

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of Company	L40200WB1935PLC008184
2	Name of the Company	Linde India Limited
3	Year of incorporation	1935
4	Registered office address	Oxygen House, P-43 Taratala Road, Kolkata – 700088
5	Corporate Address	Oxygen House, P-43 Taratala Road, Kolkata – 700088
6	E-mail	contact.lg.in@linde.com
7	Telephone	+ 91 3366021600
8	Website	www.lindeindia.in
9	Financial year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	1) National Stock Exchange of India Limited (NSE) 2) BSE Limited (BSE)
11	Paid-up capital	Rs. 852,842,230/-
12	Name and contact details of the person who may be contacted in case of any queries on the BRSR Report	Amit Dhanuka Contact details: Telephone +91 33 2401 5172 E-mail address: amit.dhanuka@linde.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone*
14	Name of assurance provider	Price Waterhouse & Co Chartered Accountants LLP
15	Type of assurance obtained	Reasonable Assurance

*The disclosures are presented on a standalone basis, encompassing the operations of Linde India Limited, which include 24 plants, 2 warehouses, 5 offices and 4 guest houses within the reporting boundary for the financial year 2025-26.

II. Products/Services

16. Details of business activities (accounting for 90% of the turnover):

Sl. No.	Description of the Main Activity	Description of the Business Activity	% of turnover of the entity
1	Manufacturing	Manufacturing of liquefied or compressed inorganic industrial or medical gases	84.10
2	Construction	Construction of utility projects	15.90

17. Products/services sold by the entity (accounting for 90% of the entity's turnover):

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1	Liquefied or compressed inorganic industrial or medical gases	20111	84.10
2	Project Engineering	42209	15.90

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants	Number of offices	Total
National	24	11*	35
International	Nil	Nil	Nil

*Note: Includes 2 Warehouses, 5 Corporate Offices and 4 Guest Houses

19. Markets served:

a. Number of locations:

Locations	Number
National (No. of states)	28
International (No. of countries)	5

b. What is the contribution of exports as a percentage of the total turnover of the entity?

2.84%

c. A brief on types of customers:

Our industrial and specialty gas portfolio typically caters to applications in industries like steel, automotive, pharma, metal fabrication, chemicals, food & beverage, solar panels, science and research, etc. The healthcare segment focuses on gases delivery to hospitals and healthcare establishments. The Project Engineering Division provides customized engineering solutions across various industries – from natural gas and oil refining through petrochemicals and fertilizers to electronics and metal processing.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1	Permanent (D)	224	197	87.95%	27	12.05%
2	Other than permanent (E)*	1,472	1,264	85.87%	208	14.13%
3	Total employees (D + E)	1,696	1,461	86.14%	235	13.86%
Workers						
4	Permanent (F)	28	27	96.43%	1	3.57%
5	Other than permanent (G)	695	688	98.99%	7	1.01%
6	Total workers (F + G)	723	715	98.89%	8	1.11%

*Out of the total number of employees who are not permanent, 128 employees are temporary employees of Linde India Limited. Remaining 1,344 employees are employed with a JV Company which provide manpower services to Linde India Limited and other group company.

b. Differently abled Employees and workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled employees						
1	Permanent (D)	Nil	Nil		Nil	
2	Other than permanent (E)	Nil	Nil		Nil	
3	Total employees (D + E)	Nil	Nil		Nil	
Differently abled workers						
4	Permanent (F)	Nil	Nil		Nil	
5	Other than permanent (G)	Nil	Nil		Nil	
6	Total workers (F + G)	Nil	Nil		Nil	

21. Participation/inclusion/representation of women

	Total (A)	No. and % of females	
		No. (B)	% (B / A)
Board of Directors	6	2	33.33
Key Management Personnel	3	Nil	Nil

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

Particulars	FY 2025-26			FY 2024-25			FY 2023-24		
	Male (A)	Female (B)	Total (C)	Male (A)	Female (B)	Total (C)	Male (A)	Female (B)	Total (C)
Permanent employees	1.77%	Nil	1.56%	14.18%	7.84%	13.48%	7.30%	8.60%	7.50%
Permanent workers	3.51%	Nil	3.38%	13.33%	Nil	12.90%	17.14%	Nil	17.14%

V. Holding, subsidiary and associate companies (including joint ventures)

23. Names of holding / subsidiary / associate companies / joint ventures:

Sl. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	The BOC Group Ltd., U.K.	Holding	Nil	Yes
2	Bellary Oxygen Company Pvt. Ltd.	Joint Venture	50.00%	No
3	Linde South Asia Services Pvt. Ltd.	Joint Venture	50.00%	No
4	Avaada MHYavat Pvt. Ltd.	Associate	26.00%	No
5	FPEL Surya Pvt. Ltd.	Associate	34.96%	No
6	Zenataris Renewable Energy Pvt. Ltd.	Associate	27.00%	No

VI. CSR details

24. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013	Yes
(ii) Turnover (in ₹ million)	25,306.40
(iii) Net worth (in ₹ million)	42,275.22

VII. Transparency and disclosures compliances

25. Complaints/grievances on any of the principles (principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGBRC):

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in place (Yes/No) If Yes then provide web-link for grievance redressal policy	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes*	Nil	Nil		Nil	Nil	
Investors (other than shareholders)	NA						
Shareholders	Yes*	53	5	Resolved subsequently	31	Nil	
Employees and workers	Yes*	Nil (POSH)	Nil (POSH)		Nil (POSH)	Nil (POSH)	
Customers	Yes*	276	30		285	89	
Value Chain Partners	Yes*	Nil	Nil		Nil	Nil	
Others (Please Specify)	NA						

*<https://assets.linde.com/-/media/global/apac/linde-india-limited/investor-relations/codes-and-policies/whistle-blower-policyfinal-07022025.pdf>

26. Overview of the entity's material responsible business conduct issues:

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Positive/negative implications
1	Decarbonization Investment and Innovation	Opportunity	Low carbon power sourcing and efforts to reduce GHG intensity will impact on the cost positively.	-	Positive
2	Occupational and Distribution Safety	Opportunity	Aiming to achieve operational safety better than industry levels and achieving annual vehicle Incident Rate of < 2.5/million KM ensures greater productivity and better distribution, resulting in increased corporate profit.	-	Positive
3	Diversity and Inclusion	Opportunity	Company shall attract better talent and consequently superior work and performance. This translates into better corporate bottom line.	-	Positive
4	Climate Change	Risk	The potential impact of this is both short term and long term. The climate risk assessment done by Linde Group identifies physical as well as transient risks to our business.	Building resilience	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)									
Linde Code of Integrity	Yes								Yes
Whistle Blower Policy	Yes		Yes	Yes	Yes				
Human Rights Policy			Yes		Yes				
Anti-Bribery and Anti-Corruption Policy	Yes								
Equal Opportunity Policy			Yes						
HSSE Policy			Yes			Yes			
Stakeholder Engagement Policy				Yes					
Policy on Prevention, Prohibition and Redressal of Sexual Harassment at Workplace					Yes				
Corporate Social Responsibility Policy								Yes	
Data Privacy Policy									Yes
Sustainable Supply Policy (Part of Supplier COC)		Yes							
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
c. Web Link of the Policies, if available									

Code of Business Integrity:

https://assets.linde.com/-/media/global/apac/linde-india-limited/investor-relations/codes-and-policies/4-17166-code-of-business-integrity-6_tcm526-660615.pdf

Suppliers Code of Conduct:

https://assets.linde.com/-/media/global/corporate/corporate/documents/global-procurement/linde_global_supplier_code_of_conduct.pdf

CSR Policy:

https://assets.linde.com/-/media/global/apac/linde-india-limited/investor-relations/codes-and-policies/linde-india-revised-csr-policy_06112025.pdf

Whistle Blower Policy:

<https://assets.linde.com/-/media/global/apac/linde-india-limited/investor-relations/codes-and-policies/whistle-blower-policyfinal-07022025.pdf>

Human Rights Policy:

<https://www.linde.com/sustainability/policies-and-position-statements/human-rights-policy>

Anti-Bribery & Anti-Corruption Policy:

<https://assets.linde.com/-/media/global/corporate/corporate/documents/compliance-policies/anti-bribery-anti-corruption-compliance-policy.pdf>

