

3 June 2008

Information on attendance and proxy voting.

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THE LINDE GROUP

Attending in person and proxies

With your admission ticket/AGM card you can attend the General Meeting in person or have yourself represented by a person of your choice equipped with an appropriate power of attorney. Powers of attorney granted to persons other than a financial institution, a shareholders' association or the proxies named by the Company (see below) must be issued in writing. To do so, please complete the form "Stimmrechtsvertretung durch einen Dritten" (proxy voting through a third person) on the reverse of the admission ticket, sign it and hand the entire admission ticket/AGM card to your representative.

Should you want to participate in the General Meeting in person or be represented by a person of your choice who is authorised by a written power of attorney, you or your representative should present your admission ticket/AGM card for electronic capture at the reception desks at the ICM – International Congress Centre Munich. Following the electronic capture, you or your representative will be given back the AGM card. Only following this procedure are the shares and voting rights represented by you or your representative registered and thus eligible to vote. Please avoid creasing the admission ticket/AGM card.

Should you possess multiple admission tickets/AGM cards, please present all admission tickets/AGM cards in your possession for registration at one of the reception desks, if you want to participate in the voting with your entire shareholding.

The meeting rooms will be open from 8.30 a.m. on the day of the General Meeting, 3 June 2008. In the interest of all participants, we will perform extensive security checks. Dangerous objects must not be taken into the meeting area. To make things easier for everyone, please refrain from bringing such objects with you.

For your journey to the ICM – International Congress Centre Munich on the day of the General Meeting, you will receive a free ticket for local public transport in Munich (MVV) and directions with your admission ticket.

Should you prefer not to participate in the General Meeting in person or via a representative of your choice, we offer you the opportunity to have your voting rights exercised by employees named by Linde AG as proxy voting representatives (“Proxies”). To do so, you must furnish these Proxies with a power of attorney and instructions for exercising your voting rights. You can issue this power of attorney and instructions to the Proxies either **in writing or online**. We have appointed Mr Hans Henning Deisenroth and Mr Daniel Geiger, both employees of Linde AG based in Munich, as Proxies, individually and with the power to delegate authority to a third person. The power of attorney granted entitles these Proxies to exercise your voting rights only insofar as you have issued **explicit instructions on the agenda items**. The Proxies are obliged to vote on the agenda items in accordance with your instructions. Should a certain agenda item be split up into separate voting procedures, the instructions you have issued on that agenda item will apply accordingly to all sub-points of that agenda item.

Information on written and electronic issuance of instructions to the proxy voting representatives named by Linde AG

a) Issuing written powers of attorney and instructions by mail

You can instruct the Proxies to vote for you by means of the “**Power of attorney and instructions for proxy voting by the representatives named by the Company**” (“**Vollmacht und Weisung für Stimmrechtsvertretung durch die von der Gesellschaft benannten Stimmrechtsvertreter**”) printed at the **centre** on the reverse of the AGM card, either uniformly for all points in favour of the management proposals, or in accordance with your individual instructions on the respective agenda items. If you want to issue individual instructions, please indicate your voting wishes by ticking the boxes provided for each agenda item on the front of the AGM card.

Your instructions here pertain to the respective proposal by the management, i. e. by marking e. g. the **»Ja«** (= **Yes**) field you vote for the management’s proposal (**»Nein«** = **No**, **»Enthaltung«** = **Abstention**). If you have not issued explicit instructions, or have given contradictory or unclear instructions, the Proxy will vote “Abstention” on the agenda item concerned.

Please do not forget **to sign** the power of attorney for proxy voting by the Proxies.

Please send the complete admission ticket/AGM card with the fully completed form, including your legally binding signature for the power of attorney and instructions to the Proxies, by mail **to be received no later than 30 May 2008** to the following address:

Linde AG
Legal Services
Leopoldstrasse 252
80807 Munich
Germany

b) Issuing electronic powers of attorney and instructions online

From 16 May 2008, you can also issue your power of attorney and instructions to the Proxies via our website. Powers of attorney and instructions should be issued as early as possible, but must be fully entered by no later than the evening before the General Meeting, **2 June 2008, 8 p.m. CEST**. Electronic powers of attorney and instructions received later will not be accepted.

