



Sustainability Report 2024

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About Link



Who We Are >

We are Link: for brands that want to do better.

We deliver world-class outsourced marketing execution providing the link between our clients and their consumers, supply chains, and their future brand ambitions. As a progressive marketing execution partner, we collaborate with the world's biggest brands, committed to global responsibility and creating value for all.

Our teams in 67 countries work tirelessly to streamline the procurement of branded materials, helping to realise the maximum operational value for our clients. Uncovering opportunities to better engage with consumers. And helping make significant, measurable steps toward achieving ROI targets.

It is our mission to be a force for the better – to be the link between our clients' challenges today and their aspirations for tomorrow.

It all comes together to make a simple promise – we're dedicated to providing world-class outsourced marketing execution that's good for people, the planet, and the bottom line.

“Link is not like so many companies that talk big but do nothing. We are walking the walk.”

Alec Pettigrew
Chairman, Link



Client first, always

Proactive mindset.
Agile approach.
Shared knowledge.

Putting clients at the heart of everything we do.



An eye on the future

Future facing.
Forward thinking.
Pioneering technology.

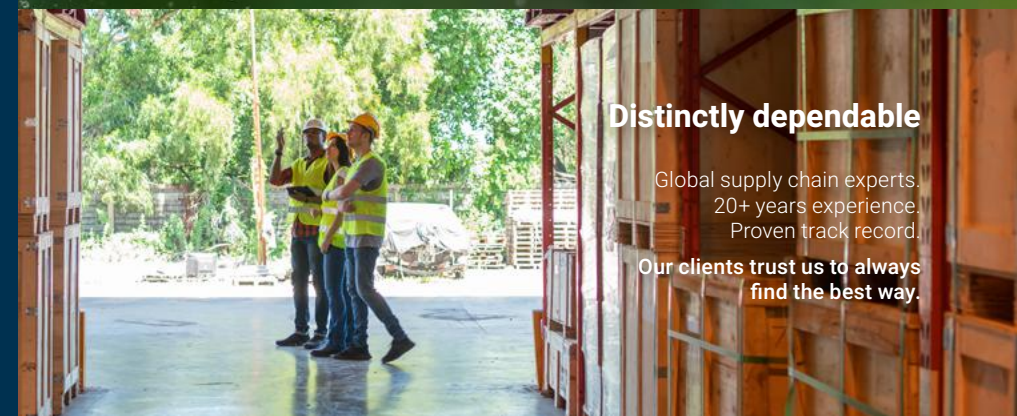
Every change we make is a step in the right direction.



A force for better

Reduce emissions & waste.
Help communities thrive.
Create shared value.

The potential for positive change is there and we have a responsibility to lead it.



Distinctly dependable

Global supply chain experts.
20+ years experience.
Proven track record.

Our clients trust us to always find the best way.

One World 2030

Since the inception of our One World strategy in 2020, we have remained steadfast in our commitment to identifying and addressing the most pertinent social and environmental challenges influenced by Link’s business operations. In line with this commitment, we have meticulously crafted our strategy and set our Environmental, Social, and Governance (ESG) targets, aligning them with these critical challenges. Subsequently, our focus has been on the meticulous execution of a comprehensive implementation plan aimed at realizing these targets.

Our dedication to transparency remains unwavering, as we firmly believe in the importance of openly communicating our operations and their sustainability implications. It is incumbent upon us to provide transparent reporting on our commitments and the progress made toward achieving our objectives.

This annual report serves as a comprehensive overview of our endeavours and achievements throughout the year 2023. It encapsulates all pertinent information for our stakeholders concerning our One World 2030 strategy. The development of this report was guided by internationally recognized frameworks, including the Global Reporting Initiative Standards, the Global Compact of the United Nations, and ISO 26000, ensuring adherence to best practices in sustainability reporting.

This report’s data exclusively relates to the reporting period of 1 January 2023 through 31 December 2023 for all Link offices.

Contact our ESG & Sustainability team at oneworld@link-worldwide.com for additional details.

“The potential for positive change is there and we have a responsibility to lead it.”

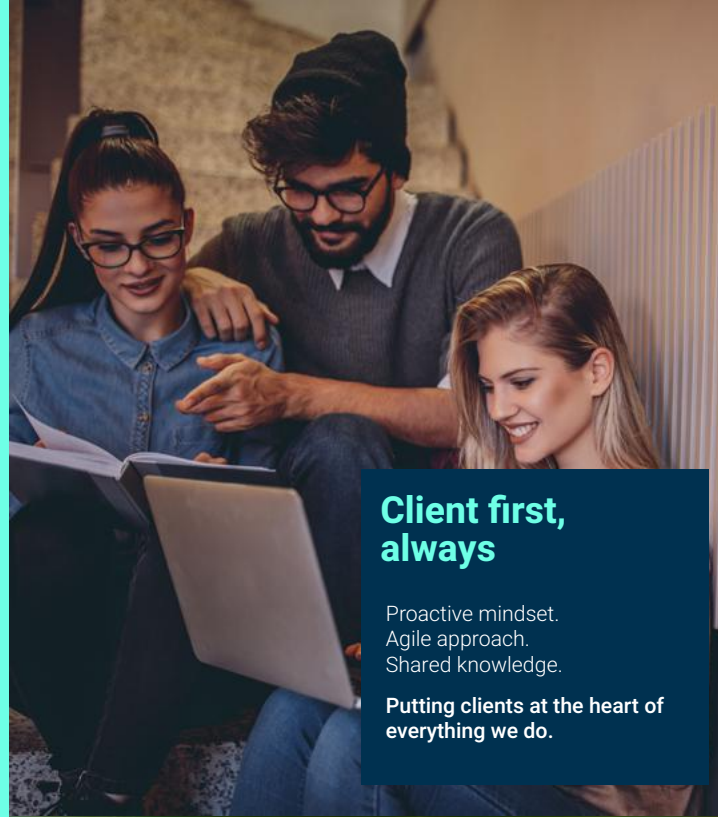
Emma Pomeroy
Chief Sustainability Officer, Link

From ASL to Link >

In 2023 we were thrilled to rebrand from ASL Global to Link, marking a new chapter in our journey. We have a responsibility - a unique opportunity - to drive positive change for our clients. To offer marketing solutions that are good for their commercial ambitions. And their ESG aspirations.

This transformation reflects our unwavering commitment to our core values and our vision for the future. We want to be a force for better, creating value for all.

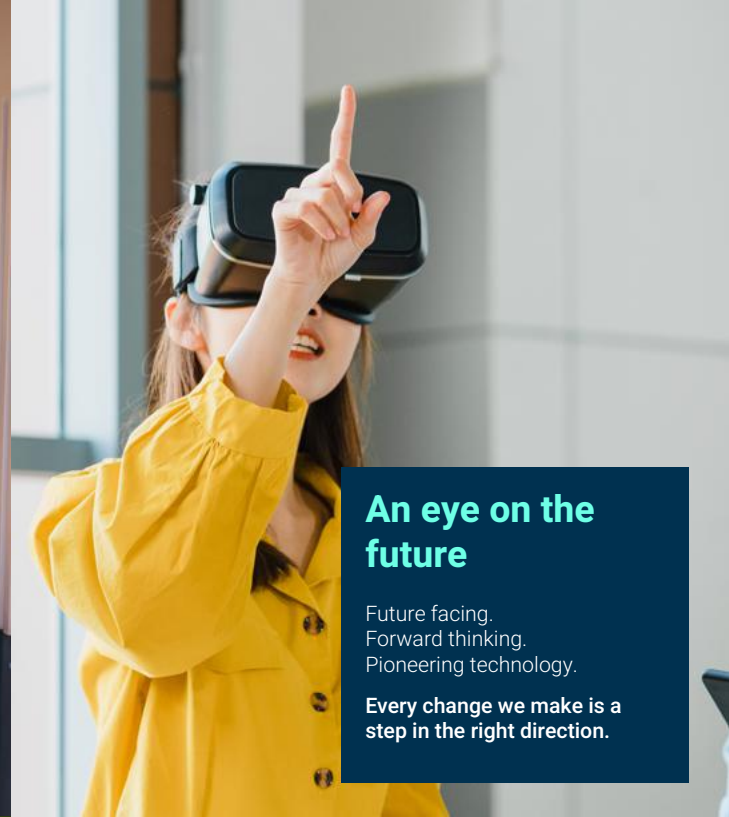
Thank you for being part of our journey as we continue to grow and evolve.



