

[39] List of shareholdings of
The Linde Group and Linde AG
at 31 December 2016 in
accordance with the provisions
of § 313 (2) No. 4 of the German
Commercial Code (HGB)

The results of companies acquired in 2016 are included as of the date of acquisition. The information about the equity and the net income or net loss of the companies is as at 31 December 2016 and complies with International Financial Reporting Standards, unless specifically disclosed below.

COMPANIES INCLUDED IN THE GROUP FINANCIAL STATEMENTS (IN ACCORDANCE WITH IFRS 10)

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	Registered office	Country	Participating interest	Thereof Linde AG	Equity	Profit/loss for the year	Note
			in percent	in percent	in EUR m	in EUR m	
<i>Gases Division</i>							
<i>EMEA</i>							
AFROX – África Oxigénio, Limitada	Luanda	AGO	100		2.0	0.3	
LINDE GAS MIDDLE EAST LLC	Abu Dhabi	ARE	49	49	6.7	-3.1	f
LINDE HEALTHCARE MIDDLE EAST LLC	Abu Dhabi	ARE	49	49	-7.4	-2.0	f
LINDE HELIUM M E FZCO	Jebel Ali	ARE	100		4.8	-	
Linde Electronics GmbH	Stadl-Paura	AUT	100		11.1	1.3	
Linde Gas GmbH	Stadl-Paura	AUT	100		274.9	21.1	
PROVISIS Gase & Service GmbH	Bad Wimsbach-Neydharting	AUT	100		1.2	0.4	
Linde Gas Belgium NV	Grimbergen	BEL	100		3.0	2.0	
Linde Homecare Belgium SPRL	Sclayn	BEL	100	100	5.7	1.2	
Linde Gas Bulgaria EOOD	Stara Zagora	BGR	100		7.9	-0.4	
Linde Gas BH d.o.o.	Zenica	BIH	85	85	2.6	-0.5	
"Linde Gaz Bel" FLLC	Telmy	BLR	100	99	0.7	-0.1	
AFROX GAS & ENGINEERING SUPPLIES (BOTSWANA) (PTY) LIMITED	Gaborone	BWA	100		-	-	
BOTSWANA OXYGEN COMPANY (PTY) LIMITED	Gaborone	BWA	100		2.3	3.2	
BOTSWANA STEEL ENGINEERING (PTY) LIMITED	Gaborone	BWA	100		-	-	
HANDIGAS (BOTSWANA) (PTY) LIMITED	Gaborone	BWA	100		-	-	
HEAT GAS (PTY) LIMITED	Gaborone	BWA	100		-	-	
KIDDO INVESTMENTS (PTY) LIMITED	Gaborone	BWA	100		-0.2	0.1	
PanGas AG	Dagmersellen	CHE	100		107.8	36.1	
RDC GASES & WELDING (DRL) LIMITED	Lubumbashi	COD	100		-1.2	-0.6	
LINDE HADJIKYRIAKOS GAS LIMITED	Nicosia	CYP	51	51	9.8	1.4	
Linde Gas a.s.	Prague	CZE	100		184.7	61.9	
Linde Sokolovská s.r.o.	Prague	CZE	100		29.9	8.4	
Bomin Linde LNG Beteiligungs-GmbH	Hamburg	DEU	100	100	-	-	
Bomin Linde LNG GmbH & Co. KG	Hamburg	DEU	100	100	4.6	0.8	
Gas & More GmbH	Pullach	DEU	100		0.1	-	a
Hydromotive GmbH & Co. KG	Leuna	DEU	100	100	2.9	0.3	
Hydromotive Verwaltungs-GmbH	Leuna	DEU	100	100	0.1	-	
Linde Electronics GmbH & Co. KG	Pullach	DEU	100	100	24.7	-0.2	
Linde Electronics Verwaltungs GmbH	Pullach	DEU	100	100	11.6	2.4	
Linde Gas Produktionsgesellschaft mbH & Co. KG	Pullach	DEU	100	100	332.3	-8.6	

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Linde Gas Therapeutics GmbH	Oberschleißheim	DEU	100		45.4	-	a
Linde Gas Verwaltungs GmbH	Pullach	DEU	100	100	-	-	
Linde Remeo Deutschland GmbH	Blankenfelde-Mahlow	DEU	100		4.0	-	a
Linde Schweißtechnik GmbH	Pullach	DEU	100		1.2	-	a
Linde Welding GmbH	Pullach	DEU	100		0.5	-	a
MTA GmbH Medizin-Technischer-Anlagenbau	Mainhausen	DEU	100		0.1	-	a
Tega-Technische Gase und Gasetechnik Gesellschaft mit beschränkter Haftung	Würzburg	DEU	100	6	1.7	-	a
Unterbichler Gase GmbH	Munich	DEU	100		0.9	-	a
AGA A/S	Copenhagen	DNK	100		16.2	2.6	
GI/LINDE ALGERIE SPA	Algiers	DZA	100	40	10.3	1.7	
Linde Gas Algerie S.p.A.	Algiers	DZA	66	66	96.5	15.0	
Abelló Linde, S.A.	Barcelona	ESP	100	100	132.8	2.2	
LINDE ELECTRONICS, S.L.	Barcelona	ESP	100		-3.7	-	
Linde Médica, S.L.	Barcelona	ESP	100		131.3	14.3	
LINDE MEDICINAL, S.L.	Barcelona	ESP	100		263.8	3.2	
AS Eesti AGA	Tallinn	EST	100		31.9	2.8	
Kiinteistö Oy Karakaasu	Espoo	FIN	100		-2.1	-	c
Kiinteistö Oy Karaportti	Espoo	FIN	100		-3.4	-	c
Oy AGA Ab	Espoo	FIN	100		747.8	32.6	c
TK-Teollisuuskaasut Oy	Espoo	FIN	100		-0.4	-	c
LINDE ELECTRONICS SAS	Saint-Priest	FRA	100		2.8	0.1	
Linde France S.A.	Saint-Priest	FRA	100		149.4	21.5	
LINDE HOMECARE FRANCE SAS	Saint-Priest	FRA	100		27.7	-2.1	
ALLWELD INDUSTRIAL AND WELDING SUPPLIES LIMITED	Guildford	GBR	100		-0.3	-	c, d
BOC HEALTHCARE LIMITED	Guildford	GBR	100		0.7	0.1	
BOC TRUSTEES LIMITED	Guildford	GBR	100		-	-	c, d
EXPRESS INDUSTRIAL & WELDING SUPPLIES LIMITED	Guildford	GBR	100		1.4	0.2	c, d
FLUOROGAS LIMITED	Guildford	GBR	100		0.1	-	
FUTURE INDUSTRIAL AND WELDING SUPPLIES LTD.	Guildford	GBR	100		0.9	0.3	c, d
GAFFNEY INDUSTRIAL & WELDING SUPPLIES LTD	Guildford	GBR	80		1.8	0.2	c, d
GAS & GEAR LIMITED	Guildford	GBR	100		-	-	c
GAS INSTRUMENT SERVICES LIMITED	Guildford	GBR	100		-	-	c, d
INDUSTRIAL & WELDING SUPPLIES (NORTH WEST) LIMITED	Guildford	GBR	100		-1.5	0.2	c, d
INDUSTRIAL AND WELDING MANAGEMENT LIMITED	Guildford	GBR	100		0.1	-	c, d
INDUSTRIAL SUPPLIES & SERVICES LIMITED	Guildford	GBR	100		11.1	0.4	c, d
IWS (INDUSTRIAL & WELDING SUPPLIES) LIMITED	Guildford	GBR	100		-0.6	-	c, d
LEEN GATE INDUSTRIAL & WELDING SUPPLIES (SCOTLAND) LIMITED	Guildford	GBR	100		1.0	0.2	c, d
LEENGATE HIRE & SERVICES LIMITED	Guildford	GBR	100		-	-	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES (LINCOLN) LIMITED	Guildford	GBR	100		0.3	-	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES (NORTH EAST) LIMITED	Guildford	GBR	100		1.0	0.1	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES (NOTTINGHAM) LIMITED	Guildford	GBR	100		-0.6	-0.3	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES LIMITED	Guildford	GBR	100		0.5	0.1	c, d
LEENGATE WELDING LIMITED	Guildford	GBR	100		-	-	c, d
LINDE GAS HOLDINGS LIMITED	Guildford	GBR	100	100	-	4.7	c, d
LINDE HELIUM HOLDINGS LIMITED	Guildford	GBR	100		-	4.7	c, d
PENNINE INDUSTRIAL & WELDING SUPPLIES LIMITED	Guildford	GBR	100		-	-0.1	c, d

