



Global Political Contributions & Lobbying Policy



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I Introduction

Linde supports corporate citizenship initiatives in communities around the world. We also encourage our employees to be active in civic and community activities, including participation in the political and democratic process. All political, lobbying and civic activity by the company and its employees must comply with applicable law and Linde's *Code of Business Integrity*.

II Corporate Contribution

Linde does not use corporate funds or company resources (including monetary and in-kind services) to make any direct contributions to political parties, political committees or candidates for public office, even where permitted by applicable law. Accordingly, Linde employees are not allowed to approve such contributions on the company's behalf.

III The Linde Political Action Committee in the U.S.

In the U.S., and in accordance with applicable law, Linde may administratively support one or more federal or state political action committees ("PACs") comprised of the voluntary contributions of employees or retirees. Individual donations to such PACs shall be voluntary, and an individual's donation decision shall not in any way affect that person's employment status or performance evaluation.

In the U.S., Linde administers and pays the administrative expenses of the Linde PAC, a political action committee registered with the U.S. Federal Election Commission and the Linde PAC New York, an entity registered with the New York State Board of Elections and is dedicated solely to supporting candidates for elected office in the State of New York. The PACs are funded through voluntary employee contributions. Corporate funds are not contributed to the Linde PAC or the Linde PAC New York. Linde PAC and Linde PAC New York receipts and disbursements are reported in detail, as required, to the Federal Election Commission and the New York State Board of Elections, respectively.

Linde PAC contributions to federal candidates and state candidates where permissible by law, are made on a case-by-case basis without regard to political party affiliation. Contributions are normally directed to those officials who are most supportive of Linde's position on issues impacting the company.

The Linde PAC's Executive Committee has broad employee representation and approves all political contributions made on behalf of the PAC. Linde PAC is governed by a series of internal policies and adheres to a strict set of by-laws.

The Linde PAC New York makes contributions to candidates for the following offices only: Governor, Lt. Governor, Attorney General, Controller, Senate, and Assembly. New York law sets maximum contribution limits for each primary and general election. All Linde PAC New York contributions are approved by the Linde PAC New York Executive Committee.



IV Gifts to Elected Officials

Linde employees are prohibited from giving gifts, providing travel for, or taking any actions of value, to or for, elected officials at any level. See Linde's *Global Gifts & Entertainment Policy*.

In case an employee feels a ceremonial gift is appropriate under local customs and not prohibited by local law, a request must be submitted and approved by Linde's Executive Director of Global Government Affairs, before taking any actions on behalf of the company.

V Lobbying Activities

From time to time Linde engages in discussions with all levels of governments on public policy issues. When we determine it is in the best interest of our company, we work with governments to provide information and perspectives that support our point of view.

Any prospective lobbying activity, by any Linde subsidiary, requires pre-approval by Linde's Executive Director of Global Government Affairs. Regarding joint lobbying activities in the context of trade associations, you should comply with the requirements of the *Global Competition Law Policy* and reach out to your compliance officer or assigned legal counsel.

Linde discloses its U.S. lobbying activity and expenditures as required by law. All U.S. federal lobbying costs, and the issues to which they relate, are disclosed in accordance with the Lobbying Disclosure Act, which requires that Linde file reports on a quarterly basis with the United States Congress.

VI Effective Date

This policy is effective as of April 2021.

VII Questions or Additional Information

Should you have questions regarding this policy, direct inquiries to the Executive Director of Global Government Affairs, your compliance officer or assigned legal counsel.