

HKQAA Assurance Statement



香港品質保證局

VERIFICATION STATEMENT

Scope and Objective

Hong Kong Quality Assurance Agency (“HKQAA”) has been commissioned by Link Asset Management Limited (“LAML”) to undertake an independent verification for the sustainability related contents stated in its 2020/2021 Strategic Report and Sustainability Website (www.linkreit.com/en/sustainability/) (herein referred to as “the Report” and “Website” respectively). The scope of this verification covered the sustainability performance data and information of LAML for the period of 1st April 2020 to 31st March 2021, as defined in the Report and Website. The Report and Website outlined LAML’s commitments, efforts and the overall sustainability performance for 127 properties across Hong Kong and 5 properties across Mainland China.

The aim of this verification was to provide reasonable assurance on the completeness and accuracy of the information stated in the Report and Website., as well as the conformity of the Report and Website to the International Integrated Reporting Framework (“Framework”). The Report and Website have also been prepared in accordance with the Core Option of the Global Reporting Initiative Sustainability Reporting Standards (“GRI Standards”), and the Environmental, Social and Governance Reporting Guide (“ESG Guide”) set out in Listing Rules Appendix 27 of The Stock Exchange of Hong Kong Limited.

Level of Assurance and Methodology

The process applied in this verification was referenced to the International Standard on Assurance Engagement 3000 (ISAE 3000) – “Assurance Engagement Other Than Audits or Reviews of Historical Financial Information” issued by the International Auditing and Assurance Standards Board. HKQAA’s verification procedure was designed for devising opinions and conclusions to obtain a reasonable level of assurance. The extent of this verification process undertaken covered the criteria set in the Framework, GRI Standards: Core Option and the ESG Guide.

The verification process included verifying the systems and processes implemented for collecting, collating and reporting the sustainability performance data, reviewing relevant documentation, interviewing responsible personnel with accountability for preparing the reporting contents and verifying selected representative sample of data and information. Raw data and supporting evidence of the selected samples were also thoroughly examined during the verification process.

Independence

LAML was responsible for the collection and preparation of the information. HKQAA was not involved in calculating and compiling the reporting data, or in the content development of the Report and Website. HKQAA’s verification activities were entirely independent from LAML.

Conclusion

Based on the verification results and in accordance with the verification procedures undertaken, HKQAA has obtained reasonable assurance and is of the opinion that:

- The Report and Website have been prepared in accordance with the GRI Standards: Core Option and the ESG Guide. The Report and Website also followed the Framework;
- The Report and Website illustrated the sustainability performance of LAML’s material aspects in a balanced, comparable, clear and timely manner; and
- The data and information disclosed in the Report and Website were reliable and complete.

In conclusion, the Report and Website reflected truthfully the sustainability commitments, policies and performance of LAML and disclosed transparently the sustainability performance of the company that was commensurate with its sustainability context and materiality.

Signed on behalf of Hong Kong Quality Assurance Agency

Jorine Tam
Director, Corporate Business
June 2021