As adopted by the Board on February 28, 2023
As adopted by the Board on October 28, 2024
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LINDE PLC

CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

The Audit Committee (the "**Audit Committee**") is appointed by the Board of Directors (the "**Board**") of Linde PLC (the "**Company**"). This charter of the Audit Committee of the Board (this "**Audit Committee Charter**") sets forth the responsibilities, duties and authorities of the Audit Committee.

Composition and Qualifications

The Audit Committee shall be comprised of at least three members, all of whom shall be independent directors according to independence standards established by the Board upon the recommendation of the Nomination & Governance Committee consistent with applicable statutes, regulations and the rules and listing standards of the Nasdaq Stock Market (**"Nasdaq**").

The members of the Audit Committee shall serve until such member's successor is duly appointed and qualified or until such member's resignation or removal.

Each member of the Audit Committee shall (1) in the judgment of the Board, be an independent director, as defined under applicable rules of the Nasdaq and Section 10 of the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"), (2) otherwise satisfy the audit committee member requirements under applicable Nasdaq rules.

The determination of any member's qualification to serve on the Audit Committee, including assessments of financial literacy, accounting or related accounting or financial management expertise, shall be made by the Board in its judgment in keeping with the applicable requirements and definitions in the SEC rules and regulations and of the Nasdaq.

Notwithstanding the foregoing membership requirements, no action of the Audit Committee will be invalid by reason of any such requirement not being met at the time such action is taken.

Procedures

The Audit Committee shall meet from time to time during the year, as needed to carry out the Audit Committee's responsibilities under this Audit Committee Charter. The Chairman of the Audit Committee shall have the authority to call a special meeting of the Audit Committee whenever s/he deems such meeting necessary or desirable. All meetings of the Audit Committee

will be held pursuant to the constitution of the Company (the "**Constitution**") with regard to notice and waiver thereof, and written minutes of each meeting will be duly filed in the Company records.

If the Chairman of the Audit Committee is not able to attend any Audit Committee meeting in person, then the Audit Committee shall designate another Audit Committee member who is able to attend such Audit Committee meeting in person to chair such Audit Committee meeting. The Chief Executive Officer ("**CEO**") and the Chairman of the Board may attend meetings of the Audit Committee at the invitation of the Audit Committee.

Reports of meetings of the Audit Committee shall be made by the Chairman of the Audit Committee to the Board at its next regularly scheduled Board meeting following the Audit Committee meeting and shall be accompanied by any recommendations to the Board approved by the Audit Committee.

Except as required pursuant to the Constitution of the Company or any other policy of the Board, a majority of the members of the Audit Committee shall constitute a quorum for the transaction of business.

Except as required pursuant to the Constitution of the Company or any other policy of the Board, the vote of a majority of the Audit Committee members present at any meeting at which a quorum is present shall be the act of the Audit Committee.

Notwithstanding anything to the contrary in this Audit Committee Charter, in the event of a tie vote with respect to any resolution of the Audit Committee, the Chairman of the Audit Committee shall not have a casting or deciding vote.

There shall be free and confidential access at any time to the Audit Committee by the Independent Auditor, the head of the internal audit department of the Company and its subsidiaries (together, the "**Group**"), the Chief Compliance Officer, the General Counsel and the management of the Group, and by the Audit Committee to those individuals. "**Independent Auditor**" means a "statutory auditor" within the meaning of the Irish SA Regulations that satisfies the SEC's and the Public Company Accountant Oversight Board's (the "**PCAOB**") independence rules.

The Audit Committee shall have the authority to designate, and delegate duties to, such standing and ad-hoc sub-committees as it deems necessary or desirable, subject to the Constitution of the Company, applicable laws and rules of the Nasdaq.

Responsibilities

The Audit Committee's primary responsibility shall be to provide advice and counsel to management regarding, and to assist the Board in its oversight of (a) the integrity of the Company's consolidated financial statements, (b) the Group's compliance with legal and regulatory requirements, (c) the Independent Auditor's qualifications, performance and

independence and (d) the performance of the Group's internal audit functions.

While the Audit Committee has the powers and responsibilities set forth in this Audit Committee Charter, it is not the duty or responsibility of the Audit Committee to plan or conduct audits of the Company's financial statements and internal controls or to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles in the United States ("**GAAP**"), US GAAP as modified by the requirements of the Irish Companies Act 2014, as amended ("**Modified US GAAP**"), generally accepted accounting practice in Ireland, including Financial Reporting Standard 102 the financial reporting standard in the UK and Ireland ("**Irish GAAP**") and/or, as applicable. These activities shall remain the responsibility of the Company's management and the Independent Auditor. Nor is it the duty of the Audit Committee to conduct investigations, or to assure compliance with laws and regulations, save to the extent any such laws or regulations place the obligation on the Audit Committee.