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Agile approach.
Shared knowledge.

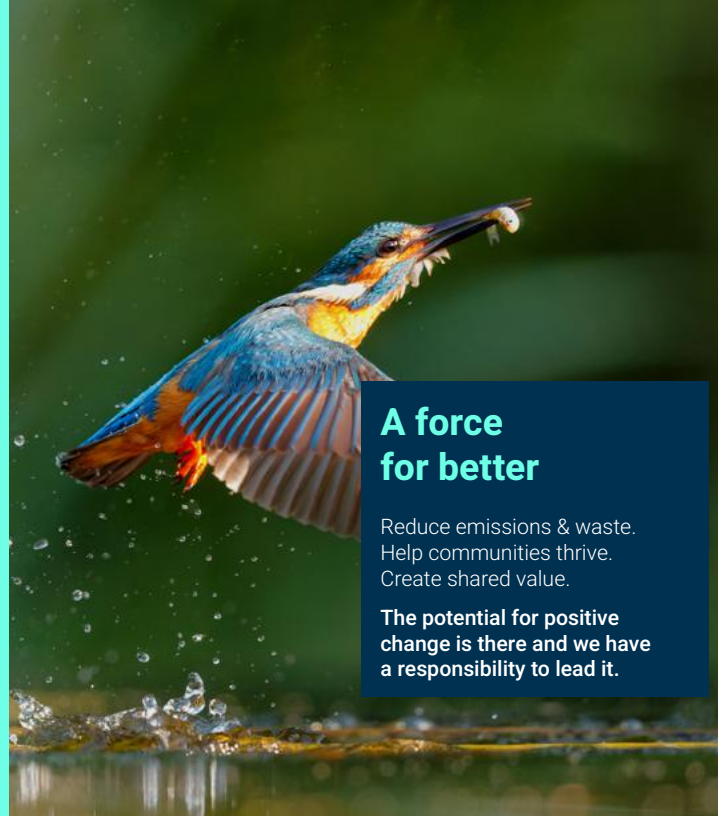
Putting clients at the heart of everything we do.



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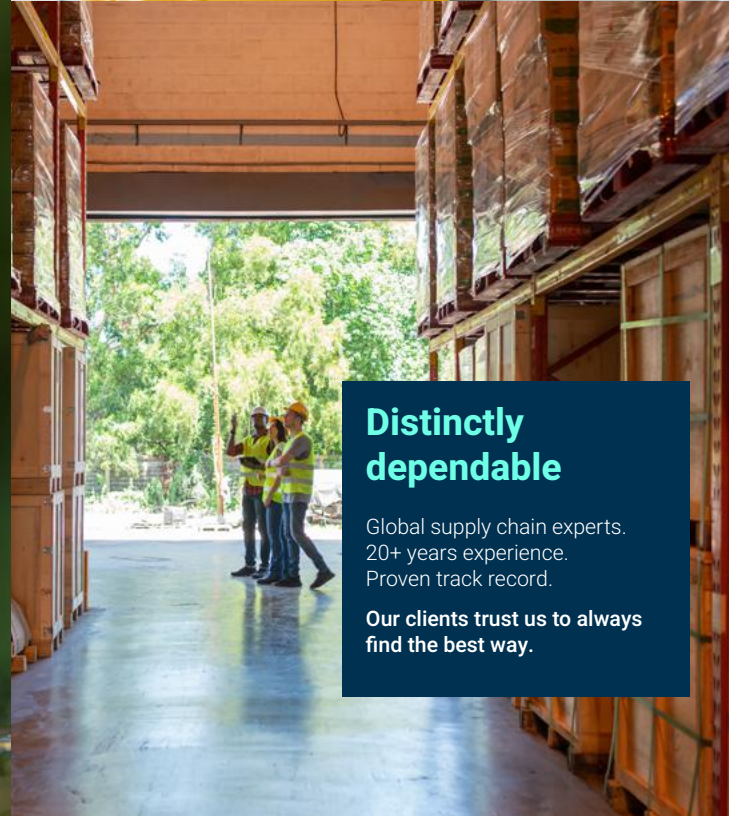
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A force for better

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Help communities thrive.
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Message from our Chairman >



Alec Pettigrew

Chairman, Link

Dear Stakeholders,

I am delighted to present our latest Sustainability Report, a milestone that coincides with our exciting rebranding from ASL Global to Link. This transformation is more than just a change in name; it reflects a renewed commitment to our core values and our vision for a sustainable future.

Our company has experienced significant growth, and with this expansion, we have enhanced our ability to offer more sustainable solutions to our clients. Our innovative approach and forward-thinking strategies are designed to meet the evolving needs of our customers while minimizing our environmental footprint.

Sustainability is fully embedded in all our operations, reflecting its importance as a core strategy. This integration demonstrates our commitment to driving sustainable practices and meeting the evolving needs of our clients in a holistic, impactful manner.

As we look to the future, we remain steadfast in our commitment to sustainability. Thank you for your continued support as we continue this journey towards a more sustainable and prosperous future.

Sincerely,
Alec



Message from our Chief Sustainability Officer >



Emma Pomeroy

Chief Sustainability Officer, Link

Dear Stakeholders,

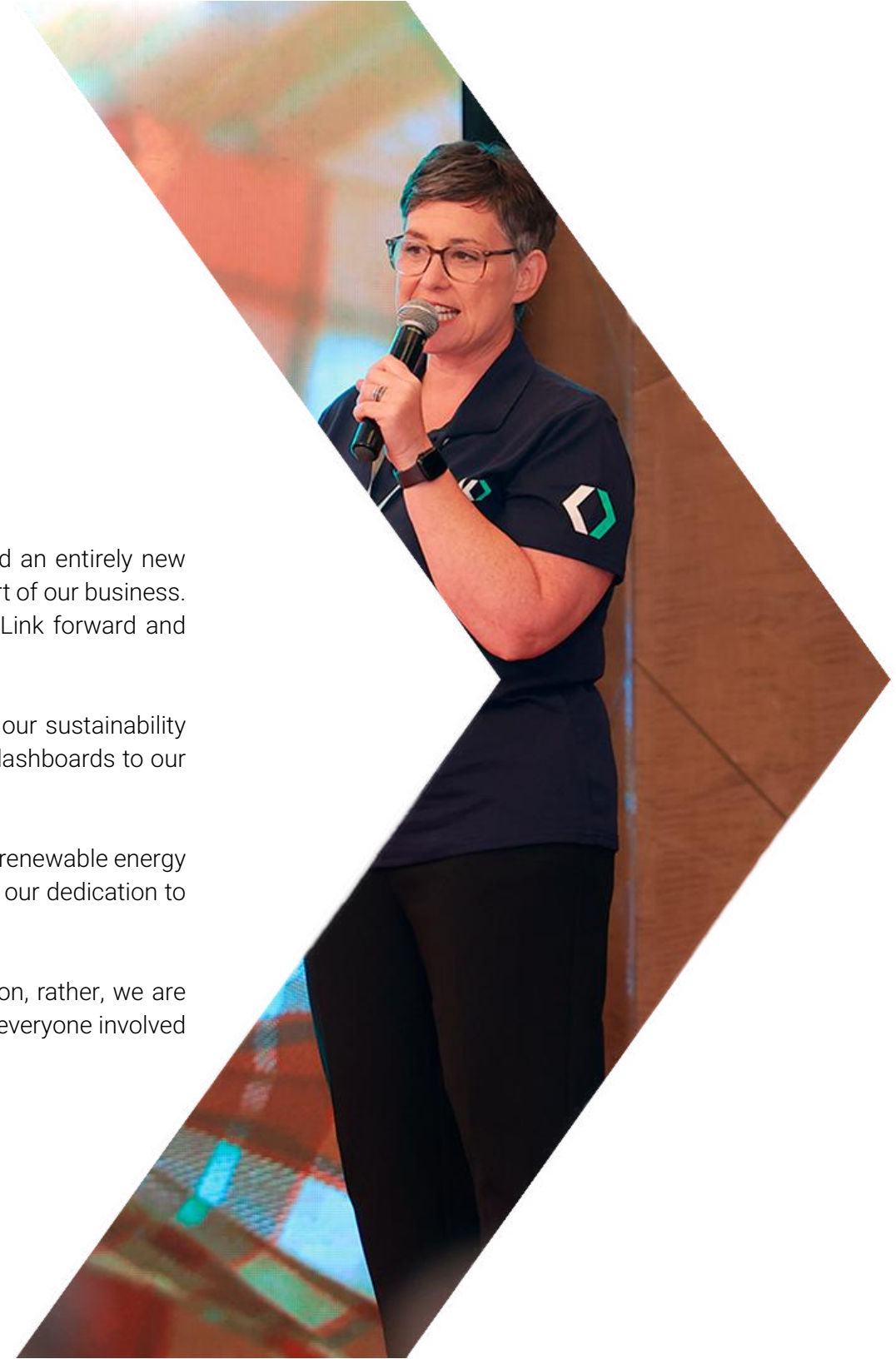
2023 was an exciting year for our business. We changed our name and launched an entirely new brand, which truly reflects who we are today, and puts sustainability at the very heart of our business. I'm proud that Sustainability is now one of our four key strategic pillars, driving Link forward and reinforcing our commitment to being a force for better.

