Linde PLC

2025 CDP Corporate Questionnaire

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C1. Introduction

(1.1) In which language are you submitting your response?

Select from:
☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:
☑ USD

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:
☑ Publicly traded organization

(1.3.3) Description of organization

Linde plc is a public limited company formed under the laws of Ireland with its principal offices in the United Kingdom and United States. Linde is the largest industrial gas company worldwide and is a major technological innovator in the industrial gases industry. Its primary products in its industrial gases business are atmospheric gases (oxygen, nitrogen, argon, and rare gases) and process gases (carbon dioxide, helium, hydrogen, electronic gases, specialty gases, and acetylene). The company also designs and builds equipment that produces industrial gases and offers customers a wide range of gas production and processing services such as olefin plants, natural gas plants, air separation plants, hydrogen and synthesis gas plants and other types of plants. Linde is in the business of resource transformation and uses electricity and other fuels for energy and as feedstock. Linde's business and production processes are energy-intensive. For its hydrogen production Linde in most cases uses natural gas as a feedstock, this accounts for the majority of Linde's scope 1 emissions. The rest stems from using natural gas as energy in production plants, from distribution and release of other GHGs. The majority of Scope 2 emissions derive from electricity consumption by Linde's air separation units, which produce atmospheric gases. Responsible management of water is an essential element of Linde's sustainability strategy. Water scarcity and lack of access to clean water are global challenges affecting individuals, community, and industry, and the availability of water is projected to be further impaired by the effects of climate change. Linde utilizes water in its operations, primarily for cooling processes and in hydrogen production. Linde makes efforts to conserve water and impacts on water are minimized: More than 75 percent of global freshwater withdrawal is returned to its original source, at same or better quality. Linde's applications bring benefits to society, including clean water applications. Linde plc shares trade on the NASDAQ under the ticker symbol "LIN". Linde issues an annual report (Form 10-K) according to US GAAP and has consolidated statutory reporting requirements in Ireland.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/31/2024	*Select from:* ☑ Yes	*Select from:* ☑ No

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

33005000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

IE00BZ12WP82

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

LIN

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

5299003QR1WT0EF88V51

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No
[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ Oman
☑ Peru
☑ Aruba
☑ Chile
☑ China
☑ Spain
☑ Angola
☑ Brazil
☑ Canada
☑ Cyprus
☑ Mexico
☑ Norway
☑ Panama
☑ Poland
☑ Serbia
☑ Austria
☑ Bahrain
☑ Belgium
☑ Bermuda
☑ Curaçao
☑ Germany
☑ Hungary
☑ Iceland
☑ Lesotho
☑ Namibia
☑ Bulgaria
☑ Colombia
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☑ Paraguay
☑ Australia
☑ Indonesia
☑ Lithuania
☑ Mauritius
☑ Singapore
☑ Mozambique
☑ Uzbekistan
☑ Netherlands
☑ New Zealand
☑ Philippines
☑ Congo
☑ India
☑ Italy
☑ Japan
☑ Kenya
☑ France
☑ Greece
☑ Israel
☑ Latvia
☑ Malawi
☑ Sweden
☑ Turkey
☑ Uganda
☑ Zambia
☑ Algeria
☑ Czechia
☑ Denmark
☑ Ecuador
☑ Estonia
☑ Finland
☑ Romania
☑ Tunisia
☑ Ukraine
☑ Uruguay
☑ Botswana
☑ Portugal
☑ Slovakia
☑ Thailand
☑ Viet Nam
☑ Argentina
☑ Sri Lanka
☑ Bangladesh
☑ Costa Rica
☑ Kazakhstan
☑ Luxembourg
☑ Puerto Rico
☑ Switzerland
☑ Saudi Arabia
☑ South Africa
☑ Taiwan, China

☑ Solomon Islands
☑ Papua New Guinea
☑ Republic of Korea
☑ Dominican Republic
☑ Hong Kong SAR, China
☑ United Kingdom of Great Britain and Northern Ireland
☑ United Arab Emirates
☑ British Virgin Islands
☑ United States of America
☑ United Republic of Tanzania
☑ Bolivia (Plurinational State of)

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: ☑ No, this is confidential data	*Due to issues of security and business sensitivity, Linde does not provide geolocation data for all facilities.*

[Fixed row]

(1.14) In which part of the chemicals value chain does your organization operate?

Bulk inorganic chemicals
☑ Other industrial gases

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:
☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply
☑ Upstream value chain
☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:
☑ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:
☑ Tier 2 suppliers

(1.24.7) Description of mapping process and coverage

Linde has a process of identifying stakeholders (suppliers and customers). In many cases, information may include where these stakeholders operate where they operate along with their relationship to Linde. This process is in the very early stages for the majority of our value chains and ongoing.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☑ No, and we do not plan to within the next two years

(1.24.1.5) Primary reason for not mapping plastics in your value chain

Select from:

☑ Judged to be unimportant or not relevant

(1.24.1.6) Explain why your organization has not mapped plastics in your value chain

Linde's waste management and the company's Zero Waste Program considers numerous waste streams with the goal of eliminating waste at the source. This includes reducing plastic waste and pollution. At this time, this oversight is deemed reasonable as plastics are not largely prevalent in operations. Linde understands the global importance of reducing plastics and will continue to review this issue, evolution in operations and supply chain practices, and will consider increasing vigilance if the amount of plastics in operations and supply chain suggests the need for specific mapping.
[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

2

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Annual financial reporting covers one year.

Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

In 2019, we set medium-term sustainable development targets for 2028.

Long-term

(2.1.1) From (years)

11

(2.1.2) Is your long-term time horizon open ended?

Select from:
☑ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

In 2021, we set long-term climate change targets for 2035 and established our 2050 carbon neutrality ambition. Commencing in 2024, we have new targets, which extend our decarbonization investments and increase our commitments for quantitative water reduction and waste management by 2035.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply
☑ Climate change
☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies
☑ Impacts
☑ Risks
☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply
☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

(2.2.2.4) Coverage

Select from:
☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply
☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:
☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:
☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply
☑ Short-term
☑ Medium-term
☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:
☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply
☑ Site-specific
☑ Local

☑ Sub-national
☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools
☑ EcoVadis
☑ IBAT for Business
☑ TNFD – Taskforce on Nature-related Financial Disclosures
☑ WRI Aqueduct

Enterprise Risk Management
☑ COSO Enterprise Risk Management Framework
☑ Enterprise Risk Management
☑ Internal company methods
☑ ISO 31000 Risk Management Standard
☑ Stress tests

International methodologies and standards
☑ IPCC Climate Change Projections

Other
☑ Scenario analysis
☑ Partner and stakeholder consultation/analysis
☑ Desk-based research
☑ External consultants
☑ Materiality assessment
☑ Internal company methods

(2.2.2.13) Risk types and criteria considered

Acute physical
☑ Drought
☑ Cyclones, hurricanes, typhoons
☑ Tornado
☑ Heavy precipitation (rain, hail, snow/ice)
☑ Wildfires
☑ Flood (coastal, fluvial, pluvial, ground water)
☑ Heat waves
☑ Storm (including blizzards, dust, and sandstorms)
☑ Cold wave/frost

Chronic physical
☑ Heat stress
☑ Rationing of municipal water supply
☑ Water stress
☑ Increased severity of extreme weather events

☑ Groundwater depletion
freshwater, marine water)

☑ Changing temperature (air,

☑ Temperature variability
patterns and types (rain, hail, snow/ice)

☑ Changing precipitation

☑ Declining ecosystem services

Policy

☑ Carbon pricing mechanisms
and bilateral agreements

☑ Changes to international law

☑ Increased pricing of water
obtaining water withdrawals permit

☑ Increased difficulty in

☑ Changes to national legislation
limits/changes to water allocation

☑ Statutory water withdrawal

☑ Regulation of discharge quality/volumes
conservation, recycling, or process standards

☑ Mandatory water efficiency,

☑ Increased difficulty in obtaining operations permits
standards for previously unregulated contaminants

☑ Introduction of regulatory

Market

☑ Availability and/or increased cost of raw materials

☑ Changing customer behavior

Reputation

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology

☑ Transition to lower emissions technology and products

☑ Transition to water efficient and low water intensity technologies and products

Liability

☑ Exposure to litigation

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

☑ Indigenous peoples

☑ Water utilities at a local level

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Linde's Risk Management department is responsible for devising a standardized Linde-wide risk management process. Those with local responsibility for risk in the operating units are responsible for the implementation of this standard process. The identification, assessment of and response to climate-related risks is integrated into this company-wide process. Risk identification: The management team of each operating unit within Linde assesses the main risks affecting that unit on an ongoing basis, i.e., more than once a year. In addition, global functions are asked to report risks affecting their area of responsibility. The areas covered by the risk assessments include internal processes and resources; the economic, financial, legal and regulatory environment; and social and ecological aspects including risks resulting from climate change. In addition, potential risks affecting suppliers or customers (which in turn could have a negative impact on Linde) are considered and reported. Such up- or down-stream risks are also monitored by the regional and global procurement functions, customer relationship management and business development functions. The risk management process allows for the identification of short-term risks, as well as risks with a medium- or long-term horizon and impact. Through this process, Linde has defined our four risk areas related to climate change that pose inherently substantive impacts: regulatory risks, market risks, reputational risks and physical risks. Information pertaining to these risks is maintained for further tracking. The risk and opportunities identification process is complemented by scenario analysis which is used to explore and develop an understanding of how the physical and transition risks of climate change may impact Linde's businesses, strategies, and financial performance. This analysis is coordinated centrally by the Sustainability team, taking into account climate-change scenarios and projections such as those from IEA or IPCC.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:
☑ Yes

(2.2.7.2) Description of how interconnections are assessed

The interconnectedness of dependencies, impacts, risks and opportunities is inherent in Linde's business model. The following describes some examples of how these are assessed independently, as well as examples of how Linde approached analyzing and assessing interconnections. Dependencies: The analysis of dependencies begins with the assessment of materiality, determination of priority factors, and design, combined with the business model at Linde. Linde's business depends on a natural resource (the air). The company's mission and business model make clear the goal to create more value with fewer resources. Its priority factors are aimed at reducing operational impacts and maximizing environmental contributions. Therefore, at the launch of new processes, careful attention is given resource efficiency. The company's policies (including, for example, Linde's Water Position Statement) confirm the focus on efficient use of natural resources upon which the company's processes are dependent. Risk Management: Risks such as supply of energy and impacts from natural catastrophes, such as extreme weather, are managed by the company's bottom-up and top-down risk management processes. Assessing opportunities: Linde's business development teams assess market trends, customer behavior, and requirements and share those trends with the R&D and technology functions. As noted in the discussion of dependencies, Linde's business model is incumbent upon making more with less-- and this meaningfully translates often into benefits that Linde applications bring to customers. Teams propose solutions for the short, medium and long term which address those changing market conditions and customer requirements. Opportunities are evaluated up and down the value chain, and collaboration with suppliers or customers is taking place in several instances. Solutions and strategies are first discussed within the appropriate function (clean energy, for such applications, or the water team for water-related applications). Material and strategic

issues/innovations that tackle important market trends/new requirements are proposed to the Executive Leadership Team. Impacts: Linde analyzes the organization's impacts on natural systems, including ecosystems, land, air and water. Example of interconnections: Opportunity: Linde has estimated $8 - $10 billion in investments in clean energy over the next two to three years, including growth in hydrogen. Dependency: Linde utilizes water in its operations, primarily for cooling processes and in hydrogen production. Linde makes efforts to conserve water and estimate how dependence upon water changes/ can be minimized as business grows. Risk: Linde teams analyze the risk to production and to communities, especially for example, for operations in areas of high-water-stress. Water management planning and targets help address. Impacts: Impacts on water are also minimized: More than 75% of global freshwater is returned at same or better quality.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

(2.3.4) Description of process to identify priority locations

As an example, the company prioritizes operational sites that withdraw significant volumes of water in regions facing high baseline water stress. These high-water-use, high-water-stress (hi-hi) sites are defined as facilities that withdraw more than 50,000 m³ of water per year in regions where the baseline water stress is categorized as "high" or "extremely high" In 2024, Linde updated its methodology to align with the WRI Aqueduct Global Water Risk Atlas Tool (2023 version), replacing the previous 2019 version. Under this updated assessment, 89 sites were identified as in scope for water-related targets—a net increase of approximately 25 sites from the prior year due to the revised water stress mapping. These sites are required to implement Water Management Plans (WMPs) and are subject to a 20% water withdrawal intensity reduction target by 2035, using 2024 as the baseline year. Water intensity is calculated as water withdrawal per unit of production, and in 2024, the baseline intensity for hi-hi sites was reported as 1.1 m³/unit. This structured and data-driven approach ensures that Linde's water management strategy is both globally consistent and locally responsive, supporting the company's broader environmental goals and alignment with the UN Sustainable Development Goals.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ No, we have a list/geospatial map of priority locations, but we will not be disclosing it
[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Direct operating costs

(2.4.3) Change to indicator

Select from:

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

30000000

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Linde defines substantive risk as any risk with the potential to materially impact its financial results, operations, environmental footprint, or strategic direction. Risks are assessed using a standardized four-tier scale—low to very high—based on severity and probability. Those with the highest severity are classified as substantive and reviewed regularly by senior leadership and the Board. Substantive risks are identified through both quantitative and qualitative criteria: Financial Impact: Risks with a potential negative impact exceeding $30 million are considered financially substantive. Non-Financial Impact: Risks that could cause significant harm to people or the environment—such as loss of life or ecosystem degradation—are deemed substantive regardless of cost. Strategic Impact: Risks and opportunities are also evaluated for their influence on market access, technology deployment, regulatory compliance, and reputation. Linde also considers the absolute increase in operational and compliance costs when evaluating risk. For example, climate-related risks such as carbon pricing, water scarcity, and regulatory shifts can drive significant cost increases in energy procurement and mitigation investments. Substantive risks are tracked across time horizons and assigned to risk owners. Mitigation actions are reviewed quarterly and reported annually to the Board.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

30000000

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Linde defines substantive opportunities as those that can materially advance its climate goals, expand its sustainability portfolio, and generate significant incremental revenue. These opportunities are identified through continuous market analysis, customer engagement, and collaboration across the value chain. Business development teams monitor evolving market trends and customer needs, sharing insights with R&D and technology functions. Solutions are developed for short-, medium-, and long-term deployment and reviewed within the Clean Energy function. Material innovations are regularly proposed to the Executive Leadership Team for strategic evaluation. Opportunities are assessed not only for strategic alignment and environmental benefit but also for their financial potential. The IEA expects an approximately four times increase in worldwide hydrogen production from 2019–2050. Based on this, Linde estimates it can increase its revenue from hydrogen from approximately $2.5 billion to $8 billion annually in that time frame. As of December 31, 2024, Linde is poised to invest $8–$10 billion in clean energy investments over 2–3 years, with a decarbonization project backlog in excess of $4 billion. These investments are guided by disciplined capital allocation and aligned with Linde's mission to "make our world more productive." In 2024, Linde's sustainability portfolio generated $16 billion in revenue, and its technologies enabled customers to avoid 96 million metric tons of CO_2e—more than double its own emissions By embedding opportunity evaluation into its governance and innovation processes—and linking it to incremental revenue potential—Linde ensures that substantive opportunities are pursued with purpose, rigor, and alignment to long-term climate and business goals.

[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Linde identifies and classifies potential water pollutants associated with its operations that could impact water ecosystems or human health. This process is embedded in its global Responsible Care® policy and SHEQ (Safety, Health, Environment and Quality) Management System, aligned with ISO 14001 and RCMS® standards. Water pollutants are identified through site-specific environmental risk assessments and regulatory permitting processes. These assessments consider the substances handled, the nature of discharges, and their potential effects on surface and groundwater bodies and dependent ecosystems. Pollutants are classified using regulatory definitions and chemical hazard profiles, guided by international frameworks such as: - REACH (EU): Requires classification of substances based on environmental persistence, toxicity, and bioaccumulation. - TSCA (US): Mandates risk-based chemical assessments and prioritization of substances with potential environmental or health risks. Key indicators used to identify and monitor water pollutants include: pH, Oil & grease, Total dissolved solids (TDS), Total suspended solids (TSS), Chemical oxygen demand (COD) In 2024, Linde reported 2,173 metric tons of COD from permitted discharges, with no significant impacts identified. This approach ensures that water pollutants linked to Linde's operations are systematically identified, classified, and managed to minimize risks to water ecosystems and human health.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Biochemical oxygen demand: Water quality parameters provide an index to assess the effect discharged wastewater will have on the receiving environment, e.g. a high BOD can lead to algal growth and reduction of oxygen in receiving waters. Keeping BOD low means minimal impact to receiving waters. Several of Linde's plants operate under wastewater discharge permits issued by a government body that require to monitor and report on specific water emission levels. Those are different per site/location.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

Linde identifies and manages the risk of BOD (Biological Oxygen Demand) pollution through site-specific discharge controls, sector-specific treatment processes, and robust safety and incident prevention systems. BOD is monitored at sites where required by discharge permits, and treatment systems are designed to meet local regulatory thresholds to protect aquatic ecosystems. Maintaining low BOD levels helps preserve dissolved oxygen in receiving waters, which is essential for aquatic life. Linde's discharge treatment processes include cooling towers, neutralization systems, and biological treatment where applicable. Continuous monitoring ensures compliance with effluent limits. Linde's SHEQ function oversees safety and environmental risk management, including hazard identification, incident investigation, and corrective actions. Environmental audits are conducted routinely at the site level. These audits include permit reviews, monitoring data, and verification of treatment effectiveness. Success is measured by tracking the amount of significant fines received for violations of discharge parameters. In 2024, Linde reported zero significant fines related to water quality, including BOD, demonstrating the effectiveness of its compliance and prevention systems.

Row 2

(2.5.1.1) Water pollutant category

Select from:

☑ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Chemical Oxygen Demand is the measure of the capacity of water to consume oxygen during the decomposition of organic matter in the water. In other words, it's the amount of oxygen that's needed to oxidize the organic matter present in a quantity of water. E.g. a high COD concentration can lead to algal growth and reduction of oxygen in receiving waters. Chemical Oxygen Demand is an important water quality parameter because it provides an index to assess the effect discharged wastewater will have on the receiving environment, e.g. a high COD concentration can lead to algal growth and reduction of oxygen in receiving waters. Several of Linde's plants operate under wastewater discharge permits issued by a government body that require Linde to monitor and manage COD levels.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

Linde identifies and manages the risk of COD (Chemical Oxygen Demand) pollution through site-specific discharge controls, sector-specific treatment processes, and robust incident prevention systems. COD is monitored at sites where required by discharge permits, and treatment processes are designed to meet local regulatory thresholds to protect aquatic ecosystems. Maintaining low COD levels helps preserve dissolved oxygen in receiving waters, supporting biodiversity. Success is measured by tracking the amount of significant fines received for violations of discharge parameters. In 2024, Linde reported 2,173 metric tons of COD from permitted discharges, with no significant impacts identified. Linde's incident management system tracks non-compliance events and triggers corrective actions. Environmental audits are conducted at the site level routinely. These audits include permit reviews, monitoring data, and verification of discharge treatment effectiveness. Specific controls include: Continuous monitoring of effluent parameters, use of cooling towers and neutralization systems, emergency response protocols for accidental releases, preventive maintenance of water treatment infrastructure. In 2024, Linde reported zero significant fines related to water quality, including COD, demonstrating the effectiveness of its compliance and prevention systems.
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Linde reports all substantial financial risks and other factors that could significantly impact the company in its annual report (10K). In its 2024 annual risk assessment process, water scarcity risks were identified at a regional level, however, none rose to the level of being a substantive risk at the enterprise level in the short to mid-term time frame. Risks from water scarcity are currently considered to be low and do not meet the financial threshold of a substantive risk. Water is an essential input into Linde's operations. For example, water is used for cooling processes in Linde's ASU operations or for hydrogen production. Therefore, water availability remains a key component of Linde's periodic risk assessment. If an ASU experiences water scarcity, this could impact operations, but we do not expect the impact to be substantive. Currently, 11% of water withdrawals are from high water use plants in regions of high-water stress. Linde reassesses this population of sites in water stressed areas annually. Linde has two targets in place to drive reduced water usage at these sites including the establishment of water management plans and a target for reduction in water intensity per unit of production by 20%. Linde recognizes that water has become a global concern. While water has not been specifically identified as a risk in Linde's annual report (10k), water-related issues such as availability and exposure are part of two priority factors in our sustainable development materiality assessment to address the importance of this critical resource to operations.

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Not an immediate strategic priority

(3.1.3) Please explain

Very little plastic is used in operations for the gases business. Linde's principal business is the production of air products that are not comprised of plastic parts. In non-production areas of our business such as homecare, we sell or distribute products containing plastics.
[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Increased severity of extreme weather events

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ Brazil

☑ Canada

☑ Mexico

☑ Germany

☑ Australia

☑ United States of America

☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

The occurrence of catastrophic events or natural disasters such as extreme weather, including hurricanes and floods could disrupt or delay Linde's ability to produce and distribute its products to customers and could potentially expose Linde to third-party liability claims. In addition, such events could impact Linde's customers and suppliers resulting in temporary or long-term outages and/or the limitation of supply of energy and other raw materials used in normal business operations. For example, Linde has a major pipeline complex along the Gulf Coast of Texas where we operate several air separation units, large steam methane reformers and PSA units. The area is exposed to various weather events including hurricanes and cold waves which in severe cases can limit our ability to operate and/or cause significant damage to our plants potentially resulting in lost revenue from loss of production and/or increased operating costs to satisfy customer demands and costs for plant repairs, etc. The countries listed are where Linde has more significant concentration of property, plant and equipment as disclosed in its segment information in its annual 10K.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The financial impact of this risk is highly dependent on the location, type, duration and severity of extreme weather events. Financial impacts would likely be in the form of lost revenues from production outages (either ours or our customers), higher operating costs to satisfy customer demand from alternate locations, and property damage. Given the above variables, it is difficult to provide a meaningful estimate of the impact of any extreme weather event, however, Linde's exposure to this risk is managed through insurance. Linde is self-insured via a captive insurance company that that provides coverage for up to $50 million per event, and $100 million, in the annual aggregate, of losses above local deductibles for property damage and business interruption at the group's sites globally. To mitigate the risk of losses above these self retention levels, the company purchases catastrophic insurance coverage from highly rated insurance companies. Therefore Linde's exposures to such losses would be capped at $100 million (plus local deductibles) in an annual period.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

100000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

100000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

0

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

100000000

(3.1.1.25) Explanation of financial effect figure

As previously described, the $100 million (plus local deductibles) represents Linde's self-retained risk for property damage and business interruption ($50 million per event, $100 million in the aggregate per annual period).

(3.1.1.26) Primary response to risk

Policies and plans

☑ Use risk transfer instruments

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Linde has a captive insurance company that provides coverage for property damage and business interruption for up to $50 million per event, $100 million aggregate annually. In addition, to mitigate the risk of loss above these

self retention levels, Linde purchases catastrophic insurance coverage through highly rated insurance companies. The administrative costs for the captive and the catastrophic insurance coverage are not significant. Additionally, Linde integrates best practices in protection into its plant designs where applicable. Such costs become an integral part of plant design and thus are not easily separated for purposes of disclosure.

(3.1.1.29) Description of response

To manage these risks, Linde evaluates direct and indirect business risks through business impact analysis, then establishes appropriate priorities and policies; invests in facilities with suitably resilient design and technology; consults with vendors, insurance providers and industry experts; and conducts regular reviews of the business risks with management. Examples of Risk Responses: Asset level risks are assessed during project development using documented procedures and criteria. Linde also has a Business Continuity Planning process through which businesses can evaluate their operational assets and develop plans that can be implemented in the event of an impairment of the asset. Additionally, Linde works with its insurance providers to evaluate the risk from all perils including extreme weather or flooding. The insurer uses rigorous standards to identify and quantify exposures to Linde assets. Based on their recommendations, Linde may make investments in infrastructure that adapts to or mitigates risks from climate change. Linde currently procures risk transfer insurance from highly rated insurance companies for catastrophic claims in excess of $50MM in total property damage as well as risk transfer insurance coverage for business interruption. Case Study: Winter Storm Uri hit the Gulf Coast in Feb, 2021 with an extended period of below freezing temperatures, resulting in numerous shutdowns and minor damage for Linde plants. Utility interruptions occurred across Linde's fleet of plants, interrupting production and supply of industrial gases. Sites experiencing damage due to freezing temperatures were retrofitted with best practice methods of protection: insulation and heat tracing of water and wet process piping, plastic piping replaced with more resilient materials, and standard operating procedures implemented to prepare sites for future hard freezes. New projects in development and execution are being designed with these increased levels of protection.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Changing customer behavior

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ Germany

☑ United States of America

(3.1.1.9) Organization-specific description of risk

Changes to regulations in the areas of environmental protection and climate change may impact customer and competitor behavior driving structural changes in key end markets. While Linde will work to mitigate these risks through the pursuit of strategic alliances and investment in applications technologies to capture new growth areas, given the uncertainty about the type and scope of new regulations, it is difficult to predict how such changes and their impact on market behavior will ultimately impact Linde's business. However, such changes could have a material adverse impact on Linde's results of operations.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Given the uncertainty about the type and scope of new regulations, it is difficult to predict how such changes and their impact on market behavior will ultimately impact Linde's business. The level of measurement uncertainty is too high, rendering quantitative information about this risk not useful.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Diversification

☑ Develop new products, services and/or markets

(3.1.1.27) Cost of response to risk

70000000

(3.1.1.28) Explanation of cost calculation

For the past several years, Linde has targeted more than 1/3 of its R&D budget toward technological innovation in decarbonization. In 2024, 47% of its R&D was focused on decarbonization. The $70 million reflected is 47% of Linde's 2024 R&D spend of $150 million. In addition, Linde has established a target to invest $3 billion through 2035 on internal decarbonization efforts including decarbonization of its own facilities and advancement of the use of low-carbon fuels and energy.

