Linde Policy Alignment with the Responsible Business Alliance® (RBA)

Code of Conduct V8.0

Linde plc (together with its subsidiaries, is referenced herein as the "Company," "Linde," "we," or "our") provides this table for interested external parties, including customers and investors, to show how Linde's policies address the issues of concern outlined in the voluntary RBA® Code of Conduct v8.0 (2024). This document is provided solely for illustrative purposes. It is not intended to create, nor does it create any legally binding obligations on, or rights for the benefit of, Linde or any of its affiliates. It does not provide a comprehensive overview of Linde's policies and procedures.

The RBA Code is provided in full in the left-hand column. Endnotes are as referenced in the RBA Code. In the right-hand column, Linde provides reference text from its relevant corporate policies, and/or a hyperlink to the full text of the relevant policy. At Linde, we expect the same level of commitment and conduct from our suppliers that we expect from our employees. All of our business dealings must be based on fairness, honesty, lawfulness, safety, environmental stewardship, and social consciousness.

Topic	Disclosure	Linde Response
Introduction	The Responsible Business Alliance (RBA), Code of Conduct establishes standards to ensure that working conditions in supply chains are safe, and that business is conducted responsibly, ethically, and with respect for human rights and the environment. The Code may be voluntarily adopted by any business and subsequently applied by that business to its direct and indirect supply chain and subcontractors, including providers of contract labor. To adopt the Code and become a participant ("Participant"), a business shall declare its support for the Code and conduct due diligence in line with the Code and its standards through the establishment of an effective management system.	→ The Linde Code of Business Integrity ("our Code") provides guidance on how we as Linde employees will conduct ourselves with each other and with customers, suppliers, governments, other businesses and our environment. Additional policies Supplier Code of Conduct and Conflict-Free Minerals Policy are in place for Linde's major suppliers.
Scope	Participants must regard the Code as a total supply chain initiative. At a minimum, Participants shall also require their next tier suppliers to acknowledge and implement the Code.	→ Our Code applies to everyone at Linde, including directors and officers, all employees and to all of Linde's majority-owned subsidiaries and affiliates worldwide. We also expect our subcontractors and other stakeholders to know and follow the standards described in this document as it applies to their roles.

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Compliance and voluntary standards	Fundamental to adopting the Code is the understanding that a business, in all its activities, must operate in full compliance with applicable laws, rules and regulations[1]. In alignment with internationally recognized standards as listed under the References of this document, and drawing upon best practices in global supply chains, elements of this Code may go beyond legal compliance in order to advance social and environmental responsibility and business ethics. In no case can complying with the Code violate applicable laws. If, however, there are differing standards between the RBA Code and applicable law, the RBA defines conformance as meeting the strictest requirements. The provisions of this Code are derived from and respect internationally recognized standards including the OECD Guidelines for Multinational Enterprises, UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, ILO Fundamental Conventions and the UN Universal Declaration of Human Rights.	Compliance: → Linde's Code of Business Integrity. → Linde has issued a statement according to the Act on Corporate Due Diligence Obligations in Supply Chain (LkSG). → Linde files an annual Form SD which evidences compliance with SEC due diligence requirements for conflict-free materials supply. → Linde has issued a statement in compliance with the UK Anti-Slavery Act. → Linde's Human Rights Policy. International Standards: → Universal Declaration of Human Rights: Linde abides by the principles of the International Bill of Human Rights enacted by the United Nations. → Linde's process has been designed to conform, in all material respects, with the framework set forth in the Organization for Economic Co-operation and Development ("OECD") Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (OECD Guidance) and the related supplements for gold and for tin, tantalum and tungsten. → Linde has implemented a supply chain due diligence framework that includes policies guided by these standards.
Stakeholder Engagement	The RBA is committed to obtaining regular input from stakeholders in the continued development and implementation of the Code of Conduct.	→ Linde engages actively with customers regarding its ESG programs. → Linde engages actively with suppliers. The expectations and requirements for suppliers are described in the Supplier Code of Conduct. → Linde describes its engagement with suppliers regarding the sourcing of conflict minerals in its supply chain in its annual Form SD, which is provided on our website.
Structure	The Code is made up of five sections: Sections A, B, and C: Standards for Labor, Health and Safety, and the Environment, respectively. Section D adds standards relating to business ethics; Section E outlines the elements of an acceptable system to manage conformity to this Code.	