This year, we have seamlessly integrated our bespoke ESG Calculator into Link's operating system, ensuring that our sustainability goals are at the forefront of our daily operations. This important work means we can now offer tailored reporting dashboards to our clients, providing transparent and customized insights into campaigns' sustainability performance.

In our ongoing efforts to achieve Net Zero by 2030, in 2023 we moved our Head Offices in the UK and Hong Kong to renewable energy providers. Along with our operations in China, these locations are powered by renewable energy sources, reflecting our dedication to emissions reduction across our business.

I hope you enjoy reading our latest Sustainability Report. The improvements we report are not achieved in isolation, rather, we are building a powerful collaboration with our client and supplier partners to drive positive change. I would like to thank everyone involved in the One World 2030 initiative for their support and commitment to building a better future for us all.

Sincerely,
Emma



2023 Overview



Our Sustainability Journey >

2023

- Full integration of our bespoke ESG Calculator into our operating system.
- Moved our UK, Hong Kong and China operations to renewable energy providers.
- Successful completion of a pilot project in our 'Beyond Audit' social sustainability programme, laying the ground for a wider implementation in 2024 and beyond.

2022

- Offered to our clients tailored ESG report using our ESG calculator.
- Started integrating our ESG calculator into our ordering/quoting system.
- Implemented The Learning Hub, a learning, support & development platform for all Link staff.
- Launched our Supplier ESG Questionnaire with the aim to map out our Supply chain.

2021

- Became a Carbon Neutral company through having our company's environmental footprint calculated and verified by leading carbon reporting provider, Climate Partner.
- Created our bespoke ESG Calculator to help capture the environmental footprint of the products we source for our clients.
- Implemented our 'One Day' volunteering initiative, which supports dozens of community projects in 50+ countries worldwide.

2020

- Completed our materiality assessment and Stakeholder Engagement initiative, leading to the creation of our One World Strategy and its 3 pillars.
- Started voluntary started reporting to the Carbon Disclosure Protocol (CDP) to help measure and manage our risks and opportunities on climate change.
- We committed ourselves to the Science Based Targets initiative's 1.5C ambition and had our 2050 targets verified & approved by SBTi.

2019

- In-depth sustainability training programme implemented for all staff.
- Attained ISO 45001 Occupational Health & Safety accreditation.
- New emissions tracking & waste management systems implemented for Link offices.

Material Topics List



Climate Change



Governance & Business Conduct



Human Rights



Supply Chain Sustainability



Diversity, Inclusion & People Development



Employee Health, Safety & Wellness



Local Community Development



Product Quality & Safety

Material Topics >

In our pursuit of sustainability excellence, our organization adopts the materiality analysis approach to identify and prioritize the most critical sustainability challenges we face. Through this method, we pinpoint key issues that are not only significant to our stakeholders but also exert a profound influence on our operational performance.

We recognize that our impact extends far beyond financial metrics. Achieving long-term success necessitates aligning our corporate performance with societal expectations and stakeholder demands. To accomplish this alignment, a comprehensive understanding of the issues that matter most to our diverse stakeholder groups is imperative.

Our initial materiality assessment, conducted in 2019, adhered to the Global Reporting Initiative (GRI) framework, underscoring our commitment to transparency and accountability. This process served to validate our assumptions, refine our communication strategies, and identify focal points for our sustainability endeavours.

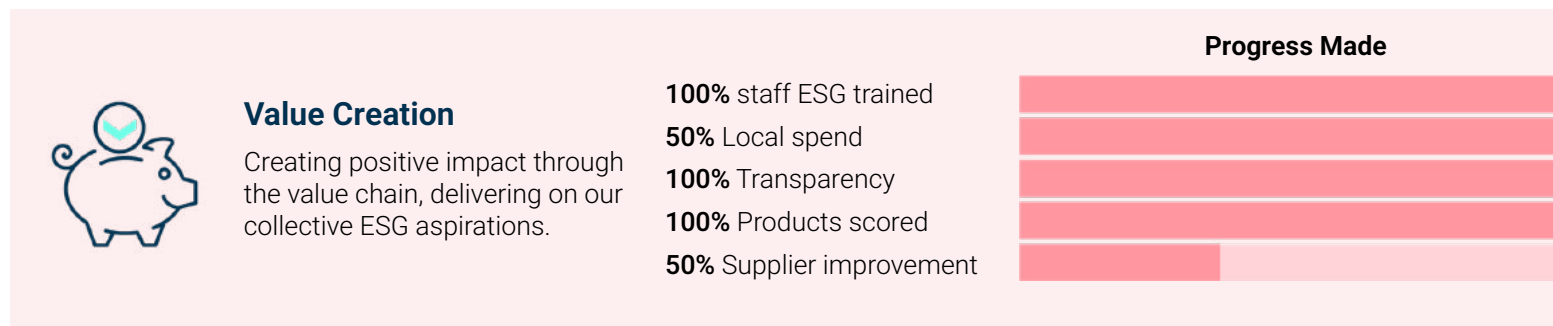
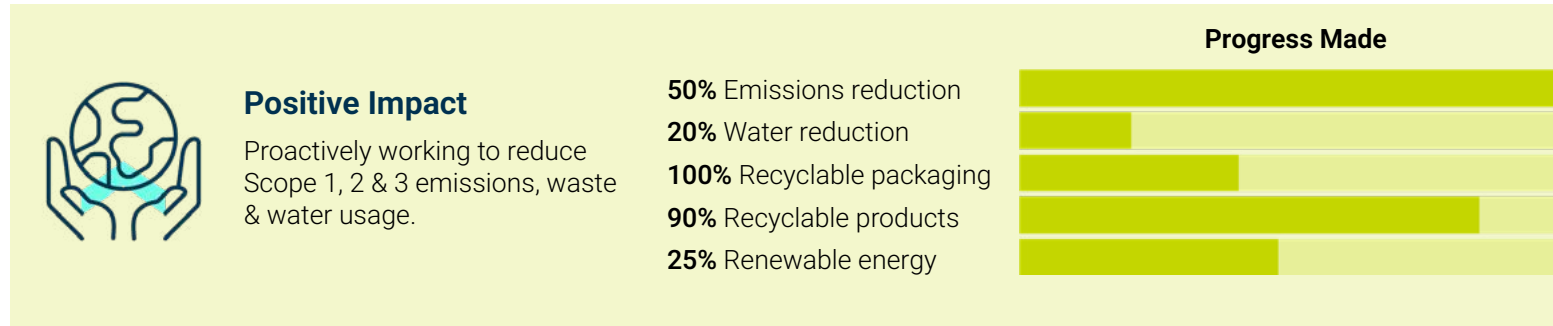
Building upon this foundation, we conducted an internal reassessment of our key focus areas in 2022, culminating in the development of our revised One World 2030 strategy. This updated approach reflects our dedication to addressing the concerns voiced by our customers and other critical stakeholders, ensuring that our sustainability efforts remain closely aligned with their priorities and expectations.