(3.1.1.29) Description of response

Linde will work to mitigate these risks through the pursuit of strategic alliances and investment in applications technologies to capture new growth areas. The following are current year examples of technology innovation that help capture growth areas, particularly in decarbonization: 1) Installing Linde's OPTIMELT™ TCR technology and VITRON® VPSA oxygen plant at O-I's glass facility. This significantly cuts fuel consumption, Scope 1 CO_2 emissions, and power usage for sustainable glass manufacturing. 2) Collaborating with CEMEX on a large-scale CCUS project. Linde's HISORP® CO_2 capture technology will capture 1.3 million metric tons of CO_2 annually at their cement plant, advancing decarbonization efforts and 3) Successfully demonstrated with BASF, SABIC and Linde STARBRIDGE™ electrified steam cracker technology. This innovation enables low-carbon ethylene production, reducing Scope 1 emissions by over 95%.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☑ Non-compliance with legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ United Kingdom of Great Britain and Northern Ireland

☑ Germany

☑ Ireland

☑ Singapore

☑ United States of America

(3.1.1.9) Organization-specific description of risk

Linde is subject to regulations around environmental protection, including climate change and energy efficiency laws and policies as well as securities laws applicable in the United States the European Union, and other jurisdictions which may require regulatory reporting of ESG related information, including GHG emissions related data, strategies, targets, etc. Changes in these or other regulatory areas may impact Linde's profitability and may give rise to new or increased compliance risks: it may become more complex and costly to ensure compliance, and the level of sanctions in the event of non-compliance may rise. For example, Linde operates in jurisdictions that have, or are developing, laws and/or regulations to reduce or mitigate the adverse effects of greenhouse gas ("GHG") emissions and therefore faces a highly uncertain regulatory environment in this area. In addition, several other countries worldwide have implemented carbon taxation or trading systems which impact the company and its customers, including regulations in China, Singapore and the European Union.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Fines, penalties or enforcement orders

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Noncompliance with such laws and regulations could result in penalties or sanctions, cancellation of marketing rights or restrictions on participation in, or even exclusion from, public tender proceedings, all of which could have a material adverse impact on Linde's financial results and/or reputation. Linde, for example, is a publicly traded company in the US and domiciled in Ireland making it subject to consolidated regulatory reporting requirements in both the US and EU. Both regulatory landscapes are rapidly evolving. In the EU specifically, Linde is subject to the Corporate Sustainability Reporting directive, and other EU legislation such as CBAM and CSDDD all of which are new, complex and continuously evolving regulations thus increasing the administrative burden and complexity of compliance. The level of measurement uncertainty for a noncompliance event and its potential financial and reputational impact is too high, rendering quantitative information about this risk not useful.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Greater compliance with regulatory requirements

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Given the uncertainty about the type and scope of new regulations, the incremental cost of compliance for potential changes is also difficult to estimate.

(3.1.1.29) Description of response

Linde's commitment to legal and ethical business practices translates to a comprehensive and robust compliance program built on three pillars: Prevention, Detection and Response. We strive to prevent violations from ever happening. We ensure the rapid detection of violations through ongoing reviews and monitoring, and in the event of substantiated cases, we respond with swift corrective action and disciplinary measures. Our Code of Business Integrity and compliance program are designed to ensure that we adhere to the highest standards when conducting business, that we comply with all applicable laws and regulations wherever we operate, and that we understand the value and sustainability of a culture of compliance. This expectation extends to our suppliers as well. Linde's Supplier Code of Conduct defines Linde's most essential requirements for our Suppliers concerning their responsibilities towards Linde and its stakeholders, their employees, societies, and the environment, including climate related topics.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

29426000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ 81-90%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

29426000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:
☑ 81-90%

(3.1.2.7) Explanation of financial figures

Due to the nature of Linde's industrial gas products, it is generally uneconomical to transport most products distances greater than a few hundred miles from the production facility. As a result, Linde operates a significant number of production facilities spread globally throughout a number of geographic regions. Given the number of production facilities and the large global footprint across various end-markets, its industrial gas business is most vulnerable to both climate transition and physical risks related to climate change. Linde's global industrial gas business comprised approximately 89% of its annual revenues in 2024. The revenue number reflected is the sum of Linde's industrial gas segment revenues (Americas, APAC and EMEA) for 2024 as disclosed in its 2024 10K. [Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations
	Select from: ☑ No

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:
☑ Yes

(3.5.1) Select the carbon pricing regulation(s) which impact your operations.

Select all that apply
☑ EU ETS
☑ UK ETS
☑ Korea ETS
☑ Germany ETS
☑ Beijing pilot ETS
☑ Shanghai pilot ETS
☑ California CaT - ETS
☑ Singapore carbon tax

☑ Fujian pilot ETS

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

EU ETS

(3.5.2.3) Period start date

01/01/2024

(3.5.2.4) Period end date

12/31/2024

(3.5.2.5) Allowances allocated

173613

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

444360

(3.5.2.9) Details of ownership

Select from:
☑ Facilities we own and operate

Germany ETS

(3.5.2.3) Period start date

01/01/2024

(3.5.2.4) Period end date

12/31/2024

(3.5.2.5) Allowances allocated

405.51

UK ETS

(3.5.2.3) Period start date

01/01/2024

(3.5.2.4) Period end date

12/31/2024

(3.5.2.5) Allowances allocated

102561
[Fixed row]

(3.5.3) Complete the following table for each of the tax systems you are regulated by.

Singapore carbon tax

(3.5.3.1) Period start date

01/01/2024

(3.5.3.2) Period end date

12/31/2024

(3.5.3.3) % of total Scope 1 emissions covered by tax

1

(3.5.3.4) Total cost of tax paid

0

(3.5.3.5) Comment

Total carbon tax is considered business confidential
[Fixed row]

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

Linde's strategy for complying with these systems is embedded in our overall climate strategy. In order to manage risk from current and emerging carbon legislation, Linde actively monitors regulatory developments, increases relevant resources and training as needed; consults with vendors, insurance providers and industry experts; incorporates GHG provisions in commercial agreements; conducts regular sensitivity analyses of the impacts of potential energy and raw material cost increases; presents to the Leadership Team and Board on various cost scenarios under different potential GHG tax regimes; and explores renewable energy options. Much of this monitoring occurs locally within Linde's regional operating segments, as local energy managers and legal teams have greater levels of insight into both the regulatory landscape and operations of which the carbon pricing system impacts. Local teams in the regions work to ensure full regulatory compliance while minimizing the costs associated with carbon. Linde's commercial contracts routinely provide rights to recover increased electricity, natural gas and other costs that are incurred by the company. Linde estimates that in a majority of cases, the price increases incurred by carbon legislation can be passed on to customers over Linde's standard contracts. Linde also includes information on carbon risk (e.g., from emerging legislation) and selected climate KPIs in each investment proposal to the Executive Leadership Team. The company presents GHG intensity and related climate KPIs monthly to the CFO and management team. To further manage the risk from carbon legislation and comply with current and future carbon schemes, the company has enterprise-wide energy and climate goals that require GHG intensity improvements and energy savings from all business units. These goals are achieved through a

range of emissions reduction measures, e.g., use of abatement technology and continuous improvement in energy efficiency.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

☑ Yes, we have identified opportunities, and some/all are being realized

Water

(3.6.1) Environmental opportunities identified

Select from:

☑ No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

☑ Opportunities exist, but none anticipated to have a substantive effect on organization

(3.6.3) Please explain

Linde has a healthy eco-portfolio, which delivers Linde revenue associated with the sale of gases in applications that bring environmental and/or social benefits; see the Business Model table. In 2024, Linde generated 54 percent of gases revenue, or $16 billion, from its Sustainability Portfolio. The Sustainability Portfolio includes sales from Linde's eco-portfolio ($11 billion) and social portfolio ($5 billion). The eco-portfolio includes applications that have environmental and social benefits, such as oxygen and carbon dioxide for wastewater treatment, desalination and aquaculture. Water applications exist as a part of these existing opportunities, and Linde teams are dedicated to the growth in such areas. However, these do not represent the most substantive opportunities in the context of this disclosure.
[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ China

☑ United Kingdom of Great Britain and Northern Ireland

☑ Canada

☑ Germany

☑ Singapore

☑ United States of America

(3.6.1.8) Organization specific description

Linde has an opportunity to increase revenue from increased demand for low-carbon hydrogen applications. Linde firmly believes that clean hydrogen and carbon capture will play pivotal roles in combating climate change, especially in hard-to-abate industries. (This opportunity stems from changing customer behavior, which is also a risk.) The IEA projects a roughly 4 times increase of worldwide hydrogen production between 2019 and 2050. (Sustainable Development Scenario). If the assumptions of this scenario are realized, for Linde, potential annual revenues from hydrogen could increase from approximately $2.5 billion to $8 billion. Linde is poised to invest $8 to $10 billion in clean energy investments over the next two to three years, with a current decarbonization project backlog in excess of $4 billion at 12/31/24. These projects include: 1) A world-scale hydrogen plant with CCS and an air separation plant to supply clean hydrogen and other industrial gases to Woodside's plant, the first greenfield low-carbon ammonia facility in the U.S., with a capacity of 1.1 million tonnes of ammonia per year; A large ATR and ASU with Linde's advanced adsorption-based CCS technology, HISORP capturing and sequestering more than 2 million metric tons of carbon dioxide annually for Dow's net-zero ethylene cracker; and the construction of a large-scale carbon capture and liquefaction facility with Heidelberg Materials as feedstock for the food and beverage and chemicals end markets.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The anticipated financial effect of the opportunity represents a future potential 15% increase in total revenue from increased sales of low carbon and clean hydrogen (an increase of $5 billion in revenue compared to 2024 revenue of about $33 billion).

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

5000000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

5000000000

(3.6.1.23) Explanation of financial effect figures

In its 2020 Energy Technologies Perspectives paper the IEA projects a roughly 4 times increase of worldwide H2 production from 2019 through 2050, under the Sustainable Development Scenario (SDS). If the assumptions of the SDS are realized and Linde sees similar growth in its own hydrogen portfolio, with hydrogen-related revenues of more than 2 billion in 2019, this translates to estimated potential annual hydrogen-related revenues of more than 8 billion in the long-term, assuming the same market share and product pricing, an increase of over 5 billion from 2019. Given our advantages in building off an existing business and infrastructure, we are well poised to take advantage of this growth when it comes. NOTE: The financial impact calculation is based on IEA SDS scenario projections. Under the assumptions of this model, the incremental growth in Linde's Hydrogen business works out to around 5 billion by 2050, as per above. Financial Impact Figure Calculation: The figure reported under "potential financial impact figure" is the additional sales opportunity in the long term. It is calculated as 2019 revenues of 2 billion X 4 (which is the expected increase in worldwide production) 8 billion future annual hydrogen-related revenues, minus approximately 2.5 billion in current revenues (2024) 5 billion/year additional hydrogen-related revenues in the long term.

(3.6.1.24) Cost to realize opportunity

10000000000

(3.6.1.25) Explanation of cost calculation

Decarbonization projects require capital investment. Linde is poised to invest $8 - $10 billion in clean energy investments over the next 2-3 years, with a current decarbonization backlog in excess of $4 billion at 12/31/24

representing projects already contractually committed. Linde has reflected the top end of this range in the cost to realize opportunity as it is difficult to project capital investment beyond that at this time.

(3.6.1.26) Strategy to realize opportunity

Linde's strategy to realize the opportunity from increased demand for hydrogen is focused on investments in decarbonization projects. Linde has a clean energy team to focus and accelerate activity in this area. The company is investing across the H2 value chain to accelerate the clean energy transition with a higher renewable power mix and significant operating and capital efficiencies. We will pursue competitive low-carbon sources of H2, including the energy efficient conversion of our existing SMRs with CCS, new ATR's with CCS, new electrolysis with renewable power, feedstock from biomethane, and the development of new low-carbon technologies. Example: In the first half of 2025, Linde started up a 35-megawatt PEM (Proton Exchange Membrane) electrolyzer to produce green hydrogen in Niagara Falls, New York. The new plant is the largest electrolyzer installed by Linde globally and has more than doubled Linde's green liquid hydrogen production capacity in the United States. This project is the first of several electrolyzers Linde expects to build in the U.S. to address green liquid hydrogen demand. See Linde's 2024 Sustainability report for a more in depth discussion of our Clean Energy progress and opportunities.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

2500000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:
☑ 1-10%

(3.6.2.4) Explanation of financial figures

Linde's existing hydrogen business is aligned with the opportunity in clean energy growth. In 2024, Linde's hydrogen business represented approximately $2.5 billion in revenues, or ~8% of total Linde revenues of $33 billion.
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

Per Linde Corporate Governance guidelines (section 8: Director Qualifications and Performance): The Board shall strive to be a diverse body reflecting various skills, backgrounds, competencies, and experiences (including geographic background and industry experience), and reflecting diversity of race, gender and other characteristics, such that highly qualified women and minority candidates are sought in connection with the recruitment of persons who are otherwise qualified persons to serve as directors. Also per the 2025 proxy (page 17) "Director & Nominee Selection Criteria... The qualities and skills sought in director nominees are governed by the projected needs of the Board at the time the Nomination and Governance Committee considers adding a new director or renominating incumbent directors. Consistent with the board's corporate Governance Guidelines, the Committee seeks to build and main a Board that contains a range of experiences, competencies, and perspectives that is well-suited for advice and counsel to, and oversight of, the Company's business and operations. In doing so, the Committee takes into account a variety of factors, including: (1) the Company's strategies and its market, geographic and regulatory environments, both current and projected, (2) the mix of experiences, competencies, and perspectives (including gender, ethnic and cultural diversity) currently represented on the Board... "

(4.1.6) Attach the policy (optional)

corporate-governance-guidelines.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

Climate change

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☑ Yes

Water

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☑ Yes

Biodiversity

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☑ No, and we do not plan to within the next two years

(4.1.1.2) Primary reason for no board-level oversight of this environmental issue

Select from:

☑ Judged to be unimportant or not relevant

(4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

Linde does not have dependencies on biodiversity for our products and we do not have significant impacts on biodiversity from our operations. Therefore, there are no targets associated with biodiversity at this time. Should the materiality of these issues change, such issues would be included in reporting to the board. Linde Sustainability assesses the dependencies and impacts as stated in the Position Statement on the Importance of Ecosystems.
[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving and/or overseeing employee incentives

☑ Monitoring the implementation of the business strategy

☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding the development of a business strategy

☑ Monitoring compliance with corporate policies and/or commitments

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Sustainable Development including climate change is overseen by the Board and Linde's executive leadership and integrated throughout the company. The Board provides oversight to Linde's corporate strategy and reviews and guides major plans of action and risk management policies; these all include climate change. Its Audit Committee reviews the guidelines and policies by which Linde undertakes enterprise risk assessment and risk management. The Board also monitors progress against performance objectives and goals, which include achievement of our climate change targets. The Board also approves annual incentives, which include sustainability topics, including a specific grid for GHG emission performance. The Board also has a separate Sustainability Committee which currently has standing meetings at 3 of the 5 Board meetings annually. The Sustainability Committee is responsible, per the charter for "oversight over the Company's programs, policies, and practices related to environmental matters generally and... policies, risks and opportunities related to climate change... [and] other environmental matters including... water conservation and management..." In 2024, the SVP & Chief Accounting Officer and VP Sustainability reported to the Sustainability Committee at all 3 meetings. Topics included review of Linde's performance towards its Sustainable Development Targets including its science-based 2035 GHG reduction target - to reduce absolute scope 1 and 2 emissions by 35% from a 2021 baseline

and other environmental aspects, including Scope 3 emissions reporting and continued strategy. The VP, Clean Energy, provides a decarbonization update at two meetings including global regulatory developments, emerging trends and their impact to Linde and Linde's decarbonization opportunities and strategy. Climate change and related targets is a topic at all Sustainability Committee meetings.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing the setting of corporate targets

☑ Overseeing reporting, audit, and verification processes

☑ Monitoring progress towards corporate targets

☑ Monitoring the implementation of a climate transition plan

☑ Reviewing and guiding innovation/R&D priorities

☑ Overseeing and guiding the development of a business strategy

☑ Approving and/or overseeing employee incentives

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing and guiding major capital expenditures

(4.1.2.7) Please explain

Sustainable development is overseen by the Board and executive leadership and integrated throughout the company. The Board provides oversight to Linde's corporate strategy and reviews and guides major plans of action and risk management policies; these all include climate change. Its Audit Committee reviews the guidelines and policies by which Linde undertakes enterprise risk assessment and risk management. The Board also

monitors progress against performance objectives and goals, which include achievement of our climate change targets. The Board also approves annual incentives, which include sustainability topics, including a specific grid for GHG emission performance. The Board also has a separate Sustainability Committee which currently has standing meetings at 3 of the 5 Board meetings annually. The Sustainability Committee is responsible, per the charter for "oversight over the Company's programs, policies, and practices related to environmental matters generally and... policies, risks and opportunities related to climate change... [and] other environmental matters including... water conservation and management..." While water by itself is not considered a material risk for Linde, water-related issues are integral to Linde operations and are therefore considered in the risk assessment and for strategy decisions (e.g. where to site new plants, type of plant design, etc.). Responsible use of water is critical to Linde as well, and thus two targets have been established to address water withdrawals at hi-hi sites. In 2024, the SVP & Chief Accounting Officer and VP Sustainability reported to the Sustainability Committee at all 3 meetings. Topics included review of Linde's performance towards its Sustainable Development Targets including its two water related targets for high water use sites in high water stress areas which include the establishment of water management plans at those sites and a 20% reduction in water intensity versus a 2024 baseline. Linde also discussed the update in scope for hi-hi sites resulting from the move to the most current version of the WRI Aqueduct tool used for identification of water stress areas.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience
☑ Executive-level experience in a role focused on environmental issues

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

Climate change

(4.3.1) Management-level responsibility for this environmental issue

Select from:
☑ Yes

Water

(4.3.1) Management-level responsibility for this environmental issue

Select from:
☑ Yes

Biodiversity

(4.3.1) Management-level responsibility for this environmental issue

Select from:
☑ No, and we do not plan to within the next two years

(4.3.2) Primary reason for no management-level responsibility for environmental issues

Select from:
☑ Not an immediate strategic priority

(4.3.3) Explain why your organization does not have management-level responsibility for environmental issues

Linde does not have dependencies on biodiversity for our products and we do not have significant impacts on biodiversity from our operations. Linde does have longstanding practices for assessment of biodiversity impacts, and this is led by the Sustainability function. Linde's approach is to avoid operations near protected areas. In fact, because most of Linde's sites are located in industrial areas, protected areas are not typically within close proximity to the facilities. If periodic surveillance finds site(s) within close proximity of a protected area, Linde will

work to understand possible impacts and to minimize, restore, and/or offset, as appropriate, working with local stakeholders. Because sites recognized as important to biodiversity may change over time, Linde periodically conducts a surveillance of the locations of its global industrial gas production facilities and their proximity to protected areas, based on data provided by the International Union for Conservation of Nature (IUCN). This surveillance is conducted at least every three years.
[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Other C-Suite Officer, please specify :Senior Vice President, Chief Accounting Officer, FP&A and Sustainability

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Implementing a climate transition plan

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Financial Officer (CFO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Half-yearly

(4.3.1.6) Please explain

Linde's SVP/CAO is a member of Linde's Executive Team, reporting to the CFO and is responsible for the corporate Sustainability function. She has global responsibility to integrate issues of sustainability into the

business, to manage risks (for people and the environment incl. water). She is the executive liaison to the Sustainability Committee. She is the senior executive responsible for sustainability target setting and progress. The VP Sustainability heads the Sustainability function, which is responsible for monitoring performance against Linde's climate change targets, among other things. Operational targets relating to climate change are reported by all businesses monthly against the targets into the Corporate Sustainability team. Close monitoring of achievement of these targets provides regular insight into the company's overall performance in the areas of energy management, GHG emissions intensity, the amount of renewable energy sourced, and the benefits to customers in reducing their GHG emissions from the use of Linde products and applications. These targets directly address the key climate-related risks and opportunities identified in the Annual Report (10-K) as material to the business. The CHRO is the highest Linde executive responsible for environmental issues and compliance. The SHEQ department, under the VP SHEQ reporting to the CHRO, has oversight over safety and risks, including risks related to environment and climate change. The department is responsible for the global SHEQ management system and the development of global methodologies (including GHG accounting), policies and standards as well as the monitoring of compliance with those. The SHEQ team is also responsible for the periodic collection of safety and environmental KPIs, including data on energy and GHG emissions. The EVP&CHRO is also responsible for compensation programs at Linde and is the senior executive reporting to Linde's Human Capital Committee.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Other C-Suite Officer, please specify :Senior Vice President, Chief Accounting Officer, FP&A and Sustainability

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental targets

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Financial Officer (CFO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Half-yearly

(4.3.1.6) Please explain

Linde's SVP/CAO is a member of Linde's Executive Team, reporting to the CFO. She is globally responsible for the global Sustainability function. She has global responsibility to integrate issues of sustainability into the business, to manage risks (for people and the environment incl. water). She is the executive liaison to the Sustainability Committee. She is the senior executive responsible for sustainability target setting and progress. The EVP/CHRO manages expenditures related to environmental programs and is also responsible for compensation programs at Linde and is the senior executive reporting to Linde's Human Capital Committee. The VP Sustainability is responsible to review performance of Linde's environmental targets incl. for water. The VP Sustainability regularly reports to the Sustainability Board Committee, including performance against environmental targets, of which two are related to water.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Linde's CEO is responsible for setting the company's strategic direction, overseeing climate-related risks and opportunities, and driving sustainable performance. In 2024 Linde advanced its clean energy and decarbonization strategy through major investments in low-carbon hydrogen and carbon capture infrastructure, including the award of its largest ever product supply agreement to deliver blue hydrogen to Dow in Canada, a project representing over $2 billion in capital investment. Linde achieved a year-over-year reduction in absolute greenhouse gas emissions and increased its low-carbon and renewable power consumption by 19%, now accounting for over 40% of total power use. The company also maintained its position on the Dow Jones Sustainability World Index for the 22nd consecutive year and delivered best-in-class safety performance. These achievements reflect the CEO's active oversight and alignment with Linde's long-term climate goals.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets
☑ Monitoring compliance with corporate environmental policies and/or commitments
☑ Measuring progress towards environmental corporate targets
☑ Measuring progress towards environmental science-based targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

Strategy and financial planning
☑ Developing a climate transition plan
☑ Implementing a climate transition plan
☑ Conducting environmental scenario analysis
☑ Managing annual budgets related to environmental issues
☑ Implementing the business strategy related to environmental issues
☑ Developing a business strategy which considers environmental issues
☑ Managing environmental reporting, audit, and verification processes
☑ Managing acquisitions, mergers, and divestitures related to environmental issues
☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ Half-yearly

(4.3.1.6) Please explain

Linde's CEO holds executive-level responsibility for overseeing the company's strategic direction, including water-related sustainability programs. The CEO is engaged on water-related issues at least twice per year through formal reviews of environmental performance, risk assessments, and progress toward corporate sustainability goals. In 2024, under the CEO's leadership, Linde advanced its water stewardship efforts by improving water efficiency, reuse, and recycling across its global operations. These initiatives were prioritized in water-stressed regions such as India, the Middle East, and the southwestern United States. Site-level water risk assessments using tools like WRI Aqueduct informed operational decisions and investment planning. The CEO also supported transparency and stakeholder engagement through disclosures in CDP Water Security and the company's Sustainability Report.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

7

(4.5.3) Please explain

In recognition of the importance of Linde's impact on environmental, social, and governance (ESG) topics, these topics are integrated into the nonfinancial component of its annual variable compensation program. The non-financial component is weighted 25% of the total (financial weighting 75%). The 25% is further comprised of: 20% specifically tied to performance against pre-established GHG emission reduction goals, 60% tied to core values (safety, sustainability including non GHG targets and maintaining best in class performance, compliance, inclusion) and 20% tied to relative performance and strategic positioning. Annually, the Human Capital Committee reviews progress and actions supporting the above areas in approving the annual variable compensation payout. More detail can be found in Linde's annual proxy statement. Linde approximates 7% of its VC program to be related to climate: direct GHG component (20% of 25% = 5%) and an allocation from values and strategy.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

2

(4.5.3) Please explain

In recognition of the importance of Linde's impact on environmental, social, and governance (ESG) topics, these topics are integrated into the nonfinancial component of its annual variable compensation program. The non-financial component is weighted 25% of the total (financial weighting 75%). The 25% is further comprised of: 20% specifically tied to performance against pre-established GHG emission reduction goals, 60% tied to core values (safety, sustainability including non GHG targets and maintaining best in class performance, compliance, inclusion) and 20% tied to relative performance and strategic positioning. Annually, the Human Capital Committee reviews progress and actions supporting the above areas in approving the annual variable compensation payout. More detail can be found in Linde's annual proxy statement. Linde approximates 2% of its VC program to be related to water: sustainability is one of 4 values tied to 60% of the 25% non-financial component.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index

Emission reduction

☑ Reduction in emissions intensity

☑ Increased share of renewable energy in total energy consumption

☑ Reduction in absolute emissions

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The timeframe of the performance indicator(s): Variable compensation is a part of annual salary. The annual compensation program through variable compensation balances the need for management to deliver annual results with the desire to meet our mid and long term targets. In recognition of the importance of Linde's impact on environmental, social, and governance (ESG) topics, these topics are integrated into the nonfinancial component of its annual variable compensation program. The non-financial component is weighted 25% of the total (financial weighting 75%). The 25% is further comprised of: 20% specifically tied to performance against pre-established GHG emission reduction goals, 60% tied to core values (safety, sustainability including non GHG targets and maintaining best in class performance, compliance, inclusion) and 20% tied to relative performance and strategic positioning. Annually, the Human Capital Committee reviews progress and actions supporting the above areas in approving the annual variable compensation payout. More detail can be found in Linde's annual proxy statement. The Human Capital Committee noted examples of actions that support the Company's strategic objectives in determining 2024 variable compensation payouts, including achieving highest score of any industrial gases company in the 2024 S&P Global Corporate Sustainability Assessment and ranking #4 among 500+ companies in the chemicals sector, continued inclusion in the Dow Jones Best in Class indices, as well as progress toward its absolute GHG emissions target and other sustainability targets.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Linde has created a direct link between its emission reduction targets and its variable compensation incentive plan by tying 20% of the non-financial component (25% of total) directly to performance against pre-established goals related to reducing greenhouse gas ("GHG") emissions. The design provides quantitative and measurable objectives that incentivize Linde's management team to take immediate actions that will lay the groundwork and contribute to our overall progress against our mid and long term climate related targets.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

Resource use and efficiency

☑ Improvements in water efficiency – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The timeframe of the performance indicator(s): Variable compensation is a part of annual salary. The annual compensation program through variable compensation balances the need for management to deliver annual results with the desire to meet our mid and long term targets. In recognition of the importance of Linde's impact on environmental, social, and governance (ESG) topics, these topics are integrated into the nonfinancial component of its annual variable compensation program. The non-financial component is weighted 25% of the total (financial weighting 75%). The 25% is further comprised of: 20% specifically tied to performance against pre-established GHG emission reduction goals, 60% tied to core values (safety, sustainability including non GHG targets and maintaining best in class performance, compliance, inclusion) and 20% tied to relative performance and strategic positioning. Annually, the Human Capital Committee reviews progress and actions supporting the above areas in approving the annual variable compensation payout. More detail can be found in Linde's annual proxy statement. Responsible water management (establishment of water management plans) and improvements in water intensity for hi-hi sites are included in Linde's sustainable development targets covered under the core values pillar of the non-financial portion of the annual variable compensation plan. The Human Capital Committee noted examples of actions that support the Company's strategic objectives in determining 2024 variable compensation payouts, including achieving highest score of any industrial gases company in the 2024 S&P Global Corporate Sustainability Assessment and ranking #4 among 500+ companies in the chemicals sector, continued inclusion in the Dow Jones Best in Class indices, as well as progress toward its absolute GHG emissions target and other sustainability targets, including water management plans.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The program design includes a component measuring annual performance and incentivizing achievements in sustainability, including establishment and progress against targets, among other values. The values component is tied to 60% of the strategic non-financial performance payout, divided upon several aspects.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply
☑ Water

(4.6.1.2) Level of coverage

Select from:
☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply
☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

(4.6.1.4) Explain the coverage

Global, Applicable to all Linde Operations

(4.6.1.5) Environmental policy content

Environmental commitments
☑ Commitment to comply with regulations and mandatory standards
☑ Commitment to take environmental action beyond regulatory compliance

Water-specific commitments
☑ Commitment to control/reduce/eliminate water pollution
☑ Commitment to reduce water withdrawal volumes
☑ Commitment to safely managed WASH in local communities
☑ Commitment to water stewardship and/or collective action

Additional references/Descriptions
☑ Acknowledgement of the human right to water and sanitation
☑ Reference to timebound environmental milestones and targets

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply
☑ Yes, in line with the Paris Agreement
☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation
☑ Yes, in line with another global environmental treaty or policy goal, please specify :UN SDG 12: Responsible Consumption and Production

(4.6.1.7) Public availability

Select from:
☑ Publicly available

(4.6.1.8) Attach the policy

Linde Water Position Statement.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply
☑ Climate change

(4.6.1.2) Level of coverage

Select from:
☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply
☑ Direct operations

☑ Upstream value chain
☑ Downstream value chain

(4.6.1.4) Explain the coverage

Applicable to global operations and our value chain.

