

# CONTENT INDEX FOR GRI STANDARDS 'CORE' ADHERENCE

This content index supports Link Group's 2022 sustainability disclosures. The disclosures comprise relevant sections of Link Group's 2022 Annual Report ('AR' in the table) and the sustainability report section ('SR' in the table), Link Group's 2022 Modern Slavery Statement ('MSS' in the table), Link Group's 2022 Corporate Governance Statement ('CGS' in the table) and Link Group's website and have been prepared in accordance with the GRI Universal Standards 2016: Core option.

DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
<b>Universal Standards</b>		
<b>General Disclosures</b>		
<b>ORGANISATIONAL PROFILE</b>		
102-1	Name of the organisation	Link Group
102-2	Activities, brands, products and services	Website <a href="http://www.linkgroup.com">www.linkgroup.com</a> , 'About Us'
102-3	Location of headquarters	Annual Report (back cover), MSS (page 6)
102-4	Location of operations	Website, 'About Us', AR 'FY2022 Highlights' (pages 2-3), MSS (pages 6-8)
102-5	Ownership and legal form	ASX-listed public company
102-6	Markets served	Website, 'About Us', MSS (pages 6-8)
102-7	Scale of the organisation	AR (pages 2-3), MSS (page 6-8)
102-7-a-i	Scale of the organisation (total number of employees)	AR, SR section, Aligning and Building our Capability (page 36)
102-8	Information on employees and other workers	AR, SR section, Aligning and Building our Capability (pages 35-36)
102-9	Supply Chain	AR, SR section, Building a more sustainable supply chain (page 32), MSS (page 8)
102-10	Significant changes to the organisation and its supply chain	AR, Director's Report, Changes Relevant to the Group Risk Profile (page 67)
102-11	Precautionary Principle and approach	Link Group takes a precautionary approach to environmental management. AR, SR section, Materiality and stakeholder engagement (page 25) AR, Director's Report, 7. Pro-Active Management of Risks (pages 65-72)

DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
102-12	External initiatives	AR, SR Section, About this report (page 22)
102-13	Membership of associations	<p>During FY2022, Link Group employees held Board positions on the following industry associations:</p> <p><b>Australia:</b> Association of Superannuation Funds of Australia (ASFA); and  <b>UK:</b> Investor Relations Society (IR Society)</p> <p>During FY2022, Link Group employees were members of working groups or project committees, or participated in them, in the following industry associations and organisations:</p> <p><b>Australia:</b> 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><b>UK:</b> 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 &amp; Payments Federation</p> <p><b>Ireland:</b> Irish Funds Industry Association; Irish User Group</p> <p><b>France:</b> CLIFF (French IR Society)</p> <p><b>Germany:</b> DIRK (Deutsche Investor Relations Verband)</p> <p><b>Luxembourg:</b> 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><b>Across Europe:</b> ICGN (International Corporate Governance Network);</p> <p><b>UAE:</b> MEIRA (Middle East IR Association); and</p> <p><b>South Africa:</b> IR Society of South Africa.</p>
<b>STRATEGY</b>		
102-14	Statement from senior decision-maker	AR, A message from the Chair, Building a sustainable business (page 5)
<b>ETHICS &amp; INTEGRITY</b>		
102-16	Values, principles, standards, and norms of behavior	CGS, <a href="https://linkgroup.com/corporategovernance.html">https://linkgroup.com/corporategovernance.html</a> . AR, Director's Report, Corporate Governance (page 106)
<b>GOVERNANCE</b>		
102-18	Governance structure	CGS, <a href="https://linkgroup.com/corporategovernance.html">https://linkgroup.com/corporategovernance.html</a> . AR, Director's Report, Corporate Governance (page 106) AR, SR Section, Governance of Sustainability Risks (page 26)

DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
<b>STAKEHOLDER ENGAGEMENT</b>		
102-40	List of stakeholder groups	AR, SR section, Materiality and Stakeholder engagement (page 25)
102-41	Collective bargaining agreements	AR, SR section, Conduct, ethics and respect for all employees (page 32)
102-42	Identifying and selecting stakeholders	AR, SR section, Materiality and Stakeholder engagement (page 25)
102-43	Approach to stakeholder engagement	AR, SR section, Materiality and Stakeholder engagement (page 25)
102-44	Key topics and concerns raised	AR, SR section, Materiality and Stakeholder engagement (page 25)
<b>REPORTING PRACTICE</b>		
102-45	Entities included in the organisation's Consolidated Financial Statements	AR, Notes to the Financial Statements, 26. Controlled Entities (pages 155-158)
102-46	Defining report content and topic boundaries	AR, SR section, Materiality and Stakeholder engagement (page 25)
102-47	List of material topics	AR, SR section, Materiality and Stakeholder engagement (page 25)
102-48	Restatements of information	AR, SR section, A Responsible Business (page 29 footnote 1) AR, SR section, Sustainable Growth, FY2022 Highlights (page 40 footnote 1 and 2)
102-49	Changes in reporting	AR, SR Section, About this report (page 22) AR, SR section, Materiality and Stakeholder engagement (page 25)
102-50	Reporting period	1 July 2021 to 30 June 2022
102-51	Date of most recent report	September 2022
102-52	Reporting cycle	Annually
102-53	Contact point for questions regarding report	AR, Corporate Information, inside and back cover of report
102-54	Claims of reporting in accordance with the GRI Standards	AR, SR Section, About this report (page 22)
102-55	GRI Content index	AR, SR Section, About this report (page 22) website <a href="https://www.linkgroup.com/sustainability.html">https://www.linkgroup.com/sustainability.html</a>
102-56	External assurance	AR, SR Section, About this report (page 22)

