

# Appendix

## GRI Content Index

Breckinridge has reported in accordance with the GRI Standards (GRI 1: Foundation 2021) for the period 1/1/22 - 12/31/22.

Description	Report Location / Direct Answer
2-1 Organizational details	See <a href="#">Breckinridge Form ADV Part 2A</a> .
2-2 Entities included in the organization's sustainability reporting	Breckinridge does not own or have interest in any subsidiaries, joint ventures, or affiliates, including minority interests.
2-3 Reporting period, frequency and contact point	This report is as of 12/31/22 for the calendar year 2022 unless otherwise noted. We publish the report annually. Contact Kelly Silva at <a href="mailto:ksilva@breckinridge.com">ksilva@breckinridge.com</a> for questions regarding this report.
2-4 Restatements of information	See Net Zero Asset Commitment, Emissions Profile, pg 13.
2-5 External assurance	Breckinridge's report has not been externally assured.
2-6 Activities, value chain and other business relationships	Sector: Private, financials, asset management & custody activities. See <a href="#">Our Clients</a> . See <a href="#">Strategies</a> . See <a href="#">CSR supplement</a> .
2-7 Employees	See Introduction, pg 4. See Diversity, Equity and Inclusion, pg 16. Based on headcount of FT employees as of 12/31/22 collected in an optional self-identifying survey.
2-8 Workers who are not employees	In 2022 we employed eight interns. See Diversity, Equity and Inclusion, pg 15-16.
2-9 Governance structure and composition	See Introduction, Governance of Sustainability, pg 5.
2-10 Nomination and selection of the highest governance body	Nominations for election, typically from the chair of the Board, are presented for a vote at the annual shareholder meeting.
2-11 Chair of the highest governance body	The Board is chaired by the firm's president, Peter Coffin.
2-12 Role of the highest governance body in overseeing the management of impacts	See Introduction, Governance of Sustainability, pg 5.
2-13 Delegation of responsibility for managing impacts	See Introduction, Governance of Sustainability, pg 5.
2-14 Role of the highest governance body in sustainability reporting	See B Lab <a href="#">Benefit Corporation</a> , Additional Information, reference to Benefit Director.
2-15 Conflicts of interest	The Board has a Conflicts of Interest policy and members provide annual confirmation of any conflicts.
2-16 Communication of critical concerns	Concerns will be communicated to the Board by management in quarterly meetings or on an ad hoc basis. No critical concerns were elevated to the Board during the reporting period.
2-17 Collective knowledge of the highest governance body	See <a href="#">CSR supplement</a> .
2-18 Evaluation of the performance of the highest governance body	Performance of the Board is assessed by the chair on an annual basis.
2-19 Remuneration policies	Board members receive fixed pay per quarter, and variable pay for participation in meetings.
2-20 Process to determine remuneration	Remuneration of the Board is reviewed by the chair on an annual basis.
2-21 Annual total compensation ratio	See <a href="#">CSR supplement</a> .
2-22 Statement on sustainable development strategy	See Letter from our President, pg 3.
2-23 Policy commitments	See <a href="#">CSR supplement</a> .

