 2024	(40)	(40)	–	–
A	3,953 CAD	(2,230) GBP	Nov. 15, 2024	(3,953)	(4,027)	–	(74)
A	4,157 CAD	(3,084) USD	Nov. 15, 2024	(4,157)	(4,166)	–	(9)
A	5,701 CAD	(4,229) USD	Nov. 15, 2024	(5,701)	(5,713)	–	(12)
A	2,906 CAD	(1,939) EUR	Nov. 22, 2024	(2,906)	(2,922)	–	(16)
A	4,103 CAD	(2,996) USD	Nov. 22, 2024	(4,103)	(4,047)	56	–
A	6,145 CAD	(4,527) USD	Nov. 22, 2024	(6,145)	(6,115)	30	–
<b>Total forward currency contracts</b>						<b>1,275</b>	<b>(767)</b>
<b>Total Derivative assets</b>							<b>1,307</b>
<b>Total Derivative liabilities</b>							<b>(816)</b>

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## NOTES TO FINANCIAL STATEMENTS

### 1. Organization of the Fund, Fiscal Periods and General Information

#### (a) Organization of the Fund

The Fund is organized as an open-ended mutual fund trust established under the laws of Manitoba and governed by a Declaration of Trust. The address of the Fund's registered office is 447 Portage Avenue, Winnipeg, Manitoba, Canada. The Fund is authorized to issue an unlimited number of securities of multiple series. If issued, Series F, P, and S securities are only available for purchase by other IG Wealth Management Funds or other qualified investors. All series generally share in the operations of the Fund on a pro rata basis except for items that can be specifically attributed to one or more series. Distributions for each series may vary, partly due to the differences in expenses between the series.

The information provided in these financial statements and notes thereto is for the six-month periods ended or as at September 30, 2024 and 2023, except for the comparative information presented in the Statements of Financial Position and notes thereto, which is as at March 31, 2024. In the year a Fund or series is established or reinstated, 'period' represents the period from inception or reinstatement. Where a series of a Fund was terminated during either period, the information for the series is provided up to close of business on the termination date.

#### (b) General information

I.G. Investment Management, Ltd. is the Manager and Trustee of the Fund. I.G. Investment Management, Ltd. and/or Mackenzie Investments Europe Limited acts as Portfolio Advisor(s) to the Fund. In some cases, Mackenzie Financial Corporation and/or Mackenzie Investments Asia Limited has been engaged as sub-advisor to provide investment services to the Fund. The Fund is distributed by Investors Group Financial Services Inc. and Investors Group Securities Inc. (collectively, the "Distributors"). These companies are, indirectly, wholly owned subsidiaries of IGM Financial Inc.

IGM Financial Inc. is a subsidiary of Power Corporation of Canada. Companies related to Power Corporation of Canada are therefore considered affiliates of the Trustee, the Manager and the Distributors. The Fund may invest in certain securities within the Power Group of Companies, subject to certain governance criteria, and these holdings, as at the end of the period, have been identified on the Schedule of Investments for the Fund. Any transactions during the periods, other than transactions with unlisted open-ended mutual funds, were executed through market intermediaries and under prevailing market terms and conditions.

### 2. Basis of Preparation and Presentation

These unaudited interim financial statements ("financial statements") have been prepared in accordance with IFRS Accounting Standards ("IFRS"), including international Accounting Standard ("IAS") 34, *Interim Financial Reporting*, as issued by the International Accounting Standards Board ("IASB"). These financial statements were prepared using the same accounting policies, critical accounting judgements and estimates as applied in the Fund's most recent audited annual financial statements for the year ended March 31, 2024. A summary of the Fund's material accounting policies under IFRS is presented in Note 3.

These financial statements are presented in Canadian dollars, which is the Fund's functional currency, and rounded to the nearest thousand unless otherwise indicated. These financial statements are prepared on a going concern basis using the historical cost basis, except for financial instruments that have been measured at fair value.

These financial statements were authorized for issue by the Manager on November 12, 2024.

### 3. Material Accounting Policies

#### (a) Financial instruments

Financial instruments include financial assets and liabilities such as debt and equity securities, investment funds and derivatives. The Fund classifies and measures financial instruments in accordance with IFRS 9, *Financial Instruments* ("IFRS 9"). Upon initial recognition, financial instruments are classified as fair value through profit or loss ("FVTPL"). All financial assets and liabilities are recognized in the Statement of Financial Position when the Fund becomes a party to the contractual requirements of the instrument. Financial instruments are derecognized when the right to receive cash flows from the instrument has expired or the Fund has transferred substantially all risks and rewards of ownership. Financial liabilities are derecognized when the obligation is discharged, cancelled and expires. Investment purchase and sale transactions are recorded as of the trade date.

Financial instruments are subsequently measured at FVTPL with changes in fair value recognized in the Statement of Comprehensive Income – Other changes in fair value of investments and other net assets – Net unrealized gain (loss). The cost of investments is determined on a weighted average cost basis.

Realized and unrealized gains and losses on investments are calculated based on the weighted average cost of investments and exclude commissions and other portfolio transaction costs, which are separately reported in the Statement of Comprehensive Income – Commissions and other portfolio transaction costs.

Gains and losses arising from changes in the fair value of the investments are included in the Statement of Comprehensive Income for the period in which they arise.

The Fund accounts for its holdings in unlisted open-ended investment funds, private funds ("Underlying Funds") and Exchange-Traded Funds ("ETFs"), if any, at FVTPL. For private funds, the Manager will rely on the valuations provided by the managers of the private funds, which represents the Fund's proportionate share of the net assets of these private funds. The Fund's investment in Underlying Funds and ETFs, if any, is presented in the Schedule of Investments at fair value which represents the Fund's maximum exposure on these investments.

