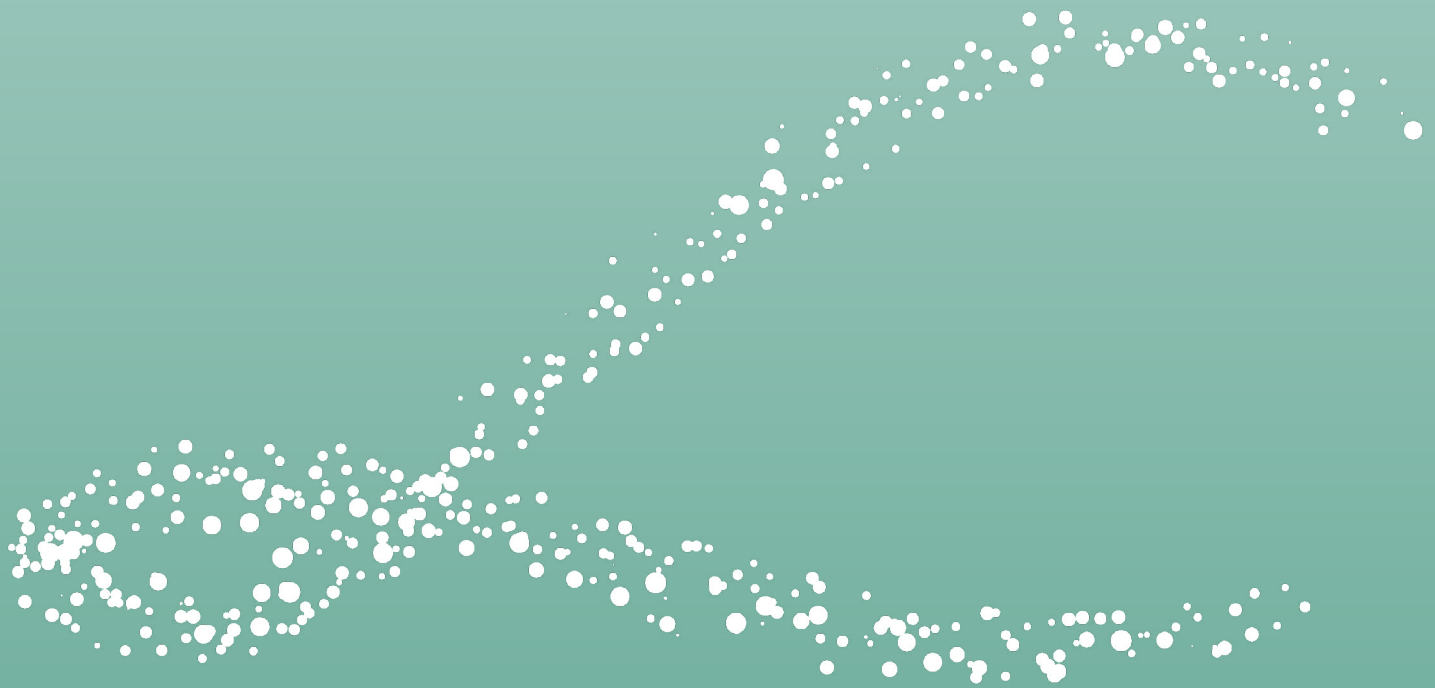


Making our world more productive



Linde SASB Index (2021 Data Year)

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

Linde SASB Index 2021

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 2022 and contain information and data from calendar year 2021: Linde’s 2021 Sustainable Development Report, 2021 Community Engagement Brochure, 2021 Annual Report 10-K, and 2022 CDP Climate Change and Water Security responses.

This index was issued in October 2022 and is updated 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 2022 CDP Climate Change Response: C6 Emissions Data and C11.1b → See the Linde Sustainable Development Report 2021: GRI 300 Series Environmental Topics 305-1, 305-4 and 305-5, pgs. 66-67, 71
	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 2021: Climate Change – Challenge & Opportunity, pgs. 18-23; Performance Towards Targets, pgs. 24-26 → In 2021, Linde announced an absolute climate change target: to reduce Scopes 1 and 2 emissions by 35% by 2035. This managed target has a base year of 2021. Performance against this target will be provided in future reporting. → In October 2022, Linde’s 2035 absolute GHG reduction target was approved as a science-based GHG emissions reduction target by the Science Based Targets Initiative.
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 2021: GRI 300 Series Environmental Topics 305-7, pg. 72 → Linde does not report HAPs as these emissions are not considered material.

TOPIC	ACCOUNTING METRIC	CODE	LINDE'S RESPONSE
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	→ See Linde's 2022 CDP Climate Change Response : C4.3b, C7.5, C8. Energy → See the Linde Sustainable Development Report 2021 : Optimize operational energy use and GHG emissions, pg. 26; GRI 300 Series Environmental Topics 302-1, 302-2, 302-3, 302-4, pgs. 60-62
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	→ See the Linde Sustainable Development Report 2021 : GRI 300 Series Environmental Topics 303-1, 303-3, pgs. 62-64 → See Linde's 2022 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	→ See Linde's 2022 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	→ See Linde's 2022 CDP Water Security Response : W3.3, 3.3a-b, 4.1, 4.1a, 4.2b, 4.2c
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	→ See the Linde Sustainable Development Report 2021 : GRI 300 Series Environmental Topics 306-2, pgs. 72-73 → 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	→ See the Linde Sustainable Development Report 2021 : GRI 400 Series Social Topics 413-1, 413-2, pgs. 91-101 → See Linde's 2020 Community Engagement Brochure : pg. 4
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 2021 : Performance Towards Targets, pgs. 27-28 (Safety targets); GRI 400 Series Social Topics 403-9, pgs. 80-83
	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 2021 : GRI Social Management Approach, pgs. 76-77; 400 Series Social Topics 403-9, pgs. 80-83

TOPIC	ACCOUNTING METRIC	CODE	LINDE'S RESPONSE
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 2021 :About Linde/Business Model, pgs. 8-11; Performance Towards Targets, pg. 25 (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. → See the Linde Sustainable Development Report 2021 :GRI 400 Series Social Topics 416-1, pgs. 107-108
	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 2021 :Performance Towards Targets, pg. 28 (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	→ For information on Linde's engagement with policy makers on climate change, see Linde's 2022 CDP Climate Change Response : C12.3a, 12.3b → For information on Linde's engagement with government agencies, see the Linde Sustainable Development Report 2021 :Engaging Stakeholders, pg. 37; 400 Series Social Topics 415-1, pgs. 106-107

TOPIC	ACCOUNTING METRIC	CODE	LINDE'S RESPONSE
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	→ For Tier 1 Process Safety Incident Rates, see the Linde Sustainable Development Report 2021 ; pg. 82Linde 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	→ 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 2021:Performance Towards Targets , pg. 28 (safety targets). See also 400 Series Social Topics 403-9, pgs. 80 and 82, for additional transport safety data and reporting.
ACTIVITY METRIC		CODE	LINDE'S RESPONSE
Production by reportable segment	<i>Note to RT-CH-000.A</i> – 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	→ Linde reports information for each of its main reporting segments in its Annual Report 10-K , pgs. 27-31. → Further segment and product information is considered business confidential.