## Material Topics

<b>ECONOMIC PERFORMANCE 2016</b>		
201	General requirements for reporting the management approach	Explained in the AR of each SR section: A Responsible Business (page 29); Aligning and Building our Capability (page 33); Sustainable Growth (page 37)
201-1	Direct economic value generated and distributed	AR, Financial Statements, Consolidated statement of profit or loss (pages 109-110)
201-2	Financial implications and other risks and opportunities due to climate change	AR, SR section, Environmental Performance (page 38)
<b>ANTI-CORRUPTION</b>		
205-2	Communication and training about anti-corruption policies and procedures – partial disclosure	AR, SR section, Contribution to UN SDG Goal 5 and Goal 8 (page 35) AR, Director's Report, 7. Pro-Active Management of Risks (pages 65-72)

DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
<b>Environmental</b>		
<b>MATERIALS</b>		
301-1	Materials used, non-renewable and renewable	AR, SR section, Sustainable Growth, Resource efficiency (page 41)
301-2	Recycled input materials used	AR, SR section, Sustainable Growth, Resource efficiency (page 41)
<b>ENERGY</b>		
302-1	Energy consumption within the organisation	AR, SR section, A Responsible Business Section (page 29) AR, SR Section, Sustainable Growth, Environmental performance (page 38)
302-2	Energy consumption outside the organisation	AR, SR Section, Sustainable Growth, Environmental performance (pages 38-40)
302-3	Energy intensity	AR, SR section, A Responsible Business Section (page 29) AR, SR Section, Sustainable Growth, Environmental performance (page 40)
302-4	Reduction of energy consumption	AR, SR section, A Responsible Business Section (page 29) AR, SR Section, Sustainable Growth, Environmental performance (page 40)
<b>EMISSIONS</b>		
305-1	Direct (Scope 1) GHG emissions	AR, SR section, A Responsible Business Section (page 29)
305-2	Indirect (Scope 2) GHG emissions	AR, SR section, A Responsible Business Section (page 29)
305-3	Other indirect (Scope 3) GHG emissions (in this case specifically air travel)	AR, SR section, A Responsible Business Section (page 29)
305-4	GHG emissions intensity	AR, SR section, A Responsible Business (page 29) AR, SR Section, Sustainable Growth (page 40)
305-5	Reduction of GHG emissions	AR, SR section, A Responsible Business (page 29) AR, SR Section, Sustainable Growth (page 40)
<b>ENVIRONMENTAL COMPLIANCE</b>		
307-1	Non-compliance with environmental laws and regulations	AR, Director's Report, Environmental Regulation (page 106)

DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
<b>Social</b>		
<b>EMPLOYMENT</b>		
401-1	New employee hires and employee turnover	AR, SR section, Aligning and Building our Capability – partially reported (page 35)
401-3	Parental leave	AR, SR section, Aligning and Building our Capability (page 35)
<b>TRAINING &amp; EDUCATION</b>		
404-1	Average hours of training per year per employee	AR, SR section, Aligning and Building our Capability (page 35)
404-2	Programs for upgrading employee skills and transition assistance programs	AR, SR section, Aligning and Building our Capability (page 35)
<b>DIVERSITY &amp; EQUAL OPPORTUNITY</b>		
405-1	Diversity of governance bodies and employees	AR, SR section, Inclusive and equitable workforce (page 34)
<b>HUMAN RIGHTS ASSESSMENT</b>		
412-1	Operations that have been subject to human rights reviews or impact assessments	AR, SR section, Building a more sustainable supply chain (page 32) MSS, section 3.5 (page 9)
412-2	Employee training on human rights policies or procedures	MSS, section 7 (page 17)
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	MSS, section 5 (page 12-15)
<b>SOCIO-ECONOMIC COMPLIANCE</b>		
419-1	Non-compliance with laws and regulations in the social and economic area	AR, Director's Report, Operating and Financial review (page 53)