Now, as we move forward with renewed focus on the material topics that affect our business, we ensure that our One World 2030 strategy remains on track to maximise the positive impact that our business can have upon the environment and the communities in which we operate.

Stakeholders >

	How we engage	Key topics & concerns discussed
<p>Customers</p> <p>Strong engagement with our customers enables us to understand their needs and anticipate market trends.</p>	<ul style="list-style-type: none"> • Customer sustainability requests • Customer and industry conferences and events • Key account manager relationships – ongoing dialogue • Leveraging digital capabilities to enhance insights in consumer trends 	<ul style="list-style-type: none"> • Climate change • Supply Chain Sustainability & Social Responsibility • Diversity, inclusion & people development • Product quality & safety
<p>Suppliers</p> <p>Our suppliers are an integral part of our business, and we work together towards mutual value creation.</p>	<ul style="list-style-type: none"> • Assessments & audits • Collaborations to improve performance • Supplier events: capacity building, discussing issues • Direct engagement with supplier relationship managers 	<ul style="list-style-type: none"> • Climate change • Supply Chain Sustainability & Social Responsibility • Diversity, inclusion & people development • Product quality & safety
<p>Employees</p> <p>Engaging with our people fosters an open dialogue environment that helps everyone grow.</p>	<ul style="list-style-type: none"> • Employee engagement surveys • Online Learning Hub • Annual performance dialogue • Learning and development opportunities 	<ul style="list-style-type: none"> • Climate change • Governance & Business conduct • Human Rights & DEI • Employee health & safety & wellness • Local community development
<p>Shareholders & Board of Directors</p> <p>Our active dialogue with our Shareholders ensures transparency and helps us improve.</p>	<ul style="list-style-type: none"> • Annual General Meeting • Quarterly meeting of committees • Senior Leadership Monthly Meetings 	<ul style="list-style-type: none"> • Climate change • Governance & Business conduct • Supply Chain Sustainability & Social Responsibility • Diversity, inclusion & people development • Employee health & safety & wellness • Local community development • Product quality & safety
<p>Local Communities</p> <p>Open discussion builds respect and allows us to collaborate with communities and neighborhoods on projects and causes that benefit create value.</p>	<ul style="list-style-type: none"> • Local site community engagement programmes • Ongoing dialogue with local authorities and community organisations • Employees engaged in social activities within the communities in which we operate 	<ul style="list-style-type: none"> • Climate change • Human Rights & DEI • Local community development • Product quality & safety
<p>Public & regulatory agencies</p> <p>To motivate and set an example as a responsible business, engagement and teamwork with external partners are crucial.</p>	<p>Amongst those we engage with:</p> <ul style="list-style-type: none"> • United Nations Global compact • CDP • Ecovadis • Together for Sustainability (TfS) 	<ul style="list-style-type: none"> • Climate change • Human Rights & DEI • Supply Chain Sustainability & Social Responsibility • Employee health & safety & wellness • Local community development • Product quality & safety

Our Targets >



Our One World strategy is bound to our commitment to the UN Global Compact and the SDGs, driving our targets and objectives to embed sustainability into every aspect of our operations. By integrating ESG principles, we aim to achieve measurable improvements in our environmental footprint, social responsibility, and governance practices, meeting stakeholder expectations and creating long-term value for our clients, employees, and communities.



Looking Ahead >

We take pride in the substantial strides we have made towards achieving the Environmental, Social, and Governance goals we have established for our business. As we embark upon the fourth year of our One World sustainability initiative, we find ourselves making strong progress and well-positioned to sustain our momentum and further advance towards meeting these crucial ESG targets.

While we celebrate the significant progress we have achieved, we recognize that our journey towards sustainability is ongoing. There is still much ground to cover, and we remain resolutely committed to pressing forward. In collaboration with our valued clients and suppliers, we are dedicated to continuing our collective efforts towards environmental stewardship and social responsibility. Together, we strive to create a more sustainable future for generations to come.

Next Steps:

1. Product Sustainability: Using our ESG calculator, we have established emissions baselines for our products. Now we are using this powerful tool to explore material circularity, recyclability and sustainable packaging into materials circularity, recyclability and sustainable packaging to help reduce emissions, water and waste from the product lifecycle.

2. Sustainable Supply Chain Initiative: Building capacity for a sustainable supply chain is a critical element of our One World 2030 strategy. We will continue to map out the sustainability of our supply chain and proactively engage with our suppliers to help identify opportunities for improvement.

3. 'Be the Link' Initiative: As a diverse company we have a long-term goal to help our people and the communities we operate in flourish, by providing resources that support growth and help communities thrive.

Positive Impact



Overview >

Welcome to the Environmental Sustainability section of our Sustainability Report. At Link, we are deeply committed to minimizing our environmental impact and promoting sustainable practices. Our strategy encompasses both company-wide initiatives and client-related targets, reflecting our holistic approach to sustainability.

We are proud to have an approved emissions reduction target under the Science Based Targets initiative (SBTi). This commitment underscores our dedication to align with global standards in combating climate change. Since 2019, we have established robust tracking mechanisms to measure our company's footprint, covering various activities across all locations. These measurements are rigorously verified by our external reporting partner, Climate Partner, ensuring the accuracy and transparency of our data.

This year, we took a significant step towards our Net Zero by 2030 goal by transitioning our UK, Hong Kong and China operations to renewable energy providers. This move underscores our unwavering commitment to sustainability, highlighting our proactive approach in reducing our carbon emissions and fostering a greener future in every aspect of our operations.

Our sustainability strategy also extends to the products and services we offer our clients. We understand the importance of evaluating the environmental impact of these items throughout their lifecycle. Therefore, we have implemented our bespoke ESG Calculator to track recyclability, raw material usage, packaging, shipping and end of life. This enables us to provide our clients with comprehensive insights and offer environmentally friendlier alternatives.

We have made good progress against the targets we have set ourselves in this important area and remain committed to continuous improvement and transparency as we work towards a more sustainable future for our business and our clients.



Positive Impact

Proactively working to reduce Scope 1,2, & 3 emissions, waste & water usage.

2030 Target	2023 Position
Reduce Scope 1 & 2 GHG emissions by 46%	Achieved
Reduce clients' emissions by 50%	18%
25% of suppliers using renewable energy	10%
80% recyclable products	Achieved
Reduce water consumption by 20%	Baseline creation ongoing
Zero plastic packaging	Baseline creation ongoing

For more information on our sustainability performance data, please refer to our GRI Index table on pages 30-31



Our Bespoke ESG Calculator >

The Lifecycle Analysis (LCA) approach is a comprehensive methodology designed to evaluate the environmental impact of a product throughout its entire lifecycle. Our ESG Calculator utilizes this approach, leveraging proven LCA methodologies and certified third-party data sources to ensure accuracy and reliability.

