

# GRI Content Index

	Disclosure Title	References
<b>Universal Standards</b>		
<b>GRI 102: General Disclosures 2016</b>		
<b>Organisational Profile</b>		
102-1	Name of the organization	Strategic Report 2020/2021: Inside front cover page
102-2	Activities, brands, products, and services	Strategic Report 2020/2021: Inside front cover page; Corporate Website 2020/2021: Our Business
102-3	Location of headquarters	Strategic Report 2020/2021: Inside back cover page
102-4	Location of operations	Strategic Report 2020/2021: Link at a Glance; Corporate Website 2020/2021: Our Business
102-5	Ownership and legal form	Governance, Disclosures and Financial Statements 2020/2021: Regulation and Compliance
102-6	Markets served	Strategic Report 2020/2021: About Link; Corporate Website 2020/2021: Our Business
102-7	Scale of the organization	Strategic Report 2020/2021: Link at a Glance; Governance, Disclosures and Financial Statements 2020/2021: Consolidated Statement of Financial Position; Sustainability Website 2020/2021: ESG Performance Data Tables
102-8	Information on employees and other workers	Sustainability Website 2020/2021: ESG Performance Data Tables
102-9	Supply chain	Governance, Disclosures and Financial Statements 2020/2021: Regulation and Compliance; Sustainability Website 2020/2021: How We Engage, Business Partners
102-10	Significant changes to the organization and its supply chain	No significant changes from the previous reporting period.
102-11	Precautionary Principle or approach	Strategic Report 2020/2021: Embracing Risks and Opportunities
102-12	External initiatives	Corporate Website 2020/2021: Milestones & Awards; Sustainability Website 2020/2021: Commitments and Signatories, Achievements
102-13	Membership of associations	Sustainability Website 2020/2021: Commitments and Signatories
<b>Strategy</b>		
102-14	Statement from senior decision-maker	Strategic Report 2020/2021: Chairman's Statement; Chief Executive Officer's Report
102-15	Key impacts, risks, and opportunities	Strategic Report 2020/2021: Chairman's Statement; Chief Executive Officer's Report; Embracing Risks and Opportunities
<b>Ethics and Integrity</b>		
102-16	Values, principles, standards, and norms of behavior	Strategic Report 2020/2021: Link at a Glance, Our Value Creation Process; Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business
102-17	Mechanisms for advice and concerns about ethics	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business; Sustainability Website 2020/2021: Governance, Policies and Procedures

	Disclosure Title	References
<b>Governance</b>		
102-18	Governance structure	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business; Strategic Report 2020/2021: Sustainability Governance
102-19	Delegating authority	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business
102-20	Executive-level responsibility for economic, environmental, and social topics	Strategic Report 2020/2021: Sustainability Governance
102-21	Consulting stakeholders on economic, environmental, and social topics	Strategic Report 2020/2021: Sustainability Governance; Sustainability Website 2020/2021: CONNECTION
102-22	Composition of the highest governance body and its committees	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business; Strategic Report 2020/2021: Sustainability Governance
102-23	Chair of the highest governance body	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business
102-24	Nominating and selecting the highest governance body	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business
102-25	Conflicts of interest	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business
102-26	Role of highest governance body in setting purpose, values, and strategy	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business; Strategic Report 2020/2021: Sustainability Governance
102-27	Collective knowledge of highest governance body	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business
102-28	Evaluating the highest governance body's performance	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business
102-29	Identifying and managing economic, environmental, and social impacts	Strategic Report 2020/2021: Sustainability Governance; Embracing Risks and Opportunities; Sustainability Website 2020/2021: How We Engage, Materiality
102-30	Effectiveness of risk management processes	Strategic Report 2020/2021: Sustainability Governance; Embracing Risks and Opportunities; Sustainability Website 2020/2021: How We Engage, Materiality
102-31	Review of economic, environmental, and social topics	Strategic Report 2020/2021: Sustainability Governance
102-32	Highest governance body's role in sustainability reporting	Strategic Report 2020/2021: Sustainability Governance
102-33	Communicating critical concerns	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business
102-34	Nature and total number of critical concerns	No critical concerns were identified. Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business
102-35	Remuneration policies	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business
102-36	Process for determining remuneration	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business

