

Link UK Tax Strategy

This tax strategy covers all Link REIT's subsidiaries in the United Kingdom ("UK") for its UK taxes and duties. It sets out our approach towards conducting our UK tax affairs and satisfies our obligations under Paragraph 22(2) of the UK Finance Act 2016 in respect of the period ended 31 March 2026.

A. Approach to tax risk management and governance

The governance of Link UK Tax Strategy is overseen by our Finance team, which reports to the Chief Financial Officer. The team consists of qualified and experienced personnel who continuously develop themselves professionally to stay abreast of the relevant tax developments and updates. Effective internal controls are in place to manage the tax risks and minimize the compliance errors. Potential tax risks are regularly reported to and reviewed by the Group's senior management. External tax advisors are engaged to provide professional advice and assistance on tax matters as and when required.

B. Level of acceptable tax risks

We ensure compliance with UK tax laws and regulations by paying the right amount of taxes on a timely manner. We are also committed to meeting UK tax reporting responsibilities and disclosure requirements. We attempt to keep the tax risks as low as possible by making prudent judgments on tax matters with due consideration, given Link's corporate and social responsibilities.

C. Attitude towards tax planning

We are committed to ensuring compliance with the REIT regime and the relevant tax laws. Any significant transactions will be driven by commercial motivations. If appropriate, we will seek advice from reputable law and accountancy firms to ensure compliance with UK law. In addition, we will seek clearance or obtain rulings from HMRC, where required. We may apply for incentives and reliefs under UK law where relevant without breaching the original intent of the law or regulation.

D. Approach towards dealing with HMRC

Link endeavours to have transparent and constructive relationships with HMRC and will seek to keep HMRC informed of significant transactions and business developments.