In carrying out its responsibilities, the Audit Committee shall undertake the following activities:

Independent Audit

1. recommend to the shareholders of the Company the approval of the Company's Independent Auditor to audit the annual and consolidated financial statements of the Company;

2. assume responsibility for the appointment, compensation, oversight, evaluation and termination of the work of the Company's Independent Auditor for the purpose of preparing or issuing an audit report or related work. The Independent Auditor shall report directly to the Audit Committee.

3. review and pre-approve all auditing services (including those performed for purposes of providing comfort letters and statutory audits) rendered to the Company by its Independent Auditor. Subject to the *de minimis* exception for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act, the Audit Committee shall review and pre-approve all non-auditing services rendered to the Company by its Independent Auditor. The Chairman of the Audit Committee shall have the authority to pre-approve such non-audit services between regularly scheduled meetings provided that such approvals are reported to the full Audit Committee at the next Audit Committee meeting;

4. evaluate the performance of the Independent Auditor and, if necessary, replace the Independent Auditor. Obtain and review written periodic reports at least annually from the Independent Auditor describing (a) the auditing firm's internal quality-control procedures, (b) any material issues raised by the most recent internal quality-control review, or peer review, of the auditing firm, or by any inquiry or investigation by governmental or professional authorities (including, without limitation, the PCAOB and the Irish Auditing and Accounting Supervisory Authority with respect to independent audits carried out by the firm), and (c) any steps taken to deal with such issues;

5. obtain and review written periodic reports at least annually from the Independent Auditor delineating all relationships between the Independent Auditor and the Group. This report shall be consistent with the requirements of the applicable rules of the PCAOB regarding Communication with Audit Committees Concerning Independence and the requirements of. Review any disclosed relationships or services that may impact the objectivity and independence of the auditor and take any other appropriate action deemed necessary or desirable to provide reasonable assurances that the Company has an auditor that is in fact independent. ;

6. meet with the Independent Auditor to review the planning of the audit including scope, staffing, locations, reliance on participation by management and internal audit department participation, and general audit approach;

7. review with the Independent Auditor (a) any problems or difficulties the Independent Auditor may have encountered, (b) any material weaknesses or significant deficiencies in the Company's controls over financial reporting as communicated to management by the auditor and (c) the Company's response to such weaknesses and deficiencies. Resolve any disputes between management and the Independent Auditor. Obtain and review timely reports from the Independent Auditor on other material written communications between management and the Independent Auditor such as any schedule of unadjusted differences;

8. discuss with the Independent Auditor the required communications with Audit Committees as prescribed by the PCAOB rules relating to Communications with Audit Committees;

9. discuss with the Independent Auditor whether it has identified the existence of any issues of the type described in Section 10A of the Exchange Act (concerning detection of illegal acts);

10. establish policies for the Group regarding the hiring of employees or former employees of the Independent Auditor;

<u>Financial Reporting</u>

1. review with management and the Independent Auditor the Company's annual audited consolidated financial statements and the Independent Auditor's report thereon, and the Company's interim and quarterly unaudited consolidated financial statements (including, in each case and without limitation, the accompanying footnotes and the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and "Operating and Financial Review"). With respect to the annual audited consolidated financial statements, such review shall take place prior to their publication and the Audit Committee shall provide a recommendation to the Board regarding their inclusion in the Company's annual report to shareholders and its annual report on Form 10-K. The Audit Committee shall inform the Board of the outcome of the

audit and explain how the audit contributed to the integrity of financial reporting and what the role of the Audit Committee was in that process;

2. review with management and the Independent Auditor the Company's earnings results announcements prior to their release to the public. Review with management the Company's forward-looking earnings guidance (including changes thereto), if any, prior to its release to the public and to investment analysts. The chair of the Audit Committee may represent the entire Audit Committee for purposes of such reviews;

3. discuss with management and the Independent Auditor any significant issues regarding accounting principles, practices and judgments made in connection with the preparation of the Company's financial statements. Obtain and review a report from the Independent Auditor regarding all critical accounting policies to be used in the Company's financial statements, including major changes thereto and including also: (a) material alternative treatments of financial information within GAAP, Modified US GAAP, and/or Irish GAAP that have been discussed with management; (b) the ramifications of the use of such alternative disclosures and treatments; (c) any disagreement with management regarding the treatment preferred by the Independent Auditor; and (d) other material written communications between the auditors and the management of the Company, such as any management letter or schedule of material unadjusted differences;

4. review the Group's disclosure controls and procedures for financial reporting, and management's assessment thereof, and submit recommendations or proposals to the Board to ensure the integrity thereof;

