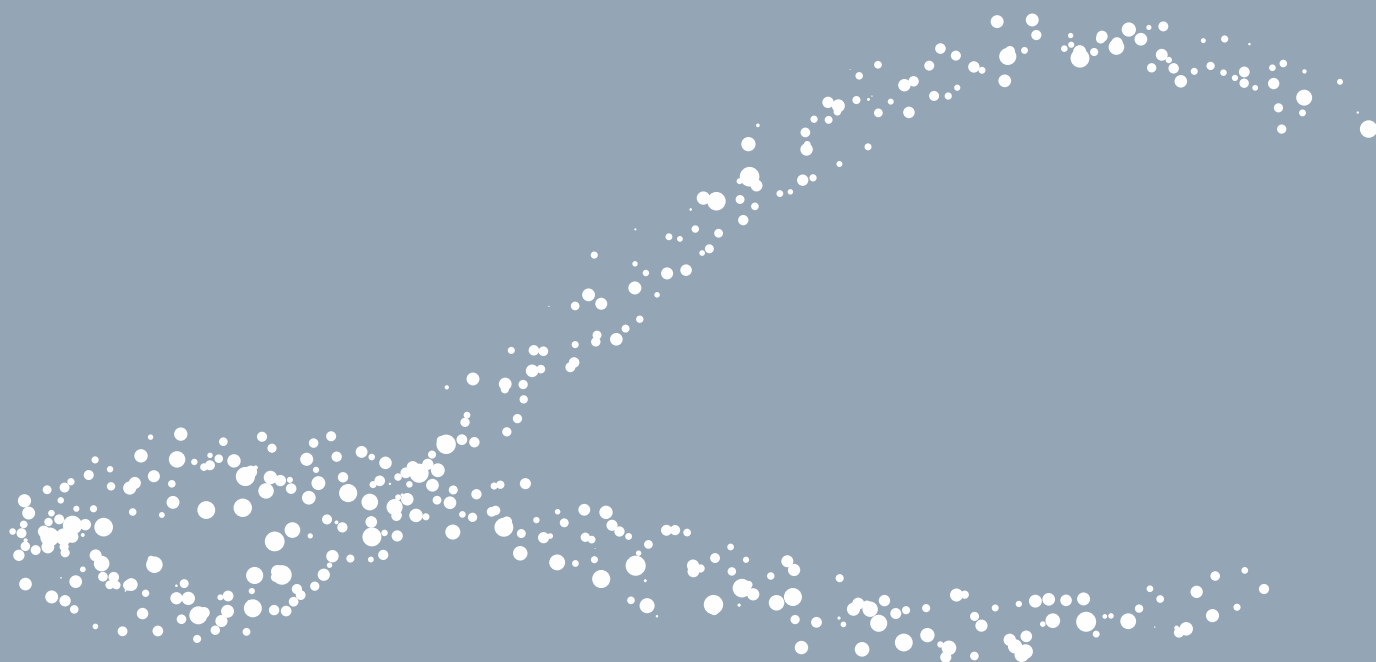


Making our world more productive



# One Linde

Combined Non-Financial Report

Extract from Linde plc 2018 Directors' Report and Financial Statements

## FORWARD-LOOKING STATEMENTS

This document contains “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. These forward-looking statements are identified by terms and phrases such as: anticipate, believe, intend, estimate, expect, continue, should, could, may, plan, project, predict, will, potential, forecast, and similar expressions. They are based on management’s reasonable expectations and assumptions as of the date the statements are made but involve risks and uncertainties. These risks and uncertainties include, without limitation: the ability to successfully integrate the Praxair and Linde AG businesses; regulatory or other limitations and requirements imposed as a result of the business combination of Praxair and Linde AG that could reduce anticipated benefits of the transaction; the risk that Linde plc may be unable to achieve expected synergies or that it may take longer or be more costly than expected to achieve those synergies; the performance of stock markets generally; developments in worldwide and national economies and other international events and circumstances, including trade conflicts and tariffs; changes in foreign currencies and in interest rates; the cost and availability of electric power, natural gas and other raw materials; the ability to achieve price increases to offset cost increases; catastrophic events including natural disasters, epidemics and acts of war and terrorism; the ability to attract, hire, and retain qualified personnel; the impact of changes in financial accounting standards; the impact of changes in pension plan liabilities; the impact of tax, environmental, healthcare and other legislation and government regulation in jurisdictions in which the company operates, including the impact of the U.S. Tax Cuts and Jobs Act of 2017; the cost and outcomes of investigations, litigation and regulatory proceedings; the impact of potential unusual or non-recurring items; continued timely development and market acceptance of new products and applications; the impact of competitive products and pricing; future financial and operating performance of major customers and industries served; the impact of information technology system failures, network disruptions and breaches in data security; and the effectiveness and speed of integrating new acquisitions into the business. These risks and uncertainties may cause actual future results or circumstances to differ materially from GAAP, IFRS or adjusted projections, estimates or other forward-looking statements.

