

CONTENT INDEX FOR GRI STANDARDS 'CORE' ADHERENCE

This content index supports Link Group's 2020 Sustainability and CSR disclosures. The disclosures comprise relevant sections of Link Group's 2020 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	AR, Corporate Information, page 165, inside and back cover of report
GRI 102-4	Location of operations	Website, 'Contact'
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	Annual Report (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 29
GRI 102-9	Supply Chain	AR, SR section, Our Supply Chain, page 27
GRI 102-10	Significant changes to the organisation and its supply chain	AR, Director's Report, Principle Activities, page 45
GRI 102-11	Precautionary Principle and approach	Link Group takes a precautionary approach to environmental management. AR, SR section, Materiality and stakeholder engagement, page 23 AR, Director's Report, Pro-Active Management of Risks, Risk Management Framework, page 62-63
GRI 102-12	External initiatives	AR, SR Section, About this section, page 22

DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
GRI 102-13	Membership of associations	<p>During FY2020, Link Group employees held Board positions on the following industry associations:</p> <p>Australia: Association of Superannuation Funds of Australia (ASFA)</p> <p>UK: Investor Relations Society (IR Society); and</p> <p>Netherlands: The Organization of Financial Service Providers (OvFD)</p> <p>During FY2020, 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; Australian 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); Global Share Alliance; Securities Register Association; Fellow of the Chartered Institute of Secretaries; CSA Legislative Review Committee; Employee Ownership Australia & New Zealand; AIRA</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; GCI00; 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; All Party Parliamentary Corporate Governance Group; Association of Women Chartered Secretaries (AWCS); Dormant Assets Scheme Working Group; Global Equity Organisation (GEO); Non-Executive Director's Association (NEDA); The Chartered Governance Institute's Company Secretary Forum; The Chartered Governance Institute's Registrars Group; The Chartered Governance Institute's International Working Group; The Chartered Governance Institute's Company Law Forum; The Next Generation NED Forum; Stock Events Working Party; UK Finance; Intermediary Mortgage Lender Association; Building Societies Association; Equity Release Council</p> <p>Ireland: Association of Compliance Officers in Ireland; Irish Funds Industry Association; Irish User Group; Market Implementation Group; Euroclear UK & Ireland; Irish User Group; Euroclear Bank; Market Implementation Group; Irish Profit Sharing Association; Banking & Payments Federation Ireland (BPF); Institute of Bankers</p> <p>Italy: UNIREC</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)</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>

DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
STRATEGY		
GRI 102-14	Statement from senior decision-maker	AR, A message from the Managing Director, Ongoing commitment to the community and sustainability, page 13
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 97
GOVERNANCE		
GRI 102-18	Governance structure	Link Group Corporate Governance statement, https://linkgroup.com/corporategovernance.html . AR, Director's Report, Corporate Governance, page 97
STAKEHOLDER ENGAGEMENT		
GRI 102-40	List of stakeholder groups	AR, SR section, Materiality and Stakeholder engagement, page 23
GRI 102-41	Collective bargaining agreements	AR, SR section, Employee relations, page 31
GRI 102-42	Identifying and selecting stakeholders	AR, SR section, Materiality and Stakeholder engagement, page 23
GRI 102-43	Approach to stakeholder engagement	AR, SR section, Materiality and Stakeholder engagement, page 23
GRI 102-44	Key topics and concerns raised	AR, SR section, Materiality and Stakeholder engagement, page 23
REPORTING PRACTICE		
GRI 102-45	Entities included in the organisation's Consolidated Financial Statements	AR, Notes to the Financial Statements, 27. Controlled Entities, pages 148-151
GRI 102-46	Process for defining report content and topic boundaries	AR, SR section, Materiality and Stakeholder engagement, page 23
GRI 102-47	Material topics	AR, SR section, Materiality and Stakeholder engagement, page 23
GRI 102-48	Restatements of information	AR, SR section, FY2020 highlights, page 33, footnotes 2 and 5
GRI 102-49	Changes in reporting	AR, SR Section, About this section, page 22 AR, SR section, Materiality and Stakeholder engagement, page 23
GRI 102-50	Reporting period	1 July 2019 to 30 June 2020
GRI 102-51	Date of most recent report	September 2020
GRI 102-52	Reporting cycle	Annually
GRI 102-53	Contact point for questions regarding report	AR, Corporate Information, page 165, 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 22
GRI 102-55	GRI Content index	AR, SR Section, About this section, page 22 website [Link] https://www.linkgroup.com/sustainability.html
GRI 102-56	External assurance	AR, SR Section, About this section, page 22
Management approach		
GRI 103	General requirements for reporting the management approach	Explained in the AR of each SR section: A Responsible Business, page 24, Aligning and Building our Capability, page 28, Sustainable Growth, page 32

DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
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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 100-101
GRI 201-2	Senior management local hires	AR, SR section, Aligning and Building our Capability, page 29

ANTI-CORRUPTION

GRI 205-2	Communication and training about anti-corruption policies and procedures – partial disclosure	AR, SR section, Link Academy, page 30
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Environmental

MATERIALS

GRI 301-1	Materials used, non-renewable and renewable	AR, SR section, Sustainable Growth, page 33-34
GRI 301-2	Recycled input materials used	AR, SR section, Sustainable Growth, page 33-34

ENERGY

GRI 302-1	Energy consumption within the organisation	AR, SR section, Sustainable Growth, page 33-34
GRI 302-3	Energy intensity	AR, SR section, Sustainable Growth, page 33-34

EMISSIONS

GRI 305-1	Direct (Scope 1) GHG emissions	AR, SR section, Sustainable Growth, page 33-34
GRI 305-2	Indirect (Scope 2) GHG emissions	AR, SR section, Sustainable Growth, page 33-34
GRI 305-3	Other indirect (Scope 3) GHG emissions (in this case specifically air travel)	AR, SR section, Sustainable Growth, page 33-34
GRI 305-4	GHG emissions intensity	AR, SR section, Sustainable Growth, page 33-34

ENVIRONMENTAL COMPLIANCE

GRI 307-1	Non-compliance with environmental laws and regulations	AR, Director's Report, Environmental Regulation, page 97
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Social

EMPLOYMENT

GRI 401-1	Rates of employee hires and turnover	AR, SR section, Aligning and Building our Capability, page 29
GRI 401-3	Return to work/retention rates after parental leave	AR, SR section, Aligning and Building our Capability, page 29

TRAINING & EDUCATION

GRI 404-2	Programs for upgrading employee skills and transition assistance programs	AR, SR section, Link Academy, page 30
GRI 404-3	Rates of performance review	AR, SR section, Inclusive and equitable workforce, page 29

DISCLOSURE	DESCRIPTION	REFERENCE OR LINK
DIVERSITY & EQUAL OPPORTUNITY		
GRI 405-1	Diversity of governance bodies and employees	AR, SR section, Inclusive and equitable workforce, page 29
HUMAN RIGHTS ASSESSMENT		
GRI 412-2	Employee training on human rights policies or procedures	AR, SR section, Human Rights, page 27 – partially reported
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 66