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REMEO HEALTHCARE LIMITED	Guildford	GBR	100		-0.1	0.2	
ROCK INDUSTRIAL & WELDING SUPPLIES LIMITED	Guildford	GBR	88		2.2	0.6	c, d
RYVAL GAS LIMITED	Nottingham	GBR	100		-	-	c, d
W & G SUPPLIES LIMITED	Guildford	GBR	100		0.2	-	c, d
WELDER EQUIPMENT SERVICES LIMITED	Guildford	GBR	99		5.2	0.1	c, d
WESSEX INDUSTRIAL & WELDING SUPPLIES LIMITED	Guildford	GBR	100		-0.3	-	c, d
Linde Hellas Monoprosopi E.P.E.	Mandra	GRC	100	100	35.8	-1.9	
LINDE PLIN d.o.o.	Karlovac	HRV	100	100	3.7	0.2	
Linde Gáz Magyarország Zrt.	Répcelak	HUN	100		119.0	32.4	
BOC (TRADING) LIMITED	Dublin	IRL	100		-	-	c
BOC GASES IRELAND HOLDINGS LIMITED	Dublin	IRL	100		7.1	20.0	
BOC Gases Ireland Limited	Dublin	IRL	100		51.6	21.2	c
COOPER CRYOSERVICE LIMITED	Dublin	IRL	100		1.7	-	
ISAGA ehf.	Reykjavík	ISL	100		20.8	4.3	
Linde Gas Italia S.r.l.	Arluno	ITA	100		139.0	2.4	
LINDE MEDICALE Srl	Arluno	ITA	100		30.7	3.8	
TOO Linde Gaz Kazakhstan	Almaty	KAZ	100	100	0.7	-0.1	
BOC Kenya Limited	Nairobi	KEN	65		13.7	1.4	
AFROX (LESOTHO) (PTY) LTD	Maseru	LSO	100		1.3	0.4	
LESOTHO OXYGEN COMPANY (PTY) LIMITED	Maseru	LSO	100		-	-	
AGA UAB	Vilnius	LTU	100		5.5	0.2	
AGA SIA	Riga	LVA	100		23.2	2.0	
LINDE GAS BITOLA DOOEL Skopje	Skopje	MKD	100		0.5	-	
Afrox Moçambique, Limitada	Maputo	MOZ	100		0.8	0.1	
BOC GASES MOZAMBIQUE LIMITED	Maputo	MOZ	100		-	-	
Linde Gases Moçambique, Limitada	Maputo	MOZ	100		-	-	
AFROX INTERNATIONAL LIMITED	Port Louis	MUS	100		-	-	
Afrox Malawi Limited	Blantyre	MWI	79		2.2	0.8	
IGL (PTY) LIMITED	Windhoek	NAM	100		6.1	2.7	
IGL PROPERTIES (PTY) LIMITED	Windhoek	NAM	100		0.2	0.1	
NAMOX Namibia (PTY) LIMITED	Windhoek	NAM	100		0.1	-	
REPTILE INVESTMENT NINE (PTY) LIMITED	Windhoek	NAM	100		-	0.1	
REPTILE INVESTMENT TEN (PTY) LIMITED	Windhoek	NAM	100		-0.1	-	
BOC Gases Nigeria Plc	Lagos	NGA	60		6.6	0.3	
B.V. Nederlandse Pijpleidingmaatschappij	Rotterdam	NLD	100		6.5	-1.8	
Linde Electronics B.V.	Schiedam	NLD	100		7.6	2.6	
Linde Gas Benelux B.V.	Schiedam	NLD	100		137.7	35.0	
Linde Gas Cryoservices B.V.	Hedel	NLD	100		1.7	1.4	
Linde Gas Therapeutics Benelux B.V.	Eindhoven	NLD	100		34.4	2.9	
Linde Homecare Benelux B.V.	Nuland	NLD	100		3.0	-2.2	
Naamloze Vennootschap Linde Gas Benelux	Schiedam	NLD	100		286.8	31.7	
OCAP CO2 B.V.	Schiedam	NLD	100		8.7	7.3	
AGA AS	Oslo	NOR	100		51.8	31.8	
Eurogaz-Gdynia Sp. z o.o.	Gdynia	POL	99		4.7	0.5	
LINDE GAZ POLSKA Spółka z o.o.	Krakow	POL	100	100	118.8	11.5	
LINDE GLOBAL SERVICES PORTUGAL, UNIPessoal LDA	Maia	PRT	100		0.5	-	
LINDE PORTUGAL, LDA	Lisbon	PRT	100		86.6	2.1	