Linde plc assumes no obligation to update or provide revisions to any forward-looking statement in response to changing circumstances. The above listed risks and uncertainties are further described in the Principal Risks and Uncertainties section of this report, which should be reviewed carefully. Please consider Linde plc’s forward-looking statements in light of those risks.

## **COMBINED NON-FINANCIAL REPORT**

Linde plc ("Linde" or the "company") publishes non-financial indicators and qualitative information in this combined non-financial report in accordance with the Irish implementation of the European Directives 2014/95/EU and 2013/34/EU as set out in the European Union (Disclosure of Non-Financial and Diversity Information by certain large undertakings and groups) Regulations 2017, as amended (the "Irish Regulations").

This combined non-financial report forms part of the 2018 Directors' Report. It includes reportable information on Board of Directors (the "Board") diversity and on company social and employee matters; environmental matters; combating bribery and corruption and respect for human rights. Reportable information includes governance, policies, due diligence in implementing these policies and the outcomes of these actions, risk identification and management, and key performance indicators ("KPIs").

Linde plc was created to effect the merger of two companies, Praxair, Inc. ("Praxair") and Linde Aktiengesellschaft ("Linde AG"), which was consummated on 31 October 2018. Divestitures were required on both sides. After the merger both companies operated under a Hold Separate Order until 1 March 2019 with rules restricting information exchange or collaboration. In this context, Board and management decisions have not yet been made on a combined sustainable development strategy or related KPIs and targets. Those management decisions are expected during 2019. Where possible and relevant, these will be provided in Linde's voluntary sustainability report which will be published in July 2019. Nevertheless, Linde's corporate governance structure, core values, key policies and non-financial compensation incentives are in place and are the focus of this report.

2018 data provided in this report follow the scope of Linde's 2018 financial reporting. Where full year 2018 numbers are provided, Linde reports a full calendar year for legacy Praxair as a successor in interest and two months for legacy Linde AG. Data provided for 2017 reflects results for Praxair.

### ***Business model and strategy***

The business model of Linde is described in the "Principal Activities" section of the Directors' Report.

### ***Risk management***

Main risks are reported in sections relating to environmental matters; social and employee matters; human rights; and bribery and corruption; as well as action towards their mitigation. In addition, the section "Principal Risks and Uncertainties" describes further risks related to the above matters which could have an adverse financial impact on Linde as well as connected non-financial risks.

Issues relating to non-financial matters are included in the company-wide enterprise risk management system. The company assesses potential risks on a regular basis and defines and implements mitigation actions. This process also incorporates relevant conclusions from its regular dialog with stakeholders, including customers, investors and suppliers.

### ***Governance of non-financial matters***

Linde has established five core values: safety, inclusion, accountability, integrity and community. These are the basis of what the company stands for and how it behaves. A code of ethics has been adopted that provides clear instructions on expected behavior and for reporting of concerns about potential non-conformance. This code has been approved by the Linde Board of Directors and is named the "Code of Business Integrity". This document is made widely available to employees and third parties and is posted on the company's public website.

It is the view of Linde's Board that non-financial issues are a component of the company's values, culture and performance expectations, and are a basis on which employees drive financial results. The Board has confirmed the importance of setting non-financial objectives as part of variable compensation to reinforce leadership's focus on maintaining a culture that supports both short- and long-term sustainable results. It has established non-financial goals with respect to elements such as safety, environmental responsibility, global compliance, productivity and talent management. These measures are described in Linde's April 2019 Proxy Statement. Annual payout of executive variable compensation will depend on performance in several strategic non-financial areas, including compliance.

