



Questions and answers

1 What you should know before making a report

Before making a report, please consider that, sometimes, an open discussion with the person whose conduct is concerning you may help to resolve the issue.

When a complaint is reported to the Linde Integrity Line, the identity of the complainant is disclosed only to the Linde Integrity Line Committee, the investigating manager and the investigators. Your identity will be kept confidential at all stages of the investigation and will not be disclosed to third parties.

Nevertheless, there may be instances where your identity is revealed during the investigation even though it has been kept confidential by investigators. Depending on the nature of the complaint, the circumstances and the related investigation may allow conclusions to be drawn, which could lead to your identity being guessed indirectly. This may happen, for example, if the complaint involves only a limited number of people. Furthermore, Linde may be obliged to disclose your identity in investigations initiated by public authorities.

Linde does not encourage anonymous reporting. Anonymous reports are also processed, of course, but they could be less efficient and effective since the investigator cannot contact the reporter directly. Therefore, we encourage you to disclose your identity.

You are advised that reports made in bad faith may lead to disciplinary action. Furthermore, Linde will not tolerate and strictly prohibits retaliation against anyone who reports issues or concerns in good faith.

Please do not use this system for customer enquiries or complaints, or to ask questions about products or services provided by Linde. They will not be processed by the owners of this portal.

2 What can I report?

If a stakeholder believes that their issue will not be given appropriate attention via regular channels, reports can be submitted to the Integrity Line regarding the following matters in particular:

- Violations of financial recording and reporting requirements;
- Criminal activities in relation to Linde property (e.g. theft, embezzlement, fraud);
- Violations of anti-trust, unfair competition and international trade laws;
- Accepting prohibited advantages/granting prohibited advantages (acts against free competition);
- Money laundering and terrorist financing;
- Violations of product or transport safety, compliance, consumer protection, public or animal health and environmental laws and policies, of product and service quality control rules;
- Violations of data protection laws or rules regarding the security of network and information systems;
- Violations of confidentiality obligations;
- Violations of the integrity of business relations that are either unlawful or constitute a violation of the duty to act in good faith towards Linde or may result in damage claims against Linde;



- Violations of intellectual property;
- Unlawful discrimination & harassment of people;
- Violations against labor laws and regulations (e.g. working time, wages, freedom of association);
- Violations of human rights;
- Conflicts of interests between Linde and its employees that are either unlawful or constitute a violation of the duty to act in good faith towards Linde or may result in damage claims against Linde.

The Integrity Line does not replace other reporting channels, but only supplements them for certain cases of misbehavior as detailed above.

In some jurisdictions there are limitations or exclusions on who can make a report, on what matters can be reported and/or on the persons who can be reported. Linde follows local regulations and will inform you if a report cannot be processed under the Integrity Line Policy.

3 What happens to my report?

Linde has set up the Linde Integrity Line Committee (“Linde ILC”) to safeguard the integrity of the processing of reports. The Linde ILC is the process owner for the reporting into the Integrity Line and consists of three members formed of representatives of the following corporate functions: Group Internal Audit; Group Legal; and Group Security. The Linde ILC oversees the processes, including the review of reports and determinations on further steps.

Reports are first processed by the Linde Integrity Line Facilitator (“ILF”), in this function acting for all Linde plc. entities. The ILF shall be a dedicated employee of Linde plc. Where a report merits further processing on a central level, it will continue to be processed under the authority of the ILF and the Linde ILC. Reports of significant violations of Linde’s Code of Business Integrity or reports on potential misconduct of managing staff are processed either as “Major Cases” which are managed under guidance of the Head Internal Audit, the Chief Compliance Officer and the General Counsel, or as “Corporate Cases” where independent and objective investigations are conducted in general by Internal Audit or when appropriate by Legal Services, Corporate HR, SHEQ, or other corporate functions.

Reports not related to matters where the vital interests of Linde plc or the moral integrity of employees are at stake may be processed as so-called “Local Cases”. The investigation of such cases is conducted by the management of the respective local business unit.

Every investigation where the allegation is found to be substantiated will lead to consequences. However, Linde cannot share with you any detailed information on the outcome of an investigation for reasons of data privacy.



4 Which reporting channels are available?

You can report your concerns in writing via email (integrity@linde.com), online via a web portal on Linde's intranet and the internet (linde.ethicspoint.com), or verbally via dedicated country-specific phone numbers.

If you choose to report your concern via phone, your call will be answered by a representative of an independent third-party Call Center. You can choose your preferred language and an automatic announcement will guide you through the process. If your preferred language is not available, an interpreter will join the call to assist with the translation of your concern to English. Even though your call will not be recorded, the call may be monitored for quality purposes only.

5 Is reporting via the Integrity Line voluntary or mandatory?

Reporting via the Integrity Line is entirely voluntary. However, from Linde managers it is expected to promptly and properly escalate any concern raised or report made by any employee, as well as monitor and enforce their team's adherence to our Code, our policies and the law.

6 Can I make an anonymous report?

Anonymous reporting is not encouraged. We expressly encourage you to disclose your identity because anonymous reports are harder to investigate. All efforts will be made to ensure that your identity remains confidential at all stages of the process and will in particular not be disclosed to the reported person, unless you have made false allegations in bad faith.

However, those who wish to make a report anonymously to the Integrity Line may do so. Linde employees should not use their company email, as this will not offer anonymity.

Please note the following: Even if you do not disclose your identity in the report, the facts of the reported case may nevertheless indirectly allow your identification. And, your identity may need to be disclosed to people conducting the investigation as well as to the relevant people involved in any subsequent judicial proceedings or law enforcement investigations instigated as a result of the report



7 Which rights do I have as a reporting stakeholder or as a reported person or as a person mentioned in a report (e.g. as a witness)?

The reported person will be duly informed about the allegations about him / her received through the Integrity Line. He / she will have an opportunity to comment on the facts and circumstances described in the report.

In specific cases, where such information would put the investigation at risk, the information of the reported person may be delayed as long as such risk exists.

The reported person has a right to access the information stored about him / her in the Integrity Line. However, he / she has no right to be informed about the identity of the reporting person, unless the reporting person has made false allegations in bad faith.

The reporting person and the reported person as well as other persons mentioned in the report have a right to be informed about the information collected about them, to access their personal information, to have unlawfully collected or irrelevant information deleted or blocked, to have incorrect or outdated information corrected and to object to the processing of their personal information.

Linde has the right, subject to applicable law, to restrict the exercise of these rights on a case-by-case basis in order to ensure the protection of the rights and freedoms of others involved in the scheme, in particular the reporting person.

8 Contact for questions & requests

Please direct any questions regarding the operation of the Integrity Line as well as any requests for information, access, correction, blocking, deletion, or objection to the Integrity Line Facilitator (ILF) via email to: integrity@linde.com.