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LINDE SAÚDE, LDA	Maia	PRT	100		27.8	1.1	
LINDE GAZ ROMANIA S.R.L.	Timișoara	ROU	100		184.5	24.2	
AO "Linde Gas Rus"	Balashikha	RUS	100	100	48.6	-0.9	
ОАО "Linde Uraltechgaz"	Yekaterinburg	RUS	74	74	10.6	1.4	
Linde Jubail Industrial Gases Factory LLC	Al-Khobar	SAU	100	84	153.1	24.3	
Saudi Industrial Gas Company	Al-Khobar	SAU	51		68.2	-4.4	
LINDE GAS SRBIJA Industrija gasova a.d. Bečej	Bečej	SRB	87	87	7.6	1.2	
Aries 94 s.r.o.	Bratislava	SVK	100		2.3	0.5	
Linde Gas k.s.	Bratislava	SVK	100		21.1	5.2	
LINDE PLIN d.o.o.	Celje	SVN	100	100	10.3	1.1	
AB Held	Lidingö	SWE	100		-	-	
AGA Fastighet Göteborg AB	Lidingö	SWE	100		-	-	
AGA Gas Aktiebolag	Lidingö	SWE	100		-	-	
AGA Industrial Gas Engineering Aktiebolag	Lidingö	SWE	100		-	-	
AGA International Investment Aktiebolag	Lidingö	SWE	100		-	-	
AGA Medical Aktiebolag	Lidingö	SWE	100		-	-	
Agatronic AB	Lidingö	SWE	100		0.1	-	
CRYO Aktiebolag	Gothenburg	SWE	100		-	-	
Flaskgascentralen i Malmö Aktiebolag	Svedala	SWE	100		-	-	
Linde Healthcare AB	Lidingö	SWE	100		18.7	2.2	
NORLIC AB	Lidingö	SWE	90		16.4	1.1	
Svenska Aktiebolaget Gasaccumulator	Lidingö	SWE	100		0.1	-	
Svets Gas Aktiebolag	Lidingö	SWE	100		-	-	
HANDIGAS SWAZILAND (PTY) LIMITED	Mbabane	SWZ	100		-	-	
SWAZI OXYGEN (PTY) LIMITED	Mbabane	SWZ	100		1.6	1.2	
Linde Gas Tunisie S.A.	Ben Arous	TUN	60	60	5.0	-0.3	
İsdemir Linde Gaz Ortaklığı A.Ş.	Dörtüyl	TUR	50		-	-	f, i
Linde Gaz Anonim Şirketi	Istanbul	TUR	100	100	43.8	-4.3	
BOC Tanzania Limited	Dar es Salaam	TZA	100		0.5	-0.1	
BOC Uganda Limited	Kampala	UGA	100		0.9	-	
PJSC "Linde Gaz Ukraina"	Dnipropetrovsk	UKR	100	96	-12.7	-5.6	
African Oxygen Limited	Johannesburg	ZAF	56		248.0	24.6	
AFROX (PROPRIETARY) LIMITED	Johannesburg	ZAF	100		-	-	
AFROX AFRICAN INVESTMENTS (PTY) LIMITED	Johannesburg	ZAF	100		-13.4	1.9	
AFROX EDUCATIONAL SERVICES (PROPRIETARY) LTD	Johannesburg	ZAF	100		-	-	
AFROX PROPERTIES (PTY) LIMITED	Johannesburg	ZAF	100		2.7	0.9	
AMALGAMATED GAS AND WELDING (PTY) LIMITED	Johannesburg	ZAF	100		-	-	
AMALGAMATED WELDING AND CUTTING HOLDINGS (PROPRIETARY) LIMITED	Johannesburg	ZAF	100		-	-	
AWCE (PROPRIETARY) LIMITED	Johannesburg	ZAF	100		-	-	
HUMAN PERFORMANCE SYSTEMS (PTY) LIMITED	Johannesburg	ZAF	100		-	-	
INDUSTRIAL RESEARCH AND DEVELOPMENT (PTY) LIMITED	Johannesburg	ZAF	100		-0.2	-	
ISAS TRUST	Johannesburg	ZAF	100		15.9	11.1	
NASIONALE SWEISWARE (PTY) LTD	Johannesburg	ZAF	100		-	-	
NICOWELD (PTY) LIMITED	Sandton	ZAF	100		-	-	
PPE-ISIZO (PTY) LIMITED	Johannesburg	ZAF	100		-	-	
SAFETY GAS (PROPRIETARY) LIMITED	Johannesburg	ZAF	100		-	-	