[1] The Code is not intended to create new and additional third-party rights, including for workers.

Topic	Disclosure	Linde Response
	Participants commit to respect the human rights of workers, and to treat them with dignity. This applies to direct and indirect suppliers, as well as all workers including temporary, migrant, student, contract, direct employees, and any other type of worker. The labor standards are as follows:	
A: LABOR	1) Prohibition of Forced Labor Forced labor in any form, including but not limited to, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or trafficking of persons is not permitted. This includes transporting, harboring, recruiting, transferring or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. There shall be no unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company-provided facilities, including, if applicable, workers' dormitories or living quarters. As part of the hiring process, all workers must be provided with a written employment agreement in their native language or in a language the worker can understand, that contains a description of terms and conditions of employment. Foreign migrant workers must receive the employment agreement prior to the worker departing from his or her country of origin and there shall be no substitution or change(s) allowed in the employment agreement upon arrival in the receiving country unless these changes are made to meet local law and provide equal or better terms. All work shall be voluntary, and workers shall be free to leave work at any time or terminate their employment without penalty if reasonable notice is given, which shall be clearly stated in workers' contracts. Participants shall maintain documentation on all leaving workers. Employers, agents, and sub-agents may not hold or otherwise destroy, conceal, or confiscate identity or immigration documents, such as government-issued identification, passports, or work permits. Notwithstanding the foregoing, employers can only hold documentation if necessary to comply with the local law. In this case, at no time shall workers be denied access to their documents. Workers shall not be required to pay employer's agents' or sub-agents' recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker.	→ Linde's Code of Business Integrity and Human Rights Policy makes clear Linde's commitment to human rights. Linde recognizes every person's innate humanity and treats everyone with dignity and respect. In supporting the protection and promotion of human rights worldwide, Linde abides by the principles of the International Bill of Human Rights enacted by the United Nations, and does not condone nor engage in discrimination, harassment, violations of privacy, slavery or servitude, restrictions on free assembly or unfair employment practices. We prohibit any form of child labor or forced labor, including human trafficking. Linde commits to adhering to these human rights principles and expects similar standards to be observed by all with whom we conduct business. In addition, Linde issues locally applicable Human Rights Policies.
	2) Young Workers Child labor shall not to be used in any stage of manufacturing. The term "child" refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. Workers under the age of 18 (Young Workers) shall not perform work that is likely to jeopardize their health or safety, including night shifts and overtime. Participants shall ensure proper management of student workers through proper maintenance of student records, rigorous due diligence of educational partners, and protection of students' rights in accordance with applicable laws and regulations. Participants shall implement an appropriate mechanism to verify the age of workers. The use of legitimate workplace learning programs, which comply with all laws and regulations, is supported. Participants shall provide appropriate support and training to all student workers. In the absence of local law, the wage rate for student workers, interns and apprentices shall be at least the same wage rate as other entry-level workers performing equal or similar tasks. If child labor is identified, assistance/remediation shall be provided.	

