



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

www.CarbonVerificationService.com

August 11, 2023

Linde, Inc.
10 Riverview Drive
Danbury, CT 06810

To the Management of Linde, Inc.:

This letter and the Assurance Report, including the opinion, are addressed to you and are solely for your benefit in accordance with the terms of the contract dated July 19, 2023 ("the contract"). We consent to the release of this letter by you to DJSI in order to satisfy the terms of DJSI disclosure requirements but without accepting or assuming any responsibility or liability on our part to DJSI or to any other party who may have access to this letter or the Assurance Report. The purpose of this letter is to clarify matters set out in the Assurance Report. It is not an assurance report and is not a substitute for the Assurance Report.

In accordance with the contract and for the avoidance of doubt, we confirm that our Assurance Report dated August 15, 2023 included verification of:

- the total number of Tier 1 suppliers;
- the total number of Tier 1 significant suppliers;
- the total number of non-tier 1 significant suppliers; and
- the percent of total spend on significant Tier 1 suppliers.

The metrics Tier 1 suppliers, significant suppliers, and non-tier 1 are based upon DJSI terms. Linde provided data for suppliers based on the suppliers for its engineering and gases businesses, and indicated direct suppliers are "Tier 1." For the purposes of this disclosure, Linde has designated as "significant" its safety-critical suppliers.

Linde excluded suppliers for its Surface Technologies business and suppliers designated as energy suppliers from the data disclosed and verified. Please see the table below which summarizes the reported data.

The verification standard used was ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information International Framework for Assurance Engagements. Based on Carbon Verification Service's review of the 2022 supplier data and supporting documentation, it was possible to confirm the supplier data as reported by Linde. There does not appear to be systematic under or over-reporting. While there were some discrepancies between reported and verified values, overall, there was not a materially significant difference between the reported and verified values.

With respect to the supplier data assured to a limited level of assurance, based upon the assurance work performed in July and August 2023, nothing came to our attention that prevented Carbon Verification Service, LLC from concluding that Linde's supplier-related assertions are materially correct and are a fair representation of data and information and have not been prepared in accordance with accepted standards and practice.



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The assurance was performed by Mr. James Groome, the Lead Verifier and Mr. Sunil Pandey, the Independent Reviewer. Mr. Groome and Mr. Pandey are accredited by the California Air Resources Board and by the Oregon Department of Environmental Quality as Lead Verifiers to perform greenhouse gas emission report verifications. Mr. Groome is also accredited by the California Air Resources Board to verify GHG emission reports for hydrogen production facilities. The team has the education, experience, and training to execute assurance projects in accordance with ISAE 3000. Carbon Verification Service is accredited by the California Air Resources Board as a greenhouse gas emission report verification body.

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 black ink that reads "Sunil Pandey".

Sunil Pandey
Technical Reviewer

LINDE, INC. 'S ASSERTIONS

Linde, Inc. reported the following supplier-related data:

Supplier-related Assertions	2022 Data	Units of Measure
Total number of Tier 1 suppliers	45,642	Number
Total number of Tier 1 significant suppliers	100	Number
Total number of non-tier 1 significant suppliers	0	Number
Percent of total spend on significant Tier 1 suppliers.	2.9	Percent