Link's ESG Calculator thoroughly analyzes each step of the product lifecycle. Key features include:

- **Holistic Data Collection:** Gathers data from all lifecycle stages—raw material extraction, manufacturing, transportation, usage, and disposal—ensuring a comprehensive environmental impact assessment.
- **Carbon and Water Footprint Analysis:** Builds a complete pre-production carbon and water footprint to identify potential environmental impacts early in product development.
- **Detailed Reporting:** Provides comprehensive reports covering various environmental metrics and performance indicators across the product's lifecycle.
- **Improvement Identification:** Highlights areas for potential environmental impact reduction and sustainability enhancements, aiding in effective strategy implementation.
- **Independent Verification:** Ensures the reliability and validity of the analysis through independent expert verification, adding credibility to the findings.

Our ESG Calculator offers a robust framework for evaluating and improving the environmental impact of products. By using a proven methodology, real-world data, and independent verification, the calculator provides accurate, reliable, and actionable insights that drive sustainability and performance improvement.

Why it matters?

- **Enhanced Environmental Performance:** By understanding the full environmental impact of a product, organizations can make informed decisions to improve sustainability.
- **Regulatory Compliance:** The detailed reporting and independent verification help organizations meet regulatory requirements and industry standards.
- **Competitive Advantage:** Demonstrating a commitment to sustainability can enhance brand reputation and provide a competitive edge in the market.
- **Resource Optimization:** Identifying areas for improvement helps in optimizing resource usage, reducing costs, and minimizing waste.



**Link Footprint
Calculator**

Operational Integration >

The integration of the ESG Calculator into Link’s operating system enhances its capability to provide real-time environmental impact analysis for bespoke quotes and orders. This integration leverages the existing strengths of our operating system while incorporating advanced sustainability metrics.

Key Features:

- **Custom Carbon and Water Footprint Creation:** The integrated ESG Calculator generates a custom carbon and water footprint for each bespoke quote and order. This tailored approach ensures that the environmental impact of each specific product configuration is accurately assessed.
- **Pre-Production Data Generation:** Environmental impact data is generated before production begins, promoting responsible decision-making from the outset. This proactive analysis helps in identifying potential sustainability issues and opportunities early in the process.
- **Supplier Data Integration:** Suppliers enter live data related to materials, production, and shipping for each order directly into the system. This real-time data input ensures that the calculator has the most up-to-date information, enhancing the accuracy and relevance of the analysis.
- **Integrated ESG Dashboard:** The system creates an integrated ESG dashboard. This dashboard provides a comprehensive view of the sustainability performance across all orders and suppliers, helping client track and manage their ESG goals effectively.

This represents a significant advancement in sustainable product management. By generating custom carbon and water footprints, incorporating real-time supplier data, and providing an integrated ESG dashboard, this system empowers organizations to make responsible decisions and achieve their sustainability objectives effectively.

Why it matters?

- **Enhanced Decision-Making:** By providing detailed environmental impact data before production, the system enables more informed and responsible decision-making.
- **Real-Time Data Accuracy:** The live data entry by suppliers ensures that the footprint calculations are based on the most current and accurate information.
- **Comprehensive Sustainability Tracking:** The integrated ESG dashboard offers a holistic view of the organization’s sustainability performance, facilitating continuous improvement and transparency.
- **Streamlined Processes:** The seamless integration of the ESG Calculator into our operating system streamlines the workflow, reducing the need for separate systems and manual data entry.

Product Sustainability Scorecard Mobile App >



The mobile app version of the ESG calculator extends the reach of sustainability tools to all stakeholders.

It allows users to easily create and compare footprints for a wide range of standard items, fostering informed decision-making and proactive sustainability conversations.

Spotlight on: Catalogue Footprints >

CASE STUDY: VISA Paris Olympics 2024 Catalogue

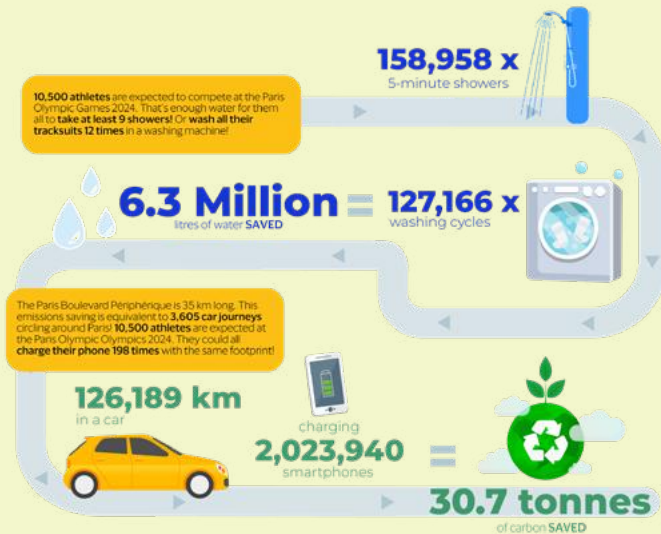
As Visa's strategic sourcing partner for Paris Olympics 2024 promotional materials, we developed a global promo catalogue to support their sponsorship of the event.

With a focus on creating more sustainable products, we calculated the environmental footprint of all catalogue items and meticulously tracked the ESG data for every order window.

This rigorous approach ensured that each product met high sustainability standards and provided a clear understanding of its environmental impact.

We assisted Visa to effectively communicate the sustainability credentials of their catalogue. Using real-life examples, we illustrated the tangible benefits and improvements achieved, not only highlighting the advancements in their product sustainability but also fostering transparency and trust among stakeholders.

By providing detailed, data-driven insights and showcasing practical examples, we helped Visa demonstrate their commitment to sustainability. This work not only improved the sustainability of the catalogue products but also reinforced Visa's position as a responsible and forward-thinking organization.



At Link, we are dedicated to promoting sustainability and responsible business practices. To further this commitment, we are using our ESG Calculator to provide a comprehensive footprint for all the items we offer to our clients. Our aim is to ensure that every product's ESG impact is transparent and easily accessible.

Understanding the growing need for sustainable solutions, we proactively calculate the footprints of all items included in our product catalogues. Whether a client is browsing our catalogue for office supplies, industrial equipment, or consumer goods, they can trust that each product's ESG impact has been thoroughly assessed.

This proactive approach ensures that our clients have access to crucial sustainability information right from the start, allowing them to make informed decisions aligned with their sustainability goals.

Our commitment to providing detailed ESG footprints is part of our broader strategy to support our clients in their sustainability journey. By choosing products from our catalogues, clients can confidently contribute to a more sustainable future.

Why it matters?

- **Transparency and Accountability:** Providing clear ESG footprints ensures that all stakeholders can make informed decisions based on reliable data.
- **Enhanced Corporate Responsibility:** Clients can align their purchases with their sustainability goals, demonstrating a commitment to responsible business practices.
- **Environmental Impact Reduction:** By highlighting the ESG aspects of products, we encourage the selection of items with lower environmental impacts, contributing to global sustainability efforts.
- **Competitive Advantage:** Access to detailed ESG information allows our clients to differentiate themselves in the market by prioritizing sustainable products, enhancing their brand reputation.

Thrivng Community



Overview >

Being an active and engaged member of society is essential for sustainable development. Our employees are the core of our business, and their well-being is crucial for maintaining a healthy and productive workplace. We are committed to treating all employees fairly and providing the resources they need to perform their jobs effectively.

Our focus areas include skills training, fair wages, health benefits, and personal & professional development. Each year, we conduct a Colleague Survey to better understand our employees' needs and offer an additional channel for communication. In 2023, we're proud that this survey showed 97% of our people have a positive relationship with their supervisor.

Managing the impact of our operations on local communities is equally important to us. Our One Day Initiative is a key component of this effort. Launched in 2020, the One Day Initiative encourages our employees to engage in community projects, with participation in over 20 projects annually.

As a global company, we believe that Diversity, Equity, and Inclusion (DEI) are fundamental to the continued success of our business. We strive to create a workplace that values diverse backgrounds, experiences, and perspectives. In 2023, we're proud to have exceeded our target of at least 1% representation of disabled colleagues, demonstrating our commitment to an inclusive workplace for all.