Topic	Disclosure	Linde Response
	3) Working Hours Working hours shall not exceed the maximum set by local law. Further, a workweek shall not be more than 60 hours per week, including overtime, except in emergency or unusual situations. All overtime shall be voluntary. Workers shall be allowed at least one day off every seven days.	→ Linde's Code of Business Integrity, corporate HSE Policy as well as other corporate and country-level policies make clear the Company's commitment and management processes to address relevant areas of potential Human Rights concern, including compliance with regulations including on working hours.
	4) Wages and Benefits Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. All workers shall receive equal pay for equal work and qualification. Workers shall be compensated for overtime at pay rates greater than regular hourly rates. Deductions from wages as a disciplinary measure shall not be permitted. For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed. All use of temporary, dispatch and outsourced labor shall be within the limits of the local law.	→ Linde's Code of Business Integrity: We provide equal employment opportunity, and we recruit, hire, promote and compensate people based solely on merit and ability. → Linde's Human Rights Policy: Linde also compensates its global employees based on its pay philosophy that requires compensation to be, among other things, fair, transparent, and cost effective, and to drive a performance and results-oriented culture.
A: LABOR	5) Non-Discrimination/Non-Harassment/Humane Treatment Participants shall commit to a workplace free of harassment and unlawful discrimination. There shall be no harsh or inhuman treatment, including violence, gender based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers; nor is there to be the threat of any such treatment. Companies shall not engage in discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity or expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices such as wages, promotions, rewards, and access to training. Disciplinary policies and procedures in support of these requirements shall be clearly defined and communicated to workers. Workers shall be provided with reasonable accommodation for religious practices and disability. In addition, workers or potential workers should not be subjected to medical tests, including pregnancy or virginity tests, or physical exams that could be used in a discriminatory way. This was drafted in consideration of ILO Discrimination (Employment and Occupation) Convention (No.111).	→ Linde's Code of Business Integrity: "Our Company complies fully with applicable labor and employment laws, and we do not tolerate discrimination or harassment against anyone based on race, color, religion, gender, gender identity, national origin, age, disability, veteran status, pregnancy or sexual orientation. At Linde, you must not engage in any discriminating or harassing behavior, and you are expected to speak up of any conduct you believe to be discrimination or harassment to your manager, Human Resources representative, the Legal & Compliance department, or the Integrity Hotline." → See also Linde's Human Rights Policy.
	6) Freedom of Association and Collective Bargaining Open communication and direct engagement between workers and management are the most effective ways to resolve workplace and compensation issues. Workers and/or their representatives shall be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation, or harassment. In alignment with these principles, participants shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities. Where the right of freedom of association and collective bargaining is restricted by applicable laws and regulations, workers shall be allowed to elect and join alternate lawful forms of worker representations.	→ Linde's Human Rights Policy, Code of Business Integrity and corporate HSE Policy, as well as other corporate and country-level policies, make clear the Company's commitment and management processes to address relevant areas of potential Human Rights concern, such as the freedom of association and freedom of peaceful assembly, including freedom to choose whether to engage in collective bargaining and employees' participation in works agreements in various countries. → Linde's values and policies are actively communicated to employees. Employees are actively encouraged to report suspected complaints and concerns, or to anonymously report violations, through several channels, including the Integrity Hotline. Reports through the Integrity Hotline may be made anonymously. It is a violation of company policy for any person to retaliate against any individual who has reported any matter in good faith.

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B: HEALTH AND SAFETY	Participants recognize that in addition to minimizing the incidence of work- related injury and illness, a safe and healthy working environment enhances the quality of products and services, consistency of production and worker retention and morale. Participants also recognize that ongoing worker input and education are essential to identifying and solving health and safety issues in the workplace. The health and safety standards are as follows: 1) Occupational Health and Safety Worker potential for exposure to health and safety hazards (chemical, electrical and other energy sources, fire, vehicles, and fall hazards, etc.) shall be identified and assessed, mitigated using the Hierarchy of Controls. Where hazards cannot be adequately controlled by these means, workers shall be provided with appropriate, well- maintained, personal protective equipment and educational materials about risks to them associated with these hazards. Gender-responsive measures shall be taken, such as not having pregnant women and nursing mothers in working conditions, which could be hazardous to them or their child and to provide reasonable accommodations for nursing mothers. 2) Emergency Preparedness Potential emergency situations and events shall be identified and assessed, and their impact minimized by implementing emergency plans and response procedures including emergency reporting, employee notification and evacuation procedures, worker training and drills. Emergency drills shall be executed at least annually or as required by local law, whichever is more stringent. Emergency plans shall also include appropriate fire detection and suppression equipment, clear and unobstructed egress, adequate exit facilities, contact information for emergency responders, and recovery plans. Such plans and procedures shall focus on minimizing harm to life, the environment and property. 3) Occupational Injury and Illness Procedures and systems shall be in place to prevent, manage, track and report occupational injury and illnesses, including provisions to encourage worker reporting; classify and record injury and illness cases; provide necessary medical treatment; investigate cases and implement corrective actions to eliminate their causes; and facilitate the return of workers to work. Participants shall allow workers to remove themselves from imminent harm, and not return until the situation is mitigated, without fear of retaliation. 4) Industrial Hygiene Worker exposure to chemical, biological and physical agents shall be identified, evaluated, and controlled according to the Hierarchy of Controls. When hazards cannot be adequately controlled, workers shall be provided with and use appropriate, well maintained, personal protective equipment free of charge. Participants shall provide workers with safe and healthy working environments, which shall be maintained through ongoing, systematic monitoring of workers' health and working environments. Participants shall provide occupational health monitoring to routinely evaluate if workers' health is being harmed from occupational exposures. Protective occupational health programs shall be ongoing and include educational materials about the risks associated with exposure to workplace hazards.	→ Linde is a Responsible Care® member and committed to its Guiding Principles. These include strong standards for health and safety for employees and customers, carriers, suppliers, distributors and contractors. Linde's internal Safety, Health and Environmental Management System and HSE Policy are based on compliance with laws and aligned with standards such as Responsible Care® (which includes safety and health). → Linde's Global Safety Health Environment and Quality (SHEQ) Management System is aligned with industry and international standards such as Responsible Care®, ISO 14001, and OHSAS 18001/ISO 45001. Information is provided in Linde's annual Sustainable Development Report. → Linde's HSE Policy and Responsible Care Policy define Linde's commitments in this area, including to worker and contractor occupational safety. → Employee and contractor safety performance results are reported each year in Linde's annual Sustainable Development Report.

