



**Policy**

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**Whistle Blowing**

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## A. Objective

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- Link is committed to high standards of openness, probity, accountability and good corporate governance in conducting its business.
- This Whistle Blowing Policy's ("Policy") objective is to provide a clear procedure and a trusted avenue for staff and other stakeholders including suppliers, service providers or business partners, in reporting concerns of irregularities, malpractice or impropriety in the workplace in good faith, without fear of being penalised, discriminated or dismissed.
- This Policy applies to all staff and other stakeholders like suppliers, service providers or business partners of Link, its subsidiaries and controlled affiliates, across all geographies where Link is operating in.
- The Audit and Risk Management Committee ("ARMC") is the ultimate approver of the Policy. The day-to-day responsibility for administration of the Policy is delegated to the department lead of Internal Audit, who is required to notify the ARMC of such reportable conduct periodically and as appropriate.

## B. Policy Content

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### 1. Reportable conduct

- a. Reportable conduct covers irregularities, malpractices or improprieties in the workplace which have or could have significant adverse financial, legal or reputational impact on Link. Cited below are few examples but not limited to:
  - possible fraudulent acts, including bribery, corruption, misappropriation of company assets, impropriety in financial reporting, internal control or other financial matters of Link;
  - professional / ethical business misconduct likely to prejudice the standing of Link
  - criminal offence or breach of law and regulations;
  - violation with the internal policies and procedures of Link (e.g. Code of Conduct)
  - negligence causing endangerment to the health and safety risks of staff members and other stakeholders;
  - discrimination and harassment; or
  - deliberate concealment relating to any of the above.

### 2. Reporting Procedure

- a. The whistle blowing complaint should be lodged in writing through the following means:
  - by emailing to [report@linkreit.com](mailto:report@linkreit.com), which is administered jointly by the department leads of Internal Audit, Human Resources and Compliance;
  - by post addressing to the department lead of Internal Audit.
- b. The whistle blower is encouraged to incorporate the background and history of the reported conduct and reasons for concern about the reported conduct.

### 3. Safeguards

- a. Whistle blower who raise a whistle blowing complaint in compliance with this Policy shall be protected against any acts of retaliation.
- b. All whistle blowing complaints and the identity of the whistle blower will be treated in confidence by the Investigation Committee unless it is absolutely necessary to do so to facilitate the investigation or if required by the relevant regulatory or enforcement authorities.

#### **4. Anonymous Complaints**

- a. Link strongly encourages whistle blower to disclose his/ her identity and contact details in the whistle blowing complaint, because assessment on anonymous allegations is not possible unless the source of information can be identified and validated.
- b. Under normal circumstances, investigation shall not be initiated on anonymous complaints not supplemented with enough evidence to prove the substance.

#### **5. Untrue Allegations**

- a. Allegations made in good faith which cannot be verified or confirmed by the investigation conducted will not result in any action.
- b. However, malicious allegations made for personal gain could give rise to disciplinary/ legal action.

#### **6. Investigation Procedures**

- a. Upon receipt of the whistle blowing complaint, the department lead of Internal Audit will acknowledge the receipt of whistle blowing complaint from the whistle blower, and conduct initial inquiries based on the complaint lodged.
- b. The whistle blowing complaint will be passed on to the Investigation Committee comprising of the department leads of Compliance, Human Resources and Internal Audit, to decide if investigation is considered appropriate.
- c. Where necessary, the Investigation Committee may refer the matter to external authorities or parties for further investigations or resource support.