July 18, 2023

Linde, Inc.
10 Riverview Drive
Danbury, CT 06810

To the Management of Linde, Inc.:

This letter and the Assurance Report, including the opinion, are addressed to you and are solely for your benefit in accordance with the terms of the contract dated July 3, 2023 (“the contract”. We consent to the release of this letter by you to CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this letter or the Assurance Report. The purpose of this letter is to clarify matters set out in the Assurance Report. It is not an assurance report and is not a substitute for the Assurance Report.

In accordance with the contract and for the avoidance of doubt, we confirm that our Assurance Report dated July 18, 2023 incorporated the following aspects:

The scope of the assurance covered Linde’s calendar year 2022 global Scope 3 GHG emission assertions in Category 1, 3 and 4 as defined by the GHG Protocol. The greenhouse gases covered by the scope of the assurance were the six Kyoto Protocol gases (CO₂, CH₄, N₂O, HFCs, PFCs, and SF₆). There were no identified exclusions.

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

The verification standard used was ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information International Framework for Assurance Engagements

Based on Carbon Verification Service’s review of the 2022 Scope 3 GHG emission data and supporting documentation, it was possible, using the spend data and referenced emission factors to confirm the GHG emissions as reported by Linde. There does not appear to be systematic under or over-reporting. While there were some discrepancies between reported and verified values, overall, there was not a materially significant difference between the reported and verified values.

With respect to the Scope 3 GHG emissions assured to a limited level of assurance, based upon the assurance work performed in July 2023, nothing came to our attention that prevented Carbon Verification Service, LLC from concluding that Linde’s Scope 3 GHG emission assertions are materially correct and are a fair representation of data and information and have not been prepared in accordance with accepted standards and practice.

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

For Carbon Verification Service, LLC

James J. Groome
Lead Verifier

Sunil Pandey
Technical Reviewer
LINDE, INC. ’S ASSERTIONS

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

<table>
<thead>
<tr>
<th>Scope 3 GHG Category</th>
<th>2022 Value Rounded</th>
<th>Units of Measure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category 1 - Purchased Goods and Services</td>
<td>3,774,000</td>
<td>Metric Tons CO₂e</td>
</tr>
<tr>
<td>Category 3 - Fuel and Energy-related Activities</td>
<td>6,990,000</td>
<td>Metric Tons CO₂e</td>
</tr>
<tr>
<td>Category 4 - Upstream Transportation</td>
<td>726,000</td>
<td>Metric Tons CO₂e</td>
</tr>
</tbody>
</table>