

## GRI Content Index – Comprehensive continued

## Specific Standard Disclosures for Construction and Real Estate Sector

Category	Aspect	Specific Standard Disclosures – Material Aspects	Description	Reference
Economic		G4-DMA	Disclosure of management approach	Annual Report 2015/2016, Operating Landscape
	Economic Performance	G4-EC1	Direct economic value generated and distributed	Annual Report 2015/2016, Financial Review
		G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		G4-EC3	Coverage of the organization's defined benefit plan obligations	Annual Report 2015/2016, Corporate Governance Report
		G4-EC4	Financial assistance received from government	Not applicable, no material financial assistance received from government
		G4-EC5	Ratios of standard entry wage by gender compared to local minimum wage at significant locations of operation	We comply with the minimum wage ordinance and exceed regulatory requirements of minimum wage legislation by offering out-sourced workers paid lunch break and rest days
	Market Presence	G4-EC6	Proportion of senior management hired from the local community at significant locations of operation	Our senior management are all drawn from the local community
		G4-EC7	Development and Impact of Infrastructure Investments and Services Supported	Annual Report 2015/2016, inside front cover page
		G4-EC8	Significant indirect economic impacts, including the extent of impacts	Annual Report 2015/2016, Financial Review
	Procurement Practices	G4-EC9	Proportion of spending on local suppliers at significant locations of operation	Annual Report 2015/2016, Corporate Governance Report

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Environmental		G4-DMA	Disclosure of management approach	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
	Materials	G4-EN1	Materials used by weight or volume	We procured HK\$316,907.9 of paper products, other materials used were included in concerned contracts
		G4-EN2	Percentage of materials used that are recycled input materials	N/A
	Energy	G4-EN3	Energy consumption within the organization	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		G4-EN5	Energy intensity	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		G4-EN6	Reduction of energy consumption	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		G4-EN7	Reductions in energy requirements of products and services	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		CRE1	Building energy intensity	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
	Water	G4-EN8	Total water withdrawal by source	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		G4-EN10	Percentage and total volume of water recycled and reused	Treated recycled water from cooling towers is for non-potable purposes. Currently no water meters are installed to record the total volume of water recycled and reused
		CRE2	Building water intensity	Building water intensity is 0.08m <sup>3</sup> /sqf (water consumption/sqf)

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	Emissions	G4-EN15	Direct Greenhouse Gas (GHG) emissions (Scope 1)	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		G4-EN16	Energy indirect Greenhouse Gas (GHG) emissions (Scope 2)	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		G4-EN17	Other indirect Greenhouse Gas (GHG) emissions (Scope 3)	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		G4-EN18	Greenhouse gas (GHG) emissions intensity	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		G4-EN19	Reduction of Greenhouse Gas (GHG) emissions	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		CRE3	Greenhouse Gas emissions intensity from buildings	Greenhouse gas emissions intensity of buildings is 8.85kg CO <sub>2</sub> e/sqf (greenhouse gas emissions/sqf)
		CRE4	Greenhouse Gas emissions intensity from new construction and redevelopment activity	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		G4-EN22	Total water discharge by quality and destination	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		G4-EN23	Total weight of waste by type and disposal method	Sustainability Website 2015/2016, Data Tables
		G4-EN27	Extent of impact mitigation of environmental impacts of products and services	Sustainability Website 2015/2016, Maintaining Good Environmental Stewardship
		G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	No significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations

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	Overall	G4-EN31	Total environmental protection expenditures and investments by type	We have recorded the below environmental protection expenditures and investment in FY2015/2016: Weigh-in Stations: HK\$266,000 RFID: HK\$31,000 Total expenditure: HK\$297,000 For cost of products and services procured by our service providers, it has been taken account into their contract sum
	Supplier Environmental Assessment	G4-EN32	Percentage of new suppliers that were screened using environmental criteria	All new service providers were screened using relevant environmental criteria
		G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	No significant actual and potential negative environmental impacts in the supply chain
	Environmental Grievance Mechanisms	CRE5	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations.	There was no land and other assets remediated and in need of remediation for the existing or intended land use according to applicable legal designation
Social		G4-DMA	Disclosure of management approach	Sustainability Website 2015/2016, Nurturing a High Quality Team of Staff
Labour Practices and Decent Work	Employment	GA-LA1	Total number and rates of new employee hires and employee turnover by age group, gender, and region	Sustainability Website 2015/2016, Data Tables
		G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	Sustainability Website 2015/2016, Nurturing a High Quality Team of Staff
		G4-LA3	Return to work and retention rates after parental leave, by gender	Sustainability Website 2015/2016, Data Tables
	Labor/ Management Relations	G4-LA4	Minimum notice period(s) regarding significant operational changes	We notify our employees regarding any significant managerial or operational changes as soon as possible