2-24 Embedding policy commitments	We maintain compliance and information security policies and a Code of Ethics. Employees attest to receipt and review of the documents.
2-25 Processes to remediate negative impacts	Our Compliance Manual defines client complaints and mechanisms to report, resolve and monitor them.
2-26 Mechanisms for seeking advice and raising concerns	Our Code of Ethics covers reporting of concerns by employees, and specifically mentions seeking the advice of the Chief Compliance Officer.
2-27 Compliance with laws and regulations	For the year ended December 31, 2022, we have not identified incidents of non-compliance with laws and regulations.
2-28 Membership associations	See Collaborations and Thought Leadership, pg 24-25.
2-29 Approach to stakeholder engagement	See B Corp & Benefit Corporation Designations, pg 6-7.
2-30 Collective bargaining agreements	0% of Breckinridge employees are covered by collective bargaining agreements as labor unions are not prevalent in the asset management industry.
3-1 Process to determine material topics	See Materiality Map, pg 10-11.
3-2 List of material topics	See Materiality Map, pg 11.
<b>Economic performance</b>	
3-3 Management of material topics	See <a href="#">About Us</a> .
201-1 Direct economic value generated and distributed	See <a href="#">CSR supplement</a> .
201-2 Financial implications and other risks and opportunities due to climate change	See <a href="#">CSR supplement</a> .
201-3 Defined benefit plan obligations and other retirement plans	See <a href="#">CSR supplement</a> .
201-4 Financial assistance received from government	See <a href="#">CSR supplement</a> .
<b>Market presence</b>	
3-3 Management of material topics	See <a href="#">CSR supplement</a> .
202-2 Proportion of senior management hired from the local community	See <a href="#">CSR supplement</a> .
<b>Procurement practices</b>	
3-3 Management of material topics	See <a href="#">CSR supplement</a> .
204-1 Proportion of spending on local suppliers	See <a href="#">CSR supplement</a> .
<b>Anti-corruption</b>	
3-3 Management of material topics	Our approach to anti-corruption is outlined within our Code of Ethics and Compliance Manual and overseen by our Chief Compliance Officer.
205-2 Communication and training about anti-corruption policies and procedures	Employees must comply with quarterly certification processes, follow the rules set out in the Code of Ethics, and participate in ongoing compliance training.
205-3 Confirmed incidents of corruption and actions taken	For the year ended December 31, 2022, we have not identified incidents of corruption and therefore have not taken any corrective action.
<b>Emissions</b>	
3-3 Management of material topics	See Net Zero, pg 12-13.
305-1 Direct (Scope 1) GHG emissions	See Net Zero, pg 13.
305-2 Energy indirect (Scope 2) GHG emissions	See Net Zero, pg 13.

305-3 Other indirect (Scope 3) GHG emissions	See Net Zero, pg 13.
305-5 Reduction of GHG emissions	See Net Zero, pg 12-13.
<b>Training and education</b>	
3-3 Management of material topics	See <a href="#">CSR supplement</a> . See Diversity, Equity and Inclusion, pg 16-17.
404-2 Programs for upgrading employee skills and transition assistance programs	See <a href="#">CSR supplement</a> . See Diversity, Equity and Inclusion, pg 16.
404-3 Percentage of employees receiving regular performance and career development reviews	See <a href="#">CSR supplement</a> .
<b>Diversity and equal opportunity</b>	
3-3 Management of material topics	See Diversity, Equity and Inclusion, pg 14-16.
405-1 Diversity of governance bodies and employees	See <a href="#">CSR Supplement</a> . See Diversity, Equity and Inclusion, pg 16.
405-2 Ratio of basic salary and remuneration of women to men	See Diversity, Equity and Inclusion, pg 16.
<b>Non-discrimination</b>	
3-3 Management of material topics	See <a href="#">CSR supplement</a> .
406-1 Incidents of discrimination and corrective actions taken	For the year ended December 31, 2022, we have not identified incidents of discrimination, and no corrective action was needed.
<b>Local communities</b>	
3-3 Management of material topics	See <a href="#">Sustainability Initiatives</a> .
413-1 Operations with local community engagement, impact assessments, and development programs	See Corporate Citizenship, pg 18-19. See Our Materiality Map Progress, pg 23.
<b>Public policy</b>	
3-3 Management of material topics	Our political contributions policy complies with the <a href="#">SEC rule</a> regulating political contributions by investment advisors and their employees.
<b>Marketing and labeling</b>	
<b>3-3 Management of material topics</b>	<b>See <a href="#">CSR supplement</a>.</b>
417-2 Incidents of non-compliance concerning product and service information and labeling	For the year ended December 31, 2022, we have not identified incidents of non-compliance concerning product and service information and labeling.
417-3 Incidents of non-compliance concerning marketing communications	For the year ended December 31, 2022, we have not identified incidents of non-compliance concerning marketing communications.
<b>Customer privacy</b>	
<b>3-3 Management of material topics</b>	<b>See <a href="#">Privacy Notice</a>.</b>
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	For the year ending December 31, 2022, we have not identified substantiated complaints concerning breaches of customer privacy and losses of customer data.