Linde's Board monitors the implementation of its Code of Business Integrity which includes commitments to adhere to high standards for diversity and inclusion; safety, health, care for the environment and quality; human rights, corporate citizenship and the prevention of bribery and corruption. The Audit Committee oversees the company's compliance with legal and regulatory requirements. The Compensation Committee oversees diversity and inclusion policies, objectives and programs to achieve those

objectives. The Nomination & Governance Committee has responsibility to periodically review the company's guidelines and policies governing its response to important broad public policy issues in the areas of corporate social responsibility and corporate citizenship. Linde leadership develops policies and processes to reinforce these non-financial elements.

For purposes of external reporting, Linde consolidates and reports non-financial issues from its sustainable development function, which is also the central point of contact for stakeholders interested in sustainability-related matters. Sustainability is managed by the global head of Sustainable Development, reporting to the Executive Vice President for Global Functions.

### ***Board diversity***

The Board acknowledges the importance of ensuring that it has the mix of perspectives, skills, experience, qualities and competencies that is appropriate to the company's strategies, and its business, market, geographic, and regulatory environments. The Board also recognizes that its effectiveness is dependent on having directors who have the time to focus on the company's issues and who contribute to an open Board culture that encourages frank discussion and the free exchange of information.

In considering its corporate governance structure, Linde reviewed the standards of recognized governance organizations and of peer firms. Among the elements deemed relevant was Board diversity. Consistent with the Board's Corporate Governance Guidelines, the Nominating and Governance Committee seeks to build and maintain a Board that contains a range of experiences, competencies, and perspectives that is well-suited for advice and counsel to, and oversight of, the company's business and operations. In doing so, the Committee takes into account a variety of factors, including the mix of experiences, competencies, and perspectives (including gender, ethnic and cultural diversity) currently represented on the Board.

The Nomination & Governance Committee assists the Board in its oversight of the selection, qualifications, compensation and performance of Linde's directors and is responsible for evaluating the mix of Board member skills required in connection with filling any vacancy on the Board. It maintains a process to establish and periodically reevaluate criteria for Board membership and selection of new directors including independence standards; and determines as necessary the portfolio of skills, experience, perspective and background required for the effective functioning of the Board considering the company's strategy and its regulatory, geographic and market environments.

On 31 December 2018, the Board of Directors of Linde was 75 percent male and 25 percent female, representing a balanced mix of skills, professional and educational backgrounds, including among others mechanical/industrial engineering, economics, law, natural sciences and business administration. See the table at the end of this section: "Indicators Relating to Board Diversity and Employee-Related Matters". Each of the directors has experience as a senior executive of a public company or comparable business organization. Each is serving or has served as a director of one or more public companies and on a variety of board committees. Each has executive management and director oversight experience in most, if not all of the following areas considered critical to the conduct of the company's business. These include: strategy development and implementation; risk assessment and management; financial accounting and reporting; internal controls; corporate finance; capital project evaluation; the evaluation, compensation, motivation and retention of senior executive talent; public policies as they affect global industrial corporations; compliance; corporate governance; productivity management; safety management; project management; sustainable development; and, in most cases, global operations. Many of the directors also bring particular insights into specific end markets and foreign markets that are important to the company. These nominees collectively provide a range of perspectives, experiences and competencies well suited to providing advice and counsel to management and to overseeing the company's business and operations.

### ***Social and Employee-related matters***

#### ***Occupational Health and Safety***

There is inherent operational risk in the management of Linde's production facilities and delivery systems, including storage, vehicle transportation and pipelines. Material operating failures at production, storage facilities or pipelines, including fire, toxic release and explosions, or the occurrence of vehicle transportation accidents could result in loss of life or present safety risks to employees, business partners, communities and the environment.

Safety is a core value for Linde and is always a first priority. Linde continuously works to improve its safety culture and performance worldwide. Linde's worldwide Health, Safety & Environment ("HSE") policy reinforces its ambition of zero incidents causing harm to people, communities or the environment. It asserts that all incidents and injuries are preventable and that each Linde employee is responsible for their own safety and that of others around them. The policy is widely communicated to employees and third parties and is made available on Linde's public website. Linde is also a signatory of the global chemical industry Responsible

Care Global Charter®. Global operations adhere to the guidelines of the Responsible Care® program and to Linde's global safety management system, which is based on best industry standards and practice.