(4.6.1.5) Environmental policy content

Environmental commitments
☑ Commitment to comply with regulations and mandatory standards
☑ Commitment to take environmental action beyond regulatory compliance
☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments
☑ Commitment to net-zero emissions

Additional references/Descriptions
☑ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns
☑ Reference to timebound environmental milestones and targets

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply
☑ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:
☑ Publicly available

(4.6.1.8) Attach the policy

2024-sustainable-development-report.pdf

Row 3

(4.6.1.1) Environmental issues covered

Select all that apply
☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:
☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

(4.6.1.4) Explain the coverage

Biodiversity aspects: Global industrial gas production facilities Deforestation aspects: All Linde sites, globally

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to stakeholder engagement and capacity building on environmental issues

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with another global environmental treaty or policy goal, please specify :UN SDG 15 - Life on Land

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

Linde Ecosystem Position Statement.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ Science-Based Targets Initiative (SBTi)

☑ Task Force on Climate-related Financial Disclosures (TCFD)

☑ UN Global Compact

(4.10.3) Describe your organization's role within each framework or initiative

Linde has had its GHG targets validated by the Science-Based Targets Initiative. In 2022, Linde strengthened its commitment to sustainability and became a signatory to the United Nations Global Compact (UNGC), the world's largest corporate sustainability initiative. Linde aims to align its strategy and activities with the UNGC's Ten Principles. Linde is a TCFD supporter and works to implement TCFD recommendations and publishes a TCFD Index annually.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged directly with policy makers

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

linde-climate-transition-plan-july-2023.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Mandatory government register

☑ Voluntary government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

Lobbying Disclosure Act (LDA) - Senate: 32032-12; House: 314730000 EU Transparency Register - European Union ID: 962518492963-79 Lobbyregister beim Deutschen Bundestag - Germany ID: R002782 Lobbyregister beim Bayerischen Landtag - Bavaria / Germany ID: DEBYLT019E

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Linde has a strong global ethics and compliance program. Linde maintains a detailed oversight process to ensure our activities are conducted in a legal, ethical and transparent manner and are consistent across business units and geographies. Linde's Government Relations department manages public advocacy issues and required regulatory reporting of activity. Linde's Sustainability and Government Relations departments also coordinate to ensure consistency of public policy advocacy with Linde's global sustainability strategy, including our energy and GHG strategy and targets, which are aligned with the Paris Agreement. The Vice President Sustainability works closely with Government Relations and participates in cross-functional groups to review advocacy positions that have an environmental or climate change impact. In turn, Government Relations has a seat on the Sustainable Development Council. In addition, all Linde employees are certified on issues related to doing business with the government, complying with anti-trust and competition laws, and the U.S. Foreign Corrupt Practices Act (FCPA). [Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Regulatory framework and legislation encouraging the production and use of clean hydrogen

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables

☑ Alternative fuels

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ Global

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Other, please specify :Linde may engage with political decision-makers in the U.S. (e.g., United States Congress), in Europe, etc,. This may be done through meetings, submission of proposals or inquiries, etc.

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Two of the largest public policy advocacy issues for 2024 related to the promotion of clean hydrogen production and carbon capture policies. Decarbonization is a priority for Linde, with the goal of investing in decarbonization technologies in large capital projects, where the primary aim of Linde and/or its customers is to reduce GHG emissions or advance the use of low-carbon fuels and energy. Global progress and adoption of hydrogen and other alternatives to fossil fuels is key to global reduction of GHGs and Linde’s commitment to its own climate change targets. The company is developing several carbon capture and sequestration projects, a key part of the strategy for 35 percent absolute GHG reduction by 2035.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Legislation and regulation establishing a framework for the promotion and increased use of hydrogen in the EU (e.g. delegated acts and other relevant regulations).

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)

☑ Subsidies on products or services

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ Regional

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ EU27

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

Linde called for changes in the methodology and the proposed default values for natural gas to allow individually certified, project-specific values for upstream GHG emission intensities to demonstrate better performance as well as options for claiming specific GHG emission intensities for electricity use also via Power Purchase Agreements (PPAs). Linde also called for a pragmatic and technology-neutral approach to promoting the use of both renewable and low-carbon hydrogen which allow a shift away from fossil fuels and can therefore play an important role in achieving climate targets and climate neutrality in 2050.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Other, please specify :Linde may engage with political decision-makers in the U.S. (e.g., United States Congress), in Europe, etc,. This may be done through meetings, submission of proposals or inquiries, etc.

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Two of the largest public policy advocacy issues for 2024 related to the promotion of clean hydrogen production and carbon capture policies. Decarbonization is a priority for Linde, with the goal of investing in decarbonization technologies in large capital projects, where the primary aim of Linde and/or its customers is to reduce GHG emissions or advance the use of low-carbon fuels and energy. Global progress and adoption of hydrogen and other alternatives to fossil fuels is key to global reduction of GHGs and Linde's commitment to its own climate change targets. The company is developing several carbon capture and sequestration projects, a key part of the strategy for 35 percent absolute GHG reduction by 2035.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 4

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Linde advocated for favorable conditions in the context of the carbon oxide sequestration credit scheme (section 45Q).

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

☑ Low environmental impact innovation and R&D

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ United States of America

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Other, please specify :Linde may engage with political decision-makers in the U.S. (e.g., United States Congress), in Europe, etc,. This may be done through meetings, submission of proposals or inquiries, etc.

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Two of the largest public policy advocacy issues for 2024 related to the promotion of clean hydrogen production and carbon capture policies. Decarbonization is a priority for Linde, with the goal of investing in decarbonization technologies in large capital projects, where the primary aim of Linde and/or its customers is to reduce GHG emissions or advance the use of low-carbon fuels and energy. Global progress and adoption of hydrogen and other alternatives to fossil fuels is key to global reduction of GHGs and Linde’s commitment to its own climate change targets. The company is developing several carbon capture and sequestration projects, a key part of the strategy for 35 percent absolute GHG reduction by 2035.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 5

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Bipartisan Infrastructure Law

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

☑ Low environmental impact innovation and R&D

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ United States of America

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Other, please specify :Linde may engage with political decision-makers in the U.S. (e.g., United States Congress), etc,. This may be done through meetings, submission of proposals or inquiries, etc.

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Two of the largest public policy advocacy issues for 2024 related to the promotion of clean hydrogen production and carbon capture policies. Decarbonization is a priority for Linde, with the goal of investing in decarbonization technologies in large capital projects, where the primary aim of Linde and/or its customers is to reduce GHG emissions or advance the use of low-carbon fuels and energy. Global progress and adoption of hydrogen and other alternatives to fossil fuels is key to global reduction of GHGs and Linde's commitment to its own climate change targets. The company is developing several carbon capture and sequestration projects, a key part of the strategy for 35 percent absolute GHG reduction by 2035.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Other trade association in Europe, please specify :European Industrial Gases Association (EIGA)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

We are advised that EIGA is confident that the Industrial Gases sector is well-placed to be a key partner for a thriving, carbon-neutral Europe that meets its 2050 goals, in part through the successful deployment of hydrogen. In this context, EIGA calls for sufficient reliable and affordable electricity from renewable sources to enable industry to meet ambitious climate policy targets but also warns against significant increases in production costs. EIGA stresses the need for continued protection of energy-intensive industries from carbon leakage and urges policymakers to avoid intersectoral market distortions (e.g., inequality for outsourced production of industrial gases) which would counteract the broadly recognized environmental & economic benefits of industrial gases products.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

☑ Other global trade association, please specify :Hydrogen Council

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

We are advised that The Hydrogen Council believes that hydrogen has a key role to play in the global energy transition by helping to diversify energy sources worldwide, foster business and technological innovation as drivers for long-term economic growth, and decarbonize hard-to-abate sectors. Using its global reach to promote collaboration between governments, industry, and investors, it provides guidance on accelerating the deployment of hydrogen solutions around the world. Moreover, the Hydrogen Council serves as a resource for safety standards and an interlocutor for the investment community, while identifying opportunities for regulatory advocacy in key geographies.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 3

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

☑ American Chemistry Council

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

We are advised that The American Chemistry Council (ACC) believes in collaboration to develop effective solutions to further reduce GHG emissions and energy use in the operations of its member companies and is committed to developing and deploying clean manufacturing technologies and promoting the adoption of emissions-reducing solutions. Many ACC members have set emission reduction targets and goals and are implementing strategies to make meaningful reductions. ACC is also committed to sharing progress — through Responsible Care, ACC members publicly report their GHG intensity and energy use and have reduced their GHG emissions intensity.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply
☑ Paris Agreement

Row 4

(4.11.2.1) Type of indirect engagement

Select from:
☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe
☑ German Chemical Industry Association (VCI)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply
☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:
☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:
☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

We are advised that climate protection is a key concern for VCI and the chemical and pharmaceutical industry in Germany. The industry is committed to the 2-degree target and has described in a roadmap how greenhouse gas neutrality can be achieved technologically in its production by 2050. In this context, VCI has co-founded the "Chemistry4Climate" platform to develop concrete concepts for achieving greenhouse gas-neutral chemistry in 2050 together with other affected and involved stakeholders. In order to achieve climate protection targets, a stable climate and energy policy framework is required to ensure investment security. The VCI roadmap revealed that particularly competitive electricity prices are an essential prerequisite for the economic viability of climate-friendly technologies. Against this background, VCI calls for competitive prices for electricity and hydrogen, sufficient quantities of green electricity, and the rapid expansion of energy infrastructures to make the transformation of the economy a reality.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 6

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Other trade association in Europe, please specify :Deutscher Wasserstoff- und Brennstoffstellenverband

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

We are advised that the DWV is committed to a sustainable hydrogen economy and the development of a green hydrogen economy as part of a sustainable energy supply in order to efficiently achieve climate and environmental protection targets and climate neutrality across all sectors and industries. DWV advocates for the implementation and optimization of the necessary market in Germany as well as favorable technological and regulatory framework conditions for the hydrogen economy in the areas of plant construction, production, transport infrastructure and application technologies.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 7

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe
☑ Hydrogen Europe

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply
☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:
☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:
☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

We are advised that Hydrogen Europe is the leading organization representing European based companies and stakeholders that are committed to moving towards a (circular) carbon neutral economy. Hydrogen Europe's vision is to propel global carbon neutrality by accelerating European hydrogen industry and to be the industrial key partner of the Clean Hydrogen partnership.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply
☑ Paris Agreement

Row 8

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Other trade association in Europe, please specify :HYPOS - Hydrogen Power Storage & Solutions East Germany

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

We are advised that HYPOS represents a network of over 100 members from industry, SMEs and research working together to build a green hydrogen economy. Green hydrogen technology can already make a valuable contribution to the cost-efficient design of the energy turnaround. In the medium to long term, electricity-based hydrogen technology is the key technology for achieving climate targets and successfully shaping the energy system transformation.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 9

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

☑ Other trade association in North America, please specify :Clean Hydrogen Future Coalition

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

We are advised that Clean Hydrogen Future Coalition (CHFC) aims to catalyze a clean hydrogen industry in the United States by identifying specific actions that the U.S. can undertake to scale the full supply chain for clean hydrogen production, transport, storage, and use, as well as the technology development and infrastructure needs across multiple sectors. The CHFC aims to support policies that that will catalyze investments in the full value chain of clean hydrogen economy, as well as those that address the technology development and infrastructure needs that will scale a clean hydrogen economy in the U.S.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply
☑ Paris Agreement
[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:
☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:
☑ In voluntary sustainability reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply
☑ Climate change
☑ Water
☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:
☑ Complete

(4.12.1.5) Content elements

Select all that apply

- ☑ Strategy
- ☑ Governance
- ☑ Emission targets
- ☑ Emissions figures
- ☑ Risks & Opportunities
- ☑ Value chain engagement
- ☑ Dependencies & Impacts
- ☑ Public policy engagement
- ☑ Water accounting figures
- ☑ Water pollution indicators

(4.12.1.6) Page/section reference

Pages 16 - 18: Sustainable Development Targets Pages 19-23: Linde's climate change strategy, challenges and opportunities Pages 24-28 Performance against Targets Pages 29-31: Sustainability Governance, including climate change and water governance Page 32 - 33 Engagement with stakeholders Pages 54-57: energy and water data Pages 58-64: GHG information and data Page 91 - public policy engagement

(4.12.1.7) Attach the relevant publication

2024-sustainable-development-report.pdf

(4.12.1.8) Comment

Linde's Sustainable Development report is aligned with GRI and TCFD.

Row 2

(4.12.1.1) Publication

Select from:

- ☑ In mainstream reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- ☑ Climate change

(4.12.1.4) Status of the publication

Select from:

- ☑ Complete

(4.12.1.5) Content elements

Select all that apply

- ☑ Dependencies & Impacts
- ☑ Risks & Opportunities

(4.12.1.6) Page/section reference

Page 8-11 - Risk Factors, address regulatory and transition risks, physical risks related to catastrophic weather events, and raw materials risk (cost and availability) which is also impacted by climate change and related regulation Page 22 - Climate Change addresses dependencies, impacts, risks and opportunities related to climate change

(4.12.1.7) Attach the relevant publication

2024-annual-report-to-shareholders.pdf

(4.12.1.8) Comment

Linde includes climate-related risk information in its annual report.
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually

Water

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios
☑ IEA SDS

(5.1.1.3) Approach to scenario

Select from:
☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2050

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

☑ Consumer sentiment

Regulators, legal and policy regimes

☑ Global regulation

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Linde is aligned with the Paris Accords and evaluated multiple scenarios, including IEA's sustainable development scenario (SDS) which is consistent with limiting global warming to well below 2 degrees C. As more and more governments are committing to a below 2 degrees or 1.5 degrees world, Linde considered this a valid scenario for its analysis. Using the scenario assumptions, Linde assessed transition risks and opportunities, and analyzed specific actions needed to respond to those risks and to define an appropriate GHG mitigation strategy. Our analysis was both qualitative and quantitative. Parameters: The scope of Linde's scenario analysis and climate risk assessment is company-wide whereas focus lies on its industrial gases operations contributing to a majority of scope 1 and 2 emissions. Linde used several growth projections from the SDS specific to the chemical industry,

hydrogen and power sector, outlined in IEA's latest Energy Technology Perspectives (ETP) paper. Important financial parameters included the expected sales growth, regional carbon prices, cost of investments (e.g. to retrofit existing H2 facilities with CCS) and potential government support through subsidies or other incentives. Assumptions: The SDS projects chemical sub-sector emissions to continue to grow for the next 5 years due to worldwide business growth and new technologies still scaling up, but then to decline, reaching close to zero by 2070. The SDS further predicts blue and green hydrogen to represent >80% of worldwide H2 production by 2050. The power sector is expected to achieve net zero after 2050. This projection is supported by assumptions on economic and regulatory conditions like a stronger policy push through carbon taxation, a trajectory for the decarbonization of the power sector, as well as the availability of negative emissions technologies to offset certain hard to abate emissions. Analytical Choices: The time horizon for the scenario analysis was through 2050. Projections were based on Linde's short and mid-term business/production outlook and longer-term outlook based on average economy growth.

(5.1.1.11) Rationale for choice of scenario

Linde is aligned with the Paris Accords and evaluated multiple scenarios, including IEA's sustainable development scenario (SDS) which is consistent with limiting global warming to well below 2 degrees C. As more and more governments are committing to a below 2 degrees or 1.5 degrees world, Linde considered this a valid scenario for its analysis. Using the scenario assumptions, Linde assessed transition risks and opportunities, and analyzed specific actions needed to respond to those risks and to define an appropriate GHG mitigation strategy. Our analysis was both qualitative and quantitative.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2010

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2040

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumption and Uncertainties: -- Future water risk projections are based on climate scenarios (e.g., SSP 3 RCP 7.0, SSP 1 RCP 2.6). -- The hydrological models used, such as PCR-GLOBWB 2, make assumptions about water flow, usage, and climate impacts. -- The Atlas relies on various data sources, including climate models, hydrological data, and socio-economic information. The accuracy and completeness of these data sources can vary

(5.1.1.11) Rationale for choice of scenario

Linde carried out a specific analysis of future water stress development until 2040, using the WRI Aqueduct Water Risk Atlas (using pessimistic scenario), in order to determine on a site level, if Linde plants could be subject to high or very high water stress in the long-term. The analysis was focusing on Linde gas production plants which represent over 80% of Linde's global revenues and are dependent on water for their production process. Linde used the WRI Aqueduct Water Risk Atlas tool to map the production sites based on their GPS coordinates and identify the ones with water-stress related risks.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy
☑ Market
☑ Liability
☑ Reputation
☑ Technology

☑ Acute physical
☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:
☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2000

(5.1.1.8) Timeframes covered

Select all that apply
☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts
☑ Changes to the state of nature
☑ Climate change (one of five drivers of nature change)

Direct interaction with climate
☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

For its scenario analysis Linde applied the general assumptions of the RCP 4.5, including a temperature increase of 2.5-3 degrees, a PPM concentration of 500 by 2050, sea level increase by ~0.3 m by 2050, an increase in climate-related physical impacts (e.g. drought), as well as an increase in extreme weather events. The time horizon was until 2050. This covers the lifetime of Linde's production plants which usually have a contractual run time of 15-20 years. The risk analysis was context based, this means it was conducted on a single asset basis considering regional specifics, and covered the majority of assets, e.g., Linde evaluated which sites will be exposed to high water stress in the next 20 years according to different future climate scenarios. Linde furthermore calculated the impact of climate variables like temperature and ambient contaminants (e.g. under 500 ppm CO2) on its plant operations (e.g., impact on energy consumption/cost), using a self-developed tool. Result of the Scenario analysis: Linde's scenario analysis showed that Linde might be exposed to several acute and chronic physical climate change risks in the long term, resulting e.g. from an increase in mean temperature, higher CO2 concentration in the air, or higher water stress. This could lead to higher operating cost, and in the worst case loss of revenue due to reduced production capacity. Based on the scenario analysis and risks determined, Linde developed a context-based climate adaptation plan taking into account technical and regional specifics of each site. This plan covers 100% of industrial gases production assets. Generally, for all new plants the physical parameters are assessed, and plant designs are adapted to meet the projected short, mid and long-term physical climate parameters and risks, e.g. increasing risk of flooding. In addition, long-term activities related to R&D and innovation are carried out, for example new plant designs or solutions for reduced fresh water consumption.

(5.1.1.11) Rationale for choice of scenario

Although Linde has committed to contribute to a well-below 2 degrees world by its own climate strategy and targets, Linde wanted to analyse the potential business impacts in case this goal cannot be reached worldwide, and temperature would rise beyond 2 degrees.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Market

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Linde used several growth projections from the NZE specific to the chemical industry, hydrogen and power sector. Important financial parameters included the expected sales growth, regional carbon prices, cost of investments (e.g. to retrofit existing H2 facilities with CCS) and potential government support through subsidies or other incentives. Assumptions: NZE predicts hydrogen growth that is quite complementary to Linde's growth. Low-emission hydrogen is expected to be scaled up to reach total production of 95 Mt by 2030- about half of global hydrogen production and consisting of two-thirds green hydrogen and one-third blue hydrogen-- as well as calling for the enabling infrastructure, including hydrogen-dedicated infrastructure, renewable generation capacity and CO2 transport and storage infrastructure. This projection is supported by assumptions on economic and regulatory conditions including large growth in renewable energy (estimated at 2700 TWh by 2030 to support hydrogen production), and the availability of negative emissions technologies to offset certain hard to abate emissions, all in addition to increased technical and production capacity to support the growth of hydrogen production.

(5.1.1.11) Rationale for choice of scenario

Linde evaluated the Net Zero Emissions by 2050 (NZE) scenario, which is consistent with limiting global warming to 1.5 degrees C. As more and more governments are committing to a below 2 degrees or 1.5 degrees world, Linde considered this a valid scenario for its analysis and future consideration. Using the scenario assumptions, Linde assessed transition risks and opportunities, and analyzed specific actions needed to respond to those risks and to define an appropriate GHG mitigation strategy.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 6.0

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 3.5ºC - 3.9ºC

(5.1.1.7) Reference year

2000

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2050

☑ 2100

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Speed of change (to state of nature and/or ecosystem services)

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The risk analysis was context based, this means it was conducted on a single asset basis considering regional specifics, and covered the majority of assets, e.g., Linde evaluated which sites will be exposed to high water stress in the next 20 years according to different future climate scenarios. Linde furthermore calculated the impact of climate variables like temperature and ambient contaminants (e.g. under 500 ppm CO2) on its plant operations (e.g., impact on energy consumption/ cost), using a self-developed tool.

(5.1.1.11) Rationale for choice of scenario

Although Linde has committed to contribute to a well-below 2 degrees world by its own climate strategy and targets, Linde wanted to analyse the potential business impacts in case this goal cannot be reached worldwide, and temperature would rise beyond 2 degrees.

Water

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2000

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Number of ecosystems impacted

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Linde applied the general assumptions of the RCP 4.5, including a temperature increase of 2.5-3 degrees, a PPM concentration of 500 by 2050, sea level increase by ~0.3 m by 2050, an increase in climate-related physical impacts (e.g. drought), as well as an increase in extreme weather events. The time horizon was until 2050. This covers the lifetime of Linde's production plants which usually have a contractual run time of 15-20 years. The analysis focused on Linde gas production plants which represent over 80% of Linde's global revenues and are dependent on water for their production process.