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Category	Aspect	Specific Standard Disclosures – Material Aspects	Description	Reference
Occupational Health and Safety		G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	Sustainability Website 2015/2016, Data Tables
		G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	Sustainability Website 2015/2016, Data Tables
		CRE6	Percentage of the organization operating in verified compliance with an internationally recognized health and safety management system	There is health and safety management system in place but yet to be verified with internationally recognized standard
Training and Education		G4-LA9	Average hours of training per year per employee by gender, and by employee category	Sustainability Website 2015/2016, Data Tables
		G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Sustainability Website 2015/2016, Nurturing a High Quality Team of Staff
		G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	All employees have regular performance and career development plans and reviews
Diversity and Equal Opportunity		G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	Sustainability Website 2015/2016, Data Tables
Equal Remuneration for Women and Men		G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	We provide equal opportunities and fair treatment for all employees when it comes to remuneration, benefits, promotion and compensation. We consider this ratio not relevant

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	Supplier Assessment for Labor Practices	G4-LA14	Percentage of new suppliers that were screened using labour practices criteria	All new suppliers were screened using labour practices criteria
		G4-LA15	Significant actual and potential negative impacts for labour practices in the supply chain and actions taken	No significant actual and potential negative impacts for labour practices in the supply chain has been identified
	Labor Practices Grievance Mechanisms	G4-LA16	Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms	No incident of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms reported
Human Rights		G4-DMA	Disclosure of management approach	Sustainability Website 2015/2016, Creating Value for Community
	Investment	G4-HR2	Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	Human rights policies and procedures training are incorporated in staff orientation training which are organized periodically
	Non-discrimination	G4-HR3	Total number of incidents of discrimination and corrective actions taken	No incidents of discrimination and corrective actions taken
	Freedom of Association and Collective Bargaining	G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	No operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk
	Child Labour	G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour	No incidents of child labour identified
	Forced or Compulsory Labour	G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	No operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor

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Category	Aspect	Specific Standard Disclosures – Material Aspects	Description	Reference
	Security Practices	G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations	100% of our security personnel was trained in the organization's human rights policies and procedures relevant to our operations
	Supplier Human Rights Assessment	G4-HR10	Percentage of new suppliers that were screened using human rights criteria	100% of new suppliers were screened using human rights criteria
		G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken	No actual and potential negative environmental impacts in the supply chain
	Human Rights Grievance Mechanisms	G4-HR12	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	No incident of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms
Society		G4-DMA	Disclosure of management approach	Sustainability Website 2015/2016, Creating Value for Community
	Local Communities	G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	Sustainability Website 2015/2016, Creating Value for Community
		CRE7	Number of persons voluntarily and involuntarily displaced and/or resettled by development, broken down by project	No incidents of voluntary and involuntary displacement or resettlement by development
	Anti-corruption	G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	No significant risk has been identified
		G4-SO4	Communication and training on anti-corruption policies and procedures	Communication and training on Link REIT's Code of Conduct is provided on a rolling basis to all employees and governance body members
		G4-SO5	Confirmed incidents of corruption and actions taken	No incidents of material corruption have been identified

Category	Aspect	Specific Standard Disclosures – Material Aspects	Description	Reference
	Public Policy	G4-SO6	Total value of political contributions by country and recipient/beneficiary	No political contributions by country and recipient/beneficiary
	Anti-competitive Behaviour	G4-SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	No incident of legal actions for anti-competitive behaviour have been identified
	Compliance	G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	No material non-compliances were identified.
	Supplier Assessment for Impacts on Society	G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society	All new suppliers were screened using criteria for impacts on society
		G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken	No Significant actual and potential negative impacts on society in the supply chain
	Grievance Mechanisms for Impacts on Society	G4-SO11	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms	No incidents of grievances identified
Product Responsibility		G4-DMA	Disclosure of management approach	Sustainability Website 2015/2016, Enhancing Value in a Dynamic Business Environment
	Customer Health and Safety	G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	Sustainability Website 2015/2016, Enhancing Value in a Dynamic Business Environment
		G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	No incidents of non-compliance identified



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	Product and Service Labeling	G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	Sustainability Website 2015/2016, Enhancing Value in a Dynamic Business Environment
		G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	No incidents of non-compliance identified
		G4-PR5	Results of surveys measuring customer satisfaction	Annual Report 2015/2016, 2015/2016 Performance Highlights
		G4-PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes	No incident of non-compliance identified in relation to marketing communication practices
	Customer Privacy	G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	No incident of substantiated complaints identified in relation to customer privacy
	Compliance	G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	No significant fines received concerning the provision and use of products and services
		CRE8	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment	Sustainability Website 2015/2016, Memberships, Awards and Pledges