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B: HEALTH AND SAFETY	5) Physically Demanding Work Worker exposure to the hazards of physically demanding tasks, including manual material handling and heavy or repetitive lifting, prolonged standing and highly repetitive or forceful assembly tasks shall be identified, evaluated and controlled.	→ Linde's Human Rights Policy: "Linde is driven to ensure that no harm comes from the Company's actions to people, the environment or the communities in which we operate. " "Linde provides appropriate access to a safe and hygienic work environment, including safe water, sanitation and hygiene for all employees and contractors on premises under Linde's control. Housing or other accommodation, where provided to workers, is clean and safe. " "A key pillar of the Company compliance program is the Linde Integrity Line, a global reporting system. It enables employees and external stakeholders to raise concerns about suspected violations of the Human Rights Policy and others by email to integrity@linde.com, by telephone or by post, anonymously if they wish."
	6) Machine Safeguarding Production and other machinery shall be evaluated for safety hazards. Physical guards, interlocks and barriers shall be provided and properly maintained where machinery presents an injury hazard to workers.	
	7) Sanitation, Food, and Housing Workers shall be provided with ready access to clean toilet facilities, potable water and sanitary food preparation, storage, and eating facilities. Worker dormitories provided by the Participant or a labor agent shall be maintained to be clean and safe, and provided with appropriate emergency egress, hot water for bathing and showering, adequate lighting and adequate conditioned ventilation, individually secured accommodations for storing personal and valuable items, and reasonable personal space along with reasonable entry and exit privileges.	
	8) Health and Safety Communication Participants shall provide workers with appropriate workplace health and safety information and training in the language of the worker or in a language the worker can understand for all identified workplace hazards that workers are exposed to, including but not limited to mechanical, electrical, chemical, fire and physical hazards. Health and safety related information shall be clearly posted in the facility or placed in a location identifiable and accessible by workers. Health information and training shall include content on specific risks to relevant demographics, such as gender and age, if applicable. Training shall be provided to all workers prior to the beginning of work and regularly thereafter. Workers shall be encouraged to raise any health and safety concerns without retaliation.	→ Linde rigorously focuses on safety training to prevent work-related incidents and/or control occupational health hazards for employees, their families, contractors and community members. Safety training is conducted for all Linde employees and contractors. See annual Sustainable Development Report for additional details regarding safety training.