The Fund's redeemable securities contain multiple dissimilar contractual obligations and entitle securityholders to the right to redeem their interest in the Fund for cash equal to their proportionate share of the net asset value of the Fund and therefore meet the criteria for classification as financial liabilities under IAS 32 *Financial Instruments: Presentation*. The Fund's obligation for net assets attributable to securityholders is presented at the redemption amount.

IAS 7, *Statement of Cash Flows*, requires disclosures related to changes in liabilities and assets, such as the securities of the Fund, arising from financing activities. Changes in securities of the Fund, including both changes from cash flows and non-cash changes, are included in the Statement of Changes in Financial Position. Any changes in the securities not settled in cash as at the end of the period are presented as either Accounts receivable for securities issued or Accounts payable for securities redeemed in the Statement of Financial Position. These accounts receivable and accounts payable amounts typically settle shortly after period-end.

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## NOTES TO FINANCIAL STATEMENTS

### 3. Material Accounting Policies (cont'd)

#### (b) Fair value measurement

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Investments listed on a public securities exchange or traded on an over-the-counter market, including ETFs, are valued on the basis of the last traded market price or closing price recorded by the security exchange on which the security is principally traded, where this price falls within the quoted bid-ask spread for the investment. In circumstances where this price is not within the bid-ask spread, Mackenzie determines the point within the bid-ask spread that is most representative of fair value based on the specific facts and circumstances. Mutual fund securities of an underlying fund are valued on a business day at the price calculated by the manager of such underlying fund in accordance with the constituting documents of such underlying fund. Unlisted or non-exchange traded investments, or investments where a last sale or close price is unavailable or investments for which market quotations are, in Mackenzie's opinion, inaccurate, unreliable, or not reflective of all available material information, are valued at their fair value as determined by Mackenzie using appropriate and accepted industry valuation techniques including valuation models. The fair value determined using valuation models requires the use of inputs and assumptions based on observable market data including volatility and other applicable rates or prices. In limited circumstances, the fair value may be determined using valuation techniques that are not supported by observable market data.

Cash and cash equivalents which includes cash on deposit with financial institutions and short-term investments that are readily convertible to cash, are subject to an insignificant risk of changes in value, and are used by the Fund in the management of short-term commitments. Cash and cash equivalents and short-term investments are reported at fair value which closely approximates their amortized cost due to their nature of being highly liquid and having short terms to maturity. Bank overdraft positions are presented under current liabilities as bank indebtedness in the Statement of Financial Position. Short-term investments that are not considered cash equivalents are separately disclosed in the Schedule of Investments.

The Fund may use derivatives (such as written options, futures, forward contracts, swaps or customized derivatives) to hedge against losses caused by changes in securities prices, interest rates or exchange rates. The Fund may also use derivatives for non-hedging purposes in order to invest indirectly in securities or financial markets, to gain exposure to other currencies, to seek to generate additional income, and/or for any other purpose considered appropriate by the Fund's portfolio manager(s), provided that the use of the derivative is consistent with the Fund's investment objectives. Any use of derivatives will comply with Canadian mutual fund laws, subject to the regulatory exemptions granted to the Fund, as applicable.

Valuations of derivative instruments are carried out daily, using normal exchange reporting sources for exchange-traded derivatives and specific broker enquiry for over-the-counter derivatives.

The value of forward contracts is the gain or loss that would be realized if, on the valuation date, the positions were to be closed out. The change in value of forward contracts is included in the Statement of Comprehensive Income – Other changes in fair value of investments and other net assets – Net unrealized gain (loss).

The daily fluctuation of futures contracts or swaps, along with daily cash settlements made by the Fund, where applicable, are equal to the change in unrealized gains or losses that are best determined at the settlement price. These unrealized gains or losses are recorded and reported as such until the Fund closes out the contract or the contract expires. Margin paid or deposited in respect of futures contracts or swaps is reflected as a receivable in the Statement of Financial Position – Margin on derivatives. Any change in the variation margin requirement is settled daily.

Premiums paid for purchasing an option are recorded in the Statement of Financial Position – Investments at fair value.

Premiums received from writing options are included in the Statement of Financial Position as a liability and subsequently adjusted daily to fair value. If a written option expires unexercised, the premium received is recognized as a realized gain. If a written call option is exercised, the difference between the proceeds of the sale plus the value of the premium, and the cost of the security is recognized as a realized gain or loss. If a written put option is exercised, the cost of the security acquired is the exercise price of the option less the premium received.

Refer to the Schedule of Derivative Instruments and Schedule of Options Purchased/Written, as applicable, included in the Schedule of Investments for a listing of derivative and options positions as at September 30, 2024.

The Fund categorizes the fair value of its assets and liabilities into three categories, which are differentiated based on the observable nature of the inputs and extent of estimation required.

Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;

Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly. Examples of Level 2 valuations include quoted prices for similar securities, quoted prices on inactive markets and from recognized investment dealers, and the application of factors derived from observable data to non-North American quoted prices in order to estimate the impact of differences in market closing times.

Financial instruments classified as Level 2 investments are valued based on the prices provided by an independent reputable pricing services company who prices the securities based on recent transactions and quotes received from market participants and through incorporating observable market data and using standard market convention practices. Short-term investments classified as Level 2 investments are valued based on amortized cost plus accrued interest which closely approximates fair value.

The estimated fair values for these securities may be different from the values that would have been used had a ready market for the investment existed; and

Level 3 – Inputs that are not based on observable market data.

The inputs are considered observable if they are developed using market data, such as publicly available information about actual events or transactions, and that reflect the assumption that market participants would use when pricing the asset or liability.