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	HSE Policy: https://urldefense.com/v3/https://www.linde.com/sustainability/safety-health-environment-quality/policies-and-responsible-care-commitment_!!Nyu6ZXf5!q50HY1kvap9mAzmtj6p71XZRBj1wk5gx_WVFEvVQLDvcA06qpUfdZDlwGRykQJbi-U7p2WwUVU4_2UI2mQLWFKHkL838K1_xRbqelg\$ All other policies are available on the Company's internal network. Some of the aforesaid policies are issued by Linde plc, the ultimate holding company of Linde India Ltd., which apply to all its operations globally including Linde India Ltd.								
2. Whether the entity has translated the policy into procedures? (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
4. Name of the national and international codes/certifications/ labels/standards adopted by your entity (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) and mapped to each principle.	ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 and ISO/IEC 17025:2017								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
6. Performance of the entity against the specific commitments, goals and targets along with reasons, in case the same are not met.	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The Company endeavors to continuously strive towards sustainability accompanied by growth and believes that its success will be determined to a great extent by its proactive response to environmental, social and governance targets. Towards this end, the Company has taken and will continue to take measures, focusing on business conduct and positive responses to sustainability issues pertaining to environmental and social matters.								
8. Details of the highest authority responsible for implementation and oversight of the business responsibility policy/policies	Name: Mr Milan Sadhukhan DIN: 03082335 Designation: Managing Director (MD)								
9. Does the entity have a specified committee of the Board/ Director responsible for decision-making on sustainability-related issues? (Yes / No). If yes, provide details.	Mr Milan Sadhukhan, Managing Director (MD)								

10. Details of review of NGRBCs by the company:

Subject for review	Indicate whether the review was undertaken by Director/committee of the board/ any other committee									Frequency (Annually/ half-yearly/quarterly/ any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	NA	Y	Y	Y	Y	Y	Y	Y	Y	NA	Y	Y
Compliance with statutory requirements of relevance to the principles and the rectification of any non-compliances	Y	Y	Y	Y	Y	Y	NA	Y	Y	Y	Y	Y	Y	Y	Y	NA	Y	Y

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency:

Particulars	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	N	N	N	N	N	N	NA	N	N

12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	Yes	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

Section C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

Principle 1

Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	6	Code of Business Integrity, BRSR Core, Plant Visit, Cyber Security	100
Key Managerial Personnel	4	Code of Business Integrity, POSH, Human Rights, SHEQ	100
Employees other than BoD and KMPs	4	Code of Business Integrity, POSH, Human Rights, SHEQ	100
Workers	3	Code of Business Integrity, POSH, SHEQ	100

2. Details of fines/penalties/punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/judicial institutions in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity’s website):

Particulars	Monetary				
	NGRBC Principles	Name of the regulatory/enforcement agencies/judicial institution	Amount (INR)	Brief of the case	Has an appeal been preferred? (Y/N)
Penalty/fine	NA	NA	Nil	NA	NA
Settlement	NA	NA	Nil	NA	NA
Compounding Fee	NA	NA	Nil	NA	NA

Particulars	Non-Monetary			
	NGRBC Principles	Name of the regulatory/enforcement agencies/judicial institution	Brief of the case	Has an appeal been preferred? (Y/N)
Imprisonment	NA	NA	NA	NA
Punishment	NA	NA	NA	NA

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision are preferred in cases where monetary or non-monetary action has been appealed:

Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web link to the policy:

Yes, the Company has an Anti-Corruption and Anti-Bribery Policy. Refer link for the policy - <https://assets.linde.com/-/media/global/corporate/corporate/documents/compliance-policies/anti-bribery-anti-corruption-compliance-policy.pdf>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.

Particulars	FY 2025-26	FY 2024-25
Directors	NA	NA
KMPs	NA	NA
Employees	NA	NA
Workers	NA	NA

6. Details of complaints regarding conflict of interest:

Particulars	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of conflict of interest of the KMP's	Nil	NA	Nil	NA

The ingrained culture of the Company is to comply with all applicable provisions of the law as well as adherence to Code of Integrity and this has culminated in zero violations in such matters.

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest:

Not Applicable

8. Number of days of accounts payable (Accounts payable *365)/Cost of goods/services procured) in the following format:

Particulars	FY 2025-26	FY 2024-25
Number of days of account payable	91.20	80.73

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the FY 2025-26 indicators in the table above.

As per the industry standards released by SEBI, cost of goods/services procured also includes capital expenditure made by the Company in FY 2025-26.

9. Business Open-ness: Provide details of concentration of purchases and sales with trading houses, dealers and related parties along with loans and advances and investment, with related parties, in the following format:

Parameters	Metrics	FY 2025-26	FY 2024-25
Concentration of purchase	a. Purchase from trading houses as % of total purchase	1.30%	0.68%
	b. Number of trading houses where purchases are made from	111	65
	c. Purchases from top 10 trading houses as % of total purchase from trading houses	70.22%	66.13%
Concentration of sales	a. Sales to dealers/ distributors as % of total sales	4.29%	4.22%
	b. Number of dealers/distributors to whom sales are made	145	139
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	50.41%	50.67%
Share of RPTs in -	a. Purchases (purchases with related parties/total purchase)	33.96%	32.62%
	b. Sales (Sales to related parties/total sales)	13.20%	12.85%
	c. Loans and advances (Loans and advances with related parties/total loans and advances)	13.26%	3.08%
	d. Investments (Investments to related parties/total Investments made)	96.34%	94.67%

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the FY 2025-26 indicators in the table above.

For loans and advances and investments, closing balances disclosed in the audited standalone financial statements for the year ended 31 March 2026 have been considered.

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programmes held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
2	All 9 principles	80%

The above-mentioned data is for awareness programmes held for supply chain. We shortlisted our major suppliers who provide us with goods & services worth 80% of our annual procurement spent and made sure that through one or more of these awareness programmes, we reached each of these shortlisted suppliers.

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/ No) If yes, provide details of the same:

Yes. The same is provided in Code of Business Integrity and is also available on our website at https://assets.linde.com/-/media/global/apac/linde-india-limited/investor-relations/codes-and-policies/4-17166-code-of-business-integrity-6_tcm526-660615.pdf

Principle 2

Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

1. Percentage of R&D and capital expenditure (CAPEX) investments in specific technologies to improve product and processes' environmental and social impacts to total R&D and capex investments made by the entity, respectively:

Particulars	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	Nil	Nil	All R&D expenses are incurred directly by Linde plc globally
Capex	Nil	Nil	

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes. We at Linde, while onboarding any vendor check the background information of the suppliers like its financial strength, annual report, capability of supplying goods and services in the long term, etc. At the same time, we also get Linde Code of Conduct signed (which covers Human Rights, Health, Safety, Environment, Integrity and Legal Compliance). We also have a process of periodic review of Performance of the supply chain partners with respect to compliance.

b. If yes, what percentage of inputs were sourced sustainably?

100%

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste:

Our products are mainly atmospheric gases supplied by cylinder or tankers. It does not generate any waste at customer end. For medical cylinders, customers are advised to use the same by the shelf-life date mentioned in cylinder, post which the residual gas is safely vented into air.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the EPR plan submitted to Pollution Control Boards? If not, provide steps to address the same:

EPR is not applicable.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format:

No Life Cycle Perspective/Assessment was conducted during the year.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same:

Not Applicable

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry):

The nature of our product (Industrial and Medical Gases) is such that there is no opportunity for use of recycled or reused material.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled and safely disposed of:

The nature of our product (Industrial and Medical Gases) is such that there is no such opportunity.

5. Reclaimed products and their packaging materials (as a percentage of products sold) for each product category:

The nature of our product (Industrial and Medical Gases) is such that there is no such opportunity.

Principle 3

Businesses should respect and promote the well-being of all employees, including those in their value chains.