	Disclosure Title	References
<b>Stakeholder Engagement</b>		
102-40	List of stakeholder groups	Sustainability Website 2020/2021: How We Engage
102-41	Collective bargaining agreements	There are no formal collective bargaining agreements in place at Link. In Hong Kong, all employees have the right and freedom to form and join trade unions.
102-42	Identifying and selecting stakeholders	Sustainability Website 2020/2021: How We Engage
102-43	Approach to stakeholder engagement	Strategic Report 2020/2021: Business As Mutual in Action: A Platform for Growth; Shaping our Community; Sustainability Website 2020/2021: How We Engage
102-44	Key topics and concerns raised	Sustainability Website 2020/2021: How We Engage
<b>Reporting Practice</b>		
102-45	Entities included in the consolidated financial statements	Governance, Disclosures and Financial Statements 2020/2021: Notes to the Consolidated Financial Statements
102-46	Defining report content and topic Boundaries	Strategic Report 2020/2021: About Link; Sustainability Website 2020/2021: About Our Reports
102-47	List of material topics	Strategic Report 2020/2021: Embracing Risks and Opportunities; Sustainability Website 2020/2021: How We Engage, Materiality
102-48	Restatements of information	There are no restatements of information.
102-49	Changes in reporting	To better align our ESG disclosures with that of GRI requirement, we changed our GRI Standards from Comprehensive to Core Option in 2020/2021.
102-50	Reporting period	Strategic Report 2020/2021: About Link; Sustainability Website 2020/2021: About Our Reports
102-51	Date of most recent report	17 June 2020
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	Strategic Report 2020/2021: Corporate Information; Governance, Disclosures and Financial Statements 2020/2021: Corporate Information
102-54	Claims of reporting in accordance with the GRI Standards	Strategic Report 2020/2021: About Link; Sustainability Website 2020/2021: About Our Reports
102-55	GRI content index	Governance, Disclosures and Financial Statements 2020/2021: GRI Content Index
102-56	External assurance	Governance, Disclosures and Financial Statements 2020/2021: HKQAA Assurance Statement
<b>GRI 103: Management Approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Strategic Report 2020/2021: Embracing Risks and Opportunities; Sustainability Website 2020/2021: How We Engage, Materiality
103-2	The management approach and its components	Strategic Report 2020/2021: Sustainability Governance; Embracing Risks and Opportunities; Achieving Net Zero Emissions by 2035; Empowering Our Talent; Shaping Our Community; Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business; Sustainability Website 2020/2021: Governance, Policies and Procedures; Our Approach and Performance; Commitments & Signatories; How We Engage; CONNECTION
103-3	Evaluation of the management approach	Strategic Report 2020/2021: Sustainability Governance; Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business; Sustainability Website 2020/2021: Governance, Policies and Procedures; Commitments & Signatories; HKQAA Assurance Statement; How We Engage; CONNECTION