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AFROX ZAMBIA LIMITED	Ndola	ZMB	70		6.6	0.8	
BOC Zimbabwe (Private) Limited	Harare	ZWE	100		29.7	3.1	
<i>Asia/Pacific</i>							
AUSCOM HOLDINGS PTY LIMITED	North Ryde	AUS	100		0.9	-	
BOC CUSTOMER ENGINEERING PTY LTD	North Ryde	AUS	100		8.6	-	
BOC GASES FINANCE LIMITED	North Ryde	AUS	100		18.0	67.2	
BOC GROUP PTY LIMITED	North Ryde	AUS	100		-3.0	-	
BOC Limited	North Ryde	AUS	100		305.4	90.7	
BOGGY CREEK PTY LIMITED	North Ryde	AUS	100		5.0	0.5	
ELGAS AUTOGAS PTY LIMITED	North Ryde	AUS	100		-11.3	-	
ELGAS LIMITED	North Ryde	AUS	100		223.4	70.0	
ELGAS RETICULATION PTY LIMITED	North Ryde	AUS	100		5.1	0.6	
FLEXIHIRE PTY. LTD.	North Ryde	AUS	100		19.2	1.0	
PACIFIC ENGINEERING SUPPLIES PTY LIMITED	North Ryde	AUS	100		-1.4	-	
SOUTH PACIFIC WELDING GROUP PTY LIMITED	North Ryde	AUS	100		20.5	0.3	
TIAMONT PTY LIMITED	North Ryde	AUS	100		5.7	0.6	
UNIGAS JOINT VENTURE PARTNERSHIP	Mulgrave	AUS	100		22.7	1.1	
UNIGAS TRANSPORT FUELS PTY LTD	North Ryde	AUS	100		0.2	-	
Linde Bangladesh Limited	Dhaka	BGD	60		38.3	10.4	
Anhui JuLan Industrial Gases Co., Ltd.	Lu'an	CHN	100		1.2	-0.5	
ASIA UNION (SHANGHAI) ELECTRONIC CHEMICAL COMPANY LIMITED	Shanghai	CHN	100		-	-	
AUECC Shanghai	Shanghai	CHN	100		2.3	-0.3	
AUECC Shanghai Co. Ltd.	Shanghai	CHN	100		14.4	-1.5	
BOC (China) Holdings Co., Ltd.	Shanghai	CHN	100		191.5	19.9	
BOC Gases (Nanjing) Company Limited	Nanjing	CHN	100		7.1	0.1	
BOC Gases (Suzhou) Co., Ltd.	Suzhou	CHN	100		53.5	0.6	
BOC Gases (Tianjin) Company Limited	Tianjin	CHN	100		7.3	-3.9	
BOCLH Industrial Gases (Chengdu) Co., Ltd	Chengdu	CHN	100		16.5	0.4	
BOCLH Industrial Gases (DaLian) Co., Ltd.	Dalian	CHN	100		22.7	9.4	
BOCLH Industrial Gases (Shanghai) Co., Ltd.	Shanghai	CHN	100		11.9	-0.7	
BOCLH Industrial Gases (Songjiang) Co., Ltd.	Shanghai	CHN	100		4.9	4.2	
BOCLH Industrial Gases (Suzhou) Co., Ltd.	Suzhou	CHN	100		36.1	3.1	
BOCLH Industrial Gases (Waigaoqiao) Co., Ltd.	Shanghai	CHN	100		1.5	0.8	
BOCLH Industrial Gases (Xiamen) Co., Ltd.	Xiamen	CHN	100		6.9	-1.2	
BOC-TISCO GASES CO., Ltd	Taiyuan	CHN	50		135.8	29.0	f, i
Dalian Xizhong Island Linde Industrial Gases Co., Ltd.	Dalian	CHN	70		0.1	-	
Fuzhou Linde Lienhwa Gases Co., Ltd	Fuqing	CHN	100		10.4	-0.4	
Guangkong Industrial Gases Company Limited	Guangzhou	CHN	50		36.9	-2.5	f, i
Guangzhou GISE Gases Co., Ltd.	Guangzhou	CHN	50		36.3	5.1	f, i
Guangzhou Pearl River Industrial Gases Company Limited	Guangzhou	CHN	50		6.9	-0.2	f, i
Jianyang Linde Medical Gases Company Limited	Jianyang	CHN	100		1.5	0.1	
Linde (Quanzhou) Carbon Dioxide Co. Ltd.	Quanzhou	CHN	100		1.2	-0.3	
Linde Carbonic (Wuhu) Company Ltd.	Wuhu	CHN	60		3.1	-0.7	i
Linde Carbonic Company Ltd., Shanghai	Shanghai	CHN	60	46	10.0	-1.0	i
Linde Dahua (Dalian) Gases Co., Ltd	Dalian	CHN	50		32.4	-0.2	f, i
Linde Electronics & Specialty Gases (Suzhou) Co Ltd.	Suzhou	CHN	100	100	3.6	-1.4	
Linde Gas Ningbo Ltd.	Ningbo	CHN	100		120.1	2.3	

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Linde Gas Shenzhen Ltd.	Shenzhen	CHN	100		4.6	-0.5	
Linde Gas Southeast (Xiamen) Ltd.	Xiamen	CHN	100		3.5	0.5	
Linde Gas Xiamen Ltd.	Xiamen	CHN	100	100	37.1	-0.6	
Linde Gas Zhenhai Ltd.	Ningbo	CHN	100		5.5	1.4	
Linde Gases (Changzhou) Company Limited	Changzhou	CHN	100		11.1	-2.4	
Linde Gases (Chengdu) Co., Ltd.	Chengdu	CHN	100		12.2	0.7	
Linde Gases (Fushun) Co., Ltd.	Fushun	CHN	100		1.6	-0.2	
Linde Gases (Hefei) Co., Ltd.	Hefei	CHN	100		7.0	-0.7	
Linde Gases (Huizhou) Co., Ltd.	Huizhou	CHN	100		1.1	-	
Linde Gases (Langfang) Co., Ltd.	Langfang	CHN	100		12.5	0.7	
Linde Gases (Meishan) Co., Ltd.	Meishan	CHN	100		-0.5	-12.0	
Linde Gases (Nanjing) Company Limited	Nanjing	CHN	100		-4.7	-1.7	
Linde Gases (Shanghai) Co., Ltd.	Shanghai	CHN	100		18.9	1.1	
Linde Gases (Suzhou) Company Limited	Suzhou	CHN	100		10.1	0.3	
Linde Gases (Xuzhou) Company Limited	Xuzhou	CHN	100		24.1	0.7	
Linde Gases (Yantai) Co., Ltd.	Yantai	CHN	90		40.5	-5.2	
Linde Gases (Zhangzhou) Co., Ltd.	Zhangzhou	CHN	100		17.8	1.9	
Linde Gases Daxie Company Limited	Ningbo	CHN	100		13.9	2.0	
Linde GISE Gas (Shenzhen) Co., Ltd	Shenzhen	CHN	50		12.4	1.1	f, i
Linde Huachang (Zhangjiagang) Gas Co. Ltd.	Zhangjiagang	CHN	75		5.7	0.9	i
Linde Lienhwa Gases (Beijing) Co., Ltd.	Beijing	CHN	100		16.0	1.1	
Linde Lienhwa Gases (Wuhan) Co., Ltd	Wuhan	CHN	100		0.7	-1.7	
Linde Nanjing Chemical Industrial Park Gases Co., Ltd.	Nanjing	CHN	100		7.7	-0.3	
Linde Qiangsheng Gases (Nanjing) Co., Ltd.	Nanjing	CHN	100		0.1	-0.3	
Ma'anshan BOC-Ma Steel Gases Company Limited	Ma'anshan	CHN	50		94.9	21.4	f, i
Shanghai BOC Huayang Carbon Dioxide Co., Ltd.	Shanghai	CHN	80		-0.1	-0.2	
Shanghai BOC Industrial Gases Company Limited	Shanghai	CHN	100		0.9	-2.5	
Shanghai HuaLin Industrial Gases Co. Ltd.	Shanghai	CHN	50		94.7	25.3	f, i
Shanghai Linhua Gas Transportation Co., Ltd.	Shanghai	CHN	100		0.7	-	
Shenzhen Feiyang Industrial Gases Company Limited	Shenzhen	CHN	90		1.0	-0.3	
Shenzhen South China Industrial Gases Co. Ltd.	Shenzhen	CHN	50		2.5	-1.2	f, i
ZHENJIANG XINHUA INDUSTRIAL GASES CO., LTD.	Zhenjiang	CHN	100		0.1	-0.1	
HKO DEVELOPMENT COMPANY LIMITED	Kowloon	HKG	100		-0.1	-	
LIEN HWA INDUSTRIAL GASES (HK) LIMITED	Wan Chai	HKG	100		-1.3	-	c
Linde Gas (H.K.) Limited	Hong Kong	HKG	100	100	418.7	-30.0	
Linde GISE Gases (Hong Kong) Company Limited	Hong Kong	HKG	50		-	-	f, i
Linde HKO Limited	Hong Kong	HKG	100		105.0	18.7	
NEW SINO GASES COMPANY LIMITED	Tai Po	HKG	100		1.3	1.0	
P.T. Gresik Gases Indonesia	Jakarta	IDN	93		11.3	-1.1	
P.T. Gresik Power Indonesia	Jakarta	IDN	92		0.6	-5.4	
P.T. Townsville Welding Supplies	Jakarta	IDN	100		-	-	
PT. LINDE INDONESIA	Jakarta	IDN	100		29.6	-3.9	
BELLARY OXYGEN COMPANY PRIVATE LIMITED	Bellary	IND	50		16.0	1.9	f, i
LINDE INDIA LIMITED	Kolkata	IND	75		186.0	-0.3	
Linde Korea Co., Ltd.	Pohang	KOR	100		341.5	31.6	
PS Chem Co., Ltd.	South Gyeongsang Province	KOR	100		7.1	0.9	
PSG Co., Ltd.	Busan	KOR	51		34.5	4.4	i