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	197	197	100	197	100	NA	NA	197	100	NA	NA
Female	27	27	100	27	100	27	100	NA	NA	27	100
Total	224	224	100	224	100	27	100	197	100	27	100
Other than Permanent employees											
Male	1264	1264	100	1264	100	NA	NA	673	53.24	NA	NA
Female	208	208	100	208	100	208	100	NA	NA	110	52.88
Total	1472	1472	100	1472	100	208	100	673	45.72	110	7.47

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	27	27	100	27	100	NA	NA	NA	NA	NA	NA
Female	1	1	100	1	100	1	100	NA	NA	NA	NA
Total	28	28	100	28	100	1	100	NA	NA	NA	NA
Other than Permanent workers											
Male	688	688	100	688	100	NA	NA	NA	NA	NA	NA
Female	7	7	100	7	100	7	100	NA	NA	NA	NA
Total	695	695	100	695	100	7	100	NA	NA	NA	NA

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

Particulars	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.10	0.08

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the FY 2025-26 indicators in the table above.

For the purpose of calculating the spending on measures towards well-being of employees and workers, the Company has considered the expense incurred towards employees'/workers' Health Insurance, Accidental Insurance, Life Insurance, Parental Leaves, Day Care Facilities and Medical Expenses.

2. Details of retirement benefits:

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	NA	NA	NA	NA	NA	NA
Others – please specify	NA	78.57	NA	NA	79.30	NA

3. Accessibility of workplaces:

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

The Company has a disabled employee and worker friendly Head Office and has provided similar infrastructure in other locations wherever such modifications were practically possible. As for new infrastructures, the Company shall endeavor to implement disabled person friendly structure at the outset.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web link to the policy:

Yes. The same is available at https://assets.linde.com/-/media/global/apac/linde-india-limited/investor-relations/codes-and-policies/4-17166-code-of-business-integrity-6_tcm526-660615.pdf

5. Return to work and Retention rates of permanent employees and workers that took parental leave:

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	81.82%	Nil	Nil
Female	Nil	Nil	Nil	Nil
Total	100%	81.82%	Nil	Nil

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief:

Particulars	(If Yes then give details of the mechanism in brief)
Permanent workers Other than permanent workers Permanent employees Other than permanent employees	Yes. The Company has a comprehensive Grievance Redressal Mechanism relating to employees and workers. The process of redressal of Human Rights issues are as follows: - The departmental head is the first level of grievance resolution structure. The said departmental head attempts to resolve the issue, fairly and transparently in a time bound manner. - If not solved, the same is escalated to a committee which includes HR head, the said departmental head and a senior resource from an independent department. - Only in very serious issues, it is escalated above the earlier level. In matters of sexual harassment, the rules of Sexual harassment policy is attracted.

7. Membership of employees and workers in association(s) or Union(s) recognized by the listed entity:

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in the respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B / A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (D / C)
Total permanent employees	224	Nil	0	227	Nil	0
Male	197	Nil	0	201	Nil	0
Female	27	Nil	0	26	Nil	0
Total permanent workers	28	22	78.57	29	25	86.21
Male	27	21	77.77	28	24	85.71
Female	1	1	100	1	1	100

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No.(F)	% (F/D)
Employees										
Male	197	197	100	15	7.61	201	201	100	38	18
Female	27	27	100	2	7.41	26	26	100	2	8
Total	224	224	100	17	7.59	227	227	100	40	17
Workers										
Male	27	27	100	0	0	28	28	100	0	0
Female	1	1	100	0	0	1	1	100	0	0
Total	28	28	100	0	0	29	29	100	0	0

9. Details of performance and career development reviews of employees and workers:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	197	197	100	201	201	100
Female	27	27	100	26	26	100
Total	224	224	100	227	227	100
Workers						
Male	27	Nil	Nil	28	Nil	Nil
Female	1	Nil	Nil	1	Nil	Nil
Total	28	Nil	Nil	29	Nil	Nil

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity?

(Yes/ No). If yes, what is the coverage of such a system?

Yes. Linde India Limited's all sites for gases as well as projects are certified to ISO 45001: 2018. Linde follows the Occupational Health and Safety Management as per this standard. The coverage details are as follows:

- Construction, pre-commissioning & commissioning activities (100%)
- For all manufacturing sites of gases divisions (100%)
- For customer installation we follow the customer's occupational health and safety management system. Linde's minimum & mandatory requirements are followed (100%)

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

HIRA – Hazard Identification and Risk Assessment

Hazard Identification and Risk Assessment (HIRA) study offers a systematic approach to assess hazards and their associated risks. HIRA Safety helps to determine the objective of an identified hazard and provide the technique to manage the risk.

JSA – Job Safety Analysis

Job Safety Analysis (JSA) is a systematic procedure that breaks each job/task into key training sequences, identifies safety elements of each job/task step and coaches the employee on how to avoid potential safety hazards.

Permit-to-Work

Permit-to-work refers to management systems to ensure that work is done safely and efficiently. These are used in hazardous industries and involve procedures to request, review, authorize, document and most importantly, de-conflict tasks to be carried out by front line people.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks?

There is a process for two-way communications for reporting all work related hazards & risk through system and also while various engagements like safety meeting/communications.

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

Yes, it is covered under ESI & Group/Medical Insurance (Non-Occupational).

11. Details of safety related incidents in the following format:

Safety incident/number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	-	-
	Workers	0.10	0.63
Total recordable work-related injuries	Employees	-	-
	Workers*	1	1

Safety incident/number	Category	FY 2025-26	FY 2024-25
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

**Including the contract workforce*

Note : Rates have been calculated basis 1,000,000 hours worked

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the FY 2025-26 indicators in the table above.

As per the industry standards released by SEBI, number of permanent disabilities is disclosed under High Consequence Work related injuries/ ill health by the Company.

12. Describe the measures taken by the entity to ensure a safe and healthy workplace:

- HSE Policy & HSE Principles
- Training & competency program
- HIRA
- HSE Audit & Assessment
- Permit-to-work
- Job Safety Observations
- Incident Reporting, Investigation & CAPA Management

13. Number of complaints on the following made by employees and workers:

We have reporting system for everyone for unsafe workplace condition and At risk behavior for employees' health & safety.

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	Nil	Nil	NA	Nil	Nil	NA
Health & safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year:

Linde has a process to conduct internal & external assessment using internal & external resources on Occupational Health & Safety. Internal assessments are conducted based on the internal plan and external assessment as per the schedule of the external certification body. Third Party Audit on ISO 45001: 2018 for Gases Division as well as Project Engineering Division was conducted as per schedule. In both the cases, Linde has been successfully re-certified.

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% as per ISO 45001: 2018
Working conditions	100% as per ISO 45001: 2018

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions:

In Linde, we have online application to capture all the corrective actions arising from incident or assessments and having a process of monitoring. There was no significant risk/concern highlighted during assessments, both internal and external.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N):

Yes, for all permanent employees and workers.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners:

- Strict inhouse control on GST compliance for all value chain partners
- Statutory dues are being validated by Linde appointed third party for all our value chain partners and compliance score is reviewed.

3. Provide the number of employees/workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Not Applicable. Please refer to our answer to Q11 of Essential Indicators.

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

No

5. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety conditions	80%
Working conditions	80%

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners:

No Significant risk was identified.

Principle 4

Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity:

The internal and external group/bodies whose activities, participations and aspirations are deemed integral to the business of Linde India Limited and have significant impact on the operations are regarded as key stakeholder groups and have been identified accordingly.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder group	Whether identified as vulnerable & marginalized group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, Website, Other)	Frequency of engagement (Annually/ half-yearly/ quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Annual General Meeting/Stock Exchange Disclosures/ Quarterly, Half yearly and Annual Results / Complaints and Resolutions	AGM: Annual; Financial Results: Quarterly; Others: Ongoing	Financial Performance and Business Updates
Employees	No	Townhall / Communication e-mails from Senior leadership team/ training goal setting and performance appraisal meetings/ review, exit interviews/ union meetings/ webinar/email	Ongoing	Performance analysis and career path setting, innovation, Operational efficiencies, improvement areas, long-term strategy plans, training and awareness, responsible marketing, brand communication, health, safety and engagement initiative
Customers	No	Website/customer plant visits/ complaints management system/ customer care helpdesk/ customer surveys/ e-mails, letters and verbal communication	Ongoing	Product quality and availability, complaints handling, responsiveness to needs, increase of sales targets, feedbacks, payment collection
Suppliers/ Partners	No	E-mail/Workshops/Telecom /Office Visit/Plant Visit/ In-person Meeting/ contract management/review, product workshops/on-site presentations	Ongoing	Quality, timely delivery, audit of transporter & contractors and payments
Communities	No	Visits and Projects/ partnership with local charities/ volunteerism/ seminars	Ongoing	Livelihood support, imparting of vocational training, planting of trees, disaster relief

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the board on economic, environmental and social topics or if consultation is delegated, how is feedback from such consultations provided to the board:

The Company recognises the importance of discussion on ESG topics between our Stakeholders and the Board (or Committees thereof) and provide several platforms for consultation with Stakeholders. Regular engagement between Stakeholders and the Senior Management enables it to understand the requirement and expectations of the Stakeholders on economic, environmental and social parameters.

2. Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into the policies and activities of the entity:

Yes. Stakeholder consultation is used to support the identification and management of environmental and social performance of the Company. It is considered an important part of our agenda while communicating with different key Stakeholders of our Company.

3. Provide details of instances of engagement with and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups:

The Company has not engaged with any vulnerable/ marginalized stakeholder groups.

Principle 5

Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	224	224	100	227	227	100
Other than permanent	1,472	1,472	100	1,487	1,487	100
Total employees	1,696	1,696	100	1,714	1,714	100
Workers						
Permanent	28	28	100	29	29	100
Other than permanent	695	-	0	676	-	0
Total workers	723	28	3.87	705	29	4.11

2. Details of minimum wages paid to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	197	Nil	NA	197	100	201	Nil	NA	201	100
Female	27	Nil	NA	27	100	26	Nil	NA	26	100
Other than permanent										
Male	1,264	Nil	NA	1,264	100	1,138	Nil	NA	1,138	100
Female	208	Nil	NA	208	100	349	Nil	NA	349	100
Workers										
Permanent										
Male	27	Nil	NA	27	100	28	Nil	NA	28	100
Female	1	Nil	NA	1	100	1	Nil	NA	1	100
Other than permanent										
Male	688	Nil	NA	688	100	673	Nil	NA	673	100
Female	7	Nil	NA	7	100	3	Nil	NA	3	100

3. Details of remuneration/salary/ wages

a. Medium remuneration/wages:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	4,260,000	1	3,755,000
Key Managerial Personnel (KMP)	3	13,764,864	Nil	NA
Employees other than BoD and KMP	194	1,862,215	27	1,523,650
Workers	27	1,633,815	1	1,549,547

b. Gross wages paid to females as % of total wages paid by the entity in the following format:

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wage	10.09	12.59

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the FY 2025-26 indicators in the table above.

For the purpose of calculation of gross wages paid to females, expenses such as provision for variable compensation, and leave encashment have been allocated in the ratio of salary as per the pay register between male and female employees/workers.

4. Do you have a focal point (individual/ committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

No. However, the HR Department oversees these matters.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues:

Please refer to the answer in Principle 3, Essential Indicator - Question 6.

6. Number of complaints on the following made by employees and workers:

Particulars	FY 2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	Nil	Nil	NA	1	Nil	Resolved
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child labour	Nil	Nil	NA	Nil	Nil	NA
Forced labour/ Involuntary labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

Particulars	FY 2025-26	FY 2024-25
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees/workers	NA	NA
Complaints on POSH upheld	Nil	Nil

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the FY 2025-26 indicators in the table above.

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases:

The Company remains vigilant with a functional Grievance Redressal Mechanism.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes

10. Assessments of the year

Particulars	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	-

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above:

No significant risks/ concerns emerged.

Leadership Indicators**1. Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints:**

No such action was warranted as no significant concern has emerged.

2. Details of the scope and coverage of any human rights due diligence conducted

No due-diligence on Human Rights was conducted.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Please refer to the answer in Principle 3, Essential Indicator - Question 3.

4. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	80
Discrimination at workplace	80
Child labour	80
Forced/involuntary labour	80
Wages	80
Others – please specify	-

5. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 4 above:

No significant risk was identified and hence, no corrective action was required.

Principle 6

Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity:

Parameter	FY 2025-26	FY 2024-25
For Renewable Sources		
Total electricity consumption (A) (TJ)	873.18	557.30
Total fuel consumption (B) (TJ)	-	-
Energy consumption through other sources (C) (TJ)	-	-
Total energy consumed from renewable sources (A+B+C) (TJ)	873.18	557.30
From Non-renewable sources		
Total electricity consumption (D) (TJ)	5,805.28	6,539.35
Total fuel consumption (E) (TJ)	40.25	36.80
Energy consumption through other sources (F) (TJ)	158.41	206.08
Total energy consumed from non-renewable sources (D+E+F) (TJ)	6,003.94	6,782.23
Total energy consumed (A+B+C+D+E+F) (TJ)	6,877.12	7,339.53
Energy intensity per million rupee of turnover (Total energy consumed / Revenue from operations)	0.27	0.29
Energy intensity per million rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	5.61	6.10
Energy intensity in terms of physical output (TJ/MT)	0.0012	0.0012

Percentage of energy consumed from Renewable sources is 12.70% in FY 2025-26 as compared to 7.59% in FY 2024-25.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the FY 2025-26 indicators in the table above, other than energy intensity per million rupee of turnover.

- For the purpose of calculation of revenue adjusted Purchasing Power Parity (PPP), conversion factor @20.64/USD as per IMF has been considered for FY 2025-26. (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>) has been considered.
- Linde India Limited operates in multiple sectors, with a substantial portion of its revenue—74% of the total—pertaining to the sales of Gases and related products and balance being service business. Since, bulk of the business involves sale of gases and related products, the intensity calculation for product output has been done basis sales of these gases and related products.
- Non-renewable electricity consumption for certain Packaged Gas Product plants (PGPs), offices, guest houses and warehouses has been estimated by either:
 - multiplying actual per-unit energy consumed in other such locations with the actual area of these PGPs, offices, guest house and warehouses respectively, in the absence of actual data for these locations; or,
 - Extrapolating available monthly data for the other months where actual data of relevant month is not available.

The Company is in the process of putting in place a mechanism to capture actual numbers of all these locations/sources in the upcoming years.

Note : Energy consumption also includes electricity and steam supplied to Linde plants inside customer premises where customers procure and pay for electricity and steam directly. The quantum of energy is measured based on flow meters installed at such plants. Percentage of energy consumed from Renewable sources excluding the energy not paid by Linde is 21.97% in FY 2025-26 as compared to 12.96% in FY 2024-25.

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any:

None of the facilities and sites is identified as designated consumer and PAT regulations do not apply. Linde has its internal target setting process around reduction in specific power consumption of plants. We monitor energy performance on real time basis.

3. Provide details of the following disclosures related to water in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	300,942.14	285,411.00
(iii) Third-party water (municipal water supplies)	2,947,731.85	3,668,456.00
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,248,673.99	3,953,867.00
Total volume of water consumption (in kilolitres)	2,626,196.96	3,044,444.00
Water intensity per million rupee of turnover (water consumed / turnover)	103.78	122.49
Water intensity per million rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	2,141.94	2,530.73
Water intensity in terms of physical output (KL/MT)	0.45	0.48

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the total volume of water consumption, water intensity per million rupee of turnover adjusted for Purchasing Power Parity (PPP) and water intensity in terms of physical output for the FY 2025-26 indicators in the table above.

- For the purpose of calculation of revenue adjusted Purchasing Power Parity (PPP), conversion factor @20.64/USD as per IMF has been considered for FY 2025-26. (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>) has been considered.
- Linde India Limited operates in multiple sectors, with a substantial portion of its revenue—74% of the total—pertaining to the sales of Gases and related products and balance being service business. Since, bulk of the business involves sale of gases and related products, the intensity calculation for product output has been done basis sales of these gases and related products.
- Water withdrawal quantities for certain ASUs, PGPs, offices and guest houses have been estimated using actual per-unit withdrawal and discharge data at similar locations. For ASUs, calculations are based on production capacity of the ASU, while for PGPs, offices and guest houses, per-unit withdrawal is multiplied by sitting capacity due to the absence of specific data for these sites. We are working to establish a system to accurately capture actual data from all these locations. Additionally, untreated water discharge for aforementioned ASU and PGP sites is considered to be an average water discharge for the other ASUs & PGPs and 80% of the water withdrawn from the source for other sites, according to the CPCB database report dated 24 December 2009.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No Treatment	55,503.03	63,036.00
- With treatment-please specify level of treatment – Secondary Level	33,664.26	29,743.00
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
(iv) Sent to third parties		
- No treatment	533,309.74	816,644.00
- With treatment-please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
Total water discharged (in kiloliters)	622,477.03	909,423.00

Note: Indicate if any independent assessment evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP for the FY 2025-26 indicators in the table above.