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C: ENVIRONMENT	Across all business functions, Participants recognize that environmental responsibility is integral to producing world class products. Participants shall identify the environmental impacts and minimize adverse effects on the community, environment, and natural resources while safeguarding the health and safety of the public. The environmental standards are as follows:	→ Linde's SHEQ Management System is aligned with industry and international standards such as Responsible Care®, ISO 14001, and OHSAS 18001/ISO 45001. Information is provided in Linde's annual Sustainable Development Report. → Linde's HSE Policy and Responsible Care Policy define Linde's commitments in this area, including to environment, community and natural resources. → Environmental performance targets and results are reported each year in Linde's annual Sustainable Development Report.
	1) Environmental Permits and Reporting All required environmental permits (e.g. discharge monitoring), approvals and registrations shall be obtained, maintained and kept current, and their operational and reporting requirements shall be followed.	→ Linde has a strong environmental compliance program. This is evidenced in Linde's HSE Policy and Responsible Care Policy. More information is provided in Linde's annual Sustainable Development Report.
	2) Pollution Prevention and Resource Conservation Emissions and discharges of pollutants and generation of waste shall be minimized or eliminated at the source or by practices such as adding pollution control equipment; modifying production, maintenance and facility processes; or by other means. The use of natural resources including water, fossil fuels, minerals and virgin forest products, shall be conserved by practices such as modifying production, maintenance and facility processes, materials substitution, re-use, conservation, recycling or other means.	→ Environmental performance including for hazardous substances are reported each year in Linde's annual Sustainable Development Report.
	3) Hazardous Substances Chemicals, waste, and other materials posing a hazard to humans or the environment shall be identified, labeled and managed to ensure their safe handling, movement, storage, use, recycling or reuse and disposal. Hazardous waste data shall be tracked and documented.	→ Environmental performance including for hazardous substances are reported each year in Linde's annual Sustainable Development Report.
	4) Solid Waste Participants shall implement a systematic approach to identify, manage, reduce, and responsibly dispose of or recycle solid waste (nonhazardous). Waste data shall be tracked and documented.	→ Linde has established a zero-waste program and targets. Results are reported each year in Linde's annual Sustainable Development Report.
	5) Air Emissions Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting substances and combustion by-products generated from operations shall be characterized, routinely monitored, controlled and treated as required prior to discharge. Ozone depleting substances shall be effectively managed in accordance with the Montreal Protocol and applicable regulations. Participants shall conduct routine monitoring of the performance of its air emission control systems.	→ Environmental performance including for air emissions are reported each year in Linde's annual Sustainable Development Report.

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C: ENVIRONMENT	6) Materials Restrictions Participants shall adhere to all applicable laws, regulations and customer requirements regarding the prohibition or restriction of specific substances in products and manufacturing, including labeling for recycling and disposal.	→ Linde's HSE Policy and Responsible Care Policy define Linde's commitments to adhere to all applicable laws and regulations and industry standards regarding prohibition or restriction of specific substances in products and manufacturing, including labeling for recycling and disposal.
	7) Water Management Participants shall implement a water management program that documents, characterizes and monitors water sources, use and discharge; seeks opportunities to conserve water; and controls channels of contamination. All wastewater is to be characterized, monitored, controlled and treated as required prior to discharge or disposal. Participants shall conduct routine monitoring of the performance of its wastewater treatment and containment systems to ensure optimal performance and regulatory compliance.	→ Linde has established a water management program and targets. Results are reported each year in Linde's annual Sustainable Development Report.
	8) Energy Consumption and Greenhouse Gas Emissions Participants shall establish and report against a corporate-wide Greenhouse Gas reduction goal. Energy consumption and all relevant Scopes 1, 2 and significant categories of Scope 3 greenhouse gas emissions are to be tracked, documented, and publicly reported. Participants shall look for methods to improve energy efficiency and to minimize their energy consumption and greenhouse gas emissions.	→ Linde's greenhouse gas inventory, energy consumption data and progress against climate targets are reported annually in Linde's Sustainable Development Report.