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			in percent	in percent	in EUR m	in EUR m	
Sam Kwang Gas Tech Co., Ltd.	Seoul	KOR	100		5.3	1.4	
Ceylon Oxygen Ltd.	Colombo	LKA	100	100	20.3	1.1	
DAYAMOX SDN BHD	Petaling Jaya	MYS	100		-	-	
Linde EOX Sdn. Bhd.	Petaling Jaya	MYS	100		20.4	-1.5	
Linde Gas Products Malaysia Sdn. Bhd.	Petaling Jaya	MYS	100	100	23.2	1.1	
LINDE INDUSTRIAL GASES (MALAYSIA) SDN. BHD.	Petaling Jaya	MYS	80	80	7.8	-	
LINDE MALAYSIA HOLDINGS BERHAD	Petaling Jaya	MYS	100		86.4	29.2	
LINDE MALAYSIA SDN. BHD.	Petaling Jaya	MYS	100		137.5	25.8	
LINDE ROC SDN. BHD.	Petaling Jaya	MYS	100		0.6	0.2	
LINDE WELDING PRODUCTS SDN. BHD.	Petaling Jaya	MYS	100		0.6	-	
BOC LIMITED	Auckland	NZL	100		54.3	25.6	
BOC NEW ZEALAND HOLDINGS LIMITED	Auckland	NZL	100		35.9	22.0	
ELGAS LIMITED	Auckland	NZL	100		22.4	3.8	
SOUTH PACIFIC WELDING GROUP (NZ) LIMITED	Auckland	NZL	100		0.1	-	
Linde Pakistan Limited	Karachi	PAK	60		16.5	1.9	
BATAAN INDUSTRIAL GASES INC	Pasig	PHL	100		0.7	-0.1	
BOC (PHILS.) HOLDINGS, INC.	Pasig	PHL	100		20.3	-	
CHATSWOOD INC	Makati	PHL	62		-	-	c, e
CIGC CORPORATION	Pasig	PHL	100		1.4	-0.2	
CRYO INDUSTRIAL GASES, INC	Pasig	PHL	100		0.5	-	
DAVAO OXYGEN CORPORATION	Mandaue	PHL	100		-	-	
GRANDPLAINS PROPERTIES, INC	Pasig	PHL	40		2.5	0.1	f, i
LINDE PHILIPPINES (SOUTH), INC.	Mandaue	PHL	100		26.9	3.2	
LINDE PHILIPPINES, INC.	Pasig	PHL	100		28.5	0.1	
ROYAL SOUTHMEADOWS, INC	Mandaue	PHL	40		1.0	0.1	f, i
BOC Papua New Guinea Limited	Lae	PNG	74		27.5	1.3	
Linde Gas Asia Pte Ltd	Singapore	SGP	100		-3.6	-13.4	
Linde Gas Singapore Pte. Ltd.	Singapore	SGP	100	100	34.2	6.4	
LINDE TREASURY ASIA PACIFIC PTE.LTD.	Singapore	SGP	100		0.5	0.1	
BOC GASES SOLOMON ISLANDS LIMITED	Honiara	SLB	100		3.9	0.2	
KTPV (THAILAND) LIMITED	Chachoengsao	THA	100		13.0	-	
Linde (Thailand) Public Company Limited	Samut Prakan	THA	100		256.0	28.1	
Linde Air Chemicals Limited	Samut Prakan	THA	99		39.7	9.1	
Linde HyCO Limited	Samut Prakan	THA	100		22.9	0.3	
MIG Production Company Limited	Samut Prakan	THA	54		69.4	10.2	
RAYONG ACETYLENE LIMITED	Samut Prakan	THA	87		2.9	-	
SKTY (Thailand) Limited	Chachoengsao	THA	100		-114.0	-1.0	
T.I.G. TRADING LIMITED	Samut Prakan	THA	100		5.2	0.1	
ASIA UNION ELECTRONIC CHEMICAL CORPORATION	Taipei	TWN	100		48.0	2.4	
CONFEDERATE TECHNOLOGY COMPANY LIMITED	Taichung	TWN	89		10.6	1.7	c
FAR EASTERN INDUSTRIAL GASES COMPANY LIMITED	Kaohsiung	TWN	55		9.8	1.2	c
LIEN CHIA INDUSTRIAL GASES COMPANY LIMITED	Chiayi	TWN	100		0.1	-	c
LIEN CHUAN INDUSTRIAL GASES COMPANY LIMITED	Zhongli	TWN	100		0.2	0.1	c
LIEN FUNG PRECISION TECHNOLOGY DEVELOPMENT CO., LTD	Taichung	TWN	100		4.0	0.4	c
LIEN HWA COMMONWEALTH CORPORATION	Taipei	TWN	100		2.5	1.3	c
LIEN HWA LOX CRYOGENIC EQUIPMENT CORPORATION	Taipei	TWN	89		3.0	0.5	c
LIEN JIAN LPG COMPANY LIMITED	Su'ao	TWN	60		0.3	-	c