Refer notes for Principle 6, Essential Indicator 3, Details related to water for calculations.

5. Has the entity implemented a mechanism for Zero Liquid Discharge (ZLD)? If yes, provide details of its coverage and implementation:

We are reducing our specific water consumption through sustained efforts. Some of our sites have become ZLD and others will be made in future.

- Zero Liquid Discharge in place at sites of Taloja.
- Other captive sites in customer premises have waste water flowing to the WWTP of onsite customers (Jamshedpur, Rourkela & Kalinganagar).
- All the new Merchant ASU sites at Selaqui, Dahej, Sricity & Ludhiana have WWTP plants recycling the waste water which then gets used in cooling tower, gardening & WC purposes.

6. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	Metric Tonne	0.00064	0.00375
Sox	Metric Tonne	0.00025	0.00323
Particulate Matter (PM)	Metric Tonne	NA	NA
Persistent Organic Pollutants (POP)	Metric Tonne	NA	NA
Volatile Organic Compounds (VOC)	Metric Tonne	1.01	1.00
Hazardous Air Pollutants (HAP)	Metric Tonne	NA	NA
Others – Please specify.	Metric Tonne	NA	NA

The data is regularly assessed by SPCB approved laboratories site wise.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	15,597.57	14,554.82
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,144,957.07	1,320,627.48
Total Scope 1 and Scope 2 emissions per million rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		45.86	53.72
Total Scope 1 and Scope 2 emission intensity per million rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		946.55	1,109.89
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MTCO ₂ e/MT	0.20	0.21

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the FY 2025-26 indicators in the table above, other than total Scope 1 + Scope 2 emission intensity per million rupee of turnover.

1. We have considered UN's Intergovernmental Panel on Climate Change (IPCC), 2006, as a base for the emission factor for all the calculations other than those mentioned below:

We have considered DEFRA for emission factors for the calculations of emissions from steam and certain gases such as R22, R134a and R410a from refrigerants.

2. For the purpose of calculation of revenue adjusted Purchasing Power Parity (PPP), conversion factor @20.64 /USD as per IMF has been considered for FY 2025-26. (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>) has been considered.
3. Linde India Limited operates in multiple sectors, with a substantial portion of its revenue - 74% of the total - pertaining to the sales of Gases and related products and balance being service business. Since, bulk of the business involves sale of gases and related products, the intensity calculation for product output has been done basis sales of these gases and related products.
4. Scope 1 emissions for the FY 2024-25 have been updated to include 11,691.23 MT of CO₂e of emissions from source within the reporting boundary to make the same comparable with the Scope 1 emissions for FY 2025-26. As a result, the Total Scope 1 emissions for FY 2024-25 have been restated to 14,554.82 MT of CO₂e. Accordingly, the related impact has also been updated in the overall GHG intensity for FY 2024-25.

Note:

Scope 2 Greenhouse Gas emissions ("GHG emissions") disclosed in the table above are calculated in accordance with BRSR reporting guidance as mandated by the Securities and Exchange Board of India and includes Scope 2 emissions from electricity and steam supplied to Linde plants inside customer premises where customers procure and pay for such electricity and steam directly. Linde India notes that for Linde Group reporting, emissions from customer paid electricity and steam are classified as Scope 3 in accordance with Guideline for Corporate Greenhouse Gas Emission Reporting by Emissions Reporting by Industrial Gases Companies, issued by European Industrial Gases Association AISBL (latest revised guidelines issued on March 2025). Accordingly, Scope 2 emissions excluding sites with customer paid energy were 603,655.45 MT CO₂e and 748,267.34 MT CO₂e for 2025-26 and 2024-25, respectively.

8. Does the entity have any project related to reducing greenhouse gas emission? If yes, then provide details:

Scope 1:

- Lesser run of fleet of trucks through optimisation in increased payload efficiency. Better planning of distribution schedule to customers, use of telemetry. Usage of CNG in place of conventional Fuels (Petrol/Diesel) in vehicles.
- Efficiency projects to reduce N2O, CO2, and refrigerants losses in production plants.

Scope 2:

- Active RE sourcing through setup of captive RE plants and installation of rooftop/ground-mounted solar panels in Linde premises.
- New Merchant ASUs running through ISTS RE scheme.
- Projects to improve specific power or reducing of power consumption against unit production through elimination of process losses. For example, arresting leakages in passing valves, reducing process gas vents, reducing compressor power through cleaning/replacing inefficient coolers.

9. Provide details related to waste management by the entity in the following format:

Parameter	FY 2025-26	FY 2024-25
Total waste generated (in metric tonnes)		
Plastic waste (A)	7.16	10.30
E-waste (B)	1.05	2.91
Bio-medical waste (C)	0.01	0.14
Construction and demolition waste (D)	0.04	23.50
Battery waste (E)	-	0.96
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	9.44	7.50
Other Non-hazardous waste generated (H) Please specify, if any. (Break-up by composition, i.e., by materials relevant to the sector)	273.75	220.29
Total (A + B + C + D + E + F + G + H)	291.45	265.60
Waste intensity per million rupee of Turnover (Total waste generated/ Revenue from operations)	0.01	0.01
Waste intensity per million rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.24	0.22
Waste intensity in terms of physical output (MT/MT)	0.000050	0.000042
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	38.66	7.88
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	38.66	7.88
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	252.79	257.71
Total	252.79	257.71

Intensity of Waste recycled is 0.13 in FY 2025-26 as compared to 0.03 in FY 2024-25.

Intensity of Waste Disposed is 0.87 in FY 2025-26 as compared to 0.97 in FY 2024-25.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the FY 2025-26 indicators in the table above other than waste intensity per million rupee of turnover.

1. For the purpose of calculation of revenue adjusted Purchasing Power Parity (PPP), conversion factor @20.64/USD as per IMF has been considered for FY 2025-26. (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>) has been considered.
2. Linde India Limited operates in multiple sectors, with a substantial portion of its revenue - 74% of the total - pertaining to the sales of Gases and related products and balance being service business. Since, bulk of the business involves sale of gases and related products, the intensity calculation for product output has been done basis sales of these gases and related products.
3. Waste is accounted for at the time of disposal and therefore, waste recovered and disposed has been considered as waste generated.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce the usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes:

The respective ASUs operate with close loop cooling water treatment systems with blowdown discharge meets the consent to operate, waste water discharge quantity and all waste water parameters. Periodic Measurement of the water quality is done to comply with this.

No air pollution is caused other than by Diesel Generator in some of the plants and they are covered under pollution norms and periodic monitoring is done to ensure compliance.

All sites segregate and store hazardous and non-hazardous wastes separately and dispose them off through pollution control approved recyclers. Each location identifies the Aspects and Impact and periodically reviews the significant aspects through ISO:14001 Management System.

Our Cylinder filling plants also take initiatives to replace Diesel operated Forklifts with Electrical Forklifts and use of water based paints for cylinder painting in place of solvent based paints.

Some of the locations achieved zero waste to landfill program and we are in a process to cover all sites under Zero Waste Program by 2028.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones, etc.) where environmental approvals/clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1.	Selaqui, Uttarakhand	Air Separation Unit	Applicable environmental approvals taken

12. Details of Environmental Impact Assessments (EIA) of projects undertaken by the entity based on applicable laws, in the current financial year:

EIA is not required to be done at our sites as per statute.

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and Rules thereunder (Y/N). If not, provide details of all such non-compliances in the following format:

All our sites are fully compliant with all applicable environmental law / regulations / guidelines.