- Registering for the electronic proxy voting and instruction system and issuance of instructions:

You can gain access to the electronic proxy voting and instruction system online via our Company's website at

www.linde.com/shareholdermeeting from 16 May 2008.

By clicking on **»Electronic proxy and instructions«** you will be redirected to the Internet-based proxy voting and instruction system.

Please enter the five-digit number exactly as it appears on your admission ticket in the **»Admission ticket no.«** field and the single-digit control number, which is separated by a space from your admission ticket number, in the adjacent field. After clicking on **»Log in«** you will then proceed to the page on which your log-in data will be recorded. Please enter the required information in the fields provided exactly as it appears on the admission ticket sent to you. Please also copy any erroneous information from the admission ticket, e. g. any incorrect spelling of your name or address, and ensure that you do not enter titles, additional names, etc. Then click on **»Legitimate«** so that your data can be authenticated.

Please read the legal and general information and the disclaimer and confirm your acceptance by selecting **»I confirm the receipt of the legal notice and agree to the disclaimer«**. You cannot continue without accepting the disclaimer.

Then click again on **»Continue«** in order to issue your power of attorney. On the page that follows, you can grant your power of attorney to the Proxies. To do so, click on **»Issue power of attorney«**. You must complete this step to be able to continue.

On the next page you will receive confirmation of the power of attorney you issued and are prompted to issue your instructions. By clicking on **»Continue«**, you will reach the page for issuing instructions. Here you have the option to either vote for the management's proposals in their entirety, thus on all agenda items, **»Yes, as proposed by the management«**, or to issue separate instructions for each individual agenda item (click accordingly on **»Yes«**, **»No«** or **»Abstention«**). Your instructions pertain to the respective proposal by the management, i. e. by marking the **»Yes«** field, for example, you vote for the management's proposal. After issuing your instructions, please select **»Confirm instructions«**. A summary of your instructions now appears. If your instructions are shown correctly, please click on **»Issue instructions«**, otherwise on **»Change instructions«**. After clicking on **»Issue instructions«**, a confirmation of your instructions appears. This page can be printed out for documentation purposes.

If you have no further admission tickets, you can exit the Internet-based proxy voting and instruction system by selecting **»Log off«**. If you have further admission tickets and want to use the electronic proxy voting and instruction system for those as well, you must **»Log off«** and repeat the process described above for each individual admission ticket.

- Revoking/changing electronically issued power of attorney and instructions:

You can retroactively revoke a power of attorney and change any instructions already issued. You can regain access to the proxy voting and instruction system by entering the five-digit number on your admission ticket and the single-digit control number. In a second step, you will have to re-enter your personal data as printed on the admission ticket. After logging in again, you will be told that power of attorney and instructions have already been issued to the Proxies.

Select **»Revoke power of attorney«** or **»Change instructions«**. By selecting **»Revoke power of attorney«** you will be shown an overview of the instructions you have already issued. By clicking once more on **»Revoke power of attorney and instructions«** you **bindingly revoke** the power of attorney and instructions previously issued to the Proxies.

By selecting »*Change instructions*« you will also initially be shown an overview of the instructions you have issued. By clicking again on »*Change instructions*« you go back again to the page for issuing instructions, and then proceed as described above for logging into the electronic proxy voting and instruction system for the first time.

Via the electronic proxy voting and instruction system you can only revoke proxies and instructions until the evening before the General Meeting, **2 June 2008, 8 p.m. CEST.**

→ Technical requirements:

For your security, the instructions you issue will be encrypted. To be able to use the Internet-based proxy voting and instruction system, your browser must therefore support 128-bit SSL encryption.

Broadcast of the General Meeting on the Internet

All shareholders and interested persons can follow the explanations of the Chairman of the Supervisory Board and of the Chief Executive Officer at the beginning of the General Meeting on the Internet at www.linde.com/shareholdermeeting. The broadcast will end before the general debate begins.