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LIEN SHENG INDUSTRIAL GASES COMPANY LIMITED	Hsinchu	TWN	100		0.2	0.1	c
LIEN TONG GASES COMPANY LIMITED	Kaohsiung	TWN	55		0.1	-	c
LIEN YANG INDUSTRIAL GASES COMPANY LIMITED	Yilan	TWN	100		0.7	0.3	c
LIEN YI LPG COMPANY LIMITED	Taoyuan	TWN	60		2.1	0.1	c
LIENHWA UNITED LPG COMPANY LIMITED	Taipei	TWN	56		9.3	0.5	c
LINDE LIENHWA INDUSTRIAL GASES CO. LTD.	Taipei	TWN	50		306.2	68.0	c, f, i
LUCK STREAM Co., Ltd.	Kaohsiung	TWN	100	100	2.0	-0.2	
UNITED INDUSTRIAL GASES COMPANY LIMITED	Hsinchu	TWN	55		152.0	41.6	c
YUAN RONG INDUSTRIAL GASES COMPANY LIMITED	Taipei	TWN	60		12.6	1.3	c
AUECC (BVI) HOLDINGS LIMITED	Tortola	VGB	100		26.4	-0.3	d
BOC LIENHWA (BVI) HOLDING Co., Ltd.	Tortola	VGB	100		133.4	-0.2	
KEY PROOF INVESTMENTS LIMITED	Tortola	VGB	100		1.6	-	
PURE QUALITY TECHNOLOGY LIMITED	Tortola	VGB	100		-	-	c
SHINE SKY INTERNATIONAL COMPANY LIMITED	Tortola	VGB	100		26.4	-0.3	d
SKY WALKER GROUP LIMITED	Tortola	VGB	100		2.0	-	c
Linde Gas Vietnam Limited	Bà Rịa	VNM	100	100	3.6	0.3	
Linde Vietnam Limited Company	Bà Rịa	VNM	100		31.2	-0.1	
<i>Americas</i>							
BOC GASES ARUBA N.V.	Santa Cruz	ABW	100		3.6	0.1	
Grupo Linde Gas Argentina S.A.	Buenos Aires	ARG	100	70	29.3	4.3	
Linde Salud S.A.	Buenos Aires	ARG	100	90	1.5	0.4	
The Hydrogen Company of Paraguana Ltd.	Hamilton	BMU	100		35.8	5.7	
Linde Gases Ltda.	Barueri	BRA	100		164.2	-8.1	
LINDE-BOC GASES LIMITADA	Barueri	BRA	100		12.2	1.4	
Cen-Alta Welding Supplies Ltd.	Calgary	CAN	100		-	-	
BOC de Chile S.A.	Providencia	CHL	100		7.3	-0.3	
Linde Gas Chile S.A.	Santiago	CHL	100		134.9	1.1	
Spectra Gases (Shanghai) Trading Co., LTD.	Shanghai	CHN	100		4.3	2.1	
Linde Colombia S.A.	Bogotá	COL	100		81.8	-0.3	
REMEO Medical Services S.A.S.	Bogotá	COL	100		0.2	0.1	
Linde Gas Curaçao N.V.	Willemstad	CUW	100		3.5	0.4	
LINDE GAS DOMINICANA, S.R.L.	Santo Domingo	DOM	100		8.0	2.4	
Agua y Gas de Sillunchi S.A.	Quito	ECU	100		1.1	0.1	
Linde Ecuador S.A.	Quito	ECU	100		71.1	-4.9	
Spectra Gases Limited	Guildford	GBR	100		1.0	-	
BOC GASES DE MEXICO, S.A. DE C.V.	Mexico City	MEX	100		-	-	
Compañía de Nitrógeno de Cantarell, S.A. de C.V.	Santa Fe	MEX	100		-45.4	94.8	
Compania de Operaciones de Nitrogeno, S.A. de C.V.	Santa Fe	MEX	100		5.8	2.5	c
SERVICIOS DE OPERACIONES DE NITROGENO, S.A. DE C.V.	Santa Fe	MEX	100		1.3	-	c
Linde Gas Perú S.A.	Callao	PER	100		12.4	-0.4	
Linde Gas Puerto Rico, Inc.	Cataño	PRI	100		-2.0	-2.0	
AGA S.A.	Montevideo	URY	100		13.1	0.5	
East Coast Oxygen Company	Bethlehem	USA	50		7.9	-1.4	f, i
Holox Inc.	Norcross	USA	100		-	-	
LAG Methanol LLC	Wilmington	USA	100		-	-	

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Lincare (Consolidated financial statements) including:					959.6	178.3	
1536502 Ontario Inc.	Hamilton	USA	100				h
AHP Alliance of Columbia	Columbia	USA	100				h
AHP Delmarva, LLP	Brentwood	USA	50				h
AHP Home Care Alliance of Gainesville	Gainesville	USA	100				h
AHP Home Care Alliance of Tennessee	Brentwood	USA	100				h
AHP Home Care Alliance of Virginia	Richmond	USA	100				h
AHP Home Medical Equipment Partnership of Texas	Dallas	USA	100				h
AHP Knoxville Partnership	Knoxville	USA	100				h
AHP-MHR Home Care, LLP	Omaha	USA	50				h
ALPHA RESPIRATORY INC.	Wilmington	USA	100				h
American HomePatient Arkansas Ventures, Inc.	Dover	USA	100				h
American HomePatient Consumer, Inc.	Wilmington	USA	100				h
American HomePatient Delaware Ventures, Inc.	Wilmington	USA	100				h
American HomePatient of Kingstree, LLC	Kingstree	USA	100				h
American HomePatient of New York, Inc.	Brentwood	USA	100				h
American HomePatient of Sanford, LLC	Sanford	USA	50				h
American HomePatient of Texas, LLC	Brentwood	USA	100				h
American HomePatient of Unifour, LLC	Hickory	USA	50				h
American HomePatient Tennessee Ventures, Inc.	Dover	USA	100				h
American HomePatient Ventures, Inc.	Brentwood	USA	100				h
AMERICAN HOMEPATIENT, INC.	Wilmington	USA	100				h
American HomePatient, Inc.	Brentwood	USA	100				h
American HomePatient, Inc. (f/k/a AHP NV Corp.)	Carson City	USA	100				h
Baptist Ventures – AHP Homecare Alliance of Montgomery	Brentwood	USA	50				h
Blue Ridge Home Care	Brentwood	USA	50				h
CARING RESPONDERS LLC	Wilmington	USA	100				h
Catholic Health Home Respiratory, LLC	Williamsville	USA	50				h
Coastal Home Care	Brentwood	USA	70				h
Colorado Home Medical Equipment Alliance, LLC	Denver	USA	100				h
Complete Infusion Services, LLC	Bingham Farms	USA	100				h
CONVACARE SERVICES, INC.	Bloomington	USA	100				h
CPAP SUPPLY USA LLC	Wilmington	USA	100				h
Designated Companies, Inc.	Albany	USA	100				h
DME Supply USA, LLC	Wilmington	USA	100				h
Gamma Acquisition Inc.	Wilmington	USA	100				h
HCS TENS Services LLC	Wilmington	USA	100				h
HEALTH CARE SOLUTIONS AT HOME INC.	Wilmington	USA	100				h
HealthCare Solutions IV LLC	Wilmington	USA	100				h
HOME-CARE EQUIPMENT NETWORK INC.	Plantation	USA	100				h
Homelink Home Health Care	Brentwood	USA	50				h
LINCARE EQUIPMENT LLC	Wilmington	USA	100				h
LINCARE HOLDINGS INC.	Wilmington	USA	100				h
LINCARE INC.	Wilmington	USA	100				h
LINCARE LEASING LLC	Wilmington	USA	100				h
LINCARE LICENSING INC.	Wilmington	USA	100				h
LINCARE OF CANADA ACQUISITIONS INC.	Wilmington	USA	100				h
LINCARE OF CANADA INC.	Toronto	USA	100				h
LINCARE OF NEW YORK, INC.	New York	USA	100				h

