

CONTENT INDEX FOR GRI STANDARDS 'CORE' ADHERENCE

This content index supports Link Group's 2021 Sustainability and CSR disclosures. The disclosures comprise relevant sections of Link Group's 2021 Annual Report ('AR' in the table) and Link Group's website and have been prepared in accordance with the GRI Standards: Core option.

DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
Universal Standards		
General Disclosures		
ORGANISATIONAL PROFILE		
GRI 102-1	Name of the organisation	Link Group
GRI 102-2	Activities, brands, products and services	Website www.linkgroup.com , 'About Us'
GRI 102-3	Location of headquarters	Annual Report (AR), page 144, inside and back cover of report
GRI 102-4	Location of operations	Website, 'About Us' - AR 'Our Global Scale', pages 2-3
GRI 102-5	Ownership and legal form	ASX-listed public company
GRI 102-6	Markets served	Website, 'About Us'
GRI 102-7	Scale of the organisation	AR, Our Global Scale, pages 2-3
GRI 102-8	Information on employees and other workers	AR, Sustainability Report (SR) section, Aligning and Building our Capability, page 59
GRI 102-9	Supply Chain	AR, SR section, Our Supply Chain, page 55
GRI 102-10	Significant changes to the organisation and its supply chain	AR, Director's Report, Changes Relevant to the Group Risk Profile, page 101
GRI 102-11	Precautionary Principle and approach	Link Group takes a precautionary approach to environmental management. AR, SR section, Materiality and stakeholder engagement, page 47 AR, Director's Report, Pro-Active Management of Risks, Risk Management Framework, page 99
GRI 102-12	External initiatives	AR, SR Section, About this section, page 46

DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
GRI 102-13	Membership of associations	<p>During FY2021, Link Group employees held Board positions on the following industry associations:</p> <p>Australia: Association of Superannuation Funds of Australia (ASFA); and UK: Investor Relations Society (IR Society)</p> <p>During FY2021, Link Group employees were members of working groups or project committees, or participated in them, in the following industry associations and organisations:</p> <p>Australia: Association of Superannuation Funds of Australia (ASFA); AUSTRAC; Australasian Investor Relations Association (AIRA); Australian Bureau of Statistics (ABS); Australian Custodial Services Association (ACSA); Australian Institute of Superannuation Trustees (AIST); Australian Prudential Regulation Authority (APRA); Australian Securities and Investments Commission (ASIC); Australian Securities Exchange (ASX); Australian Taxation Office (ATO); CERT Australia (Computer emergency response team); Financial Services Council; Governance Institute of Australia (GIA); New Payments Platform (NPP); Office of the Australian Information Commissioner (OAIC); Securities Registrars Association of Australia (SRA)</p> <p>UK: Association of Investment Companies (AIC); Association of Real Estate Funds (AREF); British Venture Capital Association (BVCA); CREFC Europe (commercial real estate finance in Europe); Dematerialisation Steering Group; ESOP Centre; GC100; ICSA Company Secretary Forum; ICSA Registrars Group; Investment Association (IA); Investor Relations Society; ProShare; Quoted Companies Alliance (QCA); Receiving Agents Group; Shareholder Voting Working Group TA Forum; Tax and Investment Savings Association (TISA); UK Custody Working Group; UK Fund Trading and Settlement (FTS) steering committee; Ireland: Association of Compliance Officers in Ireland; Banking & Payments Federation</p> <p>Ireland: Irish Funds Industry Association; Irish User Group</p> <p>France: CLIFF (French IR Society)</p> <p>Germany: DIRK (Deutsche Investor Relations Verband)</p> <p>Luxembourg: Association of the Luxembourg Fund Industry (ALFI); Institut Luxembourgeois des Administrateurs (ILA) Netherlands: HDN (Mortgage Data Network); OVFD (Organisation for Financial Service companies and Branch organisations)</p> <p>Across Europe: ICGN (International Corporate Governance Network);</p> <p>UAE: MEIRA (Middle East IR Association); and</p> <p>South Africa: IR Society of South Africa.</p>
STRATEGY		
GRI 102-14	Statement from senior decision-maker	AR, A message from the Chair, A Sustainable Link Group, page 8
ETHICS & INTEGRITY		
GRI 102-16	Values, principles, standards, and norms of behavior	Link Group Corporate Governance statement, https://linkgroup.com/corporategovernance.html . AR, Director's Report, Corporate Governance, page 135
GOVERNANCE		
GRI 102-18	Governance structure	Link Group Corporate Governance statement, https://linkgroup.com/corporategovernance.html . AR, Director's Report, Corporate Governance, page 135

DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
STAKEHOLDER ENGAGEMENT		
GRI 102-40	List of stakeholder groups	AR, SR section, Materiality and Stakeholder engagement, page 47
GRI 102-41	Collective bargaining agreements	AR, SR section, Employee relations, page 54
GRI 102-42	Identifying and selecting stakeholders	AR, SR section, Materiality and Stakeholder engagement, page 47
GRI 102-43	Approach to stakeholder engagement	AR, SR section, Materiality and Stakeholder engagement, page 47
GRI 102-44	Key topics and concerns raised	AR, SR section, Materiality and Stakeholder engagement, page 47
REPORTING PRACTICE		
GRI 102-45	Entities included in the organisation's Consolidated Financial Statements	AR, Notes to the Financial Statements, 27. Controlled Entities, pages 185
GRI 102-46	Process for defining report content and topic boundaries	AR, SR section, Materiality and Stakeholder engagement, page 47
GRI 102-47	Material topics	AR, SR section, Materiality and Stakeholder engagement, page 47
GRI 102-48	Restatements of information	AR, SR section, Contribution to SDG Goal 8, page 51, footnotes 1, Environmental Performance, page 63, FY2021 highlights, page 65, footnotes 1, 2, 4, 5 and 6
GRI 102-49	Changes in reporting	AR, SR Section, About this section, page 46 AR, SR section, Materiality and Stakeholder engagement, page 47
GRI 102-50	Reporting period	1 July 2020 to 30 June 2021
GRI 102-51	Date of most recent report	September 2021
GRI 102-52	Reporting cycle	Annually
GRI 102-53	Contact point for questions regarding report	AR, Corporate Information, page 203, inside and back cover of report
GRI 102-54	Claims of reporting in accordance with the GRI Standards	AR, SR Section, About this section, page 46
GRI 102-55	GRI Content index	AR, SR Section, About this section, page 46 website https://www.linkgroup.com/sustainability.html
GRI 102-56	External assurance	AR, SR Section, About this section, page 46

Management approach

GRI 103	General requirements for reporting the management approach	Explained in the AR of each SR section: A Responsible Business, page 50, Aligning and Building our Capability, page 56, Sustainable Growth, page 62
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Specific Standard Disclosures

Economic Performance

MARKET PRESENCE

GRI 201-1	Direct economic value generated and distributed	AR, Financial Statements, Consolidated statement of profit or loss, page 138
GRI 201-2	Senior management local hires	AR, SR section, Aligning and Building our Capability, page 59

ANTI-CORRUPTION

GRI 205-2	Communication and training about anti-corruption policies and procedures – partial disclosure	AR, SR section, Compliance training, page 59, AR, Directors Report, page 101
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DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
Environmental		
MATERIALS		
GRI 301-1	Materials used, non-renewable and renewable	AR, SR section, Sustainable Growth, page 66
GRI 301-2	Recycled input materials used	AR, SR section, Sustainable Growth, page 66
ENERGY		
GRI 302-1	Energy consumption within the organisation	AR, SR section, A Responsible Business, page 51, SR Section, Sustainable Growth, page 63 and 65
GRI 302-3	Energy intensity	AR, SR section, A Responsible Business, page 51, Sustainable Growth, page 65
EMISSIONS		
GRI 305-1	Direct (Scope 1) GHG emissions	AR, SR section, A Responsible Business, page 51
GRI 305-2	Indirect (Scope 2) GHG emissions	AR, SR section, A Responsible Business, page 51
GRI 305-3	Other indirect (Scope 3) GHG emissions (in this case specifically air travel)	AR, SR section, A Responsible Business, page 51
GRI 305-4	GHG emissions intensity	AR, SR section, A Responsible Business, page 51, SR Section, Sustainable Growth, page 65
ENVIRONMENTAL COMPLIANCE		
GRI 307-1	Non-compliance with environmental laws and regulations	AR, Director's Report, Environmental Regulation, page 135
Social		
EMPLOYMENT		
GRI 401-1	Rates of employee hires and turnover	AR, SR section, Aligning and Building our Capability, page 59
GRI 401-3	Return to work/retention rates after parental leave	AR, SR section, Aligning and Building our Capability, page 59
TRAINING & EDUCATION		
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	AR, SR section, Investing in our people and system, page 56
GRI 404-3	Rates of performance review	AR, SR section, Inclusive and equitable workforce, page 57
DIVERSITY & EQUAL OPPORTUNITY		
GRI 405-1	Diversity of governance bodies and employees	AR, SR section, Inclusive and equitable workforce, page 57
HUMAN RIGHTS ASSESSMENT		
GRI 412-2	Employee training on human rights policies or procedures	AR, SR section, Human Rights, page 55
SOCIO-ECONOMIC COMPLIANCE		
GRI 419-1	Non-compliance with laws and regulations in the social and economic area	AR, Director's Report, Operating and Financial review, page 103