See Note 10 for the fair value classifications of the Fund.

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## NOTES TO FINANCIAL STATEMENTS

### 3. Material Accounting Policies (cont'd)

#### (c) Income recognition

Interest income for distribution purposes represents the coupon interest received by the Fund which is accounted for on an accrual basis. The Fund does not amortize premiums paid or discounts received on the purchase of fixed income securities except for zero coupon bonds, which are amortized on a straight-line basis. Dividends are accrued as of the ex-dividend date. Unrealized gains or losses on investments, realized gains or losses on the sale of investments, including foreign exchange gains or losses on such investments, are calculated on a weighted average cost basis. Distributions received from an underlying fund are included in interest income, dividend income, realized gains (losses) on sale of investments or fee rebate income, as appropriate, on the ex-dividend or distribution date.

Income, realized gains (losses) and unrealized gains (losses) are allocated daily among the series on a pro-rata basis.

#### (d) Securities lending and repurchase transactions

The Fund is permitted to enter into securities lending, repurchase and reverse repurchase transactions as set out in the Fund's Simplified Prospectus. These transactions involve the temporary exchange of securities for collateral with a commitment to redeliver the same securities on a future date.

Income is earned from these transactions in the form of fees paid by the counterparty and, in certain circumstances, interest paid on cash or securities held as collateral. Income earned from these transactions is included in the Statement of Comprehensive Income and recognized when earned. Securities lending transactions are administered by The Bank of New York Mellon (the "Securities Lending Agent"). The value of cash or securities held as collateral must be at least 102% of the fair value of the securities loaned, sold or purchased.

Note 10 summarizes the details of securities loaned and collateral received as at the end of period, as well as a reconciliation of securities lending income during the period, if applicable. Collateral received is comprised of debt obligations of the Government of Canada and other countries, Canadian provincial and municipal governments, and financial institutions.

#### (e) Commissions and other portfolio transaction costs

Commissions and other portfolio transaction costs are costs incurred to acquire, issue or dispose of financial assets or liabilities. They include fees and commissions paid to agents, exchanges, brokers, dealers and other intermediaries. The total brokerage commissions incurred by the Fund in connection with portfolio transactions for the periods, together with other transaction charges, is disclosed in the Statement of Comprehensive Income. Brokerage business is allocated to brokers based on the best net result for the Fund. Subject to this criteria, commissions may be paid to brokerage firms which provide (or pay for) certain services, other than order execution, which may include investment research, analysis and reports, and databases or software in support of these services. Where applicable and ascertainable, the value of these services generated during the periods is disclosed in Note 10. The value of certain proprietary services provided by brokers cannot be reasonably estimated.

#### (f) Increase (decrease) in net assets attributable to securityholders from operations per security

Increase (decrease) in net assets attributable to securityholders from operations per security in the Statement of Comprehensive Income represents the increase (decrease) in net assets attributable to securityholders from operations for the period, divided by the weighted average number of securities outstanding during the period.

#### (g) Currency

The functional and presentation currency of the Fund is Canadian dollars. Foreign currency purchases and sales of investments and foreign currency dividend and interest income and expenses are translated to Canadian dollars at the rate of exchange prevailing at the time of the transactions.

Foreign exchange gains (losses) on purchases and sales of foreign currencies are included in the Statement of Comprehensive Income – Net realized gain (loss).

The fair value of investments and other assets and liabilities, denominated in foreign currencies, are translated to Canadian dollars at the rate of exchange prevailing on each business day.

#### (h) Offsetting

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position only when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the asset and settle the liability simultaneously. In the normal course of business, the Fund enters into various master netting agreements or similar agreements that do not meet the criteria for offsetting in the Statement of Financial Position but still allow for the related amounts to be set off in certain circumstances, such as bankruptcy or termination of the contracts. Note 10 summarizes the details of such offsetting, if applicable, subject to master netting arrangements or other similar agreements and the net impact to the Statement of Financial Position if all such rights were exercised.

Income and expenses are not offset in the Statement of Comprehensive Income unless required or permitted to by an accounting standard, as specifically disclosed in the IFRS policies of the Fund.

#### (i) Net assets attributable to securityholders per security

Net assets attributable to securityholders per security is computed by dividing the net assets attributable to securityholders of a series of securities on a business day by the total number of securities of the series outstanding on that day.

#### (j) Net asset value per security

The daily Net Asset Value ("NAV") of an investment fund may be calculated without reference to IFRS as per the Canadian Securities Administrators' ("CSA") regulations. The difference between NAV and Net assets attributable to securityholders (as reported in the financial statements), if any, is mainly due to differences in fair value of investments and other financial assets and liabilities and is disclosed in Note 10, if applicable.

#### (k) Mergers

In a fund merger, the Fund acquires all of the assets and assumes all of the liabilities of the terminating fund at fair value in exchange for securities of the Fund on the effective date of the merger.

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## NOTES TO FINANCIAL STATEMENTS

### 3. Material Accounting Policies (cont'd)

#### (l) Future accounting changes

The Fund has determined there are no material implications to the Fund's financial statements arising from IFRS issued but not yet effective.

### 4. Critical Accounting Estimates and Judgments

The preparation of these financial statements requires management to make estimates and assumptions that primarily affect the valuation of investments. Estimates and assumptions are reviewed on an ongoing basis. Actual results may differ from these estimates.

