



1178 Broadway, 3rd Floor
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www.CarbonVerificationService.com

September 3, 2024

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 January 30, 2024 ("the contract"). We consent to the release of this letter by you to DJSI and CDP in order to satisfy the terms of DJSI and CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to DJSI or CDP 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 September 3, 2024 incorporated the following aspects:

The scope of the assurance covered Linde's calendar year 2023 global Scope 3 GHG emission assertions in Category 1, 3 and 4 as defined by the GHG Protocol. The greenhouse gases covered by the scope of the assurance were the six Kyoto Protocol gases (CO₂, CH₄, N₂O, HFCs, PFCs, and SF₆). There were no identified exclusions.

Please see the attached table which summarizes the emissions data verified, broken down by Scope 3 category.

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 2023 Scope 3 GHG emission data and supporting documentation, it was possible, using the spend data and referenced emission factors to confirm the GHG emissions 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 Scope 3 GHG emissions assured to a limited level of assurance, based upon the assurance work performed in July and August 2024, nothing came to our attention that prevented Carbon Verification Service, LLC from concluding that Linde's Scope 3 GHG emission 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.

The assurance was performed by Mr. James Groome II, the Lead Verifier, James J. Groome III, Verifier and Mr. Sunil Pandey, Independent Reviewer. Mr. Groome II 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 III is accredited by the California Air Resources Board as a Verifier to perform greenhouse gas emission report verifications. Mr. Groome II is also accredited by the



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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 and The Greenhouse Gas Protocol. Carbon Verification Service is accredited by the California Air Resources Board, the Oregon Department of Environmental Quality and Washington Department of Ecology 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 blue ink that reads "Sunil Pandey".

Sunil Pandey
Independent Reviewer

LINDE, INC. 'S ASSERTIONS

Linde, Inc. reported the following Scope 3 GHG emission values:

Scope 3 GHG Category	2023 Value Rounded	Units of Measure
Category 1 - Purchased Goods and Services	3,913,000	Metric Tons CO ₂ e
Category 3 - Fuel and Energy-related Activities	5,924,000	Metric Tons CO ₂ e
Category 4 - Upstream Transportation	658,000	Metric Tons CO ₂ e