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area: Jamshedpur 1290 (Taloja)*
- (ii) Nature of operations: Air Separation Unit (ASU)
- (iii) Water withdrawal, consumption and discharge:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	503,224	203,180
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	503,224	203,180
Total volume of water consumption (in kilolitres)	371,983	201,621
Water intensity per million rupee of turnover (Water consumed / turnover)	14.69	8.11
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(ii) Into groundwater		
- No treatment	-	-
- With treatment – WWTP	-	1,559
(iii) Into seawater		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(iv) Sent to third parties		
- No treatment	131,241	-
- With treatment – please specify the level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
Total water discharged (in kilolitres)	131,241	1,559

- (i) Name of the area: Dahej
- (ii) Nature of operations: Air Separation Unit (ASU)
- (iii) Water withdrawal, consumption and discharge:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	71,849	91,263
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	71,849	91,263
Total volume of water consumption (in kilolitres)	58,197	81,533
Water intensity per million rupee of turnover (Water consumed / turnover)	2.30	3.28
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(ii) Into groundwater		
- No treatment	-	-
- With treatment – WWTP	13,652	9,730
(iii) Into seawater		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
Total water discharged (in kilolitres)	13,652	9,730

- (i) Name of the area: Selaqui
- (ii) Nature of operations: Air Separation Unit (ASU)
- (iii) Water withdrawal, consumption and discharge:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	85,038	101,674
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	85,038	101,674
Total volume of water consumption (in kilolitres)	70,850	84,710
Water intensity per million rupee of turnover (Water consumed / turnover)	2.80	3.41
Water intensity (optional) – the relevant metric may be selected by the entity		

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(ii) Into groundwater		
- No treatment	-	-
- With treatment – please specify the level of treatment	14,188	16,964
(iii) Into seawater		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
Total water discharged (in kilolitres)	14,188	16,964

(i) Name of the area: Jamshedpur 2550 **

(ii) Nature of operations: Air Separation Unit (ASU)

(iii) Water withdrawal, consumption and discharge:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	690,608	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	690,608	-
Total volume of water consumption (in kilolitres)	558,212	-
Water intensity per million rupee of turnover (Water consumed / turnover)	22.06	-
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(ii) Into groundwater		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(iii) Into seawater		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(iv) Sent to third parties		
- No treatment	132,396	-
- With treatment – please specify the level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
Total water discharged (in kilolitres)	132,396	-

- (i) Name of the area: Jamshedpur IGP 500 **
- (ii) Nature of operations: Air Separation Unit (ASU)
- (iii) Water withdrawal, consumption and discharge:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	27,034	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	27,034	-
Total volume of water consumption (in kilolitres)	26,227	-
Water intensity per million rupee of turnover (Water consumed / turnover)	1.04	-
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(ii) Into groundwater		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(iii) Into seawater		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
(iv) Sent to third parties		
- No treatment	807	-
- With treatment – please specify the level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify the level of treatment	-	-
Total water discharged (in kilolitres)	807	-

*Taloja is replaced with JMP 1290 TPD plant. In current year Taloja is not considered in water intensity plant list.

**New plant added as per Current year 2025-26 water intensity plant list.

2. Please provide details of total Scope 3 emissions & their intensity:

We do not compute Scope 3 GHG emissions as per Internal GHG Accounting Policies.

3. With respect to the ecologically sensitive areas reported at Question 10 of essential indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

There is no significant impact on environment as sites are operating at zero waste water discharge and adequate waste disposal management through authorised recyclers are in place. There is almost no air emission.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge/waste generated, please provide details of the same as well as the outcome of such initiatives:

As a part of the Linde plc Group's global commitment, we, at Linde India Limited, have to consistently improve efficiency of resource usage, thus, reducing wastes and impact of all kinds of waste. This is an endeavour we keep doing and technological interventions as necessary are done. There is no specific initiative or innovative technology that may be identified.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

All Linde sites have business continuity plan to manage crisis. Crisis Management Teams are in place as well. Our Emergency Response Team respond to any leakages outside our facility for Specialty gases division.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

There is no significant impact on the environment arising from the value chain.

7. Percentage of value chain partners (by the value of business done with such partners) that were assessed for environmental impacts:

80%

Principle 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/associations. 5
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of/ affiliated to:

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations - State/National
1	Indo-German Chamber of Commerce	National
2	Gas Industries Association	National
3	Confederation of Indian Industry, Eastern Region Membership	National
4	All India Industrial Gases Manufacturers' Association	National
5	The Bengal Chamber of Commerce & Industry	State

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities:

Not Applicable

Leadership Indicators

1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of review by board (Annually/ half yearly/ quarterly / others – please specify)	Web-link, if available
	Nil	Nil	Nil	Nil	Nil

Principle 8

Businesses should promote inclusive growth and equitable development.

Essential Indicators

- Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:**

Not Applicable

- Provide information on the project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:**

Not Applicable

- Describe the mechanisms to receive and redress grievances of the community:**

The Company has approved Grievance Redressal Mechanism for the Community.

- Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

Particulars	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	16.08%	10.53%
Directly from within India	82.49%	83.08%

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N). If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the FY 2025-26 indicators in the table above.

- Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:**

Location	FY 2025-26	FY 2024-25
Rural	7.29	16.59
Semi-Urban	10.07	5.59
Urban	17.83	14.22
Metropolitan	64.81	63.60

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the FY 2025-26 indicators in the table above.

For the purpose of calculation of rural/semi-urban/urban/metropolitan salary/wages, expenses such as provision for variable compensation and leave encashment have been distributed in the ratio of salary/wages as per the pay register.

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the social impact assessments (Reference: Question 1 of essential indicators above):

As the question 1 of Essential indicator is not applicable, there is no relevance of this question for the Company.

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by the government bodies:

The Company has not undertaken any CSR projects in aspirational districts identified by government bodies during the reporting period.

3.

(a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups?	No
(b) From which marginalized/vulnerable groups do you procure?	Not Applicable
(c) What percentage of total procurement (by value) does it constitute?	Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Not Applicable, as the line of business of the Company has no connection with such matters.

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property-related disputes wherein usage of traditional knowledge is involved.

Not Applicable

6. Details of beneficiaries of CSR projects:

S. No	CSR project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Donation of a turbine to IIT Kharagpur to support liquid nitrogen production for study and research work	250	Details not captured
2	Distribution of reusable bags and steel bottles while promoting awareness to reduce single-use plastics.	30,000	Details not captured
3	Simulator based Heavy Vehicle Driver Training	260	Details not captured
4	Biker Awareness Program	4770	Details not captured
5	Empowering students to solve real-world challenges through digital STEM innovation	0*	Details not captured
6	Donation for reconstruction work of social infrastructure affected by the recent flood in Punjab.	10,000	Details not captured
7	Treatment of lesser privileged children suffering from Childhood Cancer	0*	Details not captured
8	Treatment of lesser privileged children suffering from Congenital Heart Disease (CHD).	0*	Details not captured
9	Construction of 5 Classrooms and 2 toilet blocks in a Govt. school.	0*	Details not captured

* Projects initiated in last week of March 2026, hence beneficiary count is currently not available.

Principle 9

Businesses should engage with and provide value to their consumers in a responsible manner.

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback:

Complaint Process:

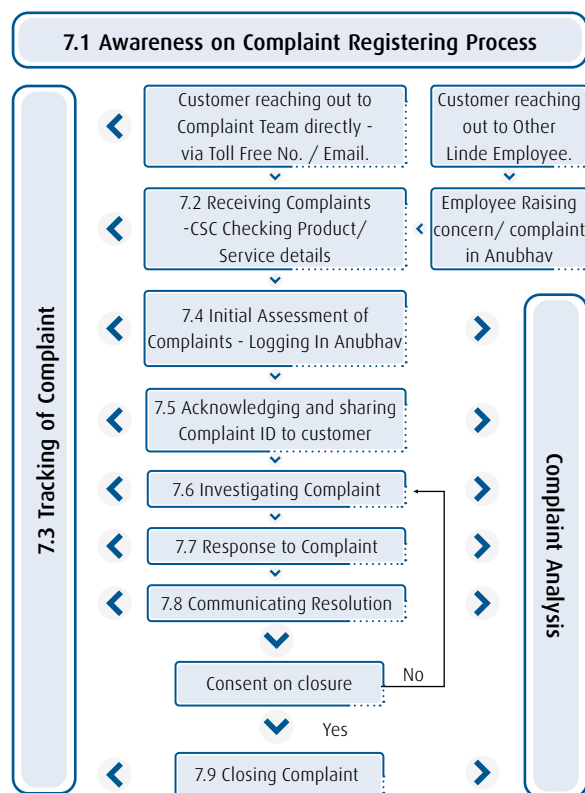
1. Direct Complaint –

Customer communicating their grievance through –
Email: Customer Care/Complaint ID Email, or
Call: Helpdesk Phone No.