The following discusses the most significant accounting judgments and estimates made in preparing the financial statements:

#### Use of Estimates

##### *Fair value of securities not quoted in an active market*

The Fund may hold financial instruments that are not quoted in active markets and are valued using valuation techniques that make use of observable data, to the extent practicable. Various valuation techniques are utilized, depending on a number of factors, including comparison with similar instruments for which observable market prices exist and recent arm's length market transactions. Key inputs and assumptions used are company specific and may include estimated discount rates and expected price volatilities. Changes in key inputs, could affect the reported fair value of these financial instruments held by the Fund.

#### Use of Judgements

##### *Classification and measurement of investments*

In classifying and measuring financial instruments held by the Fund, the Manager is required to make significant judgments in order to determine the most appropriate classification in accordance with IFRS 9. The Manager has assessed the Fund's business model, the manner in which all financial instruments are managed and performance evaluated as a group on a fair value basis, and concluded that FVTPL in accordance with IFRS 9 provides the most appropriate measurement and presentation of the Fund's financial instruments.

##### *Functional currency*

The Fund's functional and presentation currency is the Canadian dollar, which is the currency considered to best represent the economic effects of the Fund's underlying transactions, events and conditions taking into consideration the manner in which securities are issued and redeemed and how returns and performance by the Fund are measured.

##### *Interest in unconsolidated structured entities*

In determining whether an unlisted open-ended investment fund or an exchange-traded fund in which the Fund invests ("Underlying Funds"), but that it does not consolidate, meets the definition of a structured entity, the Manager is required to make significant judgments about whether these underlying funds have the typical characteristics of a structured entity. These Underlying Funds do meet the definition of a structured entity because:

- I. The voting rights in the Underlying Funds are not dominant factors in deciding who controls them;
- II. the activities of the Underlying Funds are restricted by their offering documents; and
- III. the Underlying Funds have narrow and well-defined investment objectives to provide investment opportunities for investors while passing on the associated risks and rewards.

As a result, such investments are accounted for at FVTPL. Note 10 summarizes the details of the Fund's interest in these Underlying Funds, if applicable.

### 5. Income Taxes

The Fund qualifies as a mutual fund trust under the provisions of the Income Tax Act (Canada) and, accordingly, is subject to tax on its income including net realized capital gains in the taxation year, which is not paid or payable to its securityholders as at the end of the taxation year. The Fund maintains a December year-end for tax purposes. The Fund may be subject to withholding taxes on foreign income. In general, the Fund treats withholding tax as a charge against income for tax purposes. The Fund will distribute sufficient amounts from net income for tax purposes, as required, so that the Fund will not pay income taxes other than refundable tax on capital gains, if applicable.

Losses of the Fund cannot be allocated to investors and are retained in the Fund for use in future years. Non-capital losses may be carried forward up to 20 years to reduce taxable income and realized capital gains of future years. Capital losses may be carried forward indefinitely to reduce future realized capital gains. Refer to Note 10 for the Fund's loss carryforwards.

### 6. Management Fees and Other Expenses

- (a) Each series of the Fund will incur expenses that can be specifically attributed to that series. Common expenses of the Fund are allocated across the series of the Fund on a pro rata basis.
- (b) The Manager provides or arranges for the provision of investment and advisory services for a management fee. See Note 10 for the annual rates paid (as a percent of average assets) by the Fund.
- (c) The Fund pays the Manager an administration fee and in return the Manager will bear the operating expenses of the Fund, other than certain specified costs. See Note 10 for the annual rates paid (as a percent of average assets) by the Fund.

Other Fund costs include taxes (including but not limited to GST/HST and income tax), transaction costs related to the purchase and sale of investments and derivatives, interest and borrowing costs, and Independent Review Committee ("IRC") costs.

# IG MACKENZIE GLOBAL DIVIDEND FUND

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## NOTES TO FINANCIAL STATEMENTS

### 6. Management Fees and Other Expenses (cont'd)

- (d) The Fund may pay the Distributors a service fee to compensate them for providing or arranging for the provision of services to the Fund. A portion of the service fee related to Series C and Tc is rebated by the Distributors to the Fund on a quarterly basis as outlined in the Fund's Prospectus.  
The rebate is distributed as a capital distribution to eligible securityholders and is reinvested in additional Series C or Tc securities of the Fund or another distributing fund held by the securityholder. See Note 10 for the annual rates paid (as a percent of average assets) by the Fund.
- (e) The Trustee is responsible for overall direction and management of the affairs of the Fund. See Note 10 for the annual rates paid (as a percent of average assets) to the Trustee by the Fund.
- (f) An advisory fee is charged by the Distributors for investment advice and administrative services related to Series U and Tu, if issued. The advisory fee is payable monthly directly by investors in Series U and Tu, and not by the Fund.
- (g) GST/HST paid by the Fund on its expenses is not recoverable. In these financial statements, reference to GST/HST includes QST (Quebec sales tax), as applicable.
- (h) Other expenses are comprised of interest and borrowing charges and other miscellaneous expenses.
- (i) The Manager may, at its discretion, pay certain expenses of the Fund so that the Fund's performance remains competitive; however, there is no assurance that this will occur in the future. Any expenses absorbed by the Manager during the periods have been reported in the Statements of Comprehensive Income.
- (j) Investment, if any, in Underlying Funds will be in series that do not pay fees. The ETFs into which the Fund may invest may have their own fees and expenses which reduce the value of the ETF. Generally, the Manager has determined that fees paid by an ETF are not duplicative with the fees paid by the Fund. However, where the ETF is managed by Mackenzie Financial Corporation, the ETF may distribute a fee rebate to the Fund to offset fees paid within the ETF. There is no assurance that these distributions will continue in the future.
- (k) Agreements between the individual members of the Fund's IRC and the Trustee, on behalf of the Fund, provides for the indemnification of each IRC member by the Fund from and against liabilities and costs in respect of any action or suit against the member by reason of being or having been a member of the IRC, provided that the member acted honestly and in good faith with a view to the best interest of the Fund, or, in the case of a criminal or administrative action or proceeding that is enforced by a monetary penalty, that they had reasonable grounds for believing that his/her conduct was lawful. No claims with respect to such occurrences have been made and, as such, no amount has been recorded in these financial statements with respect to these indemnifications.