(5.1.1.11) Rationale for choice of scenario

Linde used the RCP 4.5 scenario to further assess water-related impacts from climate change, mainly drought (water scarcity) and extreme weather events that could lead to flooding.
[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Linde used the NZE scenario to explore transition risks as well as opportunities. This has helped inform the transition planning process, and it is reflected in our Climate Transition Plan. (NB: Scenario analyses also inform target setting, and various sources of information, including scenario analyses, help inform the need for targets, such as the expanded decarbonization investment target recently introduced.) As a result of this and other scenario analyses Linde gained more clarity on important business aspects, including the potential growth of grey, blue and green H2 which is a key sector for Linde. Linde also explored the projections around the power industry (up-stream risks) as well as how this scenario may impact customers and markets (downstream risks). E.g., there are risks connected to structural market changes and different customer demands, especially in the area of H2. Technological risks include cost of R&D and low-carbon investments with the risk that new applications are not successful, or not economically viable, or competition. Any of these could also have a negative impact on reputation. As with other scenarios, Linde sees a clear opportunity for hydrogen. The growing demand for H2 and search for new, viable technologies, is a considerable opportunity for Linde as a technology leader in this area. Linde's own decarbonization investments and growth of renewable energy are complementary. The scenario analysis further revealed the financial risks connected to energy costs, especially important for ASU operations, which may be affected by both access to sufficient low carbon energy in the regions where needed and risks of rising energy cost. Decision informed by the results: Linde is evaluating options to decarbonize its existing hydrogen production facilities and secure long term off-take agreements and other potential levers to decarbonization of its existing operations including PPAs for renewable energy and others.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning
☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:
☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Linde's scenario analysis shows that there are potential long-term threats from catastrophic events or the increase in mean temperature, causing among others higher water stress in regions where Linde operates. Linde's analysis of future water stress using the WRI Aqueduct tool showed that in a pessimistic scenario by 2040, 20% additional Linde sites could see an increase in their baseline water stress to high or extremely high, for example plants at the China Coast. On the other hand, increased levels of water stress could represent a business opportunity for Linde, in existing and new geographic markets, as Linde helps authorities and communities to cope with water issues such as wastewater management and offers applications and solutions to produce sufficient amounts of drinking water, e.g. with its SOLVOCARB application. (NB: Scenario analyses also inform target setting, and various sources of information, including scenario analyses, help inform the need for targets, such as the new quantitative target developed in 2023, with the aim to reduce 20% water withdrawal by sites with high water use in high water stress regions.)
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:
☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:
☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:
☑ No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Linde gases are used across just about every industry and country in the world. Chemicals and Energy is one of our largest end-markets, representing approximately 22% of 2024 annual revenues. Given the current anticipated

increase in energy demands, we remain committed and are well poised to support our customers in the energy innovation required to support the growing demand, including offering low carbon options to support growth.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

Linde continues to maintain a strong dialogue with investors and other stakeholders regarding its climate change strategy and low-carbon initiatives and has implemented a comprehensive governance structure including Board supervision for those issues. Linde furthermore reports quarterly on its progress against its GHG intensity target and significant sustainability developments during its quarterly earnings calls where investors and analysts are given the possibility to pose questions and provide feedback. Linde also engages in 50+ ESG specific sessions with investors and their ESG stewardship teams annually which provide opportunities for direct engagement and feedback.

(5.2.9) Frequency of feedback collection

Select from:

☑ Annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Linde envisions a future where hydrogen fuel cells will be widely adopted; green electricity will be available commercially; and energy and fuel markets will be linked. Low-carbon hydrogen will be cost competitive; SMRs will feature additional energy efficiency and CCS; and electrolysis will be available with renewable electricity sources at much greater capacities and will supply a significant share of new hydrogen demand. By 2035, we expect that hydrogen derivatives will become the new energy vector and an essential means to transport low-cost renewable power around the world. To help attain, Linde will continue to participate in the investments and technologies that will reduce global GHG emissions. Linde's trajectory foresees a much earlier decline in absolute emissions, reaching climate neutrality by 2050. Analysis shows that this trajectory equates to an average decline of 4 percent of emissions per year, as compared to business-as-usual emissions. Therefore, Linde considers its 2050 net zero goal to be in-line with the global goal to limit warming to 1.5 degrees. This plan for 2035 and 2050 and beyond is based upon a number of assumptions and dependencies: Dependencies: Achieving this objective will require changes in economic and societal behaviors, government regulation, industry engagement and technology development. Our vision for 2050 includes widespread availability of renewable and low-carbon energy and alternative technologies for production and distribution. Assumptions: Linde's 2050 climate neutrality ambition is based upon IEA's scenario analysis, as described in its latest 2020 ETP paper. This well-below 2 degrees SDS recognized that the chemical sector as a whole is one that is hard to abate and projects the GHG trajectory for this industry as declining after 2030, reaching net zero after 2070.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

Linde reports progress against the climate change targets listed in the transition plan in the annual sustainable development report. For example, on page 25 of the 2024 report: "Achieve a 35 percent absolute reduction of Scope 1 and 2 emissions by 2035 The scope is Linde's combined Scope 1 and Scope 2 GHG emissions. This science-based target is aligned with the Paris Accords goal to limit global warming to well below 2°C. Linde's 2021 (baseline) Scope 1 and Scope 2 emissions were 39.9 MM MT C02e. In 2024, Linde reported Scope 1 and 2

emissions of 37.4 MM MT C02e, representing a 6.2 percent reduction from the 2021 baseline, driven primarily by increased active renewable energy procurement. Progress against this target is not expected to be linear due to timing of volumes and projects. See GRI 305 for more information."

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

2024-sustainable-development-report.pdf,linde-climate-transition-plan-july-2023.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply
☑ No other environmental issue considered
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:
☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply
☑ Products and services
☑ Upstream/downstream value chain
☑ Investment in R&D
☑ Operations
[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply
☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Linde firmly believes that clean hydrogen and carbon capture will play pivotal roles in combating climate change, especially in hard-to-abate industries. As the world's leading industrial gases and engineering company, Linde produces hydrogen from a range of feedstocks and natural resources. In clean hydrogen, we focus on reducing the carbon intensity of hydrogen to meet diverse market needs. In the process of producing low-carbon hydrogen from natural gas, around 10 grams of carbon dioxide per gram of hydrogen is generated in a conventional SMR. Carbon dioxide emissions can be captured at different points along the process chain to create low-carbon intensity hydrogen. The company is innovating new carbon capture solutions, such as the high-efficiency Linde HISORP® carbon capture system, which can achieve capture rates up to 99.7 percent. The captured carbon dioxide is then conditioned and compressed for sequestration, or permanent storage underground, making low-carbon hydrogen a viable decarbonization option, especially in hard-to abate industries. Approximately 90 percent of the projects that we are developing in the U.S. involve carbon capture and sequestration (CCS), supported by the 45Q tax incentive within the Inflation Reduction Act. Linde is poised to invest $8 to $10 billion in clean energy investments over the next two to three years, with a current decarbonization project backlog in excess of $4 billion which includes several large scale blue hydrogen and carbon capture projects. While Linde believes that low-carbon hydrogen is a practical solution available at scale, the company is also active in smaller developments in electrolysis to advance along the learning curve for installations and operations. Linde is building or developing over 400 MW of electrolyzer capacity for ourselves and for others. This proactive approach ensures that as the technology matures, Linde will be ready to offer even more competitive solutions to the market. Linde prides itself on being a technology company, and our innovative solutions in clean energy and decarbonization are enabling the energy transition for our customers. Today, Linde has the largest liquid hydrogen production capacity and distribution system in the world. The company also operates the world's first commercial high-purity hydrogen storage cavern in the U.S. Gulf Coast. Coupled with an unrivaled pipeline network of approximately 1,000 kilometers, this cavern enables Linde to reliably supply its customers. We operate more than 230 hydrogen refueling stations worldwide and are developing fit-for-purpose solutions for heavy duty transportation. As we continue to expand our global footprint and collaborate with industry leaders, Linde is driving meaningful progress towards a sustainable future. Our strategic approach ensures that we remain at the forefront of the industry, ready to meet the challenges and opportunities ahead.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

From a supply chain perspective, Linde sees little impact from climate change on Linde's raw material supply, other than for energy – which is reported under "Operations". From a value chain perspective, as disclosed in Section 03 of this questionnaire, climate change and related regulation have the potential to impact customer and competitor behavior, driving structural changes in key end markets. Linde works to mitigate this risk through the pursuit of strategic alliances and investment in applications technologies to capture new growth areas. Linde targets more than a third of its decarbonization spending on decarbonization annually and achieved 47% in 2024. Current examples of technological innovation include (see 2024 Sustainable Development report): Installing Linde's OPTIMELT™ TCR technology and VITRON® VPSA oxygen plant at O-I's glass facility. This significantly cuts fuel consumption, Scope 1 CO_2 emissions, and power usage for sustainable glass manufacturing. • Collaborating with CEMEX on a large-scale CCUS project. Linde's HISORP® CO_2 capture technology will capture 1.3 million metric tons of CO_2 annually at their cement plant, advancing decarbonization efforts. • Successfully demonstrated with BASF, SABIC and Linde STARBRIDGE™ electrified steam cracker technology. This innovation enables low-carbon ethylene production, reducing Scope 1 emissions by over 95%. • Installing two electrolysis EPC projects for a total of 300 MW, utilizing Linde HYPEM™ 10 MW modularized PEM electrolysis core units and balance of plant concepts. These projects will produce green hydrogen, advancing sustainable energy infrastructure. • Commercialized Linde HyDiET, an AI-based diagnostic and efficiency tool, at five hydrogen facilities. It optimizes plant performance, identifies issues, and recommends solutions, thereby, reducing the overall carbon footprint. • Commissioned the Linde Low Carbon LNG Demonstration Project in partnership with Emissions Reduction Alberta. This collaboration explores sustainable solutions for reduced carbon LNG production. Our ability to partner with our customers drives value and productivity for both them and us.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Linde is a technology leader and at the forefront of innovation in many technology areas, including in low-carbon products and services. How climate related risks and opportunities have influenced Linde's business strategy: Linde believes that it can benefit from business opportunities arising from governmental regulation of GHG and other emissions and the increasing demand for low-carbon products and applications. Linde already offers several products and applications that help customers and their clients avoid CO2 emissions, such as oxygen used in steelmaking and hydrogen used to make ultra-low sulfur diesel. In addition, Linde regularly invests more than one third of annual R&D expenditures in low-carbon projects, achieving 47% of R&D spend in 2024. Linde also has targeted $3 billion of spend on internal decarbonization projects where the focus is to decarbonize its facilities and advance the use of low-carbon fuels and energy. Those investments are targeted to find and implement innovative solutions and products/applications that can help mitigate climate change. See "Products and Services" and "Upstream/downstream value chain" for further discussion on decarbonization product strategy and current Linde specific examples.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

In order to mitigate the adverse effects and risks from climate change, Linde has set several managed targets among its sustainability targets, which address operational efficiency. Linde overall aims to reduce its GHG (scope 1 and 2) over EBITDA intensity by 35% by 2028, and absolute scope 1 and 2 emissions by 35% by 2035. Energy efficiency improvements are an important strategic measure to achieve overall emission reduction targets and contribute to cost savings. In 2024, Linde realized $259 million in cost savings from sustainable productivity projects. Case study: Improvements in operational efficiencies are an important lever to reduce energy consumption and thus scope 1 and scope 2 emissions. Linde's 2024 productivity projects avoided 1 million MT CO2e and saved 1.8 million MWh, 440 billion BTU of natural gas and 5 million gallons of diesel fuel. With its 2035 target, Linde will take further steps to reduce its absolute emissions and mitigate climate change, which includes setting more challenging operational targets. This is among others due to operational process improvements and the implementation of best practice standards worldwide, e.g. in the area of refrigerants handling and N2O production. Another important lever to reduce GHG emissions is low carbon electricity which is viewed as an important means of climate change mitigation. Linde has set a 10-year target to double the amount of low-carbon electricity sourced, especially through active procurement of renewable electricity. This will lead to changes in the energy supply of the company which will look to source more power from renewable sources (different utility providers) or power which is backed up by RE certificates. In 2024, low carbon electricity procured increased to 20 TWh.

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Revenues

☑ Direct costs

☑ Indirect costs

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply
☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Revenues: Linde believes that it can benefit in the mid and long term from the higher demand for low-carbon products and applications needed to transition to a low-carbon economy. Linde is factoring in the impact of business opportunities from new low-carbon products and applications into its mid and long-term business plan. Linde generates ~50% of annual gases revenues (excluding Linde Engineering) from its sustainability portfolio, including low carbon products and services (54% in 2024). This is considered in the annual business plan (revenue). Case Study: Linde is investing in low-carbon research and development as well as initiatives and projects with the aim to enable future growth of its hydrogen business. As a result, Linde expects its hydrogen-related revenues to increase in the coming years In its 2020 Energy Technologies Perspectives paper, the IEA projects a roughly 4 times increase of worldwide H2 production from 2019 through 2050, under the Sustainable Development Scenario (SDS). If the assumptions of the SDS are correct, for Linde – with hydrogen-related revenues of more than $2 billion in 2019, this would mean an estimate for potential annual hydrogen-related revenues of more than $8 billion in the long-term, assuming same market share and product pricing, an increase of over $5 billion from 2019 levels. Additional revenues from new hydrogen business/projects are factored into Linde's short, mid and long-term financial planning (recent examples include a blue hydrogen project with Woodside in Texas expected to start up in 2026, and a blue hydrogen project with Dow in Canada expected to start up in 2027). Direct Cost: Cost of energy: Current and emerging GHG regulations are influencing Linde's operating cost / cost of energy. Linde takes into account for its annual budget / financial planning the amount of carbon taxes or carbon credits to be purchased for existing production plants and plants starting operation in the budget year which are or will be subject to carbon taxation. If such fees and charges can be passed through to the customer (e.g., over the sales price) Linde is also considering this in the financial planning (increased sales revenues). Indirect Cost: Linde is an innovation leader. In order to stay ahead of competitors and offer the (low carbon) products and services required by customers, Linde continues to invest more than a third of its R&D budget on decarbonization efforts.
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition
	Select from: ☑ Yes	*Select all that apply* ☑ Other methodology or framework

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ Other, please specify :Internal methodology: The eco-portion of our Sustainability revenue portfolio is aligned with Linde's climate change transition plan, and sustainable use of other resources. Our eco-portfolio includes applications that have environmental benefits.

(5.4.1.5) Financial metric

Select from:

☑ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

11247000000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

34

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

35

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

35

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

Linde is not currently required to comply with CSRD/EU Taxonomy, however, we believe the eco-portion of our Sustainability revenue portfolio, while not directly aligned with the EU Taxonomy, to be in the spirit of "substantial contribution" to climate change, and sustainable use of other resources (water, etc.). Our eco-portfolio includes applications that have environmental benefits, such as oxygen for blast furnaces, which help steelmakers save energy; hydrogen helps oil refiners to make ultra-low sulfur diesel (ULSD) which improves air quality; and oxygen and carbon dioxide for wastewater treatment, desalination and aquaculture. Linde’s high-performance surface coatings help improve energy efficiency in jet engines and machine turbines. In 2025, 96 MM MT CO2e were saved by our customers from products within this portfolio.
[Add row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:

☑ Yes

(5.5.2) Comment

Linde actively invests in the research and development of low-carbon products and services that support the decarbonization of its sector activities. The company sees business opportunities arising from government regulation of greenhouse gas (GHG) emissions and growing demand for low-carbon solutions. In 2024, Linde's low-carbon applications and services helped customers avoid approximately 96 million metric tons of CO_2 equivalent emissions—2.6 times greater than the company's total Scope 1 and 2 emissions. In support of this transition, 47% of Linde's total annual R&D investment in 2024 was directed toward low-carbon product and service development, exceeding its historical average of over one-third. Linde also invests capital in low-carbon technology development and has committed $3 billion by 2035 for internal decarbonization initiatives focused on advancing low-carbon fuels and energy. Linde's sustained and increasing investment in this area demonstrates its strategic commitment to mitigating climate-related risks and capturing long-term value.
[Fixed row]

(5.5.3) Provide details of your organization's investments in low-carbon R&D for chemical production activities over the last three years.

Row 1

(5.5.3.1) Technology area

Select from:

☑ Unable to disaggregate by technology area

(5.5.3.3) Average % of total R&D investment over the last 3 years

44

(5.5.3.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

70000000

(5.5.3.5) Average % of total R&D investment planned over the next 5 years

47

(5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

For the past several years, Linde has targeted to invest more than one third of its annual R&D spend to decarbonization. The scope includes annual spend to develop lower-carbon technology for Linde assets or to develop lower-carbon solutions for our customers. In 2024, Linde invested 47% of its R&D spend on decarbonization ($70 million of $150 million total). Initiatives include developing industry-leading carbon capture technologies, investing in promising green hydrogen technologies and driving operational efficiency to further reduce GHG intensity. These actions are key to achieving steps outlined in the climate transition plan and to the

overall 35 by 35 absolute GHG reduction target. For example, carbon capture is a larger part of Linde's strategy to reduce Scope 1 emissions. Linde also actively works with customers on research and applications for decarbonization and increased process efficiencies. Current examples of projects include: 1) Installing Linde's OPTIMELT™ TCR technology and VITRON® VPSA oxygen plant at O-I's glass facility. This significantly cuts fuel consumption, Scope 1 CO_2 emissions, and power usage for sustainable glass manufacturing, 2) Collaborating with CEMEX on a large-scale CCUS project. Linde's HISORP® CO_2 capture technology will capture 1.3 million metric tons of CO_2 annually at their cement plant, advancing decarbonization efforts and 3) Successfully demonstrated with BASF, SABIC and Linde STARBRIDGE™ electrified steam cracker technology. This innovation enables low-carbon ethylene production, reducing Scope 1 emissions by over 95%. More examples can be found in our annual Sustainable Development Report. Linde is active in several of the technology areas listed in the dropdown, however, considers disaggregated information by R&D activity as business confidential. In each technology area Linde is doing permanent research, this means that there are developments within each technology area which are already in small- and large-scale deployment, others are just in a pilot stage or in the middle of the R&D process. To estimate the average over the next 5 years, the calculation is based upon holding the current level of investment over next two years with some modeling of trend/data from past years.
[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

0

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

0

(5.9.3) Water-related OPEX (+/- % change)

0

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

0

(5.9.5) Please explain

Linde's water-related CAPEX included voluntary investments in permanent process efficiency improvements to primary and control equipment. These projects, part of Linde's sustainable productivity efforts, resulted in approximately 352 million gallons of water savings. Water-related OPEX, primarily the cost of procured water, decreased slightly due to ongoing efficiency improvements and focused water management. Linde does not disclose detailed trends or projections for water-related CAPEX and OPEX due to confidentiality, continued investment in water efficiency is expected to support its 2035 target of a 20% reduction in water withdrawal intensity.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Carbon

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Drive low-carbon investment

☑ Incentivize consideration of climate-related issues in decision making

☑ Identify and seize low-carbon opportunities

☑ Influence strategy and/or financial planning

☑ Stress test investments

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Existing or pending legislation

(5.10.1.4) Calculation methodology and assumptions made in determining the price

Based on IRA

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:
☑ Static

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

85

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

85

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply
☑ Capital expenditure
☑ Opportunity management

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:
☑ No

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

56

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:
☑ No
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:
☑ Yes

(5.11.2) Environmental issues covered

Select all that apply
☑ Climate change
☑ Water

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:
☑ Yes

(5.11.2) Environmental issues covered

Select all that apply
☑ Climate change

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:
☑ Yes

(5.11.2) Environmental issues covered

Select all that apply
☑ Climate change
☑ Water

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:
☑ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:
☑ Judged to be unimportant or not relevant

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Suppliers and customers are two significant stakeholders in Linde's value chain, having primary impacts, risks and opportunities that interconnect to our own operations. We also engage with investors regularly. Engagement with other stakeholders is present, but not at levels that are intended to change over the next several years, as existing mechanisms (for example, communication through published disclosures and reports) has been deemed sufficient.
[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

☑ Other, please specify :Given our energy usage, contribution to Scope 2 is our most material supplier impact

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Suppliers with substantive environmental impact materially contribute to Linde's Scope 2 or upstream Scope 3 GHG emissions, mainly via energy provision. In 2024, Scope 2 emissions were 20.9M metric tons CO_2e, with ~90% electricity consumption from ASUs. Energy suppliers, especially electricity providers, are key focus areas. Linde also engages gas and air feedstock suppliers; other materials use spend-based models and are not deemed environmentally substantive.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ Less than 1%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

200

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Dependence on water

☑ Impact on water availability

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ Less than 1%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Linde identifies water-related risks in suppliers through environmental modeling and regional data, focusing on pollution, overuse, and water stress. Critical suppliers in high-impact categories are prioritized. Risks are assessed using tools like WRI Aqueduct Atlas and integrated into annual supply chain analysis conducted in accordance with the German Act on Corporate Due Diligence Obligations in Supply Chains, using supplier disclosures and global data sources.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ Less than 1%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

98
[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

☑ Procurement spend

☑ Regulatory compliance

☑ Strategic status of suppliers

(5.11.2.4) Please explain

Linde prioritizes supplier engagement on environmental issues based on their substantive impact on the company's greenhouse gas (GHG) emissions, particularly Scope 2 and upstream Scope 3. Suppliers of electricity are the primary focus, as energy provision drives approximately 90% of electricity consumption, largely through air separation units (ASUs). In 2024, Linde's market-based Scope 2 emissions totaled 20.9 million metric tons CO_2e. Linde actively engages with electricity suppliers to source low-carbon and renewable energy, 47% of total electricity consumption (19.9 TWh) is currently low-carbon, with 7 TWh actively sourced. These engagements also support participation in demand response programs and energy efficiency initiatives, helping reduce grid load and improve sustainability performance. Upstream Scope 3 emissions from electricity, including transmission and distribution losses, represent about one-third of Linde's total Scope 3 footprint. Engagements with energy suppliers aim to reduce these impacts through renewable sourcing and efficiency gains. While non-energy suppliers contribute a smaller share, ~2MM MT CO2 Scope 3 emissions across ~47,000 suppliers, Linde continues to engage with key categories such as cylinder and compressed air suppliers to support Scope 3 reporting and target setting. Also, Linde conducts an annual revie of other supplier categories to identify further opportunities for environmental engagement and emissions reduction.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

☑ Procurement spend

☑ Regulatory compliance

☑ Strategic status of suppliers

(5.11.2.4) Please explain

Linde prioritizes supplier engagement on water-related environmental issues based on criteria used to classify suppliers as having substantive dependencies and/or impacts related to water pollution, consumption, and contribution to water stress, particularly in water-scarce regions. To identify and manage these risks, Linde prioritizes engagement with critical and strategic suppliers in high-impact procurement categories. Water-related risks are assessed using environmental modeling tools that factor in regional water stress and supplier location data. Risk is evaluated based on probability and severity, using structured methodologies and data sources such as the WRI Aqueduct Atlas, OECD, World Bank, and UN. Results are aggregated to guide supplier engagement and monitoring. Linde integrates water-related risk into its annual supply chain risk analysis, conducted in accordance with the German Act on Corporate Due Diligence Obligations in Supply Chains. This includes both general and specific assessments across countries and categories. Specific analyses use supplier self-disclosures

and supporting evidence to validate risks. By prioritizing engagement, Linde aims to reduce environmental impact, mitigate supply chain risk, and support responsible water stewardship.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Linde's Global Safety and Engineering functions conduct scheduled, risk-based audits and assessments of suppliers deemed critical to the supply chain. These evaluations incorporate environmental and safety criteria and assess supplier compliance with Linde's Terms and Conditions, Supplier Code of Conduct, and publicly available data sources such as the U.S. EPA's Enforcement and Compliance History Online (ECHO) database. Linde also aligns with regulatory frameworks, including the German Act on Corporate Due Diligence Obligations in Supply Chains, which requires companies to identify, assess, and mitigate environmental and human rights risks across their supply chains. Compliance with this legislation reinforces Linde's commitment to responsible sourcing and environmental stewardship. This integrated approach ensures that environmental performance is a key factor in supplier selection and ongoing evaluation, supporting Linde's broader sustainability, compliance, and risk management objectives.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Linde's Global Safety and Engineering functions conduct scheduled, risk-based audits and assessments of suppliers deemed critical to the supply chain. These evaluations incorporate environmental and safety criteria and

assess supplier compliance with Linde's Terms and Conditions, Supplier Code of Conduct, and publicly available data sources such as the U.S. EPA's Enforcement and Compliance History Online (ECHO) database. Linde also aligns with regulatory frameworks, including the German Act on Corporate Due Diligence Obligations in Supply Chains, which requires companies to identify, assess, and mitigate environmental and human rights risks across their supply chains. Compliance with this legislation reinforces Linde's commitment to responsible sourcing and environmental stewardship. This integrated approach ensures that environmental performance is a key factor in supplier selection and ongoing evaluation, supporting Linde's broader sustainability, compliance, and risk management objectives.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:
☑ Other, please specify :Compliance with the Supplier Code of Conduct, which addresses Sustainability initiatives including climate change

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply
☑ First-party verification
☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 100%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ 100%

(5.11.6.12) Comment

Linde suppliers are required to comply with the Linde Supplier Code of Conduct or demonstrate adherence to equivalent policies of their own. The Code outlines expectations for suppliers to support Linde's climate and environmental stewardship initiatives and operate in alignment with the principles of Linde's Sustainability program. As relevant, suppliers may be requested to: - Engage in dialogue with Linde regarding their sustainability goals. - Define and implement environmental metrics, set objectives, and provide regular progress updates on activities with potential environmental impact, including: - Reducing greenhouse gas emissions - Quantifying

operational carbon footprints - Increasing energy efficiency - Utilizing renewable energy sources Linde has set ambitious climate targets aligned with the Paris Agreement and maintains active engagement with suppliers, primarily energy suppliers, regarding their own emission reduction programs and net-zero targets. Progress on these initiatives is monitored through regular supplier reviews and risk-based audits, ensuring environmental performance remains a key factor in supplier selection and ongoing evaluation. Linde is not aware of any non-conformance of the Supplier Code of Conduct.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Other, please specify :Compliance with the Supplier Code of Conduct, which addresses sustainability initiatives including responsible use of water (efficiencies and pollution)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Linde suppliers are required to comply with the Linde Supplier Code of Conduct or demonstrate adherence to equivalent policies of their own. The Code outlines expectations for suppliers to support Linde's climate and environmental stewardship initiatives and operate in alignment with the principles of Linde's Sustainability program. As relevant, suppliers may be requested to: - Engage in dialogue with Linde regarding their sustainability goals. - Define and implement environmental metrics, set objectives, and provide regular progress updates on activities with potential environmental impact, including: - Reducing greenhouse gas emissions - Quantifying operational carbon footprints - Increasing energy efficiency - Utilizing renewable energy sources Linde has set ambitious climate targets aligned with the Paris Agreement and maintains active engagement with suppliers, primarily energy suppliers, regarding their own emission reduction programs and net-zero targets. Progress on these initiatives is monitored through regular supplier reviews and risk-based audits, ensuring environmental performance remains a key factor in supplier selection and ongoing evaluation. Linde is not aware of any non-conformance of the Supplier Code of Conduct.
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Information collection

☑ Collect GHG emissions data at least annually from suppliers

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ Less than 1%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 26-50%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

In addition to previously described engagement efforts with its energy suppliers, Linde also actively engages with its non-energy suppliers in the following ways: Type of engagement: Supplier engagement through ESG surveys, data collection, and direct collaboration Details of engagement: Linde engages with suppliers to improve the accuracy of Scope 3 GHG emissions reporting and identify opportunities for long-term emissions reduction. In 2024, Linde expanded its supplier engagement program to include ESG surveys focused on GHG emissions and human rights. The company also launched a targeted initiative to collect product carbon footprint (PCF) data from relevant suppliers. Suppliers not currently tracking PCF metrics were asked to complete self-assessments and standardized calculations. Procurement and sustainability teams jointly lead this effort and conduct regular follow-ups to ensure progress and data quality. Impact of engagement: - Improved transparency and granularity of Scope 3 emissions data - Enhanced supplier awareness and capacity on climate-related topics - Identification of potential emissions reduction initiatives tied to specific products - Strengthened collaboration with suppliers, including those with net-zero targets - Broader ESG engagement beyond emissions, supporting responsible sourcing and ethical practices Planned future engagement: Linde will continue and expand this initiative in 2025, engaging additional relevant suppliers and offering support to build capacity for PCF tracking and emissions

reduction. These efforts contribute to Linde's climate goals and support mutual progress on environmental and social objectives across the value chain.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ No, this engagement is unrelated to meeting an environmental requirement

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Unknown

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ No other supplier engagement

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ No, this engagement is unrelated to meeting an environmental requirement

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

☑ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Linde makes climate-related information, including our performance, targets, activities, and details of our sustainability portfolio of products, available to all of our customers. Linde engages with customers to foster an understanding of Linde's sustainability and climate change activities and further our mission of making our world more productive - which means helping our customers to become more productive. Introduction to and highlights of Linde's SD and climate change activities, performance and recognition are included in our corporate as well as opportunity-specific business development presentations. It is simply how we do business and how we engage with existing and prospective clients. Linde communicates climate-related information to any customer that requests such data. For example, Linde responds to customer requests through CDP's Supply Chain program. In addition, Linde provides detailed sustainability and climate-related information to strategic customers either directly or over global supplier portals such as Ecovadis. Linde also organizes regional customer days, where customers are invited for discussion, including climate change related topics. In addition, Linde's products help our customers reduce their own carbon footprints and we work closely with them on technological innovations and applications that provide further efficiencies for their businesses. Linde's sustainability portfolio of revenues accounted for 54% of its industrial gas revenue in 2024. A subset of this portfolio helped customers avoid 96 million metric tons of CO2e emissions in 2024.