2. Indirect Complaint –

- Customer communicating to Linde Employees on their grievance, through email/ phone/ verbal recorded as Concerns.
- Concerns: Recorded in Customer Complaint Management tool – Anubhav, where we anticipate probable customer complaints due to a process/ongoing issues. Concerns, validated for correctness to be recorded as complaints.

All Complaints are time bound, i.e., they are to be closed with Target Resolution Date. After adapting a digital tool, it enables us to track complaint progress in real time.

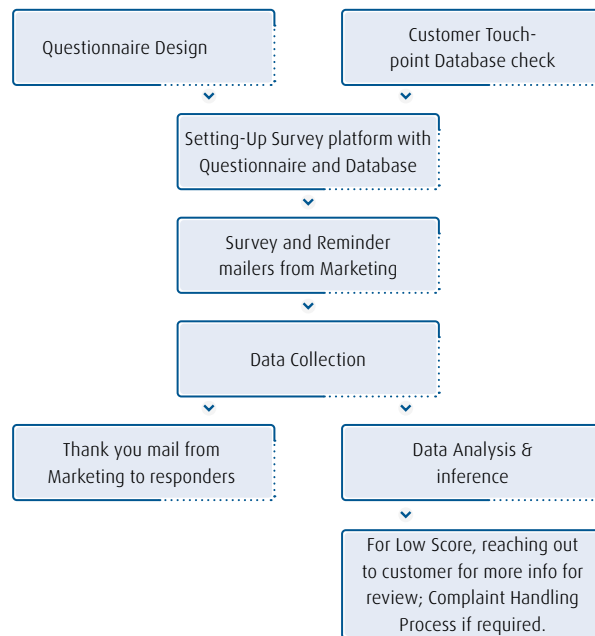


Feedback Process:

The degree of customer satisfaction is determined by comparing the customer's expectations and perception with the product or service that the Company provides. The primary goal of the Company is to comprehend client expectations to ensure a particular degree of customer satisfaction. These expectations may not be clearly stated, be implicit or be explicit.

The organization's understanding of the expectations of the customer serves as the main foundation for the planning and subsequent delivery of products and services.

Customer satisfaction is based on how much the supplied good or service, together with other organizational features, are thought to match or exceed expectations. Enough resources are dedicated to and made accessible for the processes of addressing complaints and keeping track of customer satisfaction to ensure their efficient management.



2. Turnover of products and/or services as a percentage of turnover from all products/services that carry information about:

Particulars	As a % to total turnover
Environmental and social parameters relevant to the product	Nil
Safe and responsible usage	100%
Recycling and/or safe disposal	Nil

3. Number of consumer complaints in respect of the following:

Particulars	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	22	3	NA	2	Nil	NA
Restrictive trade practices	Nil	Nil	NA	Nil	Nil	NA
Unfair trade practices	Nil	Nil	NA	Nil	Nil	NA
Other	254	27	NA	283	89	NA

4. Details of instances of product recalls on account of safety issues:

Particulars	Number	Reason for Recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy:

Yes

6. Provide details of any corrective actions taken or underway on issues relating to advertising and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on the safety of products/services.

No issue occurred to warrant any corrective action.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches	Nil
b. Percentage of data breaches involving personally identifiable information of customers	Not Applicable
c. Impact, if any, of the data breaches	Not Applicable

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, an independent assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the FY 2025-26 indicators in the table above.

Leadership Indicators

1. Channels/ platforms where information on products and services of the entity can be accessed:

Website: <https://www.lindeindia.in/>

Brochures: Brochures and product leaflets are tools that are widely used to promote products or services. These materials serve several important purposes, including:

- 1. Informational Purposes:** Brochures and product leaflets provide detailed information about the products or services being offered. They typically include concise product descriptions, features, benefits and technical specifications. This information helps potential customers make informed decisions and understand the value of a product or service.
- 2. Brand Awareness and Visibility:** By distributing brochures and product leaflets, businesses can increase their brand visibility and exposure in the market. These materials can be distributed through various channels, such as trade shows, exhibitions, conferences, retail stores and online platforms. By consistently showcasing their products or services through brochures and leaflets, businesses can build brand recognition and create a positive image among potential customers.
- 3. Promotional Purposes:** Brochures and leaflets are often used as promotional tools to attract new customers or increase customer loyalty. They can include special offers, discounts, or promotions that encourage customers to try or purchase the products or services being advertised. By offering incentives, businesses can stimulate interest and drive sales.

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services:

- Before projects are handed over to consumers, it is crucial to ensure that they have received proper training and are aware of the potential risks and benefits of using the product. This document outlines the mechanisms in place to provide consumers with the necessary safety training and product demonstrations, as well as maintaining attendance at training sessions and conducting customer feedback surveys. It also clearly specifies the customer scope and Linde scope to ensure smooth operations.

2. **Safety Training and Product Demos:** Each and every customer receives frequent safety training and product demos prior to product usage. This training aims to equip consumers with the knowledge necessary to operate the product safely and understand its features. Through interactive demonstrations, customers can gain hands-on experience and ask questions to clarify their doubts. These training sessions are conducted either in person or through online webinars, allowing consumers to access the information conveniently.
3. **Pre Start up Safety Review (PSSR)** consists of reviewing a checklist of items to be thoroughly verified before a customer supply is initiated in order to ensure that potential hazards have been addressed.
4. **Route Survey before delivery:** A route survey is a critical part of ensuring the safety of the environment as well as Linde tankers. A qualified delivery professional must complete a route survey before a Linde product can travel to ensure the route is safe and viable. During a route survey, a certified pilot car travels the exact route our tanker will take to assess for obstacles such as low-hanging wires, tight turns and bridge underpasses.
5. **Informing Customers of any Risk of Disruption or Discontinuation of Essential Services:** In the event that any of our plants are disrupted or needs to be shut down, we have mechanisms in place to inform customers in a timely manner. These mechanisms include email notifications, SMS alerts/telephonic reminders. The purpose is to provide customers with a clear understanding of the situation, any potential impact, and any alternative solutions or workarounds. By keeping customers informed, we help maintain trust and loyalty.

3. Mechanisms in place to inform consumers of any risk of disruption/ discontinuation of essential services:

Informing Consumers of Any Risk of Disruption or Discontinuation of Essential Services: In the event that any essential services are disrupted or discontinued, we have mechanisms in place to inform consumers in a timely manner. These mechanisms may include email notifications, SMS alerts/telephonic reminders. The purpose is to provide consumers with a clear understanding of the situation, any potential impact and any alternative solutions or workarounds. By keeping consumers informed, we help maintain trust and loyalty.

4. Does the entity display product information on the product over and above what is mandated as per local laws? Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity, or the entity as a whole? (Yes/No)

The products offered by our gases industry in India comply with all local legal requirements. Our stringent quality control measures ensure that each product meets the necessary standards and regulations.

We value our customers and their feedback, which is why we conduct annual surveys on customer satisfaction for all clients. These surveys cover all goods and services offered by our industry throughout India. By gathering valuable insights from our clients, we aim to continuously improve our products and services to meet their needs and expectations.

Independent Practitioner's Reasonable Assurance Report on Identified Sustainability Information in Linde India Limited's Business Responsibility and Sustainability Report pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Linde India Limited

We have undertaken to perform a reasonable assurance engagement for Linde India Limited (the "Company") vide our Engagement Letter dated May 22, 2026, in respect of the agreed Sustainability Information referred in "Identified Sustainability Information" paragraph below (the "Identified Sustainability Information") in accordance with the Criteria stated in the "Criteria" paragraph below. The Identified Sustainability Information is included in the Business Responsibility and Sustainability Report ("BRSR") section in the Annual Report of the Company for the financial year ended March 31, 2026, pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations").

This engagement was conducted by a team comprising assurance practitioners and engineer/ environment expert.

Identified Sustainability Information

The Identified Sustainability Information for the financial year ended March 31, 2026, is summarised in Appendix 1 to this report.