<u>Internal Audit Function and Internal Controls</u>

1. monitor the effectiveness of the Group's internal quality control and risk management systems and, where applicable, its internal audit, regarding the financial reporting of the Group;

2. at least annually (A) review the global internal audit function, its performance, its organizational structure, the adequacy of its resources (including the aggregate annual budget), the competence of its staff, its annual audit plan (including risk considerations and areas of audit emphasis) and any material changes thereto, and the other services it provides; and (B) review and approve its internal audit charter Review the cooperation afforded, and the limitation or pressures, if any, imposed, by management;

3. review and approve in advance any appointment of, or change in, the head of the internal audit department of the Group. The Chairman of the Audit Committee shall review the annual performance evaluation of the head of the internal audit department of the Group and review and approve of the proposed annual compensation of the head of the internal audit department of the Group. Review the effectiveness and appropriateness of the reporting relationships for the head of the internal audit department of the Group and the authority given to the head of the internal audit department of the Group. Review the cooperation afforded to, and the limitations or pressures, if any, imposed on, the head of

the internal audit department of the Group by management;

4. obtain and review recommendations from internal audit reports and other communications to management and management's responses as well as follow-up actions, particularly with respect to identified audit risk considerations;

5. obtain and review periodic reports, at least annually, from management and the Independent Auditor assessing the effectiveness of the Group's internal control structure and procedures for financial reporting, including: (a) significant deficiencies or material weaknesses in the design or operation of internal controls; (b) any fraud, whether or not material, that involves management or other employees having a significant role in the internal controls; and (c) all significant changes to internal controls, including corrective actions, since the last report to the Audit Committee;

6. to the extent not reviewed with the full Board, review the Group's information systems, applications and related controls, with a focus on cybersecurity, including new technologies such as artificial intelligence, data privacy, and the resilience of technology infrastructure.;

Other Oversight

1. meet at least annually with management, the Head of the internal audit department of the Group, and the Independent Auditor in separate private sessions, which sessions may be conducted by the Chairman of the Audit Committee at the Audit Committee's discretion;

2. review with the Group's General Counsel (a) any legal matters that may have a material impact on the financial statements, and (b) the Group's compliance with legal and regulatory requirements with respect to financial reporting and disclosure;

3. review any appointment of, or change in, the Chief Compliance Officer. Review with the Chairman of the Audit Committee the performance evaluation of the Chief Compliance Officer. Review the effectiveness and appropriateness of the reporting relationships for the Chief Compliance Officer. Review the cooperation afforded to, and the limitations or pressures, if any, imposed on, the Chief Compliance Officer by management;

4. review referrals, investigations, findings and resolutions with regard to alleged violations of the Company's Business Integrity and Ethics Policy. Review processes and results for certification of employees' understanding of, and compliance with, the Company's Business Integrity and Ethics Policy;

5. Establish a policy regarding the handling of potential conflicts of interests involving directors or executive officers and review, and make appropriate determinations regarding, potential conflicts reported to the Audit Committee in accordance with that policy;

6. to the extent not otherwise reviewed by the Board or the other committees of the Board, (a) review with the General Counsel any significant litigation, investigations, proceedings or

actions involving the Group, and (b) review with the Chief Compliance Officer and the General Counsel the Group's key compliance risks and its compliance program, including that program's design, implementation and effectiveness;

7. establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls and auditing matters;

8. establish procedures for the confidential, anonymous submission by the Group's employees of concerns regarding questionable accounting or auditing matters;

9. to the extent not otherwise reviewed by the Board or the other committees of the Board, review and discuss guidelines and policies by which the Group undertakes risk assessment and risk management. This discussion should cover the Group's major financial risk exposures, and the steps management has taken to monitor and control these exposures;

10. review the Group's tax compliance efforts, taxing authority developments, pending audits and the adequacy of tax reserves;

11. to the extent not otherwise reviewed by the Board or any other committee of the Board, review periodically the limits of authority of the CEO and, in consultation with other relevant committees of the Board as necessary, recommend to the Board any changes thereto;

Audit Committee Reports and Assessments

1. prepare the report of the Audit Committee for inclusion in the Company's proxy statement and review sections of such proxy statement related to the Audit Committee and the Independent Auditor;

2. review and reassess the adequacy of this Audit Committee Charter annually and submit any changes to the Board for approval;

3. conduct an evaluation of the Audit Committee's performance at least annually; and

4. perform any other duties and responsibilities as may be assigned to the Audit Committee, from time to time, by the Board.

Resources and Authority

The Audit Committee shall have the authority (a) to retain such outside advisors, including legal counsel, accountants and other advisors, as it deems necessary for the fulfilment of its responsibilities, and (b) to approve the fees and expenses of such advisors.

The Audit Committee shall have the authority to conduct or authorize investigations into any matters within the Audit Committee's scope of responsibilities.