



1178 Broadway, 3rd Floor
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www.CarbonVerificationService.com

July 24, 2024

To the Management of Linde, Inc.:

Carbon Verification Service, LLC was engaged by Linde, Inc. to provide assurance of its global 2023 Key Performance Indicators (KPI) and other social metrics. 2023 was the fourteenth consecutive year that Carbon Verification Service was retained by the company to verify its KPIs. (Carbon Verification Service was retained for 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 2023 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 45 sites that were, as in past years, selected to be representative of Linde, Inc.'s global geographies and businesses. In-person site visits were conducted at the LaPorte, Texas Air Separation Plant and the Sweeny, Texas Hydrogen Plant. 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.'s 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 July 2024, 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	2023 Value	Units of Measure	Level of Assurance
GHG Emissions Scope 1	16,582,000	Metric Tons CO ₂ e	Reasonable
GHG Emissions Scope 2 (market-based)	21,562,000	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	-1.9	%	Limited
GHG Emissions Scope 3 - Contractor Driving	539,000	Metric Tons CO ₂ e	Limited
Total Electricity Consumption	41,609,000	MWh	Reasonable
Active Renewable Electricity Consumption*	4,792,000	MWh	Reasonable
Passive Renewable Electricity Consumption*	8,232,000	MWh	Reasonable
Other Low Carbon Electricity Consumption (nuclear)*	4,865,000	MWh	Reasonable
Fossil fuel-based Electricity Consumption*	23,720,000	MWh	Reasonable
Steam Consumption	9,660,000	MWh	Reasonable
Non-renewable Fuel Consumption	20,134,000	MWh	Reasonable
Non-renewable Energy Consumption	66,612,000	MWh	Reasonable
NO _x Emissions	9,080	Metric Tons	Limited
2022 NO _x Emissions - Restatement	9,570	Metric Tons	Limited
SO _x Emissions	795	Metric Tons	Limited
VOC Emissions	985	Metric tons	Limited
Total Non-hazardous Waste Generated	50,300	Metric tons	Limited
Non-hazardous Waste Used/ Recycled/Sold	30,400	Metric tons	Limited
Non-hazardous Waste Disposed	19,900	Metric tons	Limited
Total Hazardous Waste Generated	27,720	Metric tons	Limited
Hazardous waste recycled/reused not including that which is marketable/sold	4,080	Metric tons	Limited
Hazardous waste disposed	23,600	Metric tons	Limited
Hazardous waste recycled/reused-estimated marketable/sold	4,080	Metric tons	Limited
Total (Solid + Hazardous) Waste Not Landfilled from Zero Waste Program	273,981,258	Pounds	Limited
Municipal freshwater withdrawal	55,500,000	Cubic meters	Limited
Fresh surface water withdrawal	389,400,000	Cubic meters	Limited
Fresh ground water withdrawal	6,300,000	Cubic meters	Limited
Fresh once-through cooling water returned to surface water sources	353,300,000	Cubic meters	Limited
Total net freshwater consumption	97,900,000	Cubic meters	Limited



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Metric	2023 Value	Units of Measure	Level of Assurance
Net freshwater consumption in water-stressed areas	16,500,000	Cubic meters	Limited
Chemical Oxygen Demand Discharged	2,180	Metric Tons	Limited
Fatalities, Employees	0	Number of Fatalities	Limited
Fatalities, Contractors	1	Number of Fatalities	Limited
Employee Lost Time Injury Frequency Rate	0.0789	Lost time injuries per 200,000 hours worked	Reasonable
Employee Lost Time Injury Frequency Rate	0.395	Lost time injuries per 1,000,000 hours worked	Reasonable
Occupational Illness Frequency Rate – Employees	0.001	Occupational illnesses per 200,000 hours worked	Limited
Occupational Illness Frequency Rate – Employees	0.0044	Occupational illnesses per 1,000,000 hours worked	Limited
Construction Contractor Lost Time Injury Frequency Rate	0.104	Lost time injuries per 200,000 hours worked	Limited
Construction Contractor Lost Time Injury Frequency Rate	0.521	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	0.13	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 4,500,000	USD	Limited
Community Engagement: cash raised or donated by employees and facilities and including in kind donations.	More than 4,600,000	USD	Limited

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