### 7. Fund's Capital

The capital of the Fund, which is comprised of the net assets attributable to securityholders, is divided into different series with each series having an unlimited number of securities. The securities outstanding for the Fund as at September 30, 2024 and 2023 and securities issued, reinvested and redeemed for the periods are presented in the Statement of Changes in Financial Position. The Manager manages the capital of the Fund in accordance with the investment objectives as discussed in Note 10.

### 8. Financial Instruments Risk

#### (a) Risk management

The Fund's investment activities expose it to a variety of financial risks, as defined in IFRS 7, *Financial Instruments: Disclosures* ("IFRS 7"). The Fund's exposure to financial risks is concentrated in its investments, which are presented in the Schedule of Investments, as at September 30, 2024, grouped by asset type, with geographic and sector information.

The Manager seeks to minimize potential adverse effects of financial instrument risks on the Fund's performance by employing professional, experienced portfolio advisors, daily monitoring of the Fund's positions and market events, and diversifying the investment portfolio within the constraints of the investment objective. To assist in managing risk, the Manager also uses internal guidelines that identify the target exposures for each type of risk, maintains a governance structure that oversees the Fund's investment activities and monitors compliance with the Fund's stated investment strategy, internal guidelines and securities regulations.

#### (b) Liquidity risk

Liquidity risk arises when the Fund encounters difficulty in meeting its financial obligations as they become due. The Fund is exposed to liquidity risk due to potential daily cash redemptions of redeemable securities. In order to monitor the liquidity of its assets, the Fund utilizes a liquidity risk management program that calculates the number of days to convert the investments held by the Fund into cash using a multi-day liquidation approach. This liquidity risk analysis assesses the Fund's liquidity against predetermined minimum liquidity percentages, established for different time periods, and is monitored quarterly. In addition, the Fund has the ability to borrow up to 5% of its net assets for the purposes of funding redemptions. In order to comply with securities regulations, the Fund must maintain at least 85% of its assets in liquid investments (i.e., investments that can be readily sold).

#### (c) Currency risk

Currency risk is the risk that financial instruments which are denominated or exchanged in a currency other than the Canadian dollar, which is the Fund's functional currency, will fluctuate due to changes in exchange rates. Generally, foreign denominated investments increase in value when the value of the Canadian dollar (relative to foreign currencies) falls. Conversely, when the value of the Canadian dollar rises relative to foreign currencies, the values of foreign denominated investments fall.

Note 10 indicates the foreign currencies, if applicable, to which the Fund had significant exposure, including both monetary and non-monetary financial instruments, and illustrates the potential impact, in Canadian dollar terms, to the Fund's net assets had the Canadian dollar strengthened or weakened by 5% relative to all foreign currencies, all other variables held constant. In practice, the actual trading results may differ and the difference could be material.

The Fund's sensitivity to currency risk illustrated in Note 10 includes potential indirect impacts from Underlying Funds and ETFs in which the Fund invests, and/or derivative contracts including forward currency contracts. Other financial assets and liabilities (including dividends and interest receivable, and receivables/payables for investments sold/purchased) that are denominated in foreign currencies do not expose the Fund to significant currency risk.

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## NOTES TO FINANCIAL STATEMENTS

### 8. Financial Instruments Risk (cont'd)

#### (d) Interest rate risk

Interest rate risk arises on interest-bearing financial instruments. The Fund is exposed to the risk that the value of interest-bearing financial instruments will fluctuate due to changes in the prevailing levels of market interest rates. Generally, these securities increase in value when interest rates fall and decrease in value when interest rates rise.

If significant, Note 10 summarizes the Fund's interest-bearing financial instruments by remaining term to maturity and illustrates the potential impact to the Fund's net assets had prevailing interest rates increased or decreased by 1%, assuming a parallel shift in the yield curve, all other variables held constant.

The Fund's sensitivity to interest rate changes was estimated using weighted average duration, and a valuation model that estimates the impact to the fair value of mortgages based on changes in prevailing interest rates in a manner consistent with the valuation policy for mortgages. In practice, the actual trading results may differ and the difference could be material.

The Fund's sensitivity to interest rate risk illustrated in Note 10 includes potential indirect impacts from Underlying Funds and ETFs in which the Fund invests, and/or derivative contracts. Cash and cash equivalents and other money market instruments are short term in nature and are not generally subject to significant amounts of interest rate risk.

#### (e) Credit risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment that it has entered into with the Fund. Note 10 summarizes the Fund's exposure, if applicable and significant, to credit risk. If presented, credit ratings and rating categories are based on ratings issued by a designated rating organization. Indirect exposure to credit risk may arise from fixed-income securities, such as bonds, held by the Underlying Funds and ETFs, if any. The fair value of debt securities includes consideration of the creditworthiness of the debt issuer.

To minimize the possibility of settlement default, securities are exchanged for payment simultaneously, where market practices permit, through the facilities of a central depository and/or clearing agency where customary. The carrying amount of investments and other assets represents the maximum credit risk exposure as at the date of the Statement of Financial Position.

The Fund may enter into securities lending transactions with counterparties and it may also be exposed to credit risk from the counterparties to the derivative instruments it may use. Credit risk associated with these transactions is considered minimal as all counterparties have a rating equivalent to a designated rating organization's credit rating of not less than A-1 (low) on their short-term debt and of A on their long-term debt, as applicable.