Linde's full Board of Directors has responsibility to review safety and environmental risk at each Board meeting. The Board has established a strategic business objective to maintain best-in-class performance in safety. Annual payout of executive variable compensation will depend on performance in several strategic non-financial areas, including safety. Safety and health issues are managed by the global head of the Safety, Health, Environment & Quality ("SHEQ") function reporting to the Executive Vice President for Global Functions.

Linde's safety culture is embedded into all operational processes and in transport and distribution. Linde's strong worldwide safety and health management system ensures that measures are in place to enable process, personnel, product and distribution safety. These measures are communicated to all employees and relevant business partners and contractors, who are regularly trained in the safe handling of Linde's products and are expected to adhere to the same high standards. Safety performance is monitored continuously in all businesses and reported monthly and on a major event basis to leadership.

Linde is in the process of aligning the respective programs of the Linde and Praxair legacy companies into comprehensive safety, security and environmental standards and procedures for work processes as well as product handling, to enable employees around the world to execute their jobs safely and prevent safety incidents relating to operational processes or products.

Due to the hold separate period management decisions have not yet been made on joint KPIs. These will be reported in Linde's voluntary sustainability report in July 2019.

### *Employees*

On 31 December 2018, Linde had 80,946 employees in diverse occupations working in more than 100 countries (Praxair 2017: 26,461 employees). Personnel expenses in 2018 totaled \$2,793 million (2017: \$2,059 million), of which \$1,872 million (2017: \$1,353 million) related to salaries (including social security contributions) and \$153 million (2017: \$93 million) to pensions.

The company sources talent from an ever-changing and competitive environment. The ability to source and retain qualified and committed employees is a prerequisite for the company's success, and represents a general risk for Linde, including in the context of the business combination.

Inclusion is a Linde core value. The company embraces diversity and inclusion in order to attract, develop and retain the best talent and build high-performing teams. By hearing all voices and benefiting from diverse opinions, thoughts and perspectives, the company can achieve its full promise and potential. Its Code of Business Integrity states that employees must not be discriminated against on the basis of their race, color, religion, gender, gender identity, national origin, age, disability, veteran status, pregnancy, sexual orientation or other protected characteristic.

The Board has established a strategic business objective to maintain world-class standards in talent management. Executive variable compensation will be assessed annually based on performance in several strategic non-financial areas, including talent management. The Compensation Committee assists the Board in its oversight of Linde's compensation and incentive policies and programs, and management development and succession, particularly in regard to reviewing executive compensation for Linde's executive officers. The Committee also periodically reviews the company's diversity policies and objectives, and programs to achieve those objectives. The global head of Human Resources reports to the Chief Executive Officer ("CEO"). A global leader of Diversity and Inclusion reports to the head of Human Resources.

Linde has aligned diversity and inclusion with its business strategies and implemented diversity action planning into business process and performance management. Diversity and inclusion are line management responsibilities and Linde seeks competitive advantage through proactive management of its talent pipeline, procurement and recruiting processes. Linde provides equal employment opportunity, and recruits, hires, promotes and compensates people based solely on their merit and ability.

Employees receive a competitive salary and variable remuneration components based on merit and depending on their position. Linde has collective bargaining agreements with unions at numerous locations throughout the world. Additional benefits are offered such as occupational pensions and contributions towards health insurance or medical screening, reflecting regional conditions and local competition. Managers' compensation is based on performance. Senior managers participate directly in the company's growth in value through the Long Term Incentive Plan of Linde plc. Work-life balance is promoted by providing a range of opportunities that are based on the overall local conditions. Linde also invests in professional development of its employees through formal and on-the-job training.

On 31 December 2018, the total workforce was 28 percent women and 72 percent men. The table at the end of this section provides 2017 data for Praxair as a predecessor in interest and 2018 data for Linde plc.

Due to the hold separate period management decisions on additional employee-related KPIs have not yet been made. These will be reported in Linde's voluntary sustainability report in July 2019.