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LINCARE PHARMACY SERVICES INC.	Wilmington	USA	100				h
LINCARE PROCUREMENT INC.	Wilmington	USA	100				h
LINCARE PULMONARY REHAB MANAGEMENT, LLC	Wilmington	USA	100				h
Lincare Pulmonary Rehab Services of Missouri, LLC	Clayton	USA	100				h
LINCARE PULMONARY REHAB SERVICES OF OHIO, LLC	Cleveland	USA	100				h
Linde RSS LLC	Wilmington	USA	100				h
mdINR, LLC	Wilmington	USA	100				h
MED 4 HOME INC.	Wilmington	USA	100				h
MediLink HomeCare, Inc.	Trenton	USA	100				h
MEDIMATICS LLC	Wilmington	USA	100				h
MidSouth Distribution, Inc.	Texarkana	USA	100				h
MRB ACQUISITION CORP.	Plantation	USA	100				h
Northeast Pennsylvania Alliance, LLC	Hazleton	USA	100				h
Northwest Washington Alliance, LLC	Kirkland	USA	100				h
OCT Pharmacy, L.L.C.	Bingham Farms	USA	100				h
OPTIGEN, INC.	Plantation	USA	100				h
Patient Support Services, Inc.	Texarkana	USA	100				h
Piedmont Medical Equipment	Brentwood	USA	50				h
Promed Home Care	Brentwood	USA	70				h
PULMOREHAB LLC	Wilmington	USA	100				h
Raytel Cardiac Services, Inc.	Wilmington	USA	100				h
Shared Care – West Branch, LLC	West Branch	USA	50				h
Sleepcair, Inc.	Topeka	USA	100				h
The National Medical Rentals, Inc.	Little Rock	USA	100				h
Total Home Care of East Alabama, L.L.C.	Tuscaloosa	USA	100				h
Linde Canada Investments LLC	Wilmington	USA	100		14.9	0.3	
Linde Delaware Investments Inc.	Wilmington	USA	100		301.0	50.1	
Linde Energy Services, Inc	Wilmington	USA	100		-0.4	-	
Linde Gas North America LLC	Wilmington	USA	100		992.3	195.7	
Linde Merchant Production, Inc	Wilmington	USA	100		148.1	-0.7	
Linde North America, Inc.	Wilmington	USA	100	<0.1	-326.5	0.4	
AGA Gas C.A.	Caracas	VEN	100		1.4	-0.7	g
BOC GASES DE VENEZUELA, C.A.	Caracas	VEN	100		-0.2	-0.3	
PRODUCTORA DE GAS CARBONICO SA	Caracas	VEN	100		-0.1	-0.1	
General Gases of the Virgin Islands, Inc.	Saint Croix	VIR	100		5.4	0.2	
Engineering Division							
Linde Engineering Middle East LLC	Abu Dhabi	ARE	49	29	21.5	15.0	f
Linde (Australia) Pty. Ltd.	North Ryde	AUS	100	100	1.1	-	
Cryostar do Brasil Equipamentos Rotativos & Criogenicos Ltda.	Vinhedo	BRA	100	90	-0.9	0.2	
Linde Process Plants Canada Inc.	Calgary	CAN	100		-25.7	-16.3	
Arboliana Holding AG	Pfungen	CHE	100		4.4	-0.1	
Bertrams Heatec AG in Liquidation	Pratteln	CHE	100		1.7	-1.4	
Linde Kryotechnik AG	Pfungen	CHE	100		11.0	4.2	
Cryostar Cryogenic Equipments (Hangzhou) Co. Ltd.	Hangzhou	CHN	100	100	14.0	1.7	
Hangzhou Linde International Trading Co., Ltd.	Hangzhou	CHN	100		0.4	-	
Linde Engineering (Dalian) Co. Ltd.	Dalian	CHN	56	56	51.2	-0.9	
Linde Engineering (Hangzhou) Co. Ltd.	Hangzhou	CHN	75	75	42.3	10.2	

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			in percent	in percent	in EUR m	in EUR m	
Selas-Linde GmbH	Pullach	DEU	100	100	10.5	-	a
CRYOSTAR SAS	Hésingue	FRA	100		50.3	27.9	
LINDE CRYOPLANTS LIMITED	Guildford	GBR	100		6.8	1.2	
Linde Engineering India Private Limited	New Delhi	IND	100	100	34.5	10.1	
LPM, S.A. de C.V.	Mexico City	MEX	100	90	8.8	-	
Linde Engineering (Malaysia) Sdn. Bhd.	Kuala Lumpur	MYS	100	100	1.6	-2.1	
OOO "Linde Engineering Rus"	Samara	RUS	100	100	5.1	4.6	
Linde Arabian Contracting Co., Ltd.	Riyadh	SAU	100	90	9.7	-16.0	
Cryostar Singapore Pte Ltd	Singapore	SGP	100	100	12.5	5.4	
Cryostar USA LLC	Wilmington	USA	100		-0.5	-1.9	
Linde Engineering North America Inc.	Wilmington	USA	100		2.6	-30.3	
Linde Engineering South Africa (Pty) Ltd.	Johannesburg	ZAF	100	100	15.7	0.4	
Other Activities							
BOC AIP Limited Partnership	North Ryde	AUS	100		895.7	97.2	
BOC Australia Pty Limited	North Ryde	AUS	100		66.0	17.9	
Gist Österreich GmbH	Wallern an der Trattnach	AUT	100		-0.1	-0.1	c
Linde Österreich Holding GmbH	Stadl-Paura	AUT	100	62	752.2	119.3	
Gist Belgium BVBA	Lochristi	BEL	100		-	-	c
PRIESTLEY COMPANY LIMITED	Hamilton	BMU	100		23.1	-	
Linde Canada Limited	Mississauga	CAN	100		446.6	25.9	
Linde Holding AG	Dagmersellen	CHE	100	100	30.1	10.4	
GISTRANS Czech Republic s.r.o.	Olomouc	CZE	100		5.5	1.4	
Commercium Immobilien- und Beteiligungs-GmbH	Munich	DEU	100	100	2,238.8	-	a
Linde Hydrogen Concepts GmbH	Pullach	DEU	100		8.3	-	a
Linde US Beteiligungs GmbH	Munich	DEU	100		505.5	28.4	
LINDE INVESTMENTS FINLAND OY	Helsinki	FIN	100		0.9	-0.1	
GIST FRANCE S.A.R.L.	Garges-lès-Gonesse	FRA	100		0.2	-	c
Linde Holdings SAS	Saint-Priest	FRA	100		101.7	37.8	
The Boc Group S.A.S.	Hésingue	FRA	100		66.4	34.9	
AIRCO COATING TECHNOLOGY LIMITED	Guildford	GBR	100		3.3	-	
BOC CHILE HOLDINGS LIMITED	Guildford	GBR	100		41.1	-	
BOC DISTRIBUTION SERVICES LIMITED	Guildford	GBR	100		0.1	-	
BOC DUTCH FINANCE	Guildford	GBR	100		0.6	-	
BOC GASES LIMITED	Guildford	GBR	100		39.1	0.1	
BOC HELEX	Guildford	GBR	100		5,686.1	173.3	
BOC HOLDINGS	Guildford	GBR	100		4,266.5	147.1	
BOC INVESTMENT HOLDINGS LIMITED	Guildford	GBR	100		711.9	77.3	
BOC INVESTMENTS (LUXEMBOURG) LIMITED	Guildford	GBR	100		-	-	
BOC INVESTMENTS NO.1 LIMITED	Guildford	GBR	100		178.2	19.4	
BOC INVESTMENTS NO.5	Guildford	GBR	100		74.7	59.5	
BOC INVESTMENTS NO.7	Guildford	GBR	100		-	-	
BOC JAPAN	Guildford	GBR	100		-	-	
BOC KOREA HOLDINGS LIMITED	Guildford	GBR	100		108.2	-0.8	
BOC LIMITED	Guildford	GBR	100		675.8	192.4	
BOC LUXEMBOURG FINANCE	Guildford	GBR	100		-	-	
BOC NETHERLANDS HOLDINGS LIMITED	Guildford	GBR	100		536.7	160.0	