(5.11.9.6) Effect of engagement and measures of success

Measure of success: One measurement of the success of our engagement is our carbon productivity; we target annual carbon productivity of >2 times avoided emissions for customers versus Linde's Scope 1 and 2 emissions. We have achieved this target annually since established in 2021. Linde applications enabled 96 million metric tons of CO2e to be avoided in 2024, or 2.6 times more than Linde's Scopes 1 and 2 emission footprint. By providing customers with information related to our low carbon products and working with them on innovation and applications to reduce emissions, we expect to see this metric continue to increase over time. Examples of current year innovations can be found in the R&D section of this questionnaire. We believe that this increased customer interest can be attributed in part to Linde's SD information sharing, our climate change activities and the recognition these have gathered. We've found that the exchange of ideas, practices and performance around sustainability can be a critical element to developing strategic relationships with our customers. We see that sharing of our sustainability and climate activities, targets and performance, has led to improved customer relationships and maintained our high rates of customer retention as customers acknowledge our activities and performance with regards to environment and climate change.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Linde has a strong shareholder focus. Linde's most critical sustainability deliverable for stakeholders is its annual Sustainability report which is made publicly available on its web-site and availability is announced publicly through a press release and also sharing on social media. In addition, Linde holds numerous investor meetings (100+ annually), including 50+ ESG specific engagement requests. These meetings provide opportunities for direct shareholder engagement/feedback. We emphasized that priorities were to retain our respective strong programs, to develop our sustainability and climate change targets and to integrate sustainability globally across Linde. Investor days are also held during the year, which provide more opportunity for ESG investor engagement. Linde also reports on progress against its GHG intensity target and provides other ESG highlights in its quarterly earnings materials.

(5.11.9.6) Effect of engagement and measures of success

Linde's stock performance consistently outpaces major indices, including the S&P 500. From an ESG perspective, Linde is frequently recognized for outstanding performance in sustainability. We consistently excel in premier sustainability investment indices and rankings. Linde is listed on several key sustainability indices including Dow Jones Best in Class and FTSE4GOOD. In addition we continue to maintain strong ratings from MSCI, ISS, and S&P largely attributable to our leadership in sustainability governance and commitments.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Linde has a strong shareholder focus. Linde's most critical sustainability deliverable for stakeholders is its annual Sustainability report which is made publicly available on its web-site and availability is announced publicly through a press release and also sharing on social media. In addition, Linde holds numerous investor meetings (100+ annually), including 50+ ESG specific engagement requests. These meetings provide opportunities for direct shareholder engagement/feedback. We emphasized that priorities were to retain our respective strong programs, to develop our sustainability and climate change targets and to integrate sustainability globally across Linde. Investor days are also held during the year, which provide more opportunity for ESG investor engagement. Linde also reports on progress against its GHG intensity target and provides other ESG highlights in its quarterly earnings materials.

(5.11.9.6) Effect of engagement and measures of success

Linde's stock performance consistently outpaces major indices, including the S&P 500. From an ESG perspective, Linde is frequently recognized for outstanding performance in sustainability. We consistently excel in premier sustainability investment indices and rankings. Linde is listed on several key sustainability indices including Dow Jones Best in Class and FTSE4GOOD. In addition we continue to maintain strong ratings from MSCI, ISS, and S&P largely attributable to our leadership in sustainability governance and commitments.
[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	*Select from:* ☑ Financial control	*For consistency with financial reporting*
Water	*Select from:* ☑ Financial control	*For consistency with financial reporting*
Plastics	*Select from:* ☑ Financial control	*For consistency with financial reporting*
Biodiversity	*Select from:* ☑ Financial control	*For consistency with financial reporting*

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☑ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply
☑ ISO 14064-1
☑ The Greenhouse Gas Protocol: Scope 2 Guidance
☑ US EPA Mandatory Greenhouse Gas Reporting Rule
☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
☑ Other, please specify :California ARB Reg for Rptg of GHG Emiss

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

Linde's reporting boundaries for eKPIs are consistent with the financial reporting boundaries and financial control definition. Linde reports on all eKPIs for all subsidiaries, joint ventures and other holdings included within its consolidated financial statements. Linde does not collect eKPI data for minority holdings. EKPIs for joint ventures which are not fully consolidated into the Group financials (at-equity Joint Ventures) are collected but are only included in external GHG reporting under scope 3. Methodology for reporting scope 2 emissions: Linde reports on all electricity and its resulting scope 2 emissions purchased by the company. Electricity for sites where Linde does not pay the utility bill is excluded from its reported electricity number as well as from the reported scope 2; however, it is tracked internally for operational purposes and for scope 3 reporting. The main methodology for calculating scope 2 emissions from electricity is the market-based approach, using site-specific emissions factors by plant according to supplier contracts and utility bills where available. For sites where such market-based factors are not known, Linde uses the most recent location-based factors from the IEA and EPA's eGRID factors for the U.S. Linde also calculates Scope 2 emissions using the location-based approach, which applies IEA factors and eGRID emission factors in the U.S. The difference between market-based and location-based emissions are mostly due to certain plants where customers provide the electricity to Linde (which Linde purchases).
[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

☑ Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

Linde Engineering sale of equipment

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☑ Scope 3: Use of sold products

☑ Scope 3: End-of-life treatment of sold products

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

☑ Emissions are not evaluated

(7.4.1.10) Explain why this source is excluded

Linde is undergoing analysis as to the relevancy of these emissions
[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

16872000

(7.5.3) Methodological details

Linde defined new sustainable development targets in 2019, which set 2018 as a baseline year for the new company's targets. Those targets include targets relating to GHG emissions. The basis for those targets is a 2018 full-year pro forma value for the complete merged company according to the final organizational structure. Linde has defined 2018 as the base year for its emissions accounting and it is also the base year for its 10-year managed climate change targets. 2018 marks the year of completion of the merger between Praxair Inc. (now known as Linde Inc.) and Linde AG (now known as Linde GmbH) which was effective October 2018. The base year figure provided here is a pro forma figure for the full year of 2018 for the merged organization (final organizational structure after merger, excluding divestitures). The 2018 scope 1 pro forma figure has been externally verified. It follows the same reporting standards, methodologies and boundaries as defined for the new Linde organization in 2019.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2018

(7.5.3) Methodological details

Not applicable Linde has defined 2018 as the base year for its emissions accounting and it is also the base year for its 10-year managed climate change targets. The year 2018 marks the year of completion of the merger effective October 2018. Linde uses a market-based Scope 2 figure for measuring progress against its GHG targets. Therefore, Linde did not calculate a 2018 pro forma value for scope 2 using the location-based approach. A location-based scope 2 figure is reported from financial year 2019 onwards.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

23518000

(7.5.3) Methodological details

Linde defined new sustainable development targets in 2019, which set 2018 as a baseline year for the new company's targets. Those targets include targets relating to GHG emissions. The basis for those targets is a 2018 full-year pro forma value for the complete merged company according to the final organizational structure. Linde has defined 2018 as the base year for its emissions accounting and it is also the base year for its 10-year managed climate change targets. The year 2018 marks the year of completion of the merger effective October 2018. The base year figure is a pro forma figure for the full year of 2018 for the merged organization.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

1540000

(7.5.3) Methodological details

Linde's Scope 3 Category 1 emissions include emissions from Linde's purchased raw materials. The calculation of carbon emissions from Linde's raw materials procured (except for natural gas and compressed air feedstock) is now based upon a model utilizing input-output tables and data from OECD, EXIOBASE, the U.S. Bureau of Economic Analysis and World Bank. Emissions are calculated based on GWP values from IPCC's AR 5 (2013) for a 100-year time horizon, including carbon feedbacks. To calculate Scope 3 from natural gas feedstock, Linde applies a fuel-based method based on the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, Category 3 for Scope 3 emissions caused in the extraction, production and transportation of fuels and energy. Linde uses emission factors from DEFRA. For compressed air, Linde receives information from the supplier about the specific energy usage to provide that feedstock and calculates the resulting Scope 3 emissions based on the energy consumption and the supplier- and/or plant- specific electricity Scope 2 emissions factors.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

965000.0

(7.5.3) Methodological details

The calculation of carbon emissions from Linde's capital goods procured is based upon a model utilizing input-output tables and data from OECD, EXIOBASE, the U.S. Bureau of Economic Analysis and World Bank. Linde continues to expand product-specific GHG emissions data from several suppliers of cylinder assets. The product carbon footprint includes the suppliers' own emissions (based on a product-specific calculation) as well as related upstream emissions. The emissions data obtained directly from suppliers is integrated into the overall Category 2 value.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

5060000.0

(7.5.3) Methodological details

The methodology used is based on the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, Category 3, for Scope 3 emissions caused in the extraction, production and transportation of fuels and energy purchased by Linde. For electricity, Linde applies IEA factors for transmission and distribution (T&D) lifecycle losses and total upstream Well-to-Tank (WTT) factors to calculate all the Scope 3 GHG emissions released into the atmosphere from the production, processing and delivery of energy. The calculation is done on a site level for each site for which Linde purchases the power. For thermal energy, a global WTT factor for heat and steam from IEA is applied. The use of IEA factors for WTT estimates was initiated for 2023 due to wide availability of the data set. This change also resulted in a decrease in emissions. For Scope 3 emissions from transport fuels and other fuels consumed (excluding feedstocks), DEFRA factors for fuel- and energy-related emissions are used per relevant category.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

661000.0

(7.5.3) Methodological details

Linde uses a distance-based method for calculating Scope 3 emissions from outbound deliveries of gases to its clients. Contractor miles driven are collected in each country and business or region and tracked. Linde's Scope 3 emissions resulting from delivery of products by third-party carriers were derived using the same methodology as used to calculate GHG emissions from owned trucks: Emissions from transport are calculated based on actual kilometers driven for commercial and non-commercial vehicles, multiplied by average emissions factors by vehicle type from the "Estimated U.S. Average Vehicle Emissions Rates per Vehicle by Vehicle Type using Gasoline and Diesel (Grams per mile)" from the U.S. EPA, Office of Transportation and Air Quality, personal communication, Apr. 6, 2018. Additionally, Linde considers transport services procured, resulting in emissions from the transport of

construction components delivered to Linde Engineering construction sites; this is conducted mostly over sea and air, as well as gas transport falling under this scope, in modes other than trucking. For such non-truck transport, Linde uses a spend-based method.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

14000.0

(7.5.3) Methodological details

This category includes estimates based upon global waste generated and landfilled using environmental data tables for such emissions estimates.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

21000.0

(7.5.3) Methodological details

Linde estimates a small amount of emissions from business travel, based on the company's air travel and car rental records, and from data provided by airlines, rental car agencies and travel service providers.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

105000.0

(7.5.3) Methodological details

This category includes estimated emissions from commuting to work, estimated from calculations based upon actual distances from office to home for a significant portion of the employee population at one business, combined with average mileage data and emissions estimates for commuters obtained from EPA estimates. This calculation, refined from last year's methodology, confirms the reasonableness of initial estimates used last year and represents continued confidence in Linde's Scope 3 inventory.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

65000.0

(7.5.3) Methodological details

This category includes an estimate of electricity emissions from sites, mostly small offices, rented by Linde, where Linde does not pay for utilities directly, as well as the estimated emissions from Linde's leased passenger cars and light commercial vehicles. The methodology is based on estimates that include such factors as the physical area of sites and estimates of emissions per EPA data, with calculated values then prorated across the global footprint of leased space.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

10000.0

(7.5.3) Methodological details

Linde's operations contain limited business activities where product is transported from its location to another end user. Product lines where such activities exist include welding/material fabrication applications and healthcare. Even in those businesses, product transport activities vary. Linde has estimated these emissions based upon assumptions of frequency of these types of activities relative to its more typical product transport patterns.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

1.0

(7.5.3) Methodological details

Linde is at the beginning of numerous value chains and provides many intermediate products with many downstream applications, each of which has a very different GHG profile. This category includes emissions from products, including flouro gases, CO2, CH4 and N2O, based on sales and assumptions for revenue and volumes, as well as assumptions on releases. Due to the nature of gas products, in many cases, the processing of sold intermediate products by third parties (i.e., manufacturers) after sale is not distinctly separate from the use; therefore, the assumptions consider these categories as combined for both Categories 10 and 11.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

7831000.0

(7.5.3) Methodological details

Linde is at the beginning of numerous value chains and provides many intermediate products with many downstream applications, each of which has a very different GHG profile. This category includes emissions from products, including flouro gases, CO2, CH4 and N2O, based on sales and assumptions for revenue and volumes, as well as assumptions on releases. Due to the nature of gas products, in many cases, the processing of sold intermediate products by third parties (i.e., manufacturers) after sale is not distinctly separate from the use; therefore, the assumptions consider these categories as combined for both Categories 10 and 11.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

7000.0

(7.5.3) Methodological details

Linde is at the beginning of numerous value chains and provides many intermediate products with many downstream applications, each of which has a very different GHG profile. This category includes estimated emissions from the end of-life disposal of products. Due to the nature of gas products, in many cases, the use of sold products may also include the end of life of the product. Therefore, for flouro gases, CO2, CH4 and N2O, estimates are included in use estimates and are part of Category 11. Linde does have a small portion of products that may have packaging that is eventually disposed or that may be disposed themselves. This small remainder is estimated based upon Linde waste estimations.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

2163000.0

(7.5.3) Methodological details

This category includes emissions for assets such as smaller on-site facilities where the customer pays for the power, and, in many cases, operates the plant. This also includes several major plants where customers pay for

the power and where Linde charges a facility fee to the customer. Emissions for those plants where the customer pays for the power are not included in Linde's Scope 2. Emissions from leased out or charged out entities are calculated on a plant level, using the same calculation methodology as for calculating indirect/Scope 2 emissions for other Linde plants. For plants where the customer pays for the power and the plant-specific emissions factors are not known, Linde uses country emissions factors from the IEA to calculate indirect emissions for those sites. HyCO plants/facilities that are owned by Linde are fully reported under Scope 1, regardless of whether they are leased out or independent on who is running the plant or providing the fuel or feedstock.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Franchises are not applicable.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

4460000.0

(7.5.3) Methodological details

Linde includes in its Scope 1 and 2 reporting only subsidiaries/holdings that are reporting their financials to the company and whose results are consolidated into the company P&L. Holdings/investments that are reporting their results but are not consolidated into the P&L statement (mainly JVs consolidated at-equity) are not considered for Scope 1 and 2 emissions but are reported as Scope 3 from investments. Linde has large JV operations, especially in China. Linde calculates its emissions due to investments on a plant level. All JVs report their electricity and other fuel consumption into Linde's environmental reporting system. Linde then calculates Scope 3 from such investments for all plants in this category, by adding reported direct emissions from HyCO plants and indirect emissions from ASUs and other plants, based on reported electricity consumption, multiplied by a country IEA factor. The emissions are allocated proportionally for JVs, based upon share of ownership, as per the GHG Protocol.
[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

16470000

(7.6.3) Methodological details

Hydrogen plants, which represent the largest source of Linde's Scope 1 emissions, consume natural gas, both for fuel and feedstock. To determine Scope 1 emissions, the amount of carbon produced as product is subtracted. In addition, Linde calculates Scope 1 emissions from gas losses (during production and filling processes). These are calculated for nitrous oxide manufacturing and filling facilities, carbon dioxide plants, on-site refrigeration equipment and cylinder filling operations associated with CH4, SF6, PFCs, HFCs and NF3. To calculate Scope 1 emissions from natural gas, Linde uses the reported natural gas factors from each production plant (depending on the mix of hydrocarbons). If a specific natural gas factor is not available or known, Linde uses a chemical natural gas to CO2 conversion factor from the Department for Environment, Food & Rural Affairs (DEFRA), from the Government of United Kingdom. For other fuels, Linde uses DEFRA factors to convert to CO2 equivalents. Emissions from transport are calculated based on actual kilometers driven for commercial and non-commercial vehicles, multiplied by average emission factors by vehicle type from the "Estimated U.S. Average Vehicle Emissions Rates per Vehicle by Vehicle Type using Gasoline and Diesel (Grams per mile)" from the U.S. Environmental Protection Agency (s), Office of Transportation and Air Quality, personal communication, Apr. 6, 2018
[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

20997000

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

20943000

(7.7.4) Methodological details

The main methodology for calculating Scope 2 emissions from electricity is the market-based approach, using site-specific emissions factors by plant according to supplier contracts and utility bills, where available. For sites where such market-based factors are not known, Linde uses the most recent location-based factors from the IEA and the EPA's eGRID factors for the U.S. The largest electricity user is ASUs, which account for approximately 90 percent of all electricity used. Linde reports on all electricity and its resulting Scope 2 emissions purchased by the company. Electricity for sites where Linde does not pay the utility bill is excluded from its reported electricity number and from the reported Scope 2; however, it is tracked internally for operational purposes and for Scope 3 reporting. Linde continues to move to market-based emissions factors where possible. Linde also calculates Scope 2 emissions using the location-based approach, which applies IEA factors or state factors such as eGRID emission factors in the U.S. The difference between market-based and location-based emissions are mostly due to certain plants where customers provide the electricity to Linde (which Linde purchases).
[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3802062

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

64

(7.8.5) Please explain

Linde's Scope 3 category 1 emissions include emissions from purchased raw materials, including healthcare components of hardgoods sold in Linde's shops, construction components used by Linde Engineering to build customer plants, and purchased feedstock - natural gas for hydrogen plants and compressed air for separation plants. Emissions for raw materials procured (except for natural gas and compressed air feedstock) are calculated using a spend based model utilizing input-output tables and data from OECD, EXIOBASE, the U.S. Bureau of Economic Analysis and World Bank. Emissions are calculated based on GWP values from IPCC's AR 5 (2013) for a 100-year time horizon, including carbon feedback. To calculate Scope 3 from natural gas feedstock, Linde applies a fuel-based method based on the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, Category 3 for Scope 3 emissions caused in the extraction, production and transportation of fuels and energy. Linde uses emission factors from DEFRA. For compressed air, Linde receives information from the supplier about the specific energy usage to provide that feedstock, and calculates the resulting Scope 3 emissions based on the energy consumption and the supplier- and/or plant- specific electricity Scope 2 emissions factors.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

991367

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

3

(7.8.5) Please explain

Includes purchased capital goods, such as cylinders, tanks, healthcare, automotive or plant components capitalized, as well as production plants operated by Linde. Emissions are calculated using a spend-based model utilizing input-output tables and data from the OECD, EXIOBASE, the U.S. Bureau of Economic Analysis and World Bank. Linde continues to expand product-specific GHG emissions data from several suppliers of cylinder assets. The product carbon footprint includes the suppliers' own emissions (based on a product-specific calculation) as well as related upstream emissions. The emissions data obtained directly from suppliers is integrated into the overall Category 2 value.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

5657000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Category 3 includes upstream emissions from purchased fuel, purchased electricity and transmission and distribution losses. For electricity, Linde applies IEA factors for transmission and distribution (T&D) lifecycle losses and total upstream Well-to-Tank (WTT) factors to calculate all the Scope 3 GHG emissions released into the atmosphere from the production, processing and delivery of energy. The calculation is done on a site level for each site for which Linde purchases the power. For thermal energy, a global WTT factor for heat and steam from IEA is applied. For Scope 3 emissions from transport fuels and other fuels consumed (excluding feedstocks), DEFRA factors for fuel- and energy-related emissions are used per relevant category.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

684104

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Spend-based method

☑ Fuel-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

77

(7.8.5) Please explain

This category includes emissions related to Linde's inbound and outbound logistics that are paid by Linde and are carried out by external carriers. Linde uses a distance-based method for calculating Scope 3 emissions from outbound deliveries of gases to its clients. Contractor miles driven are collected in each country and business or region and tracked. Linde's Scope 3 emissions resulting from delivery of products by third-party carriers were derived using the same methodology as used to calculate GHG emissions from owned trucks: Emissions from transport are calculated based on actual kilometers driven for commercial and non-commercial vehicles, multiplied by average emissions factors by vehicle type from the "Estimated U.S. Average Vehicle Emissions Rates per Vehicle by Vehicle Type using Gasoline and Diesel (Grams per mile)" from the U.S. EPA, Office of Transportation and Air Quality, personal communication, Apr. 6, 2018. Additionally, Linde considers transport services procured, resulting in emissions from the transport of construction components delivered to Linde Engineering construction sites; this is conducted mostly over sea and air, as well as gas transport falling under this scope, in modes other than trucking. For such non-truck transport, Linde uses a spend-based method.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

11000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method
☑ Other, please specify :DEFRA emissions factor

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Starting in 2024, this category is calculated using DEFRA emission factors for such emissions estimates.

Business travel

(7.8.1) Evaluation status

Select from:
☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

18300

(7.8.3) Emissions calculation methodology

Select all that apply
☑ Supplier-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emissions are based on the company's air travel and car rental records, and from data provided by airlines, rental car agencies and travel service providers.

Employee commuting

(7.8.1) Evaluation status

Select from:
☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

192000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category includes estimated emissions from commuting to work, estimated from calculations based upon actual distances from office to home, combined with average mileage data and emissions estimates for commuters obtained from EPA estimates.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

54900

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Asset-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

9

(7.8.5) Please explain

This category includes emissions from sites, mostly small offices, rented by Linde, where Linde does not pay for utilities directly, as well as the estimated emissions from Linde's leased passenger cars and light commercial vehicles. Emissions in this category are based on estimates that include such factors as the physical area of sites and estimates of emissions per EPA data, with calculated values then prorated across the global footprint of leased space.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

10300

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Other, please specify :Average based on activity estimates for all transportation

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Linde's operations contain limited business activities where product is transported from its location to another end user. Product lines where such activities exist include welding/ material fabrication applications and healthcare. Linde has estimated these emissions based upon assumptions of frequency of these types of activities relative to its more typical product transport patterns.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Spend-based method

☑ Other, please specify :Average data method based on production values. We combine emissions with use of sold products

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

65

(7.8.5) Please explain

The scope is Linde's major industrial gases based on sales (excluding Linde Engineering third-party equipment sales). Linde is at the beginning of numerous value chains and provides many intermediate products with many downstream applications, each of which has a very different GHG profile. This category includes emissions from

products, including flouro gases, CO_2, CH_4 and N_2O, based on sales and assumptions for revenue and volumes, as well as assumptions on releases. Due to the nature of gas products, in many cases, the processing of sold intermediate products by third parties (i.e., manufacturers) after sale is not distinctly separate from the use; therefore, the assumptions consider these categories as combined for both Categories 10 and 11.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

8029000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

65

(7.8.5) Please explain

The scope is Linde's major industrial gases based on sales (excluding Linde Engineering third-party equipment sales). Linde is at the beginning of numerous value chains and provides many intermediate products with many downstream applications, each of which has a very different GHG profile. This category includes emissions from products, including flouro gases, CO_2, CH_4 and N_2O, based on sales and assumptions for revenue and volumes, as well as assumptions on releases. Due to the nature of gas products, in many cases, the processing of sold intermediate products by third parties (i.e., manufacturers) after sale is not distinctly separate from the use; therefore, the assumptions consider these categories as combined for both Categories 10 and 11.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

5500

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The scope is Linde's major industrial gases based on sales (excluding Linde Engineering third-party equipment sales). This category includes estimated emissions from the end of-life disposal of products. Due to the nature of gas products, in many cases, the use of sold products may also include the end of life of the product. Therefore, for flouro gases, CO_2, CH_4 and N_2O, estimates are included in use estimates and are part of Category 11. Linde does have a small portion of products that may have packaging that is eventually disposed or that may be disposed themselves. This small remainder is estimated based upon Linde waste estimations. Although this portion is small and not deemed relevant, Linde will continue efforts to quantify and estimate.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2393000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Asset-specific method

☑ Site-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emissions from leased out or charged out entities are calculated on a plant level, using the same calculation methodology as for calculating indirect/Scope 2 emissions for other Linde plants. For plants where the customer pays for the power and the plant-specific emissions factors are not known, Linde uses country emissions factors from the IEA to calculate indirect emissions for those sites.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable to our business model

Investments

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2518000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Linde calculates its emissions due to investments on a plant level. All JVs report their electricity and other fuel consumption into Linde's environmental reporting system. Linde then calculates Scope 3 from such investments for all plants in this category, by adding reported direct emissions from HyCO plants and indirect emissions from ASUs and other plants, based on reported electricity consumption, multiplied by a country IEA factor. The emissions are allocated proportionally for JVs, based upon share of ownership, as per the GHG Protocol.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

No other upstream categories identified in Linde's footprint.