<b>Indicators Relating to Board Diversity and Employee-Related Matters</b>	<b>Units</b>	<b>2018</b>	<b>2017*</b>
Employees of Linde	FTE	80,571	26,461
<b>Proportion of Females</b>			
Board of Directors	%	25	11
Leadership	%	14	17
First management tier below Leadership	%	15	n/a
Total employees	%	28	19

*\* All 2017 numbers are provided for legacy Praxair, Inc. only. The proportion of females at first management tier below leadership of Linde plc in 2018 is not considered comparable to the Praxair value in 2017 because of significantly different organizational structures, therefore the 2017 value is shown as "not applicable".*

### *Community engagement*

Community is a core value. Linde is committed to improving the communities where employees live and work. Its charitable contributions, along with employee voluntarism, support initiatives that make important and sustainable contributions to the world. This includes educational investments and research projects related to core business areas and supporting charitable projects in communities and neighborhoods. Charitable contributions are mainly made through the Global Giving Program.

Employee community engagement in all businesses and functions is promoted from the sustainable development department. In 2018, Linde employee volunteers carried out more than 100 community engagement projects benefiting around 100,000 children and students in our communities around the world.

### *Environmental matters*

Linde's business is resource transformation through resource productivity. Principal operations relate to the production and distribution of atmospheric, process and other industrial gases. Linde's operations are energy intensive. Energy use is mostly electricity for air separation, and natural gas for energy and as a feedstock for making hydrogen. Where Linde's energy is sourced from fossil fuels, these cause direct Scope 1 Greenhouse Gas ("GHG") emissions (principally from steam methane reforming in hydrogen production and from vehicle fuel use in distribution) and indirect Scope 2 GHG emissions (principally from air separation). See "Climate Change" below. Other environmental impacts from waste generation or air emissions are minimal and do not present significant business or social risks. Most water is used for cooling processes and is returned to its source with little change in water quality.

Linde's core value of Community includes a commitment to minimize Linde's environmental impact. Linde's Code of Business Integrity emphasizes that care for the environment is a pre-requisite for business success. In addition to its focus on safety, Linde's worldwide HSE Policy includes a focus on environmental responsibility. Employees are responsible to comply with laws and to strive to ensure that no harm comes from their actions to the environment in which they operate. The policy reiterates that environmental responsibility is a core value at Linde and integral in all activities. Linde's participation in Responsible Care® provides additional policy direction on environmental stewardship.

Linde's full Board of Directors has responsibility to review safety and environmental risk at each Board meeting. The Board has established a strategic business objective to maintain best-in-class performance in environmental responsibility. Annual payout of executive variable compensation will partly depend on performance in this area. Environmental issues are managed by the head of global SHEQ, reporting to the Executive Vice President of Linde's Global Functions.

In addition to its global HSE policy, Linde is in the process of aligning the programs of the Linde and Praxair legacy companies into unified and comprehensive environmental standards and work procedures. Linde's strong worldwide environmental management system ensures that measures are in place to enable pollution prevention and control, the responsible management of direct and indirect atmospheric emissions and waste, the protection of natural resources and biodiversity and the management of environmental impacts from transportation or from the use and disposal of products and services. Linde assesses water availability based on local

sources and the latest Water Risk Atlas of the World Resource Institute and focuses management effort in areas of high water use that are also considered areas of water stress.

Due to the hold separate period management decisions on joint KPIs for the new Linde have not yet been made. These will be reported in Linde's voluntary sustainability report in July 2019.

In 2018, Linde received no substantial environmental claims for environmental violations. Environmental protection costs were not significant, amounting to approximately \$29 million of environmental expenses and \$11 million of environmental investments. Linde anticipates that future annual environmental protection expenditures will be proportionally similar to 2018, subject to any significant changes in existing laws and regulations. Based on historical results and current estimates, management does not believe that environmental expenditures will have a material adverse effect on the consolidated financial position, the consolidated results of operations or cash flows in any given year. However, worldwide costs relating to environmental protection may continue to grow due to increasingly stringent laws and regulations, and Linde's ongoing commitment to rigorous internal standards. In addition, Linde may face physical risks from climate change and extreme weather.