#### (f) Other price risk

Other price risk is the risk that the value of financial instruments will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or currency risk), whether caused by factors specific to an individual investment, its issuer or other factors affecting all instruments traded in a market or market segment. All investments present a risk of loss of capital. The Manager manages this risk through a careful selection of securities and other financial instruments within the parameters of the investment strategies. Except for certain derivative contracts, the maximum risk resulting from financial instruments is equivalent to their fair value. The maximum risk of loss on certain derivative contracts such as forwards, swaps and futures contracts is equal to their notional values. In the case of written call (put) options and futures contracts sold short, the maximum loss to the Fund increases, theoretically without limit, as the fair value of the underlying security increases (decreases). However, these instruments are generally used within the overall investment management process to manage the risk from the underlying investments and do not typically increase the overall risk of loss to the Fund. This risk is mitigated by ensuring that the Fund holds a combination of the underlying interest, cash cover and/or margin that is equal to or greater than the value of the derivative contract.

Other price risk typically arises from exposure to equity and commodity securities. If significant, Note 10 illustrates the potential increase or decrease in the Fund's net assets, had the prices on the respective exchanges for these securities increased or decreased by 10%, all other variables held constant. In practice, the actual trading results may differ and the difference could be material.

The Fund's sensitivity to other price risk illustrated in Note 10 includes potential indirect impacts from Underlying Funds and ETFs in which the Fund invests, and/or derivative contracts.

In addition, if the Fund invests in IG Mackenzie Real Property Fund, the Fund is exposed to the risk that the value of the Underlying Fund could change as a result of changes in the valuation of real properties. Valuations of real properties are sensitive to changes in capitalization rates. Note 10 also indicates the Fund's sensitivity, if any, to a 25 basis point change in the weighted average capitalization rates.

#### (g) Underlying funds

The Fund may invest in underlying funds and may be indirectly exposed to currency risk, interest rate risk, other price risk and credit risk from fluctuations in the value of financial instruments held by the underlying funds. Note 10 summarizes the Fund's exposure, if applicable and significant, to these risks from underlying funds.



# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## NOTES TO FINANCIAL STATEMENTS

### 9. Other Information

#### (a) Abbreviations

Foreign currencies, if any, are presented in these financial statements using the following abbreviated currency codes:

Currency Code	Description	Currency Code	Description	Currency Code	Description
AUD	Australian dollars	HUF	Hungarian forint	PEN	Peruvian nuevo sol
BRL	Brazilian real	IDR	Indonesian rupiah	PHP	Philippine peso
CAD	Canadian dollars	ILS	Israeli sheqel	PLN	Polish zloty
CHF	Swiss franc	INR	Indian rupee	RON	Romanian leu
CZK	Czech koruna	JPY	Japanese yen	RUB	Russian ruble
CLP	Chilean peso	KOR	South Korean won	SEK	Swedish krona
CNY	Chinese yuan	MXN	Mexican peso	SGD	Singapore dollars
COP	Colombian peso	MYR	Malaysian ringgit	THB	Thailand baht
DKK	Danish krone	NGN	Nigerian naira	TRL	Turkish lira
EUR	Euro	NOK	Norwegian krona	USD	United States dollars
GBP	United Kingdom pounds	NTD	New Taiwan dollar	ZAR	South African rand
HKD	Hong Kong dollars	NZD	New Zealand dollars	ZMW	Zambian kwacha

#### (b) Additional information available

A copy of the Fund's current Simplified Prospectus, Annual Information Form and/or Management Report of Fund Performance, will be provided, without charge, by writing to: Investors Group Financial Services Inc., 447 Portage Avenue, Winnipeg, Manitoba, R3B 3H5 or, in Quebec, 2001, Robert-Bourassa Boulevard, Bureau 2000, Montreal, Quebec, H3A 2A6, or by calling toll-free 1-888-746-6344 (in Quebec 1-800-661-4578), or by visiting the IG Wealth Management website at [www.ig.ca](http://www.ig.ca) or SEDAR+ at [www.sedarplus.ca](http://www.sedarplus.ca). Copies of financial statements for all IG Wealth Management Funds are also available upon request or by visiting the IG Wealth Management website at [www.ig.ca](http://www.ig.ca) or SEDAR+ at [www.sedarplus.ca](http://www.sedarplus.ca).



# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## NOTES TO FINANCIAL STATEMENTS

### 10. Fund Specific Information (in '000, except for (a)) (cont'd)

#### (c) Securities Lending

	September 30, 2024		March 31, 2024	
	(\$)		(\$)	
Value of securities loaned	45,830		24,838	
Value of collateral received	48,916		26,146	

  

	September 30, 2024		September 30, 2023	
	(\$)	(%)	(\$)	(%)
Gross securities lending income	16	100.0	65	100.0
Tax withheld	–	–	(2)	(3.1)
	16	100.0	63	96.9
Payments to securities lending agent	(3)	(18.8)	(12)	(18.4)
Securities lending income	13	81.2	51	78.5

#### (d) Commissions

	(\$)
September 30, 2024	49
September 30, 2023	37

#### (e) Risks Associated with Financial Instruments

##### i. Risk exposure and management

The Fund aims to provide above-average income yield, protect the value of its investments, and achieve long-term capital appreciation by investing primarily in global, dividend paying common stock. The Fund may also invest in other investments such as income trusts, bonds, convertible debentures and preferred shares.

##### ii. Currency risk

The tables below summarize the Fund's exposure to currency risk.

