Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
Linde plc	98-1448883

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
Investor Relations	(203) 837-2210	investor.relations@linde.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact
10 Riverview Drive	Danbury, CT 06810

8 Date of action	9 Classification and description
March 1, 2023	Section 368(a) Reorganization

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
G54950103		LIN	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ See attachment

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ See attachment

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ See attachment

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attachment

18 Can any resulting loss be recognized? ▶ See attachment

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ [signature] Date ▶ 4/13/23

Print your name ▶ Anne Boyd Title ▶ Vice President

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Linde plc
EIN 98-1448883
Attachment to Form 8937

Form 8937, Part II, Box 14:

On March 1, 2023, Linde plc (formerly known as Rounderway plc), a public limited company incorporated under the laws of Ireland with registered number 606357 ("New Linde"), as the successor to Linde plc, a public limited company incorporated under the laws of Ireland with registered number 602527 ("Linde"), completed a reorganization in accordance with the Irish Companies Act 2014 (the "Reorganization"). The Reorganization was completed pursuant to (i) the terms of the Scheme of Arrangement, dated as of December 9, 2022, between Linde, and the holders of Linde's outstanding shares (the "Scheme") and (ii) the terms of the Common Draft Terms of Merger, dated as of December 2, 2022, between Linde and New Linde, pursuant to which Linde was merged with and into New Linde pursuant to a "merger by absorption" implemented pursuant to the provisions of Chapter 16 of Part 17 of the Irish Companies Act 2014, whereupon the separate corporate existence of Linde ceased and New Linde continued as the surviving entity (the "Merger"). As a result of the Reorganization, each outstanding ordinary share, €0.001 nominal value per share, of Linde was exchanged for one ordinary share, €0.001 nominal value per share, of New Linde, and New Linde changed its name from "Rounderway plc" to "Linde plc". Upon consummation of the Merger, New Linde, by operation of law, assumed all obligations of Linde.

Information regarding the Linde plc common stock is below:

Issuer:	Linde plc
Ticker Symbol:	LIN
CUSIP:	G54950103

Form 8937, Part II, Box 15:

The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Holders should consult their own tax advisors regarding the tax consequences of the Reorganization.

Further discussion of material U.S. federal income tax consequences of the Reorganization can be found in the Proxy Statement, filed by Linde plc with the Securities and Exchange Commission on December 9, 2022, under the heading "U.S. Federal Income Tax Considerations" (available at: https://www.sec.gov/Archives/edgar/data/1707925/000119312522301548/d424083ddefm14a.htm).

Consistent with the Proxy Statement, the Reorganization is intended qualify as a "reorganization" within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code") for U.S. federal income tax purposes (the "Intended U.S. Tax Treatment").

No ruling from the Internal Revenue Service has been requested or is intended to be obtained regarding the U.S. federal income tax consequences of the Reorganization.

Assuming that the Reorganization qualifies for the Intended U.S. Tax Treatment, a holder of Linde common stock that was exchanged for New Linde common stock will have aggregate tax basis in such New Linde common stock equal to the aggregate tax basis such holder had in Linde common stock immediately prior to the Reorganization.

The holding period for the shares of New Linde common stock received in the Reorganization should include the holding period for Linde shares surrendered in the Reorganization.

Form 8937, Part II, Box 16:

As the Reorganization was effected on a one-for-one basis, a holder's basis in each New Linde share received in the Reorganization is the same as the basis in each Linde share held immediately before the Reorganization.

Holders should consult their own tax advisors regarding the tax consequences of the Reorganization.

Form 8937, Part II, Box 17:

Sections 354, 358, 367, 368 and 1223 of the Code.

Form 8937, Part II, Box 18:

Pursuant to the Intended U.S. Tax Treatment, a U.S. holder who receives New Linde ordinary shares in exchange for Linde ordinary shares generally will not recognize loss upon the Reorganization.

Holders should consult their own tax advisors regarding the tax consequences of the Reorganization.