Our reasonable assurance engagement was only with respect to the Identified Sustainability Information included in the BRSR of the Company for the financial year ended March 31, 2026.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("KPIs")/ metrics under nine Environmental, Social and Governance ("ESG") attributes, as per the format of BRSR Core specified in Annexure 17A read with the format of BRSR and the guidance note given in Annexure 16 and 17, respectively, of the Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, and the 'Industry Standards on Reporting of BRSR Core' issued by the Securities and Exchange Board of India ("SEBI") vide circular SEBI/HO/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024 (collectively referred to as the "SEBI Circulars").

Management's Responsibilities

The Company's Management is responsible for determining the Reporting Boundary of the BRSR, and for selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations including the SEBI Circulars, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, and content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation, and maintenance of internal control relevant to the preparation of the BRSR, and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circulars in relation to the BRSR Core.

Inherent Limitations in preparing the Identified Sustainability Information

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. In addition, Greenhouse Gas ("GHG") quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") and the International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code") issued by the International Ethics Standard Board for Accountants, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Price Waterhouse & Co Chartered Accountants LLP (the "Firm") applies Standard on Quality Control 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", the International Standard on Quality Management ("ISQM") 1 "Quality Management for Firms that perform Audits or Reviews of Financials Statements, or Other Assurance or Related Services Engagements" and ISQM 2 "Engagement Quality reviews", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Practitioner's Responsibilities

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information based on the procedures we have performed and the evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements ("SSAE") 3000, "Assurance Engagements on Sustainability Information" and the Standard on Assurance Engagements ("SAE") 3410, "Assurance Engagements on Greenhouse Gas Statements", both issued by the Sustainability Reporting Standards Board of the ICAI, and the International Standard on Assurance Engagement ("ISAE") 3000 (Revised), "Assurance Engagements other than Audits or Reviews of Historical Financial Information" and the ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements", both issued by the International Auditing and Assurance Standards Board (collectively referred to as "the Standards").

These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information is prepared, in all material respects, in accordance with the Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Sustainability Information.

The procedures we performed were based on our professional judgement, and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures referred above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and /or measurements of the Identified Sustainability Information.
- Made enquiries of Company's management, including those responsible for Sustainability, Environmental Social Governance (ESG), Corporate Social Responsibility (CSR), Human Resource (HR) etc., and those with responsibility for managing Company's BRSR.
- Obtained an understanding and evaluated the design of the key structures, systems, processes and controls for managing, recording and reporting on the Identified Sustainability Information including at the sites and corporate office visited. Further, for select Identified Sustainability Information, in addition to obtaining an understanding and performing evaluation of certain Information Technology General Controls (ITGCs), operating effectiveness of the ITGCs was also tested.

- Based on above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Checked the consolidation for various sites and offices including corporate office within the standalone Reporting Boundary (as mentioned in the BRSR) for ensuring the completeness of data being reported.
- Performed substantive testing on a sample basis of the Identified Sustainability Information within the standalone Reporting Boundary (as mentioned in the BRSR) to verify that data had been appropriately measured with underlying documents recorded, collated and reported. This included assessing records and performing testing including recalculation of sample data to establish an assurance trail.
- Assessed the level of adherence to the BRSR Core followed by the Company in preparing the BRSR.
- Assessed the BRSR for detecting, on a test basis, any major anomalies between the information reported in the BRSR on performance with respect to Identified Sustainability Information and relevant source data/information.
- Where applicable for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2026 and the underlying books and records.
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the Management in the preparation of the Identified Sustainability Information.
- Obtained written representations from the Company's Management.

Exclusions

Our reasonable assurance scope excludes the following and, therefore, we do not express an opinion on the same:

- Operations of the Company other than the Identified Sustainability Information listed in Appendix 1 to this report.
- Aspects of the BRSR and data/ information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information.
- Data and information outside the defined reporting period, i.e., the financial year ended March 31, 2026.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim or future intentions provided by the Company and testing or assessing any forward-looking assertions and/ or data.

Opinion

Based on the procedures performed and the evidence obtained, the Company's Identified Sustainability Information summarised in Appendix 1 to this report and included in the BRSR for the financial year ended March 31, 2026, are prepared, in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.



Restriction on Use

Our obligations in respect of this report are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have (or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this report, will extend any duty of care we may have in our capacity as auditor of the Company.

This report has been issued at the request of the Board of Directors of the Company to whom it is addressed, solely to enable them to comply with the requirements of the SEBI Circulars and LODR Regulations, on reporting Company's sustainability performance and activities, and for publishing the same as a part of the BRSR Report forming part of Company's Annual Report, which will be published on the Company's website. Our report should not be used for any other purpose or by any person other than the addressee of our report. Price Waterhouse & Co Chartered Accountants LLP does not accept or assume any liability or any duty of care for any other purpose or to any person other than the Company.

For **Price Waterhouse & Co Chartered Accountants LLP**

Firm Registration Number: 304026E/E-300009

Kapil Gupta

Partner

Membership Number: 409660

UDIN: 26409660ONZFOY6647

Place: Gurugram

Date: July 15, 2026

Appendix 1

Identified Sustainability Information (BRSR Core Indicators)

Sr. No	Principle and indicator reference*	Attribute	Parameters (Key Performance Indicators)
1.	Principle 6 – E7	Green-house gas (GHG) footprint	1. Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) 2. Total Scope 2 emissions (Break-up of the GHG (CO₂e) into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) 3. GHG Emission Intensity (Scope 1 +2) a) Total Scope 1 and Scope 2 emissions (MT)/ Total Revenue from operations adjusted for PPP b) Total Scope 1 and Scope 2 emissions (MT)/ Total output of product or services
2.	Principle 6 – E3 and E4	Water footprint	1. Total water consumption 2. Water consumption intensity a) Water Intensity per rupee of turnover adjusted for PPP b) Water Intensity in terms of physical output. 3. Water Discharge by destination and levels of Treatment
3.	Principle 6 – E1	Energy footprint	1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. Energy intensity a) Energy Intensity per rupee of turnover adjusted for PPP b) Energy Intensity in terms of physical output.
4.	Principle 6 – E9	Embracing circularity- details related to waste management by the entity	1. Plastic waste (A) 2. E-waste (B) 3. Bio-medical waste (C) 4. Construction and demolition waste (D) 5. Battery waste (E) 6. Radioactive waste (F) 7. Other Hazardous waste. Please specify, if any. (G) 8. Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) 9. Total waste generated ((A+B + C + D + E + F + G + H) 10. Waste intensity a) Waste Intensity per rupee of turnover adjusted for PPP b) Waste Intensity in terms of physical output 11. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 12. For each category of waste generated, total waste disposed by nature of disposal method

Sr. No	Principle and indicator reference*	Attribute	Parameters (Key Performance Indicators)
5.	Principle 3 – E1(C) Principle 3 – E11	Enhancing employee wellbeing and Safety	1. Spending on measures towards well-being of employees and workers- cost incurred as a % of total revenue of the company 2. Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) a) Number of Permanent Disabilities b) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) c) No of fatalities
6.	Principle 5 – E3(b) Principle 5 – E7	Enabling Gender Diversity in Business	1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH a) Total Complaints on Sexual Harassment (POSH) reported. b) Complaints on POSH as a % of female employees / workers c) Complaints on POSH upheld
7.	Principle 8 – E4 Principle 8 – E5	Enabling Inclusive Development	1. Input material sourced from following sources as % of total purchases –Directly sourced from MSMEs/ small producers and from within India 2. Job creation in smaller towns- wages paid to people employed in smaller towns (permanent or non-permanent/ on contract) as % of total wage cost
8.	Principle 9 – E7 Principle 1 – E8	Fairness in Engaging with Customers and Suppliers	1. Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events 2. Number of days of accounts payable
9.	Principle 1 – E9	Open-ness of business	1. Concentration of purchases & sales done with trading houses, dealers, and related parties a) Purchases from trading houses as % of total purchases b) Number of trading houses where purchases are made from c) Purchases from top 10 trading houses as % of total purchases from trading houses d) Sales to dealers / distributors as % of total sales e) Number of dealers / distributors to whom sales are made f) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors 2. Loans and advances & investments with related parties Share of RPTs (as respective %age) in- a) Purchases b) Sales c) Loans & advances d) Investments

*'E' denotes Essential Indicator