Additionally, through our Supplier ESG Questionnaire, we assess our supply chain's DEI practices and support our suppliers in promoting behaviours that respect human rights. Our revised Grievance Mechanism and Health & Safety Policy ensures that, as we grow, our business remains robust and fit for purpose in these important areas.



Thriving Community

Promoting Diversity, Equity & Inclusion in our own business, our suppliers, & our local communities.

Target by 2030	Current Position
Fair SLT representation	Achieved
x4 increase of disabled employees	Achieved
100% receive annual ESG training	Achieved
Company-wide 50% Female	68%
50% Spend with local suppliers	74%
Increase by 50% spend with diverse suppliers	Baseline creation ongoing

For more information on our sustainability performance data, please refer to our GRI Index table on pages 30-31



Sustainability Training >

This year, our annual Sustainability training provided comprehensive insights into our sustainability efforts, equipping employees with the knowledge and tools necessary to drive our company forward. The training covered several critical areas to ensure that all team members are aligned with our sustainability strategy and goals.

We began with an in-depth explanation of the Life Cycle Assessment (LCA) methodology. Understanding LCA helps our team make more informed decisions to minimize negative environmental impacts.

Following the LCA overview, we showcased our innovative ESG calculator. Employees learned how to utilise Link's ESG calculator to measure key performance indicators, track progress, and identify areas for improvement. This empowers our teams to make data-driven decisions that support our sustainability objectives.

In addition to environmental efforts, we discussed our social responsibility activities. A key highlight was our "One Day" initiative, where employees volunteer a day of their time to support community projects. This initiative fosters a strong sense of community engagement and corporate social responsibility.

Finally, we addressed how we can support our clients in their sustainability journeys. This includes offering tailored sustainability solutions, sharing best practices, and collaborating on joint initiatives to drive positive change.

Why it matters?

- **Enhanced Awareness:** Ensures all employees are knowledgeable about our ESG efforts and their roles in achieving our goals.
- **Empowerment:** Provides tools and knowledge for employees to make data-driven decisions that improve sustainability.
- **Community Engagement:** Strengthens our commitment to social responsibility through initiatives like the "One Day" program.
- **Client Support:** Equips our teams to better assist clients with their sustainability efforts, enhancing our value proposition.

One Day Initiative >

We believe in the power of giving back to our communities and the environment. To reinforce our commitment to social responsibility, in 2020 we have launched the One Day Initiative, which allows each of our employees to take one day per year to dedicate their time and effort to any environmental or social cause they choose.

This Initiative empowers our teams to make a meaningful impact on issues they are passionate about, whether it's volunteering at a local food bank, participating in a beach clean-up, or supporting educational programs in underserved communities. This not only underscores our corporate values but also fosters a culture of empathy and social awareness within our workforce.

Since the inception of the One Day Initiative, we have witnessed significant progress and positive outcomes. Our employees have embraced this opportunity with enthusiasm, and their feedback has been overwhelmingly positive. Many have expressed how fulfilling it is to contribute to causes that matter deeply to them, and this sense of purpose has translated into higher levels of job satisfaction and morale.

Looking ahead, we are committed to expanding the One Day Initiative. We envision increasing the number of days employees can dedicate to volunteering and broadening the scope of supported causes. By doing so, we hope to

foster an even greater sense of community and purpose among our team, while amplifying our contribution to social and environmental well-being.

The One Day Initiative is more than a day off work; it's a testament to our dedication to making the world a better place, one day at a time.

In 2023 we are proud to report that 40% of our employees took part in local community volunteering projects. We are committed to growing that number in 2024 and beyond, underlining Link's commitment to the communities that we serve.

Why it matters?

- **Employee Engagement:** This initiative enhances job satisfaction by allowing employees to engage in meaningful activities outside of their regular work.
- **Community Impact:** By supporting diverse causes, we contribute to positive changes in our local and global communities.
- **Corporate Responsibility:** The initiative demonstrates our commitment to social and environmental responsibility, reinforcing our corporate values.
- **Future Growth:** Expanding this program will further strengthen our company culture and amplify our impact on critical social and environmental issues.



Spotlight On: Empowering Excellence >

In July 2023 our CSO, Emma Pomeroy, accompanied the Link sourcing team on a visit to several of our key manufacturing partners in the APAC region. These visits provided a fascinating insight into the complexities of modern manufacturing processes.

The most striking aspect of this experience was the discovery of an inspirational figure: Mandy, the female owner of a textile factory. Mandy's business acumen and entrepreneurial spirit are breaking barriers in an industry where the majority of business owners are male.

This inspirational leader is demonstrating that women can thrive in a traditionally male-dominated industry by establishing a beacon of manufacturing excellence and customer service. The combination of state-of-the-art technology, a skilled, motivated workforce, and innovative leadership has driven her success. Meeting her and learning about her unique approach was a real honour for Emma and the team.

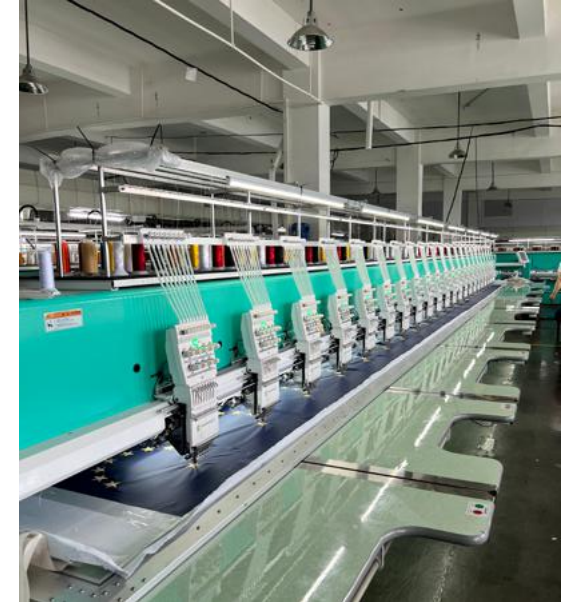
During the tour, several key success factors became evident:

- 1. State-of-the-Art Technology:** The factory's use of advanced machinery for dyeing, printing, and finishing textiles highlights its commitment to competitive and efficient production.
- 2. Skilled Workforce:** The dedication and expertise of the well-motivated workforce are crucial to

producing high-quality textiles.

- 3. Innovative Ideas:** The factory stands out by generating fresh ideas. Their showroom showcased hundreds of new product concepts and interesting materials.
- 4. Community Impact:** Employing over 700 people, the factory significantly contributes to the local community by providing jobs, especially for women, and driving economic growth.
- 5. Longstanding Partnership:** The factory's seven-year history as a Link supplier underscores the strength of our partnership, built on mutual trust and shared values.
- 6. Sustainability Focus:** The owner's commitment to sustainability is evident in efforts to minimize the carbon footprint of raw materials and waste reduction.
- 7. Collaborative Approach:** Mandy's team constantly strives to create something new, aligning perfectly with our commitment to innovation.

This woman-owned business exemplifies manufacturing excellence through technology, innovation, community engagement and collaborative partnerships. It serves as an inspiring example of how businesses can create shared value by prioritizing employees, applying fresh thinking and embracing sustainable practices.



Creating Value



Overview >

At Link, we are firm believers in the alignment of governance practices with societal values and concerns. For us, governance serves as the bedrock upon which our ESG and sustainability endeavours are constructed and assessed. In the formulation of our One World 2030 strategy, particularly under the 'Creating Value' pillar, we placed a concerted emphasis on risk management, accountability, and transparency.

Central to our governance framework is the establishment of a clear structure of responsibility, tailored to address the needs of our business and the imperatives of our sustainability strategy. This structure is designed to facilitate the identification and management of sustainability risks both within and beyond our organizational boundaries, ensuring the protection of our stakeholders' interests.