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

No other downstream categories identified in Linde's footprint.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.1.4) Attach the statement

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(7.9.1.5) Page/section reference

Pages 98-100

(7.9.1.6) Relevant standard

Select from:
☑ ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.2.5) Attach the statement

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(7.9.2.6) Page/ section reference

Pages 98-100

(7.9.2.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply
☑ Scope 3: Purchased goods and services
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
☑ Scope 3: Upstream transportation and distribution

(7.9.3.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.3.5) Attach the statement

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(7.9.3.6) Page/section reference

pages 98-100

(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

600000

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

1.6

(7.10.1.4) Please explain calculation

Emission reduction calculated as increase in active renewable energy purchases multiplied by average electricity emission factor for previous year. % calculated as change in emissions divided by total scope 1&2 reported in previous year, multiplied by 100

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

990000

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

2.6

(7.10.1.4) Please explain calculation

Sum of productivity initiatives for both scope 1 and scope 2. Initiatives include compressor efficiency projects and process optimization, as examples. % calculated as change in emissions divided by total scope 1&2 reported in previous year, multiplied by 100

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

840000

(7.10.1.2) Direction of change in emissions

Select from:
☑ Increased

(7.10.1.3) Emissions value (percentage)

2.2

(7.10.1.4) Please explain calculation

Scope 1: Decreased natural gas consumption due to maintenance and shutdown activities. Scope 2: Increased power consumption. % calculated as change in emissions divided by total scope 1&2 reported in previous year, multiplied by 100

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

20000

(7.10.1.2) Direction of change in emissions

Select from:
☑ Increased

(7.10.1.3) Emissions value (percentage)

0.1

(7.10.1.4) Please explain calculation

Increased direct CO2e emissions caused by GWP increases from IPCC AR5 to AR6 % calculated as change in emissions divided by total scope 1&2 reported in previous year, multiplied by 100

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:
☑ No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:
☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

15865978

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

52054

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

287101

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:
☑ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

221702

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 5

(7.15.1.1) Greenhouse gas

Select from:
☑ SF6

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

39134

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 6

(7.15.1.1) Greenhouse gas

Select from:
☑ NF3

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

4447

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)
[Add row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	*Air Separation Units (ASUs)*	*2264724*
Row 2	*CO2 Plants*	*902463*
Row 3	*Other Global operations*	*116973*
Row 4	*Hydrogen Production*	*12149148*
Row 5	*Specialty Gases operations*	*487465*
Row 6	*Trucking*	*549643*

[Add row]

(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e	Comment
Chemicals production activities	*15893196*	*Includes Scope 1 emissions from all gases operations and excludes engineering, other business functions, and trucking.*

[Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	*Air Separation Units (ASUs)*	*19404247*	*19483483*
Row 2	*All other operations*	*595724*	*525710*
Row 3	*Hydrogen Production*	*996951*	*933359*

[Add row]

(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Chemicals production activities	*20902822*	*20860074*	*Includes Scope 2 emissions from all gases operations and excludes engineering and other business functions.*

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

16470000

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

20997000

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

20943000

(7.22.4) Please explain

The Scope 1 and 2 emissions data in Linde's CDP response is for the consolidated accounting group, which is aligned with our financial reporting boundary.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

We do not have any other entities included in our Scope 1 and 2 emissions data
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ No

(7.25) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.

Row 1

(7.25.1) Purchased feedstock

Select from:
☑ Natural gas

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

56.5

(7.25.3) Explain calculation methodology

To calculate scope 3 emissions from natural gas purchased and used as feedstock Linde applies the same methodology and calculations as for natural gas purchased as fuel/energy, which is based on the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, Category 3 for scope 3 emissions caused in the extraction, production, and transportation of fuels and energy. Linde uses DEFRA factors for calculating scope 3 emissions from fuel/feedstock consumption.
[Add row]

(7.25.1) Disclose sales of products that are greenhouse gases.

Carbon dioxide (CO2)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

This information is considered business confidential. Linde's sales of CO2 are primarily to the food and beverage industry, which accounted for approximately 9% of its industrial gas sales in 2024. Emissions from CO2 sold are what make up the majority of reported Scope 3 category 10/11 emissions.

Methane (CH4)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

This information is considered business confidential. Linde’s annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.

Nitrous oxide (N2O)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

This information is considered business confidential. Linde’s annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.

Hydrofluorocarbons (HFC)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

This information is considered business confidential. Linde’s annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.

Perfluorocarbons (PFC)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

This information is considered business confidential. Linde's annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.

Sulphur hexafluoride (SF6)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

This information is considered business confidential. Linde's annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.

Nitrogen trifluoride (NF3)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

This information is considered business confidential. Linde's annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.
[Fixed row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:
☑ Doing so would require we disclose business sensitive/proprietary information

(7.27.2) Please explain what would help you overcome these challenges

Note that we currently do allocate emissions to different customers and have done so for many years. In terms of challenges, note that much of Linde's product carbon footprint is derived from the energy to produce our product. Energy utilization is business sensitive for the Industrial Gas sector. For the purpose of external reporting, emissions are allocated using published industry standard emission factors for production, where those factors are available through benchmark studies, to provide a reliable estimate of emissions to customers, without disclosing confidential or sensitive production information.
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☑ No

(7.28.3) Primary reason for no plans to develop your capabilities to allocate emissions to your customers

Select from:

☑ Capabilities to allocate emissions to customers already maximized

(7.28.4) Explain why you do not plan to develop capabilities to allocate emissions to your customers

Please note that we already allocate emissions to customers and have done so for several years. As always, we seek continuous improvement in processes- but largely, we have been able to develop processes that estimate the emissions, based upon industry references, while managing the confidentiality needs and constraints. [Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☑ More than 20% but less than or equal to 25%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ Yes
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:*

	Indicate whether your organization undertook this energy-related activity in the reporting year
	☑ Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

20085000

(7.30.1.4) Total (renewable + non-renewable) MWh

20085000.00

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

15136000

(7.30.1.3) MWh from non-renewable sources

27343000

(7.30.1.4) Total (renewable + non-renewable) MWh

42479000.00

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

19000

(7.30.1.3) MWh from non-renewable sources

10083000

(7.30.1.4) Total (renewable + non-renewable) MWh

10102000.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

12000

(7.30.1.4) Total (renewable + non-renewable) MWh

12000.00

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

15167000

(7.30.1.3) MWh from non-renewable sources

57511000

(7.30.1.4) Total (renewable + non-renewable) MWh

72678000.00
[Fixed row]

(7.30.3) Report your organization’s energy consumption totals (excluding feedstocks) for chemical production activities in MWh.

Consumption of fuel (excluding feedstocks)

(7.30.3.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

0

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

17914000

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

17914000.00

Consumption of purchased or acquired electricity

(7.30.3.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

15060000

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

27188000

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

42248000.00

Consumption of purchased or acquired steam

(7.30.3.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

11000

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

10081000

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

10092000.00

Consumption of self-generated non-fuel renewable energy

(7.30.3.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

10000

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

10000.00

Total energy consumption

(7.30.3.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

15081000

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

55183000

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

70264000.00
[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ No
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ Yes
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:*

	Indicate whether your organization undertakes this fuel application
	☑ Yes

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

Other biomass

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

Coal

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

Oil

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

53000

(7.30.7.4) MWh fuel consumed for self-generation of heat

53000

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

Gas

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

17500000

(7.30.7.4) MWh fuel consumed for self-generation of heat

7484000

(7.30.7.5) MWh fuel consumed for self-generation of steam

927000

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

9089000

(7.30.7.8) Comment

Natural Gas

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

2579000

(7.30.7.4) MWh fuel consumed for self-generation of heat

2579000

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

All remaining fuels, mostly comprised of diesel consumption by the transport fleet.

Total fuel

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

20132000

(7.30.7.4) MWh fuel consumed for self-generation of heat

10116000

(7.30.7.5) MWh fuel consumed for self-generation of steam

927000

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

9089000
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

12000

(7.30.9.2) Generation that is consumed by the organization (MWh)

12000

(7.30.9.3) Gross generation from renewable sources (MWh)

12000

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

12000

Heat

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.

Electricity

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

11000

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

11000

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

11000

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Heat

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

0

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

0

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Steam

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

0

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

0

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Cooling

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

0

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

0

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:
☑ Argentina

(7.30.14.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

60000

(7.30.14.6) Tracking instrument used

Select from:
☑ No instrument used

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Argentina

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 2

(7.30.14.1) Country/area

Select from:
☑ Austria

(7.30.14.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :Solar, Wind and hydroelectric

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

33700

(7.30.14.6) Tracking instrument used

Select from:
☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Austria

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 3

(7.30.14.1) Country/area

Select from:
☑ Brazil

(7.30.14.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :Solar & Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2030000

(7.30.14.6) Tracking instrument used

Select from:
☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 4

(7.30.14.1) Country/area

Select from:
☑ China

(7.30.14.2) Sourcing method

Select from:
☑ Financial (virtual) power purchase agreement (VPPA)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Low-carbon energy mix, please specify :Nuclear, solar, wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

771470

(7.30.14.6) Tracking instrument used

Select from:
☑ Other, please specify :We purchase power at or near zero emissions via the power market and assign to our sites by agent

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ China

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 5

(7.30.14.1) Country/area

Select from:
☑ Colombia

(7.30.14.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :hydropower, wind, solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

83582

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Colombia

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 6

(7.30.14.1) Country/area

Select from:
☑ Ecuador

(7.30.14.2) Sourcing method

Select from:

☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

33104

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Ecuador

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 7

(7.30.14.1) Country/area

Select from:
☑ Germany

(7.30.14.2) Sourcing method

Select from:
☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :hydropower, wind, solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

80860

(7.30.14.6) Tracking instrument used

Select from:
☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Germany

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 8

(7.30.14.1) Country/area

Select from:
☑ India

(7.30.14.2) Sourcing method

Select from:
☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

327

(7.30.14.6) Tracking instrument used

Select from:
☑ No instrument used

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ India

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 9

(7.30.14.1) Country/area

Select from:
☑ Italy

(7.30.14.2) Sourcing method

Select from:
☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Nuclear

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

90000

(7.30.14.6) Tracking instrument used

Select from:
☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ France

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 10

(7.30.14.1) Country/area

Select from:
☑ Mexico

(7.30.14.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :hydropower, solar, regulated mexican certificates

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

437158

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Mexico

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 11

(7.30.14.1) Country/area

Select from:
☑ Netherlands

(7.30.14.2) Sourcing method

Select from:
☑ Project-specific contract with an electricity supplier

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :solar and wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

342736

(7.30.14.6) Tracking instrument used

Select from:
☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Netherlands

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 12

(7.30.14.1) Country/area

Select from:
☑ Poland

(7.30.14.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :solar and wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

112900

(7.30.14.6) Tracking instrument used

Select from:
☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Poland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 13

(7.30.14.1) Country/area

Select from:

☑ Portugal

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :solar and wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

47315

(7.30.14.6) Tracking instrument used

Select from:

☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Portugal

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 14

(7.30.14.1) Country/area

Select from:

☑ Republic of Korea

(7.30.14.2) Sourcing method

Select from:
☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

133252

(7.30.14.6) Tracking instrument used

Select from:
☑ No instrument used

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Republic of Korea

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 15

(7.30.14.1) Country/area

Select from:
☑ Spain

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :solar and wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

124646

(7.30.14.6) Tracking instrument used

Select from:
☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 16

(7.30.14.1) Country/area

Select from:
☑ Sweden

(7.30.14.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Small hydropower (<25 MW)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

50000

(7.30.14.6) Tracking instrument used

Select from:
☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Sweden

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 17

(7.30.14.1) Country/area

Select from:
☑ Switzerland

(7.30.14.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Nuclear

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

90273

(7.30.14.6) Tracking instrument used

Select from:
☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Switzerland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 18

(7.30.14.1) Country/area

Select from:
☑ United Kingdom of Great Britain and Northern Ireland

(7.30.14.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :solar & wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1198000

(7.30.14.6) Tracking instrument used

Select from:
☑ REGO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ United Kingdom of Great Britain and Northern Ireland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 19

(7.30.14.1) Country/area

Select from:
☑ Brazil

(7.30.14.2) Sourcing method

Select from:
☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Low-carbon energy mix, please specify :Grid includes a mixture of renewable and nuclear energy.

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2368930

(7.30.14.6) Tracking instrument used

Select from:

☑ Other, please specify :Invoices

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 20

(7.30.14.1) Country/area

Select from:
☑ Canada

(7.30.14.2) Sourcing method

Select from:
☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Low-carbon energy mix, please specify :Grid includes a mixture of renewable and nuclear energy.

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

798262

(7.30.14.6) Tracking instrument used

Select from:
☑ Other, please specify :Invoices

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Canada

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 21

(7.30.14.1) Country/area

Select from:
☑ China

(7.30.14.2) Sourcing method

Select from:
☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Low-carbon energy mix, please specify :Grid includes a mixture of renewable and nuclear energy.

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

983795

(7.30.14.6) Tracking instrument used

Select from:
☑ Other, please specify :Invoices

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ China

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 22

(7.30.14.1) Country/area

Select from:

☑ Germany

(7.30.14.2) Sourcing method

Select from:

☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Low-carbon energy mix, please specify :Grid includes a mixture of renewable and nuclear energy.

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1009106

(7.30.14.6) Tracking instrument used

Select from:

☑ Other, please specify :Invoices

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Germany

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

Row 23

(7.30.14.1) Country/area

Select from:
☑ Republic of Korea

(7.30.14.2) Sourcing method

Select from:
☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Low-carbon energy mix, please specify :Grid includes a mixture of renewable and nuclear energy.

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

645514

(7.30.14.6) Tracking instrument used

Select from:
☑ Other, please specify :Invoices

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Republic of Korea

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

Row 24

(7.30.14.1) Country/area

Select from:
☑ United States of America

(7.30.14.2) Sourcing method

Select from:
☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Low-carbon energy mix, please specify :Grid includes a mixture of renewable and nuclear energy.

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

3999618

(7.30.14.6) Tracking instrument used

Select from:
☑ Other, please specify :Invoices

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No
[Add row]

(7.31) Does your organization consume fuels as feedstocks for chemical production activities?

Select from:

☑ Yes

(7.31.1) Disclose details on your organization's consumption of feedstocks for chemical production activities.

Row 1

(7.31.1.1) Fuels used as feedstocks

Select from:
☑ Natural gas

(7.31.1.2) Total consumption

210000

(7.31.1.3) Total consumption unit

Select from:
☑ million cubic feet

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

55.5

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

280

(7.31.1.6) Heating value

Select from:
☑ LHV

(7.31.1.7) Comment

Figures back calculated using standard conversions as Feedstock is originally measured in MWh as per fuel above. Using the feedstock data provided here and the fuel consumption data provided in 7.30.7 to calculate GHG emissions does not take into account the carbon that leaves HYCO plants as product. Not all of the carbon feedstock is emitted in the form of a greenhouse gas, because a portion is captured and sold as product (for example, Linde sells CO2 to beverage makers for carbonation).

Row 2

(7.31.1.1) Fuels used as feedstocks

Select from:
☑ Heavy fuel oil

(7.31.1.2) Total consumption

260

(7.31.1.3) Total consumption unit

Select from:
☑ thousand metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3412

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

12000

(7.31.1.6) Heating value

Select from:
☑ HHV

(7.31.1.7) Comment

Figures back calculated using standard conversions as Feedstock originally measured in MWh as per fuel above

Row 3

(7.31.1.1) Fuels used as feedstocks

Select from:
☑ Naphtha

(7.31.1.2) Total consumption

180

(7.31.1.3) Total consumption unit

Select from:
☑ thousand metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3800.0

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

13300

(7.31.1.6) Heating value

Select from:
☑ HHV

(7.31.1.7) Comment

Figures back calculated using standard conversions as Feedstock originally measured in MWh as per fuel above. Using the feedstock data provided here and the fuel consumption data provided in 7.30.7 to calculate GHG emissions does not take into account the carbon that leaves HYCO plants as product. Not all of the carbon feedstock is emitted in the form of a greenhouse gas, because a portion is captured and sold as product (for example, Linde sells CO2 to beverage makers for carbonation).

Row 4

(7.31.1.1) Fuels used as feedstocks

Select from:
☑ Other, please specify :Range of fuels and customer waste gases

(7.31.1.2) Total consumption

130000

(7.31.1.3) Total consumption unit

Select from:
☑ million cubic feet

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

65

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

240.0

(7.31.1.6) Heating value

Select from:
☑ HHV

(7.31.1.7) Comment

Figures back calculated using standard conversions as Feedstock originally measured in MWh, average values calculated across range of fuels consumed as feedstocks
[Add row]

(7.31.2) State the percentage, by mass, of primary resource from which your chemical feedstocks derive.

Oil

(7.31.2.1) Percentage of total chemical feedstock (%)

4

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ No change

Natural Gas

(7.31.2.1) Percentage of total chemical feedstock (%)

85

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ No change

Coal

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ No change

Biomass

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

☑ No change

Waste (non-biomass)

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ No change

Fossil fuel (where coal, gas, oil cannot be distinguished)

(7.31.2.1) Percentage of total chemical feedstock (%)

11

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ No change

Unknown source or unable to disaggregate

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ No change
[Fixed row]

(7.39) Provide details on your organization's chemical products.

Row 1

(7.39.1) Output product

Select from:
☑ Specialty chemicals

(7.39.2) Production (metric tons)

0

(7.39.3) Capacity (metric tons)

0

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0

(7.39.5) Electricity intensity (MWh per metric ton of product)

0

(7.39.6) Steam intensity (MWh per metric ton of product)

0

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

This information is considered business confidential.
[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.001134

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

37413000

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

33005000000

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

2.32

(7.45.7) Direction of change

Select from:
☑ Decreased

(7.45.8) Reasons for change

Select all that apply
☑ Change in renewable energy consumption
☑ Other emissions reduction activities
☑ Change in output
☑ Change in revenue

(7.45.9) Please explain

Linde increased its renewable electricity purchases in 2024. Linde's total sustainable productivity in 2024 yielded savings equivalent to approximately 1 million metric tons CO_2e. It counts projects where benefits are fully realized as well as projects that were implemented in 2024 and are still accruing benefits. These projects provided GHG savings from enhancing the energy efficiency of buildings, processes and the transportation fleet. Sales also remained relatively flat between 2023 and 2024.

Row 2

(7.45.1) Intensity figure

0.002919

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

37413000

(7.45.3) Metric denominator

Select from:
☑ Other, please specify :EBITDA

(7.45.4) Metric denominator: Unit total

12819000000

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

8.2

(7.45.7) Direction of change

Select from:
☑ Decreased

(7.45.8) Reasons for change

Select all that apply
☑ Change in renewable energy consumption
☑ Other emissions reduction activities
☑ Change in output
☑ Change in revenue

(7.45.9) Please explain

Linde increased its renewable electricity purchases in 2024. Linde's total sustainable productivity in 2024 yielded savings equivalent to approximately 1 million metric tons CO_2e. It counts projects where benefits are fully realized as well as projects that were implemented in 2024 and are still accruing benefits. These projects provided GHG savings from enhancing the energy efficiency of buildings, processes and the transportation fleet. Sales also remained relatively flat between 2023 and 2024.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply
☑ Absolute target
☑ Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:
☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Linde SBTi validation letter.pdf

(7.53.1.4) Target ambition

Select from:

☑ Well-below 2°C aligned

(7.53.1.5) Date target was set

12/31/2021

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

12/31/2021

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

16321000

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

23573000

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

39894000.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2035

(7.53.1.55) Targeted reduction from base year (%)

35

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

25931100.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

16470000

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

20943000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

37413000.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

17.77

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

The target covers 100% of Linde's reported Scope 1 + 2 emissions. The boundary for the target is aligned with our environmental reporting for consolidated entities, meaning the only exclusions are small sales office that consume small amounts of electricity and that are not relevant to Linde's overall footprint. Emissions from these "de minimis" sites are less than 1% of Linde's total energy consumption and are therefore considered de minimis. The target does not include Scope 3 emissions. Linde's 2035 absolute GHG reduction target meets the SBTI criteria, in effect at target application for validation. Scope 3 is not included as it is below 40% of total Scope 1 + Scope 2+ Scope 3, as provided by the SBTI rules. Linde currently reports all fifteen scope 3 categories (one category is not relevant) and is examining its scope 3 emissions for reduction opportunities. For more information on the Scope 3 progress, see the 2024 Sustainable Development Report.

(7.53.1.83) Target objective

35% absolute reduction from 2021 to 2035

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

In 2024, Linde reported scope 1 and 2 emissions of 37.4 MM MT CO2e, representing a 6.2 percent reduction from the 2021 baseline. This is driven primarily by increased active renewable energy procurement. Progress against this target is not expected to be linear due to the timing of volumes and projects. Linde's largest immediate and medium term opportunity to affect its GHG footprint is in its electricity usage, impacting scope 2 emissions. We continue to leverage our scale and geographic distribution to procure reliable and affordable sources of renewable electricity through active procurement of new direct renewable energy supply, power purchase agreements (PPAs) or renewable energy credits. Linde will continue to invest in decarbonization projects, including low-carbon and/or renewable hydrogen projects, and potential carbon capture projects at Linde's existing hydrogen production facilities.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:

☑ Int 1

(7.53.2.2) Is this a science-based target?

Select from:

☑ No, but we are reporting another target that is science-based

(7.53.2.5) Date target was set

12/31/2018

(7.53.2.6) Target coverage

Select from:

☑ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Nitrogen trifluoride (NF3)

☑ Sulphur hexafluoride (SF6)

(7.53.2.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.2.11) Intensity metric

Select from:

☑ Other, please specify :MM MT CO2e per $ EBITDA

(7.53.2.12) End date of base year

12/31/2018

(7.53.2.13) Intensity figure in base year for Scope 1

2.22

(7.53.2.14) Intensity figure in base year for Scope 2

3.09

(7.53.2.33) Intensity figure in base year for all selected Scopes

5.3100000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

100

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

100

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100

(7.53.2.55) End date of target

12/31/2028

(7.53.2.56) Targeted reduction from base year (%)

35

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

3.4515000000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-11

(7.53.2.60) Intensity figure in reporting year for Scope 1

1.28

(7.53.2.61) Intensity figure in reporting year for Scope 2

1.63

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

2.9100000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

129.14

(7.53.2.83) Target status in reporting year

Select from:

☑ Achieved and maintained

(7.53.2.85) Explain target coverage and identify any exclusions

The target covers 100% of Linde's reported Scope 1 + 2 emissions. The boundary for the target is aligned with our environmental reporting for consolidated entities, meaning the only exclusions are small sales office that consume small amounts of electricity and that are not relevant to Linde's overall footprint. Emissions from these "de minimis" sites are less than 1% of Linde's total energy consumption and are therefore considered de minimis. The target does not include Scope 3 emissions.

(7.53.2.86) Target objective

35% improvement in GHG intensity vs. adjusted EBITDA (intensity: MM MT CO2e/$ billion)

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☑ No

(7.53.2.89) List the emissions reduction initiatives which contributed most to achieving this target

Linde's scope 1 + 2 emissions have decreased 6.2 percent since 2021 (34,413 MM MT CO2e). 2024 adjusted EBITDA was $12.8 billion, representing a 45 percent GHG intensity improvement over 2018, which was primarily driven by increased renewable energy procurement and strong adjusted EBITDA growth.
[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Net-zero targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

10/21/2021

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Consumption

(7.54.1.6) Target type: energy source

Select from:

☑ Low-carbon energy source(s)

(7.54.1.7) End date of base year

12/31/2018

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

14000000

(7.54.1.9) % share of low-carbon or renewable energy in base year

34

(7.54.1.10) End date of target

12/31/2028

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

66

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

47

(7.54.1.13) % of target achieved relative to base year

40.63

(7.54.1.14) Target status in reporting year

Select from:
☑ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes, it supports the 35% absolute reduction target.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply
☑ No, it's not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

The scope is all Linde operations within our GHG reporting boundary. (Linde has very small office sites and smaller sales outlets (such as retail outlets), called "de-minimis" sites. Energy consumption associated with these sites is negligible and not included in the inventory. Low-carbon electricity is defined as electricity produced from non-fossil sources including renewables (e.g., solar, wind, biomass, geothermal, hydro) and other low-carbon sources. The target includes passive electricity (e.g., from the grid) and active sourcing over PPAs, RECs, certificates and sourcing contracts for specific facilities. It considers all energy consumption where Linde purchases electricity. It excludes electricity where Linde is not the purchaser.