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D: ETHICS	To meet social responsibilities and to achieve success in the marketplace, Participants and their agents shall uphold the highest standards of ethics including the following:	→ Linde's Code of Business Integrity: "Our code provides guidance on how we as Linde employees will conduct ourselves with each other and with customers, suppliers, governments, other businesses and our environment. While our Code cannot address every question or issue that may come up, it does provide clear guidance on many compliance and ethical challenges we may face." "Our Code applies to everyone at Linde, including directors and officers, all employees and to all of Linde's majority owned subsidiaries and affiliates worldwide. We also expect our subcontractors and other stakeholders to know and follow the standards described in the Code as it applies to their roles."
	1) Business Integrity The highest standards of integrity shall be upheld in all business interactions. Participants shall have a zero tolerance policy to prohibit any and all forms of bribery, corruption, extortion and embezzlement.	→ Linde's Code of Business Integrity: "We succeed through fair and honest dealings on the basis of our integrity, Linde's reputation and our superior products and services. We do not seek to gain or give an unfair advantage by providing bribes or kickbacks. Such unethical and illegal conduct can create legal exposure for the Company and for you personally and can result in criminal prosecution and substantial monetary fines. We do not tolerate the use of kickbacks or bribery in any form, and we prohibit third parties acting on our behalf from giving or accepting bribes, directly or indirectly. The Company does not make or allow our representatives to make facilitation payments even if such payments may be permitted under certain national laws."
	2) No Improper Advantage Bribes or other means of obtaining undue or improper advantage shall not to be promised, offered, authorized, given or accepted. This prohibition covers promising, offering, authorizing, giving or accepting anything of value, either directly or indirectly through a third party, in order to obtain or retain business, direct business to any person, or otherwise gain an improper advantage. Monitoring, record keeping, and enforcement procedures shall be implemented to ensure compliance with anti-corruption laws.	
	3) Disclosure of Information All business dealings shall be transparently performed and accurately reflected on the Participant's business books and records. Information regarding participant's labor, health and safety, environmental practices, business activities, structure, financial situation and performance shall be disclosed in accordance with applicable regulations and prevailing industry practices. Falsification of records or misrepresentation of conditions or practices in the supply chain are unacceptable.	→ Linde's Code of Business Integrity: "In the course of doing business, we collect and manage information of employees and our customers, suppliers, and others. Our careful handling of this personal information is one of the reasons we are a trusted employer and business partner. Our company complies with all privacy laws in the countries in which we do business, and we acquire, process, use, and retain only the personal data that is required for effective company operations to the extent allowed by applicable law. We provide fair, accurate, timely, and clear disclosure and financial reports."
	4) Intellectual Property Intellectual property rights shall be respected; transfer of technology and know- how is to be done in a manner that protects intellectual property rights; and customer and supplier information shall be safeguarded.	→ Linde's Code of Business Integrity: "Company assets should be used for legitimate business purposes and not for any employee's personal benefit. Damaged, stolen, misused or wasted company assets have a negative impact on all Linde stakeholders and on the Company's operational and financial performance. Assets can be physical objects, such as computers and other hardware, office furniture and the products we manufacture, as well as intangible items, such as software, intellectual property (IP), confidential business information and trade secrets. You should report suspected fraud, theft or misuse of company assets promptly to your manager or other resources."

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	5) Fair Business, Advertising and Competition Standards of fair business, advertising and competition shall be upheld.	→ Linde' s Code of Business Integrity: "All advertising, marketing and sales activities must describe our offerings and services legally, fairly and honestly, never using false, misleading or deceptive information. We also must make sure that we and our business partners use Linde trademarks consistently and appropriately." → Linde's Human Rights Policy: "The Company makes efforts to hire locally and to source products and services in the countries in which they are needed. Linde also actively supports local communities through its Community Engagement Program and charitable contributions from the Company's Global Giving Program. This includes educational investments and research projects that make important and sustainable contributions in communities and neighborhoods."
	6) Protection of Identity and Non-Retaliation Programs that ensure the confidentiality, anonymity and protection of supplier and employee whistleblowers[2] shall be maintained, unless prohibited by law. Participants shall have a communicated process for their personnel to be able to raise any concerns without fear of retaliation.	→ Linde's Code of Business Integrity: "We can all report concerns and participate in official investigations without fear of punishment. Linde strictly prohibits retaliation against someone reporting an issue or concern in good faith. The Company may take serious disciplinary action against employees found retaliating, up to and including termination of employment." → Linde's Human Rights Policy: "A key pillar of the Company compliance program is the Linde Integrity Line, a global reporting system. It enables employees and external stakeholders to raise concerns about suspected violations of the Human Rights Policy and others by email to integrity@linde.com, by telephone or by post, anonymously if they wish."
D: ETHICS	7) Responsible Sourcing of Minerals Participants shall adopt a policy and exercise due diligence on the source and chain of custody of the tantalum, tin, tungsten, gold and cobalt in the products they manufacture to reasonably assure that they are sourced in a way consistent with the Organization for Economic Co-operation and Development (OECD) Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas or an equivalent and recognized due diligence framework.	→ Linde's Form SD: Pursuant to Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the "Dodd-Frank Act"), the U.S. Securities and Exchange Commission ("SEC") has adopted rules imposing SEC reporting requirements upon publicly traded companies whose products contain metals derived from minerals defined as "conflict minerals." Conflict minerals include wolframite (tungsten), cassiterite (tin), coltan (tantalum), their ores and gold. Linde uses these minerals in producing certain products and applications for customers within the electronics, aerospace, oil and gas and other industries. → Linde's Conflict-Free Materials Supply Policy: "Linde takes seriously the global concern that minerals mined from some sources within the Democratic Republic of the Congo, its adjoining countries or other conflict-affected and high-risk areas (the "conflict region"), that benefit armed groups, may be making their way into the general industry supply chain, and that profits from this could potentially contribute to human rights violations."
	8) Privacy Participants shall commit to protecting the reasonable privacy expectations of personal information of everyone they do business with, including suppliers, customers, consumers and employees. Participants shall comply with privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared.	→ Linde's Code of Business Integrity: "In the course of doing business, we collect and manage the personal information of employees and our customers, suppliers and others. Our careful handling of this personal information is one of the reasons we are a trusted employer and business partner. Our Company complies with all privacy laws in the countries in which we do business, and we acquire, process, use and retain only the personal data that is required for effective Company operations to the extent allowed by applicable law."

