

Making our world more productive



Linde SASB Index 2019-2020

Linde's Alignment with the Sustainability Accounting Standard for the Chemical Industry

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Using the disclosure recommendations outlined in the sustainability accounting standard for the chemical industry, issued by the Sustainability Accounting Standards Board (SASB), this index references Linde’s public disclosures to investors on material, decision-useful sustainability information that are available at www.linde.com. References include the following documents, all of which were issued in 2020 and contain information and data from calendar year 2019: Linde’s 2019 Sustainable Development Report, 2019 Community Engagement Brochure, 2019 10-K, and 2020 CDP Climate Change and Water Security responses. We also reference the February 2020 announcement of Linde’s new 2028 Sustainable Development targets.

This index was issued in September 2020. An updated index will be issued annually.

TOPIC	ACCOUNTING METRIC	CODE	LINDE'S RESPONSE
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	<ul style="list-style-type: none"> ➤ See Linde’s 2020 CDP Climate Change Response: C6 Emissions Data and C11.1b ➤ See the Linde Sustainable Development Report 2019: GRI 300 Series Environmental Topics 305-1, 305-4 and 305-5, pgs. 59-60, 63-64
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RT-CH-110a.2	<ul style="list-style-type: none"> ➤ See the Linde Sustainable Development Report 2019: Climate Change – Challenge & Opportunity, pgs. 16-20; Performance Towards Targets, pgs. 22-23 ➤ In March 2020, Linde committed to work towards setting a science-based GHG emissions reduction target consistent with our sector and with the Science Based Target initiative. ➤ Linde announced new climate change targets in February 2020. These targets have a baseline of 2018 and run through 2028. See in particular the targets to invest at least \$1 billion in decarbonization projects, spend one third of R&D budget towards decarbonization initiatives, and lower GHG intensity by 35% (million tons of CO₂e divided by adjusted EBITDA)

TOPIC	ACCOUNTING METRIC	CODE	LINDE'S RESPONSE
Air Quality	Air emissions of the following pollutants: (1) NOX (excluding N ₂ O) (2) SOX (3) Volatile organic compounds (VOCs) (4) Hazardous air pollutants (HAPs)	RT-CH-120a.1	<ul style="list-style-type: none"> ➤ For NOX, SOX and VOC emissions, see the Linde Sustainable Development Report 2019: GRI 300 Series Environmental Topics 305-7, pg. 65 ➤ Linde does not report HAPs as these emissions are not considered material.
Energy Management	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable (4) Total self-generated energy <i>Note to RT-CH-130a.1</i> – The entity shall discuss its efforts to reduce energy consumption and/or improve energy efficiency throughout the production processes.	RT-CH-130a.1	<ul style="list-style-type: none"> ➤ See Linde's 2020 CDP Climate Change Response: C4.3b, C8. Energy ➤ See the Linde Sustainable Development Report 2019: Optimize operational energy use and GHG emissions, pg. 23; GRI 300 Series Environmental Topics 302-1, 302-2, 302-3, 302-4, pgs. 56-58
Water Management	(1) Total water withdrawn (2) Total water consumed Percentage of each in regions with High or Extremely High Baseline Water Stress	RT-CH-140a.1	<ul style="list-style-type: none"> ➤ See the Linde Sustainable Development Report 2019: GRI 300 Series Environmental Topics 303-1, 303-3, 306-1, pgs. 58-59, 66 ➤ See Linde's 2020 CDP Water Security Response: W1.2b, 1.2d
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	RT-CH-140a.2	<ul style="list-style-type: none"> ➤ See Linde's 2020 CDP Water Security Response: W2.2
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	<ul style="list-style-type: none"> ➤ See Linde's 2020 CDP Water Security Response: W3.3, 3.3a-d, 4.1
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled <i>Note to RT-CH-150a.1</i> – The entity shall disclose the legal or regulatory framework(s) used to define hazardous waste and recycled hazardous waste, and the amounts of waste defined in accordance with each applicable framework.	RT-CH-150a.1	<ul style="list-style-type: none"> ➤ See the Linde Sustainable Development Report 2019: GRI 300 Series Environmental Topics 306-2, pg. 66 ➤ Linde's hazardous waste quantities are considered immaterial. Linde defines hazardous waste according to the laws and regulations applicable to each location.
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	<ul style="list-style-type: none"> ➤ See the Linde Sustainable Development Report 2019: GRI 400 Series Social Topics 413-1, 413-2, pgs. 80-88 ➤ See Linde's 2019 Community Engagement Brochure: pgs. 4, 5

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Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	RT-CH-320a.1	➤ See the Linde Sustainable Development Report 2019 : Performance Towards Targets, pgs. 24-25 (Safety targets); GRI 400 Series Social Topics 403-2, pgs. 70-72
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	➤ See the Linde Sustainable Development Report 2019 : GRI Social Management Approach, pgs. 45-46; 400 Series Social Topics 403-2, pgs. 70-72
Product Design for Use-Phase Efficiency	Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	➤ See the Linde Sustainable Development Report 2019 : About Linde/Business Model, pgs. 8-11; Performance Towards Targets, pg. 22 (Contribute >50% revenue from our sustainability portfolio)
Safety & Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances (2) Percentage of such products that have undergone a hazard assessment	RT-CH-410b.1	➤ 100% of Linde's products undergo a hazard assessment and a Safety Data Sheet (SDS) is established
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	RT-CH-410b.2	➤ For performance against targets to lower product toxicity, see the Linde Sustainable Development Report 2019 : Performance Towards Targets, pg. 25 (Zero global sales of coating slurries that contain Hexavalent Chrome by 2029)
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1	➤ Not applicable. Linde is an industrial gases company and does not make or sell products that contain GMOs.
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	<ul style="list-style-type: none"> ➤ For information on Linde's engagement with policy makers on climate change, see Linde's 2020 CDP Climate Change Response: C12.3a, 12.3f ➤ For information on Linde's engagement with government agencies, see the Linde Sustainable Development Report 2019: Engaging Stakeholders, pg. 33; 400 Series Social Topics 415-1, pg. 93

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Operational Safety, Emergency Preparedness & Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR) <i>Note to RT-CH-540a.1</i> – The entity shall describe incidents with a severity rating of 1 or 2, including their root cause, outcomes, and corrective actions implemented in response.	RT-CH-540a.1	<ul style="list-style-type: none"> ➤ For Tier 1 Process Safety Incident Rates, see the Linde Sustainable Development Report 2019: Assurance Letter, pg. 98 ➤ Linde does not report PSIC or PSISR publicly. All process safety incidents are investigated, and corrective measures implemented.
	Number of transport incidents <i>Note to RT-CH-540a.2</i> – The entity shall describe significant transport incidents, including their root causes, outcomes, and corrective actions implemented in response.	RT-CH-540a.2	<ul style="list-style-type: none"> ➤ For performance against the vehicle safety target (Annually achieve a Commercial Vehicle Incident Rate (CVIR) of <2.5/million kilometers), plus scope and actions we take to maintain high performance, see the Linde Sustainable Development Report 2019: Performance Towards Targets, pg. 25 (safety targets). See also 400 Series Social Topics 403-2, pgs. 70-72, for additional transport safety data and reporting.

ACTIVITY METRIC		CODE	LINDE'S RESPONSE
Production by reportable segment	Note to RT-CH-000.A – Production should be disclosed for each of the entity's reportable segments, where products and service segments are determined according to FASB ASC 280-10 and production is reported as weight for solid products and volume for liquid and gas products.	RT-CH-000.A	<ul style="list-style-type: none"> ➤ Linde considers this information business confidential.

