



1178 Broadway, 3rd Floor
New York, NY 10001
646-499-0083

www.CarbonVerificationService.com

July 5, 2023
(Amended July 17, 2023)

To the Management of Linde, Inc.:

Carbon Verification Service, LLC was engaged by Linde, Inc. to provide assurance of its global 2022 Key Performance Indicators (KPI) and other social metrics. 2022 was the thirteenth 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 reasonable assurance of certain reported KPIs and limited assurance of other 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 level of assurance provided for each KPI is specified in the table, below.

The verification protocol employed for verification of Linde, Inc.'s 2022 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 46 sites that were, as in past years, selected so as to be representative of Linde, Inc.'s global geographies and businesses. In-person site visits were conducted at the Whiting, Indiana Hydrogen plant and the Cantarell, Mexico Air Separation Plant. In addition, one virtual site visit was conducted at the Air Separation Plant in Yantai, China. We did not review all information and supporting documentation associated with the KPIs for all of Linde, Inc.'s global locations and facilities.

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 May 2023, 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
Lead Verifier

A handwritten signature in blue ink that reads "Sunil Pandey".

Sunil Pandey
Technical Reviewer



LINDE, INC. 'S ASSERTIONS

Linde, Inc. reported the following eKPI values:

Metric	2022 Value	Units of Measure	Level of Assurance
GHG Emissions Scope 1	16,813,000	Metric Tons CO ₂ e	Reasonable
GHG Emissions Scope 2 (market-based)	21,981,000	Metric Tons CO ₂ e	Reasonable
Proportion of reported Scope 1 and 2 emissions verified	100	%	Limited
Scope 2 Emissions (market-based) Year-over-Year Change	-6.8	%	Limited
GHG Emissions Scope 3 - Contractor Driving	573,000	Metric Tons CO ₂ e	Limited
Total Electricity Consumption	41,937,000	MWh	Reasonable
Active Renewable Electricity Consumption*	3,316,000	MWh	Reasonable
Passive Renewable Electricity Consumption*	9,236,000	MWh	Reasonable
Other Low Carbon Electricity Consumption (nuclear)*	5,469,000	MWh	Reasonable
Fossil fuel-based Electricity Consumption*	23,916,000	MWh	Reasonable
Steam Consumption	10,027,000	MWh	Reasonable
Non-renewable Fuel Consumption	19,707,000	MWh	Reasonable
Non-renewable Energy Consumption	68,355,000	MWh	Reasonable
NO _x Emissions	11,521	Metric Tons	Limited
SO _x Emissions	779	Metric Tons	Limited
VOC Emissions	931	Metric tons	Limited
Total Non-hazardous Waste Generated	55,000	Metric tons	Limited
Non-hazardous Waste Used/ Recycled/Sold	33,900	Metric tons	Limited
Non-hazardous Waste Disposed	21,200	Metric tons	Limited
Total Hazardous Waste Generated	22,560	Metric tons	Limited
Hazardous waste recycled/reused not including that which is marketable/sold	4,050	Metric tons	Limited
Hazardous waste disposed	18,510	Metric tons	Limited
Hazardous waste recycled/reused-estimated marketable/sold	4,050	Metric tons	Limited
Total (Solid + Hazardous) Waste Not Landfilled from Zero Waste Program	225,000,000	Pounds	Limited
Municipal fresh water withdrawal	58,000,000	Cubic meters	Limited
Fresh surface water withdrawal	385,400,000	Cubic meters	Limited
Fresh ground water withdrawal	10,400,000	Cubic meters	Limited
Fresh once-through cooling water returned to surface water sources	350,000,000	Cubic meters	Limited
Total net fresh water consumption	103,900,000	Cubic meters	Limited
Net fresh water consumption in water-stressed areas	16,400,000	Cubic meters	Limited
Chemical Oxygen Demand Discharged	1,900	Metric Tons	Limited
Fatalities, Employees	0	Number of Fatalities	Limited
Fatalities, Contractors	1	Number of Fatalities	Limited
Employee Lost Time Injury Frequency Rate	0.24	Lost time injuries per 200,000 hours worked	Reasonable
Employee Lost Time Injury Frequency Rate	1.20	Lost time injuries per 1,000,000 hours worked	Reasonable
Occupational Illness Frequency Rate – Employees and Contractors	0.002	Occupational illnesses per 200,000 hours worked	Limited
Occupational Illness Frequency Rate – Employees and Contractors	0.009	Occupational illnesses per 1,000,000 hours worked	Limited
Construction Contractor Lost Time Injury Frequency Rate	0.029	Lost time injuries per 200,000 hours worked	Limited
Construction Contractor Lost Time Injury Frequency Rate	0.146	Lost time injuries per 1,000,000 hours worked	Limited
Tier 1 Process Safety Events	0.026	Number of events per 200,000 hours worked	Limited
Tier 1 Process Safety Events	0.132	Number of events per 1,000,000 hours worked	Limited
Percent Females Employed	28	% of Global Employees	Limited
Community Engagement: cash raised or donated by employees and facilities.	More than 3,000,000	USD	Limited
Community Engagement: cash raised or donated by employees and facilities, and including in kind donations.	More than 3,500,000	USD	Limited

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