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July 5, 2022  
(Amended July 26, 2022)

**To the Management of Linde, Inc.:**

Carbon Verification Service, LLC was engaged by Linde, Inc. to provide assurance of its global 2021 Key Performance Indicators (KPI) and other social metrics. 2021 was the twelfth consecutive year that Carbon Verification Service was retained by the company to verify its KPIs. (Carbon Verification Service was retained eight years by Praxair prior to the merger). Upon being retained, Carbon Verification Service conducted a conflict of interest review to ensure that its review would be free of bias and would be done on an independent basis. Carbon Verification Service provides only verification and auditing services to its clients, including Linde, Inc., to avoid conflict of interest concerns. Carbon Verification Service is not owned or operated by any other entity.

The objective of the verification was to provide limited assurance of the reported KPI values and to assess the accuracy, completeness, relevance, consistency and transparency of Linde, Inc.'s information and assertions. Carbon Verification Service assessed conformance of Linde, Inc.'s GHG emission inventory with The Greenhouse Gas Protocol.

The verification protocol employed for verification of Linde, Inc.'s 2021 GHG emissions was **ISO 14064-3 (2006): Specification with guidance for the validation and verification of greenhouse gas assertions**, and is consistent with the requirements for ISAE 3000. Consensus protocols for the verification of the KPI metrics, other than GHG emissions, do not currently exist. Carbon Verification Service utilized the same verification principles prescribed by ISAE 3000 to guide the verification of this data.

Carbon Verification Service, LLC reviewed selected quantitative KPIs. The verification was based on desk audits of data from 40 sites that were, as in past years, selected so as to be representative of Linde, Inc.'s global geographies and businesses. In addition, two virtual site visits were conducted at a Hydrogen plant in Leuna, Germany and an air separation unit in Bremen, Germany. (The site visits were by necessity virtual in nature due to coronavirus pandemic safety precautions). We did not review all information and supporting documentation associated with the KPIs for all of Linde, Inc.'s global locations and facilities.

Carbon Verification Service, LLC also re-verified Linde, Inc.'s 2018, 2019 and 2020 Scope 2 GHG emissions.

Linde, Inc. management is responsible for the reported KPIs and for the process of assembling the data upon which the reported KPI values are based.

Based upon the verification work performed from March through June 2022, there is no evidence that Linde, Inc.'s KPI data assertions, which appear in the table below, are not materially correct and are not a fair representation of data and information and have not been prepared in accordance with accepted standards and practice.

For Carbon Verification Service, LLC

A handwritten signature in black ink that reads "James J. Groome".

James J. Groome  
President



**LINDE, INC. 'S ASSERTIONS**

Linde, Inc. reported the following eKPI values:

Metric	Restated Values 2018	Restated Values 2019	Restated Values 2020	2021 Value ROUNDED	Units of Measure
GHG Emissions Scope 1				16,321,000	Metric Tons CO2e
GHG Emissions Scope 2 (market-based)	23,517,835.5	23,447,639.8	22,298,976.9	23,573,000	Metric Tons CO2e
Proportion of reported Scope 1 and 2 emissions verified				100	%
Year-over-Year Change - Scope 2 Emissions (market-based, versus previous year)				5.7	%
GHG Emissions Scope 3 - Contractor Driving				606,000	Metric Tons CO2e
Total Electricity Consumption				42,779,000	MWh
Active Renewable Electricity Consumption*	2,506,874	2,431,518	2,493,411	2,780,000	MWh
Passive Renewable Electricity Consumption*	7,868,210	8,160,665	8,533,623	9,125,000	MWh
Other Low Carbon Electricity Consumption (nuclear)*	3,617,499	3,687,152	4,263,593	5,051,000	MWh
Fossil fuel-based Electricity Consumption*	27,556,625	27,599,543	26,331,172	25,823,000	MWh
Steam Consumption				9,152,000	MWh
Non-renewable Fuel Consumption				21,012,000	MWh
Non-renewable Energy Consumption				70,163,000	MWh
NOx Emissions				12,236	Metric Tons
SOx Emissions				714	Metric Tons
VOC Emissions	1,185.44	1,157.92	1,141.23	948	Metric tons
Total Non-hazardous Waste Generated			59,627.8	47,800	Metric tons
Non-hazardous Waste Used/ Recycled/Sold			34,929	31,800	Metric tons
Non-hazardous Waste Disposed			24,698	15,900	Metric tons
Total Hazardous Waste Generated				21,500	Metric tons
Hazardous waste recycled/reused not including that which is marketable / sold				4,000	Metric tons
Hazardous waste disposed				17,500	Metric tons
Total (Solid + Hazardous) Waste Not Landfilled from Zero Waste Program				260,000,000	Pounds
Municipal fresh water withdrawal				61,700,000	Cubic meters
Fresh surface water withdrawal				386,300,000	Cubic meters
Fresh ground water withdrawal				9,150,000	Cubic meters
Fresh once-through cooling water returned to surface water sources				358,000,000	Cubic meters
Total net fresh water consumption				99,500,000	Cubic meters
Chemical Oxygen Demand				1,700	Metric Tons
Fatalities, Employees				2	
Fatalities, Contractors				2	
Employee Lost Time Injury Frequency Rate				0.25	Lost time injuries per 200,000 hours worked
Employee Lost Time Injury Frequency Rate				1.25	Lost time injuries per 1,000,000 hours worked
Occupational Illness Frequency Rate				0.003	Occupational Illness Cases per 200,000 hours worked
Occupational Illness Frequency Rate				0.013	Occupational Illness Cases per 1,000,000 hours worked
Contractor Lost Time Injury Frequency Rate				0.16	Lost time injuries per 200,000 hours worked



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Metric	Restated Values 2018	Restated Values 2019	Restated Values 2020	2021 Value ROUNDED	Units of Measure
Contractor Lost Time Injury Frequency Rate				0.78	Lost time injuries per 1,000,000 hours worked
Tier 1 Process Safety Events				0.04	Number of Events per 200,000 hours worked
Tier 1 Process Safety Events				0.2	Number of Events per 1,000,000 hours worked
Community Engagement: cash raised or donated by employees and facilities.				More than \$2.4 million	USD
Community Engagement: cash raised or donated by employees and facilities, and including in kind donations.				More than \$2.8 million	USD
Construction Contractor Lost Time Injury Frequency Rate				0.05	Lost time injuries per 200,000 hours worked
Construction Contractor Lost Time Injury Frequency Rate				0.23	Lost time injuries per 1,000,000 hours worked

\*These eKPI metrics were not fully verified; they are calculated from the verified total electricity consumption value.