### *Risks and Opportunities from Climate Change*

Linde operates in jurisdictions that have, or are developing, laws and/or regulations to reduce or mitigate the perceived adverse effects of greenhouse gas emissions and faces a highly uncertain regulatory environment in this area. For example, the U.S. Environmental Protection Agency ("EPA") has promulgated rules requiring reporting of GHG emissions, and Linde and many of its suppliers and customers are subject to these rules. EPA has also promulgated regulations to restrict GHG emissions, including final rules regulating GHG emissions from light-duty vehicles and certain large manufacturing facilities, many of which are Linde suppliers or customers. In addition to these developments in the United States, GHGs are regulated in the European Union under the Emissions Trading System, which has wide implications for the company's customers and may impact certain operations of Linde in Europe. There are also requirements for mandatory reporting in Canada, which apply to certain Linde operations and will be used in developing cap-and-trade regulations on GHG emissions. These regulations are expected to impact certain Linde facilities in Canada. Climate change and energy efficiency laws and policies are also being widely introduced in jurisdictions throughout South America, Mexico and parts of Asia. China has announced plans to launch a national carbon emissions trading system, though it does not appear the regulations will have a direct impact on GHG emissions from Linde facilities. Among other impacts, such regulations are expected to raise the costs of energy, which is a significant cost for Linde. Nevertheless, Linde's long-term customer contracts routinely provide rights to recover increased electricity, natural gas, and other costs that are incurred by the company as a result of Climate Change regulation.

Linde anticipates continued growth in its hydrogen business, as hydrogen is essential to refineries that use it to remove sulfur from transportation fuels in order to meet ambient air quality standards in the United States and fuel standards in other regions. Hydrogen production plants and a large number of other manufacturing and electricity-generating plants are regulated in California and the European Union as a source of carbon dioxide emissions, and these plants are subject to cap-and-trade regulations in those jurisdictions. Linde believes it will be able to mitigate the costs of these regulations through the terms of its product supply contracts. However, legislation that limits GHG emissions may impact growth by increasing capital, compliance, operating and maintenance costs and/or decreasing demand.

To manage business risks from current and potential GHG emission regulation as well as physical consequences of climate change, Linde actively monitors current developments, evaluates the direct and indirect business risks, and takes appropriate actions. Among others, actions include: increasing relevant resources and training; maintaining contingency plans; obtaining advice and counsel from expert vendors, insurance providers and industry experts; incorporating GHG provisions in commercial agreements; and conducting regular reviews of the business risks with management. Although there are considerable uncertainties, Linde believes that the business risk from potential regulations can be effectively managed through its commercial contracts. Additionally, Linde does not anticipate any material effects regarding its plant operations or business arising from potential physical risks of climate change.

Linde continuously seeks opportunities to optimize its own energy use and GHG footprint through rigorous energy efficiency, investment in renewable energy, and the purchase of hydrogen as a chemical byproduct where feasible. Linde maintains related performance improvement targets and reports progress against these targets regularly to business management and annually to Linde's Board of Directors.

At the same time, Linde may benefit from business opportunities arising from governmental regulation of GHG and other emissions; uncertain costs of energy and certain natural resources; the development of renewable energy alternatives; and new technologies that help extract natural gas, improve air quality, increase energy efficiency and mitigate the impacts of climate change. Linde continues to develop new applications that can lower emissions, including GHG emissions, in Linde's processes and help

customers lower energy consumption and increase product throughput. Stricter regulation of water quality in emerging economies such as China provide a growing market for a number of gases, e.g., oxygen for wastewater treatment. Increased concern about drought in areas such as California may create a market for carbon dioxide for desalination. Renewable fuel standards in the European Union and U.S. create a market for second-generation biofuels which use industrial gases such as oxygen, carbon dioxide, and hydrogen.

#### *Products that offer environmental and social advantages*

Linde innovation provides a competitive advantage to its customers by continuously developing new products and applications, which allow them to improve their productivity, energy efficiency and environmental performance. Linde's products help the company's customers to develop more sustainable processes in many ways - for example by boosting energy efficiency or reducing emissions. Linde's products also contribute positively to the health and wellbeing of our customers. Homecare patients worldwide benefit from our medical gases, devices, services and therapies especially in respiratory care.

In 2018, Linde spent a total of \$139 million on research and development (2017: \$100 million).

#### ***Ethics and Integrity***

Responsible corporate governance is a key prerequisite for Linde's business success. This means ensuring compliance with the law, rules and regulations and voluntary commitments. Integrity is a company core value. Linde strives continuously to achieve its goals ethically and with the highest integrity. Interaction between management, employees and Linde's business partners is expected to be transparent and respectful, consistent with our Code of Business Integrity.