[2] Whistleblower definition: Any person who makes a disclosure about improper conduct by an employee or officer of a company, or by a public official or official body.

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E: MANAGEMENT SYSTEMS	Participants shall adopt or establish a management system with a scope that is related to the content of this Code. The management system shall be designed to ensure: (a) compliance with applicable laws, regulations and customer requirements related to the participant's operations and products; (b) conformance with this Code; and (c) identification and mitigation of operational risks related to this Code. It shall also facilitate continual improvement.	→ Linde's SHEQ Management System is aligned with industry and international standards such as Responsible Care®, ISO 14001, and OHSAS 18001/ISO 45001 → Linde's Governance and Human Rights Due Diligence Process is summarized in the annual Sustainable Development Report → Linde's Form SD describes Company policies and management system regarding conflict minerals.
	The management system shall contain the following elements:	
	1) Company Commitment Participants shall establish human rights, health and safety, environmental and ethics policy statements affirming Participant's commitment to due diligence and continual improvement, endorsed by executive management. Policy statements shall be made public and communicated to workers in a language they understand via accessible channels.	→ See Linde's Human Rights Policy → Linde's HSE Policy is posted on Linde's website, and its policy conformance with Responsible Care. → Conflict-Free Materials Supply Policy is posted on Linde's website and the Company intranet.
	2) Management Accountability and Responsibility Participants shall clearly identify senior executive and company representative(s) responsible for ensuring implementation of the management systems and associated programs. Senior management reviews the status of the management systems on a regular basis.	→ See sections on Governance and Social Topics in the annual Sustainable Development Report. → Linde's Form SD describes Company policies and management system regarding conflict minerals.
	3) Legal and Customer Requirements Participants shall adopt or establish a process to identify, monitor and understand applicable laws, regulations, and customer requirements, including the requirements of this Code.	→ Linde's Human Rights Due Diligence Process is summarized in the annual Sustainable Development Report. → See also section above: Compliance and Voluntary Standards.
	4) Risk Assessment and Risk Management Participants shall adopt or establish a process to identify the legal compliance, environmental, health and safety[3], labor practice and ethics risks, including the risks of severe human rights and environmental impacts, associated with Participant's operations. Participants shall determine the relative significance for each risk and implement appropriate procedural and physical controls to control the identified risks and ensure regulatory compliance.	→ See the Risk Management section of the annual Sustainable Development Report. → Linde's Responsible Care Policy includes commitments to risk assessment, performance management, performance review and corrective and preventive action in relation to safety, health, environment and security compliance.
	5) Improvement Objectives Participants shall establish written performance objectives, targets and implementation plans to improve the Participant's social, environmental, and health and safety performance, including a periodic assessment of Participant's performance in achieving those objectives.	→ Minerals from the conflict region and such conflict minerals are not from a compliant smelter or refiner or from recycled or scrap sources, and/or (ii) engaged in conduct inconsistent with Linde's Code of Business Integrity. → Linde reports on progress against its sustainability targets in the annual Sustainable Development Report.