Disclosure Title		References
<b>Economic Standards</b>		
<b>GRI 201: Economic Performance 2016</b>		
201-1	Direct economic value generated and distributed	Governance, Disclosures and Financial Statements 2020/2021: Notes to the Consolidated Financial Statements
201-2	Financial implications and other risks and opportunities due to climate change	Strategic Report 2020/2021: Embracing Risks and Opportunities; Achieving Net Zero Emissions by 2035; Sustainability Website 2020/2021: Our Approach and Performance, Climate Change Resilience and Adaptation
201-3	Defined benefit plan obligations and other retirement plans	Governance, Disclosures and Financial Statements 2020/2021: Long-term Incentive Scheme
201-4	Financial assistance received from government	No material financial assistance was received from government during the reporting period.
<b>GRI 205: Anti-corruption 2016</b>		
205-2	Communication and training about anti-corruption policies and procedures	Every Link employee is required to complete an anti-corruption online training upon onboarding. Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business
205-3	Confirmed incidents of corruption and actions taken	No confirmed incidents of corruption were identified during the reporting period.
<b>Environmental Standards</b>		
<b>GRI 302: Energy 2016</b>		
302-1	Energy consumption within the organisation	Sustainability Website 2020/2021: ESG Performance Data Tables
302-3	Energy intensity	Sustainability Website 2020/2021: ESG Performance Data Tables
302-4	Reduction of energy consumption	Sustainability Website 2020/2021: Our Approach and Performance, Sustainability in Numbers
<b>GRI 303: Water and Effluents 2018</b>		
303-1	Interactions with water as a shared resource	Water usage is mainly for domestic use purposes at our properties, and our operations do not produce hazardous waste or effluent streams. In 2020/2021, we have conducted an internal water audit across Hong Kong portfolio, aiming to set a water reduction target in the near future. Sustainability Website 2020/2021: Our Approach and Performance, Water Management
303-2	Management of water discharge-related impacts	Sustainability Website 2020/2021: Our Approach and Performance, Water Management
303-5	Water consumption	Sustainability Website 2020/2021: ESG Performance Data Tables
<b>GRI 305: Emissions 2016</b>		
305-1	Direct (Scope 1) GHG emissions	Sustainability Website 2020/2021: ESG Performance Data Tables
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Website 2020/2021: ESG Performance Data Tables
305-3	Other indirect (Scope 3) GHG emissions	Sustainability Website 2020/2021: ESG Performance Data Tables
305-4	GHG emissions intensity	Sustainability Website 2020/2021: ESG Performance Data Tables
305-5	Reduction of GHG emissions	Sustainability Website 2020/2021: Our Approach and Performance, Sustainability in Numbers

	Disclosure Title	References
<b>GRI 306: Waste 2020</b>		
306-1	Waste generation and significant waste-related impacts	Sustainability Website 2020/2021: Our Approach and Performance, Waste Management
306-2	Management of significant waste-related impacts	Sustainability Website 2020/2021: Our Approach and Performance, Waste Management; ESG Performance Data Tables
306-3	Waste generated	Sustainability Website 2020/2021: ESG Performance Data Tables
306-4	Waste diverted from disposal	Sustainability Website 2020/2021: ESG Performance Data Tables
306-5	Waste directed to disposal	Sustainability Website 2020/2021: ESG Performance Data Tables
<b>GRI 307: Environmental Compliance 2016</b>		
307-1	Non-compliance with environmental laws and regulations	We comply with environmental laws and regulations where we operate. We received no significant fines for non-compliance during the reporting period.
<b>GRI 308: Supplier Environmental Assessment 2016</b>		
308-2	Negative environmental impacts in the supply chain and actions taken	We conduct regular compliance checks and an annual violation check for our top 20 suppliers/contractors on environmental issues. No significant negative environmental impacts were identified from our supply chain.
<b>Social Standards</b>		
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	Sustainability Website 2020/2021: ESG Performance Data Tables
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Strategic Report 2020/2021: Empowering Our Talent; Sustainability Website 2020/2021: Our Approach and Performance, Learning and Development; How We Engage, Employees
401-3	Parental leave	Sustainability Website 2020/2021: ESG Performance Data Tables
<b>GRI 403: Occupational Health and Safety 2018</b>		
403-1	Occupational health and safety management system	Sustainability Website 2020/2021: Governance, Policies and Procedures, Occupational Health and Safety Policy; Our Approach and Performance, Health and Wellbeing; How We Engage, Business Partners
403-2	Hazard identification, risk assessment, and incident investigation	
403-3	Occupational health services	As a REIT, we focus on managing our properties and have limited scope of work involving development projects, thus we have a relatively low exposure to OHS risks. Nevertheless, we will continue to improve our OHS disclosure in the future.
403-4	Worker participation, consultation, and communication on occupational health and safety	
403-5	Worker training on occupational health and safety	
403-6	Promotion of worker health	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	
403-9	Work-related injuries	Sustainability Website 2020/2021: ESG Performance Data Tables
403-10	Work-related ill health	Sustainability Website 2020/2021: ESG Performance Data Tables