The Linde Board believes that a strong integrity, ethics and compliance culture is a social obligation to those impacted by the company, necessary for maintaining investor trust and a necessary condition for effective corporate governance. The Board believes further that such culture must be driven by example and emphasis at the top of the organization.

Ethical values and performance are significant factors in the selection of directors, the CEO and members of the leadership team. The Board has established financial incentives for the achievement of compliance results as a key non-financial element in executive variable compensation.

Linde has appointed a Chief Compliance Officer ("CCO") within the department of global Legal and Compliance who reports to the General Counsel, who reports to the CEO. The Audit Committee reviews the company's key compliance risks and compliance program, including that program's design, implementation and effectiveness, with the CCO and the General Counsel.

Linde's Code of Business Integrity affirms its commitment to fairness, transparency and trust as the basis for growth and prosperity for employees, customers, suppliers, markets and our communities. The Board is responsible for monitoring the implementation of the Code of Business Integrity. Its responsibilities include the periodic review of the policy and overseeing management's preventative, reporting, investigation and resolution programs for implementing this policy.

The Code is posted on the company website and is communicated to employees. It provides clear instructions on expected behavior to conform with the Code and for reporting of concerns about potential non-conformance. Subcontractors and other stakeholders are expected to follow this standard.

Linde follows the law and is governed by all local laws wherever it is located. In the event of a conflict between local law and the Code of Business Integrity or company policy, Linde will follow the stricter standard within the framework of the applicable laws.

#### *Combating corruption and bribery*

Linde does not tolerate the use of kickbacks or bribery in any form. Third parties acting on behalf of Linde are prohibited from giving or accepting bribes, directly or indirectly. Linde's Code of Business Integrity prohibits activities that are or may be seen to be corrupt and prohibits any form of bribery. A global compliance program designed to prevent possible policy breaches focuses on information, training sessions and management advice. The global compliance organization helps to identify potential compliance-related risks and to develop measures to mitigate them. Concerns are reported to the Leadership and the Board's Audit Committee.

Linde's commitment to anti-corruption is communicated to employees using different internal channels, including mandatory compliance training using face-to-face and e-learning tools. Employees use the Integrity Hotline to report potential non-compliance issues. Third parties can also use the Integrity Hotline to report potential concerns.



## *Human rights*

Human rights are basic rights inherent to all human beings, regardless of differences such as in race, color, religion, gender, gender identity, national origin, sexual orientation. These include the right to life and freedom, the right to work and education and the right to well-being, among others. Linde has an obligation to comply with the law and be responsible to protect its employees, business operations, the environment, the communities in which it works, its business relationships and its company reputation.

Linde's Code of Business Integrity and corporate HSE Policy, as well as other corporate and country-level policies, make clear the company's commitment and management processes to address relevant areas of potential Human Rights concern. These include:

- Safety and health protection; a safe work environment
- The prevention of discrimination and harassment of employees
- Equal opportunity and equal treatment
- Merit-based decisions on recruitment, hiring, promotion and compensation
- Compliance with regulations including on working hours
- The right to privacy
- Freedom of association and freedom of peaceful assembly, including freedom to choose whether to engage in collective bargaining and employees' participation in works agreements in various countries

In addition, human rights policies from legacy Linde AG and legacy Praxair prohibit any form of child labor or forced labor, including human trafficking. These policies are provided on the legacy company websites and remain current until replaced by a corporate Linde policy.

Specifically, the Linde Code of Business Integrity makes clear Linde's commitment to human rights. Linde recognizes every person's innate humanity and treats everyone with dignity and respect. In supporting the protection and promotion of human rights worldwide, Linde abides by the principles of the International Bill of Human Rights enacted by the United Nations, and does not condone nor engage in discrimination, harassment, violations of privacy, slavery or servitude, restrictions on free assembly or unfair employment practices. Linde commits to adhering to these human rights principles and expect similar standards to be observed by all with whom we conduct business.

Suppliers and other third parties play a critical role in Linde's ability to operate and provide products and services to its customers. Their actions and practices also reflect on Linde. Therefore, the company chooses suppliers carefully based on merit and a due diligence process. Linde expects suppliers to comply with legal requirements and to act in a manner that is consistent with Linde's values and the principles outlined in its Code of Business Integrity.