We recognize the paramount importance of creating long-term value, not only for our organization but also for our stakeholders. To this end, we conduct annual sustainability training sessions, equipping our employees with valuable insights into our sustainability initiatives and empowering them to contribute meaningfully. Our commitment to transparency is exemplified through the provision of a tailored ESG suite for each of our clients, fostering constructive dialogues and facilitating informed decision-making.

A fundamental aspect of transparency lies in understanding the sustainability performance of our supply chain partners. Through our Supplier ESG Questionnaire, we assess the sustainability practices of our suppliers, thereby enhancing transparency and fostering shared value creation. This assessment process delivers manifold benefits to our diverse stakeholders, promoting accountability, resilience, and mutual prosperity.



Creating Value

Creating positive collective impact through the value chain, delivering on our ESG aspirations.

2030 Target	2023 Position
Regular ESG Reporting to stakeholders	Achieved
100% of products offered with an ESG footprint	Achieved
50% sustainable products chosen by client	Baseline creation ongoing
50% of suppliers improved their ESG score	Baseline creation ongoing

For more information on our sustainability performance data, please refer to our GRI Index table on pages 30-31



ESG Governance >

At Link, the ESG governance is integral to our core values and strategic pillars. Sustainability is a fundamental aspect of our organizational ethos, reflected in our commitment to responsible and ethical business practices. Our clearly defined ESG strategy is a testament to this commitment and is regularly reviewed by our Board of Directors to ensure alignment with our long-term goals and industry best practices.

Our Sustainability Steering Committee oversees all ESG-related initiatives and ensures their integration across our operations. This committee is comprised of senior leaders from various departments, ensuring a holistic approach to sustainability governance. The committee meets regularly to monitor progress, review strategies, and address any emerging issues, ensuring that sustainability remains at the forefront of our business agenda.

In our ESG governance framework, we have identified key risks and opportunities related to climate change. Recognizing the potential impacts on our business, we have implemented comprehensive risk mitigation measures. These include reducing our carbon footprint through energy-efficient practices, investing in renewable energy sources, and enhancing our supply chain's resilience to climate-related disruptions. Additionally, we have embraced opportunities by developing sustainable products and services, thereby meeting the growing demand from environmentally conscious consumers.

Our ESG governance also focuses on social and governance aspects, such as promoting diversity and inclusion, ensuring ethical business practices, and maintaining transparent communication with our stakeholders. By fostering a culture of accountability and continuous improvement, we are well-positioned to navigate the complexities of ESG issues and drive long-term value for our stakeholders.



Why it matters?

- Strategic Alignment and Accountability:** Our robust sustainability governance structure ensures that our sustainability initiatives are aligned with Link's overall strategic goals, establishing clear accountability, driving consistent, coordinated efforts across all levels of our organization.
- Risk Management and Compliance:** Effective governance helps identify, manage, and mitigate environmental, social, and governance risks.
- Stakeholder Trust and Transparency:** Our well-structured sustainability governance framework enhances transparency and communication with stakeholders, including customers, employees, and communities.
- Continuous Improvement and Innovation:** Link's good governance facilitates continuous monitoring and assessment of sustainability performance. It encourages innovation by fostering a culture of continuous improvement, ensuring we remain competitive and adaptive to changing market conditions and sustainability trends.

Collaborations & Certifications



The Science Based Targets initiative (SBTi) is a global organization that helps companies set ambitious climate goals based on the latest climate science, ensuring their strategies are aligned with limiting global warming to well below 2°C above pre-industrial levels.



The United Nations Global Compact (UNGC) is a voluntary initiative that encourages businesses worldwide to adopt sustainable and socially responsible policies, aligned with ten universal principles in the areas of human rights, labor, environment, and anti-corruption.



EcoVadis is a global sustainability ratings platform that evaluates companies' environmental, social, and ethical performance, providing comprehensive scorecards to help businesses improve their sustainable practices and foster transparency in the supply chain.



Sedex & SMETA (Sedex Members Ethical Trade Audit) is one of the most widely used ethical audit formats, designed to assess a company's adherence to ethical standards in labor rights, health and safety, environmental management, and business ethics, ensuring responsible business practices across the supply chain.



WeConnect International is a global non-profit organization that connects women-owned businesses with multinational corporations, promoting diversity and inclusion in global supply chains by certifying and advocating for women entrepreneurs.



Climate Partner has been supporting companies in their climate action for almost 20 years. Each year, Link reports carbon emissions, waste and water usage via their platform.

In 2023, Climate Partner performed a robust assessment of Link's ESG calculator to ensure independent validation of its methodology and data sets.



The Carbon Disclosure Project (CDP) is a global non-profit organization that helps companies and cities disclose their environmental impact, focusing on carbon emissions, water usage, and climate change strategies to promote transparency and sustainable practices.



The Forest Stewardship Council (FSC) is an international non-profit organization dedicated to promoting responsible forest management, ensuring that forests are managed in an environmentally appropriate, socially beneficial, and economically viable manner.



The International Organization for Standardization (ISO) is an independent, non-governmental international organization that develops and publishes a wide range of proprietary, industrial, and commercial standards, ensuring quality, safety, efficiency, and interoperability across various industries worldwide.



The Responsible Beauty Initiative is a collaborative effort by leading beauty and personal care companies to improve sustainability and ethical practices throughout their supply chains, focusing on environmental stewardship, social responsibility, and transparency.

Sustainable Supply Chain >

Our approach fosters a ‘value for all’ mindset which advances sustainability through the supply chain. This approach emphasizes evaluating ESG, setting robust development targets, and supporting inclusion.

We believe that a sustainable supply chain integrates environmentally and socially responsible practices into the end-to-end processes of producing, distributing, and delivering products and services. This involves minimizing environmental impact, promoting social equity, and ensuring economic viability.

Key areas of focus:

- **‘Value for All’ Mindset:** This ensures that sustainability efforts create value for all stakeholders, including customers, employees, suppliers, and communities. Decisions are made with consideration for long-term environmental, social, and economic impacts.
- **ESG Pillar Evaluation:** We do thorough evaluation around ESG pillars, capturing key metrics such as carbon footprint, water usage, labor practices, and governance standards. This evaluation provides a clear and comprehensive picture of the organization’s sustainability performance.
- **Support for SMEs and Minority-Owned Businesses:** We encourage collaboration with SMEs and minority-owned businesses, promoting diversity and inclusion within the supply chain. Support includes providing

resources, education, and opportunities to help these businesses thrive and contribute to sustainability goals.

- **Education and Support:** Initiatives to educate, inform, and support stakeholders in their sustainability efforts are a key component of the approach. This involves workshops, training programs, and access to resources that facilitate improvement and innovation in sustainable practices.

Why it matters?

- **Holistic Sustainability:** By focusing on all ESG pillars, the approach ensures a balanced and comprehensive sustainability strategy.
- **Inclusive Growth:** Supporting SMEs and minority-owned businesses promotes diversity and inclusion, leading to more equitable growth.
- **Continuous Improvement:** Robust development targets and educational initiatives drive ongoing enhancement in sustainability practices.
- **Enhanced Stakeholder Value:** The ‘value for all’ mindset ensures that all stakeholders benefit from the organization’s sustainability efforts.
- **Sustainable Investments:** Guided investments in sustainable projects lead to long-term environmental and economic benefits.

Our Supplier ESG Questionnaire

Supply chain sustainability is a critical component of our overall strategy. We employ a multifaceted approach that includes comprehensive factory audits, supplier assessments, and an annual ESG Questionnaire. This questionnaire evaluates our suppliers on environmental impact, social responsibility, and governance practices.

Each supplier answers a series of questions and provides supporting documentation. Based on their responses, suppliers are categorized into three levels, visible in our operating system. This visibility allows stakeholders to make informed decisions, ensuring alignment with our sustainability goals.