[3] Areas to be included in a risk assessment for environmental health and safety are production areas, warehouse and storage facilities, plant/facilities support equipment, laboratories and test areas, sanitation facilities (bathrooms), kitchen/cafeteria and worker housing/dormitories.

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	6) Training Participants shall establish programs for training managers and workers to implement Participant's policies, procedures and improvement objectives and to meet applicable legal and regulatory requirements.	→ Linde tracks the average hours of safety training completed by employees and contractors and reports this in Linde's annual Sustainable Development Report.
	7) Communication Participants shall establish process for communicating clear and accurate information about Participant's policies, practices, expectations and performance to workers, suppliers and customers.	→ As part of the standard documentation for all new and renewing contracts, suppliers must confirm conformance with the Supplier Code of Conduct. → See Linde's Code of Business Integrity, Responsible Care Policy and corporate HSE Policy.
	8. Worker/Stakeholder Engagement and Access to Remedy Participants shall establish processes for ongoing two-way communication with workers, their representatives, and other stakeholders where relevant or necessary. The process shall aim to obtain feedback on operational practices and conditions covered by this Code, and to foster continuous improvement. Workers shall be given a safe environment to provide grievance and feedback without fear of reprisal or retaliation.	→ Linde's Code of Business Integrity: The Company's external website allows both internal and external parties to report suspected violations of Company policies, anonymously if desired.
E: MANAGEMENT SYSTEMS	9) Audits and Assessments Participants shall conduct periodic self-evaluations to ensure conformity to legal and regulatory requirements, the content of the Code and customer contractual requirements related to social and environmental responsibility.	→ Linde's Human Rights Policy: "Linde has established due diligence processes for surveillance of potential human rights abuses, whether coming from the Company's own sourcing or its supply chain. Linde suppliers must also ensure compliance with the Company's contract agreements and policies." → Linde GmbH and its affiliates are subject to the requirements of the German act on Corporate Due Diligence Obligations in Supply Chains (LkSG). In accordance with this act, Linde reaches out to select suppliers to request the completion of the Supply Chain Analysis Questionnaire. → Energy and GHG performance targets have been established. Results are reported each year in Linde's annual Sustainable Development Report.
	10) Corrective Action Process Participants shall establish a process for timely correction of deficiencies identified by internal or external assessments, inspections, investigations and reviews.	→ Supplier Code of Conduct: "Linde is committed to maintaining long-term relationships with its Suppliers where they contribute continued business value and expects compliance with the principles in this Supplier Code of Conduct. Linde reserves the right to validate in the form of questionnaires, risk assessments or audits. If any deviations are discovered, Linde expects its Suppliers to undertake remedial action within a reasonable time frame. Linde is committed to work with Suppliers on remedies through capacity building, education, and training, however, if severe and/or willful non-conformances are not remediated, Linde reserves the right to discontinue any business relationship."
	11) Documentation and Records Participants shall create and maintain documents and records to ensure regulatory compliance and conformity to company requirements along with appropriate confidentiality to protect privacy.	→ Linde's Code of Business Integrity: "A strong records management program helps our Company keep its commitment to safeguard our business information and that of our business partners. We must retain or destroy records, including hard copy documents and emails, according to applicable record retention schedules. Exceptions include documents subject to "hold orders" issued by the Legal & Compliance Department in conjunction with ongoing investigations."
	12) Supplier Responsibility Participants shall establish a process to communicate Code requirements to suppliers and to monitor supplier compliance to the Code.	→ Supplier Code of Conduct: "Linde is committed to maintaining long-term relationships with its Suppliers where they contribute continued business value and expects compliance with the principles in this Supplier Code of Conduct. Linde reserves the right to validate in the form of questionnaires, risk assessments or audits. If any deviations are discovered, Linde expects its Suppliers to undertake remedial action within a reasonable time frame. Linde is committed to work with Suppliers on remedies through capacity building, education, and training, however, if severe and/or willful non-conformances are not remediated, Linde reserves the right to discontinue any business relationship."

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