(7.54.1.20) Target objective

>2x low-carbon power sourcing, primarily from active renewable electricity by 2028. The target is an absolute target of 28 TWH of low-carbon electricity by 2028, not a percentage of total electricity consumed. For purposes of this calculation, we have calculated the target year % based on current year electricity usage.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Linde's largest immediate and medium-term opportunity to affect its GHG footprint is in its electricity usage. We continue to leverage our scale and geographic distribution to procure reliable and affordable sources of renewable

electricity through active procurement of new direct renewable energy supply, power purchase agreements (PPAs) or renewable energy credits.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:
☑ NZ1

(7.54.3.2) Date target was set

10/01/2021

(7.54.3.3) Target Coverage

Select from:
☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply
☑ Abs1

(7.54.3.5) End date of target for achieving net zero

12/31/2050

(7.54.3.6) Is this a science-based target?

Select from:
☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.54.3.8) Scopes

Select all that apply
☑ Scope 1
☑ Scope 2

(7.54.3.9) Greenhouse gases covered by target

Select all that apply
☑ Methane (CH4)
☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Sulphur hexafluoride (SF6)
☑ Nitrogen trifluoride (NF3)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

(7.54.3.10) Explain target coverage and identify any exclusions

Linde's climate neutrality ambition covers scope 1 and 2 emissions for all entities included in Linde's reporting boundaries. The target is company wide. Note that we measure emissions in terms of CO2 equivalents, to capture the warming impact of different emissions, and have therefore indicated all GHG covered by the target.

(7.54.3.11) Target objective

The world is at the beginning of an energy transformation, and Linde's climate neutrality ambition demonstrates our long-term commitment as an active contributor to the transformation. Tackling climate change is a shared and global responsibility. The long-term effects of carbon-based fuels on the environment and climate require significant changes to the energy supply chain, regulations and society. Linde is poised to contribute across all aspects of managing climate change and reducing GHG emissions.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ No, we do not plan to mitigate emissions beyond our value chain

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

- 35% GHG intensity reduction per EBITDA by 2028. This is a managed target with several operational sub-targets to improve energy and GHG intensity by 2028. - 35% absolute reduction in scope 1 and 2 emissions by 2035. This managed target is intended to be reached by a continued investment in decarbonization projects, including low and green hydrogen projects, and potential carbon capture projects at Linde's existing hydrogen production facilities. Linde further plans to expand the usage of renewable feedstock as well as its offer of low-carbon products, like Linde's product line "Linde Green". Milestones between 2035 and 2050 include the transition of Linde's fleet to zero emissions as well as reaching 100% renewable/low-carbon energy sourcing.

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

Linde has set a climate neutrality ambition for 2050, with targets defined in the near- and mid- term for GHG intensity and absolute emission reductions. These near- and mid-term targets are consistent with Linde's business model, its mission and values, and the strategic business objectives named by the Board as a basis for variable compensation. Linde's businesses and functions are accountable to deliver these targets. They are embedded into our operating rhythm. Each target is a business KPI and managed as part of the business. As these are managed targets with clear accountability, there is an ongoing reporting to management, and an annual process of review and continuous improvement. Performance against emissions targets is reported monthly to executive leadership, reviewed semi-annually with the CEO and reported to the Board in every Sustainability Committee which currently meets 3 times per year. The relevance and ambition of targets is reviewed annually by the Vice President, Sustainability, who makes strategic recommendations to the Executive Leadership Team and Board on the need for new targets. Linde assesses targets for appropriateness and relevance annually leveraging its materiality assessment (the SDMA process is described on our website at: https://www.linde.com/sustainability). Linde reports its targets and related progress annually in its Sustainable Development Report. For more information, please visit: https:// www.linde.com/sustainability/reporting-center.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:
☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*0*	*`Numeric input*
To be implemented	*0*	*0*
Implementation commenced	*1491*	*715088*
Implemented	*1439*	*272497*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

244648

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

59252160

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

14187917

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

480 voluntary projects were implemented in 2024 to improve efficiency, reduce energy or water consumption and address other improvement opportunities. The field payback period indicates the average payback period for projects that need some investments. For several projects investments are not required to realize the savings (e.g. improvement of procedures which do not need any changes in equipment). Details provided above are for projects which have been fully implemented in the reporting year. There were additional monetary and CO2e savings realized in 2024 from projects which are not yet implemented.

Row 2

(7.55.2.1) Initiative category & Initiative type

Transportation

☑ Company fleet vehicle efficiency

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

27749

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

67898629

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

7532822

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

879 voluntary projects were implemented in 2024, providing reduction in diesel and/or gasoline use and corresponding GHG emissions from fuel efficiency or route efficiency programs, onsite tank size optimization, trailer size optimization and track engine modifications to maximize fuel economy. The field payback period indicates the average payback period for projects that need some investment. For several projects investments are not required to realize the savings (e.g., improvement of procedures, such as transport routes, which do not need any changes in equipment). Details provided above are for projects which have been fully implemented in the reporting year. There were additional monetary savings and savings in CO2e realized in 2024 from projects which are not yet completed. Capex is estimated. Due to data limitations, this data has been aggregated and summarized.

Row 4

(7.55.2.1) Initiative category & Initiative type

Company policy or behavioral change

☑ Waste management

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

100

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 3 category 5: Waste generated in operations

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

4026040

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

60235

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

80 projects provided improvement to practices and waste recovery and source reduction. The field payback period indicates the average payback period for projects that actually need some investments. For several projects, no investment is needed to realize the savings (e.g., changes to standard operating procedures that do not require new equipment). Details provides are for projects which have been fully implemented in the reporting year. There were additional monetary savings and savings in CO2e realized in 2024 from projects which are not yet completed.
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Financial optimization calculations

(7.55.3.2) Comment

Inputs, especially energy, are a significant portion of Linde's cost stack, therefore savings in energy or other raw or process materials (e.g., water) generally lead to a reduction in Linde's cost = financial optimization. Linde's productivity organization measures the environmental savings in our productivity work along with the financial benefits such optimization measures bring. Linde measures sustainable productivity from projects that bring financial and environmental savings in all our EKPI areas, including savings in energy and GHG. In 2024, sustainable productivity projects resulted in savings of $259 million, and more than 1,000,000 MT CO2e avoided (counting both implemented projects and projects where implementation has commenced but full benefits will accrue in the following year). These projects contributed to a reduction in electricity use as well as reductions in natural gas and fuel use.
[Add row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:
☑ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:
☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:
☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:
☑ Other, please specify :Guidelines from the chemical industry for accounting for and reporting greenhouse gas (GHG) emissions avoided along the value chain based on comparative studies," ICCA October, 2013

(7.74.1.3) Type of product(s) or service(s)

Other
☑ Other, please specify :Hydrogen used to make ultra-low sulfur diesel fuel (ULSD)

(7.74.1.4) Description of product(s) or service(s)

Hydrogen (H2) sold to make ultra-low sulfur diesel fuel (ULSD). When used in trucks fitted with diesel particulate filters, it eliminates black carbon. Environmental agencies, including a joint 2011 UNEP and World Meteorological Association report: “Integrated Assessment of Black Carbon and Tropospheric Ozone,” see the elimination of black carbon as being the crucial short-term strategy to reduce the rate of global warming. The application of Linde's hydrogen for desulphurization in 2024 led to CO2 savings of 67 million metric tons. Linde currently calculates its carbon productivity (emissions avoided by usage of Linde's products) for five signature products, for specific applications, in five markets (see further rows). Total revenues for these five signature products represented approximately 9% of Linde gas revenues in 2024 and led to 96 million MT CO2e avoided which is nearly 2.6 times more than all scope 1 and 2 emitted by Linde's operations. See 2024 SD Report page 18. See "Addressing the Avoided Emissions Challenge: Guidelines from the chemical industry for accounting for and reporting greenhouse gas (GHG) emissions avoided along the value chain based on comparative studies," ICCA October, 2013. See also https://assets.linde.com/-/media/global/corporate/corporate/documents/sustainable-development/climate-change/the-role-of-hydrogen-in-removing-sulfur-from-liquid-fuels-w-disclaimer-r1.pdf

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Addressing the Avoided Emissions Challenge- Chemicals sector

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Use stage

(7.74.1.8) Functional unit used

Usage of 1,000 gallons of ULSD fuel in vehicles equipped with particle filters vs. usage of 1,000 gallons of traditional fuel

(7.74.1.9) Reference product/service or baseline scenario used

The baseline scenario is using standard diesel fuel in cars/trucks compared to ultra-low sulfur diesel fuel produced by the application of hydrogen.

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

67200000

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Hydrogen has proven effective in the desulfurization of diesel fuel. Reductions in sulfur and aromatic levels achieved by the use of hydrogen in hydrotreaters at refineries has led to lower black carbon emissions and reductions in equivalent carbon dioxide emissions in diesel engines that use particulate filters. The CO2e from the production of hydrogen used for hydrotreating is 15 times lower than CO2e enabled by ultra-low sulfur diesel fuel. Our calculation was based on the following data sources and assumptions: Total hydrogen supplied to all industries in 2024. The percentage of supplied hydrogen to refineries is 32% in Americas and 12.2% in both EMEA and APAC; The percentage of vehicles using DPF is 100% in Americas, 10% in APAC, and 95% in EMEA; CO2 avoided is 364 metric ton / million standard cubic feet of hydrogen Detailed calculation: A. Carbon Black emissions: 1.2 grams / galB.GWP20: 2200C.CO2e from Carbon Black emissions (C = A x B): 2,640 grams / galD. Organic Carbon emissions: -100E.Net emissions (E = C - D): 2,540 grams / galF. Carbon Black Removal by DPF: 90%G.DPM removed by DPF (G = E x F): 2,286 CO2e grams / galH. DPF fuel efficiency penalty: -205.8 CO2e grams / gall. Net reduction (I = G + H): 2,080.2 grams / galJ.CO2 emission from H2: 129.0 (22.6 CO2 g / scf of H2 x 240 H2 required from H2 plant (baln internal) / 42 Gallons / barrel)K.CO2 avoided / CO2 emitted from H2 usage ratio (K = I / J): 16.1L.Emission: 22.6 MT / 1 MMSCFDM.CO2 avoided (M = K x L): 364 MT / 1 MMSCFD Further details please see at: https://assets.linde.com/-/media/global/corporate/corporate/documents/sustainable-development/climate-change/the-role-of-hydrogen-in-removing-sulfur-from-liquid-fuels-w-disclaimer-r1.pdf

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

9

Row 2

(7.74.1.1) Level of aggregation

Select from:

☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Other, please specify :Guidelines from the chemical industry for accounting for and reporting greenhouse gas (GHG) emissions avoided along the value chain based on comparative studies," ICCA October, 2013

(7.74.1.3) Type of product(s) or service(s)

Power

☑ Other, please specify :Argon used in welding

(7.74.1.4) Description of product(s) or service(s)

Argon, CO2 and mixtures thereof in gaseous stage can be used for different gas shielded arc welding applications. Their main purpose is to enable a controllable stable arc and protect the molten metal against degradation from contact with ambient air. CO2 is often perceived in the industry as “cheapest shielding gas”, good enough to cover the metallic molten pool. Where feasible, Linde always encourages users to substitute pure CO2 by Argon-CO2 blends and high CO2 by low CO2 containing blends. Such optimizations offer diverse benefits, e.g.:-Technical: less spatters, less oxidation of alloying elements.-Economical: productivity increase-

Occupational Safety and Health risk mitigation: lower fume emission rates. From environmental viewpoint the welding gases are vented to the atmosphere once they fulfilled their role in the arc zone. For the user of welding gases the amount of released CO2 is considered Scope 1 fugitive emission, according to Greenhouse Gas Inventory Guidance: Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases (epa.gov) Replacing CO2 by Argon reduces scope 1 emissions at users, every ton CO2 replaced by Argon for welding translates into 1 ton avoided emission on the user's balance card. CO2e savings from using Linde's argon for welding in 2024 were 1.4 million tons CO2e. Linde calculates carbon productivity for five key products: ~2.6X. Total revenues for these five signature products were ~$2.7B in 2024.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Addressing the Avoided Emissions Challenge- Chemicals sector

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Use stage

(7.74.1.8) Functional unit used

All welding activities (in all industries) globally that use argon instead of CO2 for welding

(7.74.1.9) Reference product/service or baseline scenario used

Consumption of CO2 for welding

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

1400000

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Since argon can be alternatively used in welding applications instead of CO2, which leads to CO2 avoidance, we calculated how much carbon dioxide was substituted by argon in welding processes. Our calculation was based on the following data sources and assumptions: To estimate the total argon supplied to all industries in 2024; Based on internal analysis and marketing data we estimate-the percentage of supplied argon for all welding

applications as 61% of the total volume-the percentage of argon that replaced CO2 in welding applications as 80% from volumes supplied for welding. (Remaining 20% of argon is strictly required in welding applications).

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

9

Row 3

(7.74.1.1) Level of aggregation

Select from:

☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Other, please specify :Guidelines from the chemical industry for accounting for and reporting greenhouse gas (GHG) emissions avoided along the value chain based on comparative studies," ICCA October, 2013

(7.74.1.3) Type of product(s) or service(s)

Power

☑ Other, please specify :Thermal barrier coatings for industrial gas turbine and jet engine efficiency

(7.74.1.4) Description of product(s) or service(s)

Linde's subsidiary Linde Advanced Materials Technologies (LAMT) produces specialty coatings for a range of products, e.g. gas turbines in industry applications, aviation or aerospace. Total CO2e avoided by use of Linde's thermal barrier coatings in 2024 amounted to 15.1 million metric tons. https://assets.linde.com/-/media/global/corporate/corporate/documents/sustainable-development/climate-change/white-paper-px-thermal-barrier-coatings-reduced-co2-w-disclaimer-r1.pdf Linde currently calculates its carbon productivity (emissions avoided by usage of Linde's products) for five signature products, for specific applications, in five markets (see further rows). Total revenues for these five signature products represented approximately 9% of Linde revenues in 2024 and led to 96 million MT CO2e avoided which is nearly 2.6 times more than all scope 1 and 2 emitted by Linde's operations. See 2024 SD Report page 18.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Addressing the Avoided Emissions Challenge- Chemicals sector

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Use stage

(7.74.1.8) Functional unit used

Operation of 1 thermal barrier coated industrial gas turbine or 1 thermal barrier coated aviation engine

(7.74.1.9) Reference product/service or baseline scenario used

CO2 consumption of gas turbine and aviation engine without thermal barrier coatings

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

15100000

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

The estimate of aircraft Gas Turbine CO2 emissions reduction is based on the following data sources and key assumptions: According to Statista data, 26,978 commercial jet aircraft with more 30 seats were in service worldwide in 2024. (This number excludes turbo props, biz jets ad military aircraft.) Based on the airframe size and model year internal marketing data we estimate the share of aircraft with TBC technology in the hot section to 90%. This can include TBC's on HPT airfoils, vanes, combustors and shrouds. The average distance travelled per airplane annually in 2024 is 1,312,848 miles with an average CO2 emission of 53lbs per mile. The average efficiency savings by TBC technology are 2.6% (The improvement in gas turbine efficiency is possible by TBCs as a function of gas turbine pressure ratio and temperature differential across the coating. 2.6% corresponds to a pressure ratio of 30 and a differential temperature of 150 deg. C.) Based on LAMT internal marketing data the current LAMT share in WW advanced TBC coating technology of aero engines is 58%.The estimate of the CO2 emission reduction for the worldwide installation of industrial gas turbines is based on the following data sources and assumptions: Based on publications from the main power generation gas turbine producers – GE, Alstom, Siemens, Ansaldo, Mitsubishi, Solar Turbines and Hitachi; the total number of turbines in 2024 is approx. 22,215 (89% operated by natural gas and 11% by petroleum).The analysis of the worldwide power generation gas turbine installation base yields 46 MW as the median power of a turbine. Assuming 3,500 operation hours p.a. we estimate the annually generated electric energy by power generation gas turbines at 3.224 trillion kWh. For the calculation of the related CO2 emission savings we use naturals gas as fuel basis with a consumption of 7.43 cft/kWh and petroleum with a consumption of 0.07 gal per kWh. For the TBC efficiency related fuel savings we assume a number of 2.6%, as described before. Furthermore, based on internal marketing data we estimate the percentage of gas turbines coated with LAMT's TBC technology as 8% of the worldwide volume. Further details please see at: https://assets.linde.com/-/media/global/corporate/corporate/documents/sustainable-development/climate-change/white-paper-px-thermal-barrier-coatings-reduced-co2-w-disclaimer-r1.pdf

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

9

Row 4

(7.74.1.1) Level of aggregation

Select from:

☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Other, please specify :Guidelines from the chemical industry for accounting for and reporting greenhouse gas (GHG) emissions avoided along the value chain based on comparative studies," ICCA October 2013

(7.74.1.3) Type of product(s) or service(s)

Power

☑ Other, please specify :Krypton used to insulate thermal windows

(7.74.1.4) Description of product(s) or service(s)

Krypton is a product/gas of the air separation process. When using krypton for double pane windows (filling the space between 2 panes) this can drastically increase the thermal barrier and therefore window insolation. Application of Linde's krypton for insulation of windows led to CO2 savings of 800,000 metric tons in 2024. see: https://assets.linde.com/-/media/global/corporate/corporate/documents/sustainable-development/climate-change/praxair-krypton-for-window-insulation-w-disclaimer-r1.pdf Linde currently calculates its carbon productivity (emissions avoided by usage of Linde's products) for five signature products, for specific applications, in five markets (see further rows). Total revenues for these five signature products represented approximately 9% of Linde revenues in 2024 and led to 96 million MT CO2e avoided which is nearly 2.6 times more than all scope 1 and 2 emitted by Linde's operations. See 2024 SD Report page 18.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Addressing the Avoided Emissions Challenge- Chemicals sector

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Use stage

(7.74.1.8) Functional unit used

1 square foot of window space filled with krypton

(7.74.1.9) Reference product/service or baseline scenario used

Window without krypton used for insulation

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

800000

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Our calculation is based on a study of window energy consumption in the United States, utilizing state-by-state data available from Energy Information Administration and various housing studies. This study was performed by Linde and included state specific data on window area for different thermal efficiency ratings and CO2 emission rates for different thermal efficiencies based on state energy production. Calculation of the environmental benefit of krypton sales to the window market is based on the following assumptions: All Krypton sold to window manufacturers was utilized in windows that replaced R1 or R2 windows in regions similar to the Northern Energy Star Regions; On average, windows manufactured with krypton for filling have an R value of five; There is a 25% loss of krypton during the window filling process;CO2 emission rate for a given state is the same for heating as for non-heating energy utilization; Europe's energy saving profile is the same as the US (CO2 emission per square foot of window at a given R value and climate is the same for Europe as it is for the US);Window life is 30 years. Further details please see: https://assets.linde.com/-/media/global/corporate/corporate/documents/sustainable-development/climate-change/praxair-krypton-for-window-insulation-w-disclaimer-r1.pdf

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

9

Row 5

(7.74.1.1) Level of aggregation

Select from:

☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Other, please specify :Guidelines from the chemical industry for accounting for and reporting greenhouse gas (GHG) emissions avoided along the value chain based on comparative studies," ICCA October 2013

(7.74.1.3) Type of product(s) or service(s)

Power

☑ Other, please specify :Oxygen used to optimize combustion processes (Oxyfuel technology)

(7.74.1.4) Description of product(s) or service(s)

Oxyfuel combustion can make a valuable contribution to improving the carbon balance of fossil fuel combustion. With this process, coal is combusted in an atmosphere consisting of pure oxygen and carbon dioxide (CO2). This purer mixture burns at a higher temperature than natural air, thus increasing the efficiency of the combustion process. Additionally, the resultant flue gas is not diluted by nitrogen, but primarily consists of CO2 and water vapor. The flue gas stream is therefore smaller and easier to handle. This vapor is easily condensable, leaving a highly concentrated CO2 stream which can be compressed and stored. Linde's oxyfuel technology is especially applied in steel making. The blast furnace hereby requires large amounts of coke as a fuel. In the process high levels of oxygen are added to the hot blast, increasing productivity of the combustion process. The energy saving thus happens during use of the oxygen/oxyfuel technology (use phase). 2024 CO2e savings by applying Linde's oxyfuel technology amounted to 11,900,000 MT. https://assets.linde.com/-/media/global/corporate/corporate/documents/sustainable-development/climate-change/praxair-white-paper-impact-of-blast-oxygen-enrichment-w-disclaimer-r1.pdf Linde calculates carbon productivity for five signature product applications. Total revenues for these five products represented approximately 9% of Linde revenue in 2024 and led to 96 million MT CO2e avoided, nearly 2.6X more than scope 1 and 2 from operations.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Addressing the Avoided Emissions Challenge- Chemicals sector

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Use stage

(7.74.1.8) Functional unit used

Usage of 1 metric ton of oxygen in blast furnace (blast oxygen enrichment)

(7.74.1.9) Reference product/service or baseline scenario used

Operation of blast furnace without oxyfuel technology

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

11900000

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Our calculation of avoided emissions was based on the difference in emissions during operation of a blast furnace with oxyfuel technology and without. Since oxygen enrichment of the hot blast combined with secondary fuel injection lowers coke rate, it also leads to lower production of coke breeze and coke oven derived electricity. The estimate of the CO2 emission reduction was based on the following data sources and assumptions: Total oxygen supplied to steel industry in 2024; Percentage of oxygen to Integrated Steel Mills by country (it varies by region, e.g. 75% in EMEA, 98% or greater in areas in APAC); Average CO2 saved in blast furnace is approximately 1.54 metric ton / 1 metric ton oxygen Further details please see: https://assets.linde.com/-/media/global/corporate/corporate/documents/sustainable-development/climate-change/praxair-white-paper-impact-of-blast-oxygen-enrichment-w-disclaimer-r1.pdf

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

9
[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:
☑ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:
☑ Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:
☑ Facilities

(9.1.1.2) Description of exclusion

De-minimis: Linde has defined de-minimis values for environmental parameters. If a site falls below those criteria it is not required to report its eKPIs to for corporate-wide accounting of environmental metrics. These include Small Sales Outlets or Workshops.

(9.1.1.3) Reason for exclusion

Select from:
☑ Small volume [rainwater]

(9.1.1.7) Percentage of water volume the exclusion represents

Select from:
☑ Less than 1%

(9.1.1.8) Please explain

Linde runs hundreds of small sales outlets or workshops worldwide with low levels of energy or water consumption, e.g., where water is primarily withdrawn for domestic sanitary use, but not used in any industrial/production process. Linde excludes these sites because their water use is insignificant compared to the amount of water withdrawn by our plants. In addition, many of our smaller sites are leased offices. These sites are not separately metered and we cannot control the type of equipment (for example, use of low flow faucets) used at these sites. This means we do not have financial or operational control over water policies at these sites. (Note: This is due to small volume, but not related to rainwater. The system would not allow selection of "other" as the cause.) Compared to all of Linde operations it is estimated that total water withdrawal of those de-minimis sites is less than 1% of Linde's total water withdrawn.
[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Yearly

(9.2.3) Method of measurement

Data is collected based on flow meters and invoices, and reported annually in a global database, consolidated, and reviewed by the Global SHEQ team

(9.2.4) Please explain

Water withdrawal is a key performance indicator for Linde and is managed as part of the company's sustainable productivity activity to continuously evaluate water use efficiency and areas of improvement. Water withdrawal volumes and discharge are monitored at production facilities and reported per our internal standard environmental reporting procedure. Data is collected based on flow meters and invoices, and reported annually in a global database, consolidated, and reviewed by the Global SHEQ team of the company. Data is verified by an external auditor and published once a year in our sustainability report. As part of Linde's sustainability targets, facilities that are high water user sites in areas of high-water stress operate under a Water Management Plan and report their water figures on a monthly basis. Also, there is new target for 20% reduction of water intensity for these sites by 2035.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Yearly

(9.2.3) Method of measurement

Data is collected based on flow meters and invoices, and reported annually in a global database, consolidated, and reviewed by the Global SHEQ team

(9.2.4) Please explain

Water withdrawal is a key performance indicator for Linde and is managed as part of the company's sustainable productivity activity to continuously evaluate water use efficiency and areas of improvement. Water withdrawal volumes and discharge are monitored at production facilities and reported per our internal standard environmental reporting procedure. Data is collected based on flow meters and invoices, and reported annually in a global

database, consolidated, and reviewed by the Global SHEQ team of the company. Data is verified by an external auditor and published once a year in our sustainability report. As part of Linde's sustainability targets, facilities that are high water user sites in areas of high water stress operate under a Water Management Plan, and report their water figures on a monthly basis. Also, there is new target for 20% reduction of water withdrawal for these sites by 2035.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Yearly

(9.2.3) Method of measurement

Water withdrawal quality is measured through water sample analysis at least annually, or as often as needed Additional testing for specific constituents that pertain to discharge permits are also performed as needed.