Currency	September 30, 2024				Impact on net assets			
	Investments	Cash and Short-Term Investments	Derivative Instruments	Net Exposure*	Strengthened by 5%		Weakened by 5%	
	(\$)	(\$)	(\$)	(\$)	(\$)	%	(\$)	%
USD	501,801	2,704	(82,648)	421,857				
EUR	83,350	–	(8,892)	74,458				
GBP	67,003	(3)	(6,685)	60,315				
JPY	29,285	1,132	(165)	30,252				
CHF	17,381	–	(2,208)	15,173				
NTD	10,569	–	–	10,569				
SGD	10,119	–	–	10,119				
SEK	9,563	–	167	9,730				
HKD	6,144	–	–	6,144				
DKK	5,883	–	–	5,883				
ZAR	2,902	–	–	2,902				
BRL	448	–	–	448				
NOK	–	–	332	332				
NZD	6,754	–	(6,555)	199				
AUD	–	(3)	54	51				
MXN	1,047	–	(1,048)	(1)				
Total	752,249	3,830	(107,648)	648,431				
% of Net Assets	93.0	0.5	(13.3)	80.2				
Total currency rate sensitivity					(32,238)	(4.0)	32,633	4.0

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## NOTES TO FINANCIAL STATEMENTS

### 10. Fund Specific Information (in '000, except for (a)) (cont'd)

#### (e) Risks Associated with Financial Instruments (cont'd)

##### ii. Currency risk (cont'd)

March 31, 2024					Impact on net assets			
Currency	Investments (\$)	Cash and Short-Term Investments (\$)	Derivative Instruments (\$)	Net Exposure* (\$)	Strengthened by 5%		Weakened by 5%	
					(\$)	%	(\$)	%
USD	451,027	1,739	(40,741)	412,025				
EUR	96,537	(3)	(23,803)	72,731				
GBP	41,416	–	1,091	42,507				
JPY	26,164	(29)	791	26,926				
CHF	15,010	–	(2,141)	12,869				
DKK	11,716	62	–	11,778				
NTD	10,151	–	–	10,151				
SGD	7,243	–	–	7,243				
BRL	5,183	–	–	5,183				
SEK	4,495	–	(1,287)	3,208				
MXN	9,725	–	(6,719)	3,006				
HKD	2,783	48	–	2,831				
ZAR	2,283	–	–	2,283				
NOK	–	–	69	69				
THB	–	–	1	1				
CLP	–	–	(1)	(1)				
AUD	–	4	(28)	(24)				
NZD	9,568	–	(9,644)	(76)				
<b>Total</b>	<b>693,301</b>	<b>1,821</b>	<b>(82,412)</b>	<b>612,710</b>				
<b>% of Net Assets</b>	<b>93.3</b>	<b>0.2</b>	<b>(11.1)</b>	<b>82.4</b>				
<b>Total currency rate sensitivity</b>					<b>(30,636)</b>	<b>(4.1)</b>	<b>30,636</b>	<b>4.1</b>

\* Includes both monetary and non-monetary financial instruments

##### iii. Interest rate risk

The tables below summarize the Fund's exposure to interest rate risks from its investments in bonds and derivative instruments by term to maturity.

	Bonds (\$)	Derivative Instruments (\$)	Impact on net assets			
			Increase by 1%		Decrease by 1%	
September 30, 2024			(\$)	(%)	(\$)	(%)
Less than 1 year	1,191	(9,131)				
1-5 years	32,832	–				
5-10 years	90,709	–				
Greater than 10 years	20,393	–				
<b>Total</b>	<b>145,125</b>	<b>(9,131)</b>				
<b>Total sensitivity to interest rate changes</b>			<b>(9,443)</b>	<b>(1.2)</b>	<b>9,443</b>	<b>1.2</b>

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## NOTES TO FINANCIAL STATEMENTS

### 10. Fund Specific Information (in '000, except for (a)) (cont'd)

#### (e) Risks Associated with Financial Instruments (cont'd)

##### iii. Interest rate risk (cont'd)

March 31, 2024	Bonds (\$)	Derivative Instruments (\$)	Impact on net assets			
			Increase by 1%		Decrease by 1%	
			(\$)	(%)	(\$)	(%)
Less than 1 year	1,188	2,983				
1-5 years	22,278	–				
5-10 years	62,617	–				
Greater than 10 years	29,754	–				
Total	115,837	2,983				
Total sensitivity to interest rate changes			(9,269)	(1.2)	9,269	1.2

##### iv. Other price risk

The table below summarizes the Fund's exposure to other price risk.

Impact on net assets	Increased by 10%		Decreased by 10%	
	(\$)	(%)	(\$)	(%)
September 30, 2024	65,039	8.0	(65,039)	(8.0)
March 31, 2024	59,967	8.1	(59,955)	(8.1)

##### v. Credit risk

The Fund's greatest concentration of credit risk is in fixed-income securities, such as bonds, and certain derivative contracts, if applicable. The maximum exposure to any one issuer as at September 30, 2024, was 7.6% of the net assets of the Fund (March 31, 2024 – 3.8%).

As at September 30, 2024 and March 31, 2024, debt securities by credit rating are as follows:

Bond Rating*	September 30, 2024	March 31, 2024
	% of Net Assets	% of Net Assets
AAA	2.0	2.2
AA	9.1	4.4
A	0.8	1.2
BBB	2.9	3.9
Less than BBB	1.8	2.5
Unrated	1.3	1.4
Total	17.9	15.6

\* Credit ratings and rating categories are based on ratings issued by a designated rating organization

#### (f) Fair Value Classification

The table below summarizes the fair value of the Fund's financial instruments using the fair value hierarchy described in note 3.