The ESG Questionnaire collects extensive data, including renewable energy usage, water management systems, Minority-Owned Business status, and innovation investment. This helps us assess current sustainability practices and identify areas for improvement.

Beyond assessment, we collaborate with suppliers to enhance their sustainability maturity. This proactive engagement ensures that our supply chain partners continuously advance their practices.

Our strategy supports suppliers in their sustainability journeys, fostering continuous improvement and innovation. Ultimately, this approach enhances the overall sustainability of our operations, contributing to a more sustainable future and maintaining high standards of environmental and social governance throughout our supply chain.

Spotlight on: Beyond Audit Programme >



“It’s been very beneficial, to appreciate first-hand the difference between a regular Factory Audit and the Beyond Audits program.

These visits are not just routine inspections, which generally focus on technical specifications and production capabilities.

They are immersive experiences aimed at forging a much deeper connection with our suppliers.”

Noel Menassa

Operations Director, Link

In 2023, we launched the innovative ‘Beyond Audit’ programme, transcending traditional compliance models to enhance social sustainability in our global supply chain. By collaborating with suppliers in China and India, this initiative elevates social compliance and promotes sustainable practices, addressing labour rights, workplace diversity, and inclusion to improve workers’ lives and promote gender equality and fair labour practices.

Beyond Audit achieves measurable impacts on environmental, social, and economic sustainability by assessing and enhancing compliance and establishing a template for sustainable development. Suppliers receive comprehensive reports with actionable recommendations, ensuring continuous improvement. The pilot programme has raised awareness and capabilities to identify labour issues, understand cultural contexts, and build supplier relationships.

Stakeholder engagement was successful through open dialogue and collaboration, with suppliers fully understanding the initiative’s benefits and participating enthusiastically. This inclusive approach created a framework for identifying improvement opportunities.

Beyond Audit provides a sustainable supply model for the future, emphasizing the importance of local and cultural knowledge in ESG assessments and supplier relationships. As the focus on sustainability grows, our commitment to fostering open partnerships with suppliers aims to build environmentally friendly and socially beneficial supply chains.

Why it matters?

- Enhance knowledge and skills to effectively recognize labour issues.
- Boost confidence in interacting with supplier factory management.
- Develop deeper, collaborative relationships with suppliers.
- Detect potential or existing risks on site.
- Assist factories in resolving issues that have been identified.
- Learn how to facilitate ongoing improvements with suppliers.

GRI Index



GRI Index >

GRI Disclosures		2023 Performance Data	Page
GRI 1: Foundation			3
GRI 2: General Disclosures	Disclosure 2 – 1 Organizational details		2
	Disclosure 2 – 2 Entities included in the organization's sustainability reporting		2,3
	Disclosure 2 – 3 Reporting period, frequency and contact point		3,31
	Disclosure 2 – 4 Restatements of information		3
	Disclosure 2 – 6 Activities, value chain and other business relationships		2,3,4
	Disclosure 2 – 11 Chair of the highest governance body		3,24,25
	Disclosure 2 – 16 Communication of critical concerns		9,10
	Disclosure 2 – 22 Statement on sustainable development strategy		3,11,14,19,24
	Disclosure 2 – 26 Mechanisms for seeking advice and raising concerns	Number of whistle blowing incidents= 0	30
	Disclosure 2 – 28 Membership associations		25
Disclosure 2 – 29 Approach to stakeholder engagement		10	
GRI 3: Material Topics			
	Disclosure 3 – 1 Process to determine material topics		9,10
	Disclosure 3 – 2 List of material topics		9,10
GRI 204: Procurement Practices			19
GRI 205: Anti-corruption	Disclosure 205-2 Communication and training about anti-corruption policies and procedures	Percentage of employees trained on ethics = 100%	30
	Disclosure 205-3 Confirmed incidents of corruption and actions taken	Number of confirmed corruption incidents = 0	30
GRI 302: Energy			
	Disclosure 302-1 Energy consumption within the organization	Total energy consumption in mWh= 118.3	
GRI 305: Emissions	Disclosure 305-1 Direct (Scope 1) GHG emissions	Scope 1= 0 tonnes CO2e	30
	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	Scope 2 = 11.8 tonnes CO2e	30
	Disclosure 305-3 Other indirect (Scope 3) GHG emissions	Scope 3 = 690.8 tonnes CO2e	30
	Disclosure 305-5 Reduction of GHG emissions	Total GHG reductions in the reporting year = 48.7 tonnes CO2e	14,30
GRI 306: Waste			
	Disclosure 306-3 Waste generated	Total weight of hazardous waste = 0 tonnes Total weight of non-hazardous waste = 1.104 tonnes	
	Disclosure 306-4 Waste diverted from disposal	Total weight of waste recovered = 0.768 tonnes	30
	Disclosure 306-5 Waste directed to disposal	Total weight of waste not recovered = 0.336 tonnes	30
GRI 308: Supplier Environmental Assessment			
	Disclosure 308-1 New suppliers that were screened using environmental criteria	Percentage of targeted suppliers who have signed the supplier code of conduct = 100% Number of suppliers engaged in EcoVadis assessment = 33 Percentage of targeted suppliers with contracts that include clauses on environmental, labour, and human rights requirements = 100% Percentage of targeted suppliers covered by a CSR assessment = 100% Percentage all buyers who received training on sustainable procurement = 100%	22,27,30
	Disclosure 308-2 Negative environmental impacts in the supply chain and actions taken	Number of targeted suppliers covered by a CSR on-site audit = 157 Number of audited/assessed suppliers engaged in corrective actions or capacity building = 157	30



GRI Index >

GRI Disclosures

GRI 401: Employment

Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees

2023 Performance Data

Total overtime hours = 0 hours
 Total working hours per year = 1,008,800 hours
 Percentage of employees receiving social benefits = 40%
 Average number of holidays taken = 23 days

Page

31

GRI 403: Occupational Health and Safety

Disclosure 403-3 Occupational health services
 Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety
 Disclosure 403-5 Worker training on occupational health and safety
 Disclosure 403-6 Promotion of worker health
 Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
 Disclosure 403-8 Workers covered by an occupational health and safety management system
 Disclosure 403-9 Work-related injuries

Number of days lost to absenteeism (sickness etc) = 332 days

 Percentage of employees trained on health and safety issues = 100%

Number of employee injuries at work= 0
 Amount of working time lost due to injuries at work= 0
 Number of working days lost due to injuries at work= 0

31

GRI 405: Diversity and Equal Opportunity

Disclosure 405-1 Diversity of governance bodies and employees

Percentage of workers from minority groups and/or vulnerable workers employed in relation to the whole organization = 6%
 Percentage of women employed in relation to the whole organization = 68%
 Percentage of women within the organization's board = 31%

19,31

Disclosure 405-2 Ratio of basic salary and remuneration of women to men

Average unadjusted gender pay gap = 9.8%

31

GRI 406: Non-discrimination

Disclosure 406-1 Incidents of discrimination and corrective actions taken

Number of incidents of discrimination = 0
 Number of harassment complaints = 0
 Percentage of employees trained on non-discrimination and harassment = 100%

31

GRI 408: Child Labor

Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor

Number of child labour incidents reported = 0

31

GRI 413: Local Communities

Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs
 Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities

31

14,31

GRI 414: Supplier Social Assessment

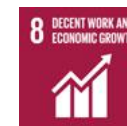
Disclosure 414-1 New suppliers that were screened using social criteria

Percentage of targeted suppliers who have signed the supplier code of conduct= 100%
 Number of suppliers engaged in EcoVadis assessment= 33
 Percentage of targeted suppliers with contracts that include clauses on environmental, labour, and human rights requirements= 100%
 Percentage of targeted suppliers covered by a CSR assessment= 100%
 Percentage all buyers who received training on sustainable procurement= 100%

22,27,31

Disclosure 414-2 Negative social impacts in the supply chain and actions taken

31





For more information please contact our ESG & Sustainability Team at oneworld@link-worldwide.com