Disclosure Title		References
<b>GRI 404: Training and Education 2016</b>		
404-1	Average hours of training per year per employee	Sustainability Website 2020/2021: ESG Performance Data Tables
404-2	Programs for upgrading employee skills and transition assistance programs	Strategic Report 2020/2021: Empowering Our Talent; Sustainability Website 2020/2021: Our Approach and Performance, Learning and Development; How We Engage, Employees
404-3	Percentage of employees receiving regular performance and career development reviews	All employees receive regular performance and career development reviews.
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
405-1	Diversity of governance bodies and employees	Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business; Sustainability Website 2020/2021: ESG Performance Data Tables
<b>GRI 406: Non-discrimination 2016</b>		
406-1	Incidents of discrimination and corrective actions taken	No confirmed incidents of discrimination were identified during the reporting period.
<b>GRI 408: Child Labor 2016</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	No operations and suppliers were considered to have significant risk for incidents of child labor. No relevant incidents were identified during the reporting period.
<b>GRI 409: Forced or Compulsory Labor 2016</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	No operations and suppliers were considered to have significant risk for incidents of forced or compulsory labour. No relevant incidents were identified during the reporting period.
<b>GRI 411: Rights of Indigenous Peoples 2016</b>		
411-1	Incidents of violations involving rights of indigenous peoples	No incidents of violations involving rights of indigenous peoples were identified during the reporting period.
<b>GRI 412: Human Rights Assessment 2016</b>		
412-1	Operations that have been subject to human rights reviews or impact assessments	None of our operations have been subjected to human rights reviews or impact assessments. Sustainability Website 2020/2021: Commitments and Signatories
412-2	Employee training on human rights policies or procedures	Every employee is trained on human rights policies or procedures via Code of Conduct upon onboarding.
<b>GRI 413: Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	Strategic Report 2020/2021: Shaping Our Community; Visionary Creativity; Sustainability Website 2020/2021: Our Approach and Performance, Community Development; How We Engage, Communities
<b>GRI 414: Supplier Social Assessment 2016</b>		
414-2	Negative social impacts in the supply chain and actions taken	We conduct regular compliance checks and an annual violation check for our top 20 suppliers/contractors on social issues. No significant negative social impacts were identified from our supply chain.
<b>GRI 415: Public Policy 2016</b>		
415-1	Political contributions	There were no political contributions offered or received in our operations.

Disclosure Title		References
<b>GRI 416: Customer Health and Safety 2016</b>		
416-1	Assessment of the health and safety impacts of product and service categories	We have an Incident Registry System in place to record the health and safety issues in our operations, related updates will be provided to our Risk Management team on a monthly basis. We also have an online platform and procedures for the Property & Public Liability Claims Registration to handle insurance claims. Sustainability Website 2020/2021, Our Approach and Performance, Health and Wellbeing
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No confirmed incidents of non-compliance concerning health and safety impacts of products and services were identified during the reporting period.
<b>GRI 418: Customer Privacy 2016</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	No confirmed incidents of substantiated complaints were identified in relation to breaches of customer privacy and losses of customer data during the reporting period. Corporate Website 2020/2021: Privacy Policy; Personal Information Collection Statement
<b>GRI 419: Socioeconomic Compliance 2016</b>		
419-1	Non-compliance with laws and regulations in the social and economic area	No non-compliance with laws and regulations in the social and economic area was identified during the reporting period.