Proposals from shareholders

Should we receive from shareholders any proposals to agenda items, which have to be made accessible, we will publish the wording online at www.linde.com/shareholdermeeting. To support possible counter-proposals, you have to vote »**No**« to the agenda item these counter-proposals relate to. Should there be further voting on an agenda item concerned, you cannot participate in that voting via the Proxies. Please also note that the Proxies cannot react to incidents that occur during the General Meeting. Within the scope of the proxy voting you cannot, for example, participate in the voting on motions of procedure in the General Meeting or other motions or proposals not announced prior to the General Meeting. In such cases the Proxies will abstain from voting.

Legal information/Disclaimer

a) Powers of attorney and instructions to the Proxies

- Even if you have issued a power of attorney to the Proxies, you remain entitled to participate in the General Meeting in person or via an authorised person of your choice. If you or a representative of your choice registers at the reception desks at the ICM – International Congress Centre Munich for the General Meeting on 3 June 2008, the power of attorney and instructions issued to the Proxies shall be deemed revoked.
- If you have issued power of attorney and instructions to the Proxies both in writing and online in due time, we shall regard only the power of attorney issued in writing as binding, regardless of the dates of receipt. Powers of attorney issued in writing can therefore not be changed online.
- Your power of attorney only entitles the Proxies to exercise your voting rights if you have issued explicit instructions on the individual agenda items. If you have not issued an explicit instruction for an individual agenda item, or have given contradictory or unclear instructions, the Proxies will vote “Abstention” on the agenda item concerned. If you have issued a power of attorney to the Proxies, but no instructions at all, the Proxies cannot represent you at the General Meeting.

- Via the Proxies, you cannot participate in the voting on motions of procedure in the General Meeting or counter-proposals proposed at the General Meeting or other motions or proposals not announced prior to the General Meeting. In such cases the Proxies will abstain from voting.
- If you have issued power of attorney to the Proxies by mail or online, their name will be registered in the list of participants at the General Meeting. Your name will not be disclosed in this case.

b) Use of the Internet service

- When you receive the admission ticket/AGM card, please make sure that the package has not been tampered with and keep it in a safe place. Should you suspect misuse of the online service, you can have the access blocked by sending an e-mail to **hauptversammlung@linde.com**, providing your address data (please also copy any erroneous information from the admission ticket, e.g. any incorrect spelling of your name or address), your admission ticket number and the number of your votes. Your power of attorney and the instructions you have already issued will then be revoked and deleted. You will then be notified by e-mail and can log into the system again and issue a new power of attorney and instructions.

- Electronic powers of attorney and instructions to the Proxies can only be issued, changed or revoked online until the evening before the General Meeting, **2 June 2008 by 8 p.m. CEST at the latest.**
- No requests to speak or questions from shareholders will be accepted online.
- Based on the present state of technology, the stability and availability of the Internet-based proxy voting and instruction system, as well as the Internet broadcast of the explanations of the Chairman of the Supervisory Board and of the Chief Executive Officer at the beginning of the General Meeting, may be subject to fluctuations and failures. Neither Linde AG nor the Proxies have any influence on the availability, functionality, stability and reliability of the telecommunication network and the third-party Internet services used. Should we, despite all security precautions taken, detect unauthorised manipulation of the data being stored and processed in accordance with the German Data Protection Act for the purpose of exercising voting rights online, we reserve the right to interrupt or prematurely terminate use of the system without further notice. In that case, only those powers of attorney and instructions issued online, where any manipulation can be excluded, will be considered.

c) Disclaimer

- Linde AG does not assume any guarantee or liability for the functionality, availability, stability and reliability of the Internet-based proxy voting and instruction system or for access to the system.
- Notwithstanding the above, Linde AG does not assume any liability for Internet services and network elements provided by third parties. Linde AG also does not accept any responsibility for errors and defects in the hardware and software, including those of the service providers used, for the exercising of voting rights.
- This disclaimer shall not apply in case of wilful misconduct or gross negligence of Linde AG or its auxiliary persons.

d) Data protection

The data you have provided by issuing electronic powers of attorney and instructions will be collected, stored, processed and used exclusively for the purposes of issuing electronic powers of attorney and instructions online. In order to meet the requirements for verification under German stock corporation law, we will store your login and proxy data for at least three years.

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