	September 30, 2024				March 31, 2024			
	Level 1 (\$)	Level 2 (\$)	Level 3 (\$)	Total (\$)	Level 1 (\$)	Level 2 (\$)	Level 3 (\$)	Total (\$)
Bonds	–	145,032	93	145,125	–	115,813	24	115,837
Equities	414,956	221,593	–	636,549	594,037	–	1	594,038
Options	–	140	–	140	–	13	–	13
Exchange-traded funds/notes	11,288	–	–	11,288	5,663	–	–	5,663
Mutual funds	2,550	–	–	2,550	–	–	–	–
Short-term investments	–	5,731	–	5,731	–	22,058	–	22,058
Derivative assets	32	1,275	–	1,307	99	328	–	427
Derivative liabilities	(49)	(767)	–	(816)	(9)	(755)	–	(764)
Total	428,777	373,004	93	801,874	599,790	137,457	25	737,272

The Fund's policy is to recognize transfers into and transfers out of fair value hierarchy levels as of the date of the event or change in circumstances that caused the transfer.

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## NOTES TO FINANCIAL STATEMENTS

### 10. Fund Specific Information (in '000, except for (a)) (cont'd)

#### (f) Fair Value Classification (cont'd)

During the period ended September 30, 2024, non-North American equities frequently transferred between Level 1 (unadjusted quoted market prices) and Level 2 (adjusted market prices). As at September 30, 2024, these securities were classified as Level 2 (March 31, 2024 – Level 1).

During the period ended September 30, 2024, investments with a fair value of \$Nil (March 31, 2024 – \$25) were transferred from Level 2 to Level 3 as a result of changes in the inputs used for valuation.

The table below presents a reconciliation of financial instruments measured at fair value using unobservable inputs (Level 3) for the periods ended September 30, 2024 and March 31, 2024:

	September 30, 2024			March 31, 2024		
	Equities (\$)	Bonds (\$)	Total (\$)	Equities (\$)	Bonds (\$)	Total (\$)
Balance – beginning of period	1	24	25	1	–	1
Purchases	–	70	70	–	–	–
Sales	–	–	–	–	–	–
Transfers in	–	–	–	25	25	25
Transfers out	–	–	–	–	–	–
Gains (losses) during the period:						
Realized	–	–	–	–	–	–
Unrealized	(1)	(1)	(2)	(25)	(1)	(1)
Balance – end of period	–	93	93	1	24	25
Change in unrealized gains (losses) during the period attributable to securities held at end of period	(1)	(1)	(2)	(25)	(1)	(1)

Changing one or more of the inputs to reasonably possible alternative assumptions for valuing Level 3 financial instruments would not significantly affect the fair value of those instruments.

#### (g) Manager's Investment in the Fund

As at September 30, 2024 and March 31, 2024, there were no investments by the Manager in the Fund.

#### (h) Offsetting of Financial Assets and Liabilities

The tables below present financial assets and financial liabilities that are subject to master netting arrangements or other similar agreements and the net impact on the Fund's Statements of Financial Position if all set-off rights were exercised as part of future events such as bankruptcy or termination of contracts. No amounts were offset in the financial statements.

	September 30, 2024			
	Gross amount of assets/liabilities (\$)	Amount available for offset (\$)	Margin (\$)	Net amount (\$)
Unrealized gains on derivative contracts	1,043	(310)	–	733
Unrealized losses on derivative contracts	(702)	310	249	(143)
Liability for options written	–	–	–	–
Total	341	–	249	590

  

	March 31, 2024			
	Gross amount of assets/liabilities (\$)	Amount available for offset (\$)	Margin (\$)	Net amount (\$)
Unrealized gains on derivative contracts	347	(171)	–	176
Unrealized losses on derivative contracts	(725)	171	538	(16)
Liability for options written	–	–	–	–
Total	(378)	–	538	160

# IG MACKENZIE GLOBAL DIVIDEND FUND

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2024

## NOTES TO FINANCIAL STATEMENTS

### 10. Fund Specific Information *(in '000, except for (a)) (cont'd)*

#### (i) Interest in Unconsolidated Structured Entities

The Fund's investment details in the Underlying Funds as at September 30, 2024 and March 31, 2024 are as follows:

<b>September 30, 2024</b>	<b>% of Underlying Fund's Net Assets</b>	<b>Fair Value of Fund's Investment (\$)</b>
Mackenzie Floating Rate Income ETF	0.5	2,530
Mackenzie Global Corporate Fixed Income Fund Series IG	0.6	959
Mackenzie Global Dividend ETF	4.3	6,393
Mackenzie Global Sustainable Bond ETF	0.4	828
Mackenzie High Quality Floating Rate Fund Series IG	0.6	1,591
Mackenzie U.S. Aggregate Bond Index ETF (CAD-Hedged)	1.2	503
Mackenzie US High Yield Bond Index ETF (CAD-Hedged)	2.7	1,034

<b>March 31, 2024</b>	<b>% of Underlying Fund's Net Assets</b>	<b>Fair Value of Fund's Investment (\$)</b>
Mackenzie Floating Rate Income ETF	0.4	2,579
Mackenzie Global Sustainable Bond ETF	0.4	807
Mackenzie U.S. Aggregate Bond Index ETF (CAD-Hedged)	1.4	490
Mackenzie US High Yield Bond Index ETF (CAD-Hedged)	2.7	1,027
Mackenzie US Investment Grade Corporate Bond Index ETF (CAD-Hedged)	0.2	760

#### (j) Distributions from Investments in ETFs Managed by the Sub-advisor

During the period, the Fund received \$22 (September 30, 2023 – \$19) in income distributions from investments in ETFs managed by the sub-advisor to offset fees paid within the ETFs. There is no assurance that these distributions will continue in the future.