(9.2.4) Please explain

Having access to clean and sufficient fresh water for our plant operation worldwide reduces the need for costly measures in treating the water, which saves energy and reduces water use and wastewater discharge. Water withdrawal quality is measured through water sample analysis at least annually, or as often as needed (e.g., by local regulations) to ensure it meets the minimum requirements and specifications intended for its use, primarily for cooling and boiler systems. Additional testing for specific constituents that pertain to discharge permits are also performed as needed. Moreover, 13% of Linde's total fresh water withdrawal is supplied by a municipal utility that provides quality data at the minimum on an annual basis. As part of the global annual environmental data collection process, Linde also collects water data based on its quality. See SD Report, section responding to GRI 303, for an overview of the breakdown between freshwater and other sources.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Data is collected regularly based on flow meters and invoices, and reported annually in a global database

(9.2.4) Please explain

Water discharge is a key performance indicator for Linde, monitored at production facilities and reported per our internal standard environmental reporting procedure. Data is collected regularly based on flow meters and invoices, and reported annually in a global database, consolidated, and reviewed by the Global SHEQ team of the company. Data is verified by an external auditor and published once a year in our sustainability report. Most water discharge relates to once-through non-contacting cooling water that is returned to its original source with its original water quality after completion of the cooling cycle. In addition, facilities operating under a Water Management Plan must report their water figures on a monthly basis.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Measured regularly with flow meters and reported annually in a global database,

(9.2.4) Please explain

Water discharge is a key performance indicator for Linde, monitored at production facilities and reported per our internal standard environmental reporting procedure. Water discharge volumes by destination are measured regularly with flow meters and reported annually in a global database, consolidated, and reviewed by the Global SHEQ team of the company. Data is verified by an external auditor and published once a year in our sustainability report. Internal training is provided once per year to ensure terms and definitions are well understood for a reliable and consistent data collection and reporting worldwide across the facilities.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not relevant

(9.2.4) Please explain

In 2024, Linde discharged a total of 1,021 million m³ of water. Of this, approximately 975 million m³ was once-through cooling water that was returned unpolluted and without treatment to its original source. The remaining 46 million m³ consisted of non-once-through water, such as wastewater or water returned to other industrial processes. Only some of the sites discharging non-once-through water are required to treat it prior to discharge, depending on local discharge permits. Because treatment requirements vary by site and are not universally applicable, Linde does not differentiate or track discharge volumes by treatment method. Permit exceedances, if any, are tracked at the corporate level. Linde does not anticipate this issue becoming material in the near future.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Quarterly

(9.2.3) Method of measurement

This is measured and tracked at the site and regional level based upon the national or regional regulations,

(9.2.4) Please explain

Linde monitors its water discharge quality at production facilities. Data are reported in the global reporting system based on its quality following GRI Standard 303, which focuses on Total Dissolved Solids (TDS) content. Moreover, monitoring requirements are measured and tracked diligently at the site and regional level where specific effluent quality parameters vary depending on the national or regional regulations, including for example Total Suspended Solids (TSS), Total dissolved solids, Chemical Oxygen Demand (COD), Biological Oxygen Demand (BOD), metals, oil and grease, and temperature. Frequency of monitoring and way of measurement are dictated by regulation and permit conditions (e.g., sending samples monthly to laboratory and receiving analytical report). Overall compliance to the environmental discharge permits per local regulations as well as exceedances are tracked at the corporate level.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not relevant

(9.2.4) Please explain

In 2024, Linde discharged approximately 975 million m³ of once-through cooling water back to its original source, unpolluted and without treatment. This water is not chemically altered and is returned at the same or better quality. Discharge quality is monitored using standard effluent parameters and temperature. These are not priority substances and are not expected to become relevant. Site-level discharge permits and monitoring, where required, are managed by SHEQ.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Monitoring frequency and requirements depend on the specific local requirements. Temperature is measured with thermometers and tracked diligently at the site and regional level where those national or regional regulations apply.

(9.2.4) Please explain

Linde monitors its water discharge temperature at the production facilities where discharge permits are applicable by local regulations. Monitoring frequency and requirements depend on the specific regulatory requirements. Temperature is measured with thermometers and tracked diligently at the site and regional level where those national or regional regulations apply. Overall compliance to the environmental discharge permits per local regulations as well as exceedances are tracked at the corporate level.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Yearly

(9.2.3) Method of measurement

Data is collected based on water withdrawal and discharge through flow meters and invoices, and reported annually in a global database

(9.2.4) Please explain

Water consumption volumes are monitored at production facilities and reported per our internal standard environmental reporting procedure. Data is collected based on water withdrawal and discharge through flow meters and invoices, and reported annually in a global database, consolidated, and reviewed by the Global SHEQ team of the company. Note: Plants under Water Management Plan Scope (high usage in high-water-stress areas) report monthly. Data is verified by an external auditor and published once a year in our sustainability report. Linde monitors freshwater consumption as well as net water consumption accounting for all non-freshwater sources including third party/recycled and brackish water. Linde constantly works to improve its net water usage through optimization, efficiency projects and innovation.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

The measurement is mostly conducted using flowmeters. Results, for example, from cycle frequency, are tracked and reported monthly to operations.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ Yearly

(9.2.3) Method of measurement

This is assured as part of the company's normal management process at 100% of its sites and offices globally under Linde's control.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

1108800

(9.2.2.2) Comparison with previous reporting year

Select from:
☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:
☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

We have indicated about the same, as the change was less than 5%. In 2024, Linde's total water withdrawal increased by 4.6% compared to 2023. Total volume withdrawn include fresh water sources (40%) and non-freshwater (60%) sources such as industrial/recycled water and brackish / seawater typically returned to its original source with no substantial impact on its quality. Note that freshwater withdrawal also remained essentially flat, at 0.7% below the 2023 levels. Approximately 90% of water is recycled many times through cooling towers before discharge. Also note that more than 75% of that water is once-through water and returned to source no substantial impact on water quality. Future trend: While Linde continues efforts to reduce total water withdrawal by improving our water use efficiency onsite, Linde expects total water withdrawal to remain about the same (similar to this year's trend, with slight but not significant increases.) with the combination of business increases and productivity initiatives. Note that vast majority (90% in 2024) of that water is once-through water and is returned to the source with similar or same water quality as withdrawn. Efforts continue in order to minimize use of fresh water.

Total discharges

(9.2.2.1) Volume (megaliters/year)

1021000

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

We have indicated about the same, as the change was less than 5%. In 2024, 95% of Linde’s water discharges are from once-through cooling water systems with water returned back to its original source of supply with similar quality as withdrawn. In 2024, Linde's total water discharges remained about the same, 4.8% more than in 2023. These volumes are returned to the source of supply with no substantial impact on its quality as they are used in

once-through non-contacting cooling systems. Trend: With increasing business activities/new plant start-ups and water discharges are expected to remain about the same, similar to this year's trend, with slight but not significant increases.

Total consumption

(9.2.2.1) Volume (megaliters/year)

87700

(9.2.2.2) Comparison with previous reporting year

Select from:
☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:
☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:
☑ Increase/decrease in business activity

(9.2.2.6) Please explain

We have indicated about the same, as the change was less than 5% from 2023. Total water consumption increased by 2% compared to 2023. A majority of water withdrawal is fed back to the eco-system as once-through water without harming the environment. Future trend: Due to business growth and new plant start-ups water consumption might still grow, however increased water recycling and use of industrial and brackish water returned as once through water, as well as efforts to support the new target for intensity reduction of water, will keep consumption increases, especially of freshwater sources, at a very moderate level.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:
☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

118400

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify :The increase is driven by an increase in the number of plants in scope for high water stress due to the movement from the 2019 version of WRI Aqueduct to Aqueduct 4.0. Prior periods were not restated for the increased scope.

(9.2.4.5) Five-year forecast

Select from:

☑ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

10.68

(9.2.4.8) Identification tool

Select all that apply

☑ WRI Aqueduct

(9.2.4.9) Please explain

Water withdrawal for sites located in areas of water stress represented 11% of Linde's total water withdrawal in 2024. In 2024 Linde moved from the 2019 version of the WRI Aqueduct tool to the most current version, 4.0 which resulted in a net increase of 25 plants to a total of 89. This drove the increase in water withdrawals from areas of high water stress. Prior periods were not restated. We expect the number of sites in areas of high water stress (and tracking those with higher water usage) to increase as water scarcity increases globally. At the same time, we continue to focus on water management. Linde has introduced a new target for intensity reduction of 20% by 2035. Therefore, we expect withdrawals from sites in water stressed areas to remain at relatively the same range over the next five years, even as business activity increases. Maintaining the proportion will be possible due to our continued focus on efficiency gains at these sites.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

381900

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

This category is relevant because 34% of Linde's total water withdrawals are sourced from fresh surface water (rivers and lakes). This water is primarily used for cooling and steam production. Volume of fresh surface water was about 2% less than 2023. About 90% of fresh surface water withdrawn is returned to its original source with its original water quality after usage. We consider "about the same" to mean +/- 5% compared to the previous year.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

439800

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Brackish and seawater withdrawals are a significant component of Linde's water use, accounting for approximately 40% of total water withdrawals in 2024. These withdrawals are primarily used for once-through cooling at coastal production facilities. The relevance of this category is driven by both the volume and operational importance of these withdrawals in supporting industrial gas production processes. In 2024, brackish water withdrawals increased by approximately 13% compared to 2023, reflecting changes in production volumes and operational needs at specific sites. This increase is consistent with Linde's broader water use trends and is managed within the company's environmental performance framework.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

7800

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

This category is relevant even though groundwater is a small portion compared to other sources, at less than 1% of total water withdrawal. This source, which increased in volume by 24% from 2023 to 2024, is the best source of water for the few sites using it. Water is withdrawn from wells that are naturally replenished from the water table. Although low volume, this is considered "much higher" as it is 24% increase in utilization of this source.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

This source is not relevant because Linde does not withdraw any water from non-renewable groundwater sources.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Produced water typically occurs onsite when the water condensate from compressing air at different stages in the process is recovered and reused back in the facility. The amount of water produced depends largely on ambient conditions and is insignificant compared to the total water withdrawal, therefore not tracked.

Third party sources

(9.2.7.1) Relevance

Select from:
☑ Relevant

(9.2.7.2) Volume (megaliters/year)

279300

(9.2.7.3) Comparison with previous reporting year

Select from:
☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.7.5) Please explain

This source is relevant, representing about 25% of total withdrawal from third party sources. A majority of this is recycled/industrial water and the remainder is fresh surface water from municipal sources. This source increased from 2023 by about 1.5% due to changes in sources at a few sites. We consider "about the same" to mean +/- 5% compared to the previous year.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:
☑ Relevant

(9.2.8.2) Volume (megaliters/year)

346300

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

We consider "about the same" to be +/- 5%. This destination is relevant because 34% of Linde's discharges are to fresh surface water and because the substantial majority (90%) of fresh surface water withdrawn is returned to its original surface water source with its original water quality. From 2023 to 2024, discharge to fresh surface water remained stable, with a decrease of 2%.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

432000

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Linde considers this destination relevant, as approximately 42% of its total water discharges in 2024 were to brackish or seawater sources. These discharges primarily occur at a small number of coastal facilities where seawater is used for once-through cooling. The water is returned to its original source without treatment and with no change in quality. In 2024, discharges to brackish/seawater increased by approximately 11.6% compared to 2023, driven by increased production at these sites. These discharges are non-contact and unpolluted. Linde monitors discharge quality using standard effluent parameters and temperature, in accordance with site-level environmental permits. These permits are managed by Linde's SHEQ (Safety, Health, Environment, and Quality) teams, who oversee compliance and ensure that no water bodies or habitats are significantly impacted.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

Linde considers this destination not relevant because less than 1000 megaliters, or about 0.1%, of Linde's withdrawals are returned to groundwater sources.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

242800

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

This destination is relevant because about 24% of water discharges are to third party municipal and treatment facilities and to a destination where water is recycled and reused in industrial processes. 46,000 megaliters of water discharge in this category was wastewater (non-once-through). Water discharges in this category increased about 4% compared to 2023 due to greater water withdrawals from third party sources. We consider "about the same" to be +/- 5%.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.4) Please explain

Linde conducts an annual assessment of water-related risks across its direct operations using the WRI Aqueduct Water Risk Atlas (2023 version). Sites are classified as high-stress if baseline water stress is "high" or "extremely high." In 2024, Linde identified 89 high-water-use sites in high-stress areas ("hi-hi" sites), defined as sites withdrawing more than 50,000 m³/year, excluding once-through, non-contact cooling water. These sites are in scope for Water Management Plan (WMP) implementation and a 20% water intensity reduction target by 2035 (2024 baseline). Despite their location, Linde did not identify any sites within its direct operations that present substantive water-related dependencies, impacts, risks, or opportunities. Most water use is for once-through cooling, which is returned unpolluted to the original source. Water intensity is tracked monthly, and discharge quality is monitored using standard effluent parameters and temperature. Site-level SHEQ (Safety, Health, Environment, and Quality) teams manage water permits and ensure compliance with local regulations. No water bodies or habitats were significantly affected by withdrawals or discharges in 2024, and water availability has not posed a risk to operational continuity. Based on current conditions and operational controls, water-related risks are not considered material to Linde's direct operations.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.4) Please explain

In the upstream value chain, Linde evaluates supplier-related environmental risks, including water. However, these risks are not considered substantive to Linde's operations. Linde's Supplier Code of Conduct requires responsible water and environmental management. Procurement teams assess supplier ESG performance and engage with key suppliers to improve Scope 3 data accuracy and promote sustainable practices, including water stewardship. These efforts are part of broader ESG engagement and capacity-building initiatives. Given the nature of Linde's supply chain and the limited water intensity of upstream inputs, water-related risks in the upstream value chain do not pose a substantive risk to Linde's business continuity or operations.
[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

☑ This is confidential

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

33005000000

(9.5.2) Total water withdrawal efficiency

29766.41

(9.5.3) Anticipated forward trend

Future trend: While our business grows and sales increase, continued efforts are anticipated to reduce total water withdrawal as we focus on improving our water use efficiency onsite. We anticipate water withdrawal efficiency to stay relatively stable or decrease slightly in the future, with the introduction of the new goal: In 2024 Linde introduced a new target to reduce water intensity by 20% by 2035 in areas of high water stress.
[Fixed row]

(9.6) Do you calculate water intensity for your activities in the chemical sector?

Select from:
☑ No, and we have no plans to do so in the next two years

(9.12) Provide any available water intensity values for your organization's products or services.

Row 1

(9.12.1) Product name

All products: For reasons of confidentiality of business data, Linde is reporting water intensity for all products under a single row, rather than per product type. Water intensity is calculated for plants with high water usage in high water stress areas.

(9.12.2) Water intensity value

1.1

(9.12.3) Numerator: Water aspect

Select from:
☑ Water withdrawn

(9.12.4) Denominator

thousand Nm3

(9.12.5) Comment

Linde calculates water intensity as total water withdrawal (m^3) per unit of production. This metric is applied at high-use sites in high water stress areas, defined as those withdrawing ≥50,000 m^3/year (excluding once-through cooling) in areas where water stress is defined as "high" or "extremely high" by WRI Aqueduct. In 2024, Linde re-baselined its water intensity target using the WRI Aqueduct 2023 tool, identifying 89 sites in scope. The baseline intensity was 1.1 m^3/unit of production. A target was introduced to reduce water withdrawal intensity by 20% by 2035 at these sites. Monthly reporting supports data quality.
[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: ☑ Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

☑ Other, please specify :ChemSec

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

☑ Less than 10%

(9.13.1.3) Please explain

Linde estimates that less than 2% of its global revenue is associated with products containing substances classified as hazardous by regulatory authorities. These include carbon monoxide, arsine, phosphine, cobalt, and formaldehyde, which are supplied to customers in specialized industries such as electronics. Linde may not sell each of these products annually but provides this estimate for transparency. Linde has a longstanding product stewardship system that goes beyond compliance. All new products undergo lifecycle risk review by cross-functional teams in business, engineering, operations, and safety. Product safety is assessed at each stage, and hazard communication is provided through SDSs, labeling, and customer training. Linde also investigates incidents and works with customers to transition to safer alternatives where feasible. As part of this commitment, Linde Advanced Material Technologies has committed to discontinue sales of coating slurries containing hexavalent chrome by 2029. Replacement coatings have already been developed and introduced with major OEMs, and Linde is actively supporting customer transitions. Linde and other industrial gases companies are not listed in the ChemSec SIN List.

[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☑ Yes

(9.14.2) Definition used to classify low water impact

Low water impact products are those that help purify or treat water to prevent environmental harm upon discharge, or support water recycling and reuse to reduce overall consumption. These include gases used in wastewater treatment and desalination, contributing to sustainable water management and conservation, especially in water-stressed regions.

(9.14.4) Please explain

Linde's low water impact products include industrial gases such as oxygen and carbon dioxide used in wastewater treatment and desalination. These applications help purify water, increase treatment plant capacity, and reduce reliance on harmful chemicals. In 2024, Linde's technologies enabled access to safe drinking water for over 253 million people. Only 4.15% of Linde's total water withdrawal resulted in wastewater discharge, underscoring its commitment to sustainable water management and minimizing environmental impact.
[Fixed row]

(9.15) Do you have any water-related targets?

Select from:
☑ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:
☑ No, and we do not plan to within the next two years

(9.15.1.2) Please explain

Linde has not identified any inherent water pollution risks with the potential to have a substantive financial or strategic impact on our business. Due to the importance of water from our stakeholders' perspectives, we have set other water-related targets, which are described in the next question. We do not plan to set pollution related water targets.

Water withdrawals

(9.15.1.1) Target set in this category

Select from:
☑ Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:

☑ No, and we do not plan to within the next two years

(9.15.1.2) Please explain

Linde is committed to providing fully functioning WASH services at the workplace and at living accommodations under the company's direct control. Since we already provide WASH services in 100% of relevant situations, we do not see the need to set a target.

Other

(9.15.1.1) Target set in this category

Select from:

☑ No, and we do not plan to within the next two years

(9.15.1.2) Please explain

Linde has not identified any new inherent water-related risks with the potential to cause substantive financial or strategic impacts. However, recognizing the importance of water to our stakeholders, we annually assess a quantitative water intensity reduction target, as detailed in the following section. We continue to evaluate and refine our targets to ensure they remain relevant and impactful.
[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☑ Target 1

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in withdrawals per unit of production

(9.15.2.4) Date target was set

12/31/2024

(9.15.2.5) End date of base year

12/31/2024

(9.15.2.6) Base year figure

1.1

(9.15.2.7) End date of target year

12/31/2035

(9.15.2.8) Target year figure

0.88

(9.15.2.9) Reporting year figure

1.1

(9.15.2.10) Target status in reporting year

Select from:
☑ Revised

(9.15.2.11) % of target achieved relative to base year

0

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply
☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The scope includes high-water-use (hi-hi) sites, defined as those withdrawing more than 50,000 m³ of water annually, excluding once-through, non-contact cooling water, situated in a water-stressed region, as defined by the Aqueduct tool. In 2024, approximately 89 sites met this threshold, an increase of 25 sites compared to the previous year. This change reflects the transition from the 2019 to the 2023 version of the Aqueduct tool.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

Linde has assessed water withdrawal intensity at high-use sites located in water-stressed regions, as defined by the Aqueduct tool. In 2024, the company re-baselined its water intensity target and began implementing Water Management Plans (WMPs) at 89 sites. These plans include collaboration with water treatment suppliers, engineering teams, and water experts to optimize water use and explore alternative sourcing strategies. Linde emphasizes stakeholder engagement as a core element of water stewardship, integrating local perspectives into water availability risk assessments. Building operational awareness of water scarcity and fostering site-level accountability are key components of Linde's long-term water strategy.

(9.15.2.16) Further details of target

Due to the increased scope of plants resulting from the update to the 2023 version of the Aqueduct tool, this target has been re-baselined to 2024 with a reported intensity of 1.1. Linde is in the process of identifying and evaluating additional projects to achieve this target.

Row 3

(9.15.2.1) Target reference number

Select from:

☑ Target 2

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☑ Increase in investment related to reducing water withdrawals

(9.15.2.4) Date target was set

12/31/2018

(9.15.2.5) End date of base year

12/31/2018

(9.15.2.6) Base year figure

0.0

(9.15.2.7) End date of target year

12/31/2028

(9.15.2.8) Target year figure

89

(9.15.2.9) Reporting year figure

22

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

25

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The scope is high-water use (hi-hi) sites, defined as sites exceeding 50,000 m³/year of water withdrawal, excluding once-through, noncontact cooling water. The target is to implement water management plans at these sites by 2028.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

In 2024, 25% of the sites within the scope of the target initiated the development of their WMP. These are driven by each operating segment and country business units and rolled out to be monitored at the corporate level with potential replication opportunities identified where possible. Linde focused on improving the water data reporting systems, and definition, increasing reporting frequency from annually to monthly, investigating, identifying and sharing opportunities for improving water efficiency across its operations. Additionally, the sites have engaged with the water treatment suppliers to optimize water use and explore alternate water sourcing initiatives to reduce freshwater use.

(9.15.2.16) Further details of target

In 2024, approximately 89 sites were defined as in scope for these targets, a net increase of approximately 25 sites from the prior year, which reflected the update from the 2019 to 2023 version of the Aqueduct tool.
[Add row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Education & awareness

☑ Other, please specify :1. Monitored protected areas/ red listed species near production facilities; 2. Surveillance of whether deforestation occurred in eng construction projects; 3. Initiation of Linde's Evergreen program (2023 SD report, page 57); 4. Employee education

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☑ Yes, we use indicators	*Select all that apply* ☑ Response indicators ☑ Other, please specify :Examples of Linde's indicators include: Proximity of global industrial gas production facilities to recognized protected areas, as defined by the International Union for Conservation of Nature (IUCN)

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.2) Comment

Linde periodically surveys the locations of its global industrial gas production facilities and their proximity to protected areas, based on data provided by the International Union for Conservation of Nature (IUCN). This surveillance is conducted at least every 3 years. For 2023, Linde conducted an analysis of production sites with respect to biodiversity impact, proximity to protected areas and prevalence of potentially protected species, covering more than 900 sites in 2023. Analysis is ongoing.

UNESCO World Heritage sites

(11.4.2) Comment

Linde periodically surveys the locations of its global industrial gas production facilities and their proximity to protected areas, based on data provided by the International Union for Conservation of Nature (IUCN). This surveillance is conducted at least every 3 years. For 2023, Linde conducted an analysis of production sites with respect to biodiversity impact, proximity to protected areas and prevalence of potentially protected species, covering more than 900 sites in 2023. Analysis is ongoing.

UNESCO Man and the Biosphere Reserves

(11.4.2) Comment

Linde periodically surveys the locations of its global industrial gas production facilities and their proximity to protected areas, based on data provided by the International Union for Conservation of Nature (IUCN). This surveillance is conducted at least every 3 years. For 2023, Linde conducted an analysis of production sites with respect to biodiversity impact, proximity to protected areas and prevalence of potentially protected species, covering more than 900 sites in 2023. Analysis is ongoing.

Ramsar sites

(11.4.2) Comment

Linde periodically surveys the locations of its global industrial gas production facilities and their proximity to protected areas, based on data provided by the International Union for Conservation of Nature (IUCN). This surveillance is conducted at least every 3 years. For 2023, Linde conducted an analysis of production sites with respect to biodiversity impact, proximity to protected areas and prevalence of potentially protected species, covering more than 900 sites in 2023. Analysis is ongoing.

Key Biodiversity Areas

(11.4.2) Comment

Linde periodically surveys the locations of its global industrial gas production facilities and their proximity to protected areas, based on data provided by the International Union for Conservation of Nature (IUCN). This surveillance is conducted at least every 3 years. For 2023, Linde conducted an analysis of production sites with respect to biodiversity impact, proximity to protected areas and prevalence of potentially protected species, covering more than 900 sites in 2023. Analysis is ongoing.

Other areas important for biodiversity

(11.4.2) Comment

Linde periodically surveys the locations of its global industrial gas production facilities and their proximity to protected areas, based on data provided by the International Union for Conservation of Nature (IUCN). This surveillance is conducted at least every 3 years. For 2023, Linde conducted an analysis of production sites with

respect to biodiversity impact, proximity to protected areas and prevalence of potentially protected species, covering more than 900 sites in 2023. Analysis is ongoing.
[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Year on year change in absolute emissions (Scope 1 and 2)

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☑ ISO 14064-3

(13.1.1.4) Further details of the third-party verification/assurance process

Linde has the year over year change in Scope 2 emissions verified because it directly relates to progress against its SBTi validated to reduce absolute emissions by 35% by 2035.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

2024-sustainable-development-report.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Electricity/Steam/Heat/Cooling consumption

☑ Fuel consumption

☑ Renewable Electricity/Steam/Heat/Cooling consumption

☑ Renewable fuel consumption

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☑ ISO 14064-3

(13.1.1.4) Further details of the third-party verification/assurance process

Verifying the sources of GHG emissions is an important aspect of ensuring our GHG emissions data is complete and accurate. Verified energy data include total electricity consumption, electricity broken down by renewable and non-renewable, steam, non-renewable fuel consumption and non-renewable energy consumption.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

2024-sustainable-development-report.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Volume withdrawn from areas with water stress (megaliters)

☑ Water consumption– total volume

☑ Water discharges– total volumes

☑ Water withdrawals– total volumes

☑ Water withdrawals – volumes by source

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Verification is performed annually. The scope includes all direct operations. Water data is verified by a third-party to help Linde manage water data quality and to ensure we have accurate data to track against our targets. The verification is a limited assurance.
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

Note the following: 4.2 Regarding Education, from Proxy: New Directors who join Linde's Board of Directors participate in a comprehensive director orientation program that involves a review of information developed to present foundational knowledge about Linde. Orientation materials typically include information on Linde's business, industry and strategy, organizational structure, management responsibility, director responsibilities Board and committee structure and policies, coverage of ESG matters, safety, sustainability, risk management, controls, compliance, regulatory landscape, and technology topics. In addition, new directors may also visit Linde operating plants and/or offices. In addition, the Board is presented with ongoing education in order to increase directors' familiarity with Linde's business, industry developments and emerging issues. Such content may be prepared for the entire board or for a specific committee and include presentations from Linde management and/or outside experts. Typical recurring topics include executive compensation trends, corporate governance and public company regulatory trends, cybersecurity, sustainability, risk, and regulatory developments. Periodically, board members also may convene at Linde sites or have opportunities to participate in technology demonstrations. Directors may also participate in third-party-supplied continuing education, for which Linde reimburses the directors for expenses. 4.3.1: Note: The Sustainability Committee meets at 3 of 5 total annual board meetings (There are no options between quarterly and half-yearly.) 4.11.1 and 4.11.2: Linde does not separately track or disclose funding, as this question requests and has indicated 0.. 5.11.1: Note: We have estimated the number of suppliers regarding substantive impacts on water. There are few suppliers in this category. 7.16 and 7.30.16: Country breakdowns for emissions and electricity usage have not been provided due to reasons of business sensitivity. 7.74.1: For revenue from low-carbon products, we have provided the aggregate revenue for all products.
[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Senior Vice President, Chief Accounting Officer, FP&A and Sustainability

(13.3.2) Corresponding job category

Select from:

☑ Other C-Suite Officer

[Fixed row]