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June 15, 2026

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 January 9, 2026 ("the contract"). We consent to the release of this letter by you to DJSI in order to satisfy the terms of DJSI disclosure requirements but without accepting or assuming any responsibility or liability on our part to DJSI 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 June 15, 2026 included verification of:

- Total Number of Tier 1 Suppliers
- Total Number of Tier 1 Significant Suppliers (Safety Critical Suppliers)
- Total Number of non-Tier 1 Significant Suppliers
- % of Total Spend on Tier 1 Significant Suppliers

The metrics Tier 1 suppliers and significant suppliers are based upon DJSI terms. Linde provided data for suppliers based on the suppliers for its engineering and gases businesses, and indicated direct suppliers are "Tier 1." For the purposes of this disclosure, Linde has designated "significant" as "safety critical".

Linde excluded suppliers for its Surface Technologies business and suppliers designated as energy suppliers from the data disclosed and verified. Please see the table below which summarizes the reported data.

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 2025 supplier data and supporting documentation, it was possible to confirm the supplier data as reported by Linde. There does not appear to be systematic under or over-reporting.

With respect to the supplier data assured to a limited level of assurance, based upon the assurance work performed in May 2026, nothing came to our attention that prevented Carbon Verification Service, LLC from concluding that Linde's supplier-related 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, Lead Verifier, Mr. Sunil Pandey, Independent Reviewer, and Mr. James Groome III, Verifier. Mr. Groome and Mr. Pandey are accredited by the California Air Resources Board, the Oregon Department of Environmental Quality and the Washington Department of Ecology as Lead Verifiers to perform greenhouse gas emission report verifications. Mr. Groome III is accredited by the California Air

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Resources Board and Oregon Department of Environmental Quality as a Lead Verifier 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. Carbon Verification Service is accredited by the California Air Resources Board, Oregon Department of Environmental Quality and the Washington Department of Ecology as a greenhouse gas emission report verification body.

For Carbon Verification Service, LLC

James J. Groome
Lead Verifier

Sunil Pandey
Technical Reviewer

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LINDE, INC. 'S ASSERTIONS

Linde, Inc. reported the following supplier-related data:

Supplier-related Assertions	2025 Data	Units of Measure
Total number of Tier 1 Suppliers	51,286	Number
Total number of Tier 1 Significant Suppliers (Safety Critical Suppliers)	112	Number
Total Number of Non-Tier 1 Significant Suppliers	3	Number
Percent of total spend on Tier 1 Significant Suppliers	5.1	Percent