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BOC NOMINEES LIMITED	Guildford	GBR	100		-	-	
BOC PENSION SCHEME TRUSTEES LIMITED	Guildford	GBR	100		-	-	
BOC PENSIONS LIMITED	Guildford	GBR	100		-	-	
BOC RSP TRUSTEES LIMITED	Guildford	GBR	100		-	-	
BOC SEPS TRUSTEES LIMITED	Guildford	GBR	100		-	-	
BOC SERVICES LIMITED	Guildford	GBR	100		-	-	
BRITISH INDUSTRIAL GASES LIMITED	Guildford	GBR	100		-	-	
CRYOSTAR LIMITED	Guildford	GBR	100		-	-	
EHVIL DISSENTIENTS LIMITED	Guildford	GBR	100		-	-	
G.L BAKER (TRANSPORT) LIMITED	Guildford	GBR	100		269.4	5.6	
GIST LIMITED	Guildford	GBR	100		149.2	20.9	
HANDIGAS LIMITED	Guildford	GBR	100		15.9	-	
HICK, HARGREAVES AND COMPANY LIMITED	Guildford	GBR	100		-	-	
INDONESIA POWER HOLDINGS LIMITED	Guildford	GBR	100		14.4	-	
LANSING GROUP LIMITED	Guildford	GBR	100	100	10.2	-	
LINDE CANADA HOLDINGS LIMITED	Guildford	GBR	100		-217.5	13.8	
LINDE CRYOGENICS LIMITED	Guildford	GBR	100		0.8	62.2	
LINDE FINANCE	Guildford	GBR	100		-	-	
LINDE INVESTMENTS No.1 LIMITED	Guildford	GBR	100		3,834.4	-	
LINDE NORTH AMERICA HOLDINGS LIMITED	Guildford	GBR	100		1,387.1	2.1	
LINDE UK HOLDINGS LIMITED	Guildford	GBR	100	85	14,779.1	327.0	
LINDE UK PRIVATE MEDICAL TRUSTEES LIMITED	Guildford	GBR	100		-	-	c
MEDISHIELD	Guildford	GBR	100		0.4	-	
MEDISPEED	Guildford	GBR	100		309.0	8.1	
RRS (FEBRUARY 2004) LIMITED	Guildford	GBR	100		-0.4	-	
SPALDING HAULAGE LIMITED	Guildford	GBR	100		3.7	0.7	
STORESHIELD LIMITED	Guildford	GBR	100		326.5	0.2	
THE BOC GROUP LIMITED	Guildford	GBR	100		9,748.8	642.4	
THE BRITISH OXYGEN COMPANY LIMITED	Guildford	GBR	100		0.1	-	
TRANSHIELD	Guildford	GBR	100		16.0	0.1	
WELDING PRODUCTS HOLDINGS LIMITED	Guildford	GBR	100		10.3	-	
BOC NO. 1 LIMITED	Saint Peter Port	GGY	100		1.2	-	
BOC NO. 2 LIMITED	Saint Peter Port	GGY	100		0.3	-	
BRITISH OXYGEN (HONG KONG) LIMITED	Hong Kong	HKG	100		9.8	-	
Linde Global Support Services Private Limited	Kolkata	IND	100		0.8	0.9	
BOC INVESTMENT HOLDING COMPANY (IRELAND) LIMITED	Dublin	IRL	100		14.3	-	
BOC Investments Ireland Unlimited Company	Dublin	IRL	100		3.2	-	
Gist Distribution Limited	Dublin	IRL	100		10.7	3.8	
PRIESTLEY DUBLIN REINSURANCE COMPANY LIMITED	Dublin	IRL	100		35.8	0.4	
ALBOC (JERSEY) LIMITED	Saint Helier	JEY	100		1.7	12.2	
BOC AUSTRALIAN FINANCE LIMITED	Saint Helier	JEY	100		3.6	-	
BOC PREFERENCE LIMITED	Saint Helier	JEY	100		64.8	-	
BOC Europe Holdings B.V.	Dongen	NLD	100		409.4	12.9	
Gist Containers B.V.	Bleiswijk	NLD	100		-2.1	0.1	c
Gist Forwarding B.V.	Bleiswijk	NLD	100		-	-	c
Gist Holding B.V.	Bleiswijk	NLD	100		-3.5	-2.3	c
Gist Nederland B.V.	Bleiswijk	NLD	100		-8.4	-0.5	c
Linde Finance B.V.	Amsterdam	NLD	100		292.9	103.4	

COMPANIES INCLUDED IN THE GROUP FINANCIAL STATEMENTS (IN ACCORDANCE WITH IFRS 10)

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	Registered office	Country	Participating interest	Thereof Linde AG	Equity	Profit/loss for the year	Note
			in percent	in percent	in EUR m	in EUR m	
Linde Holdings Netherlands B.V.	Schiedam	NLD	100	100	1,112.0	54.8	
The BOC Group B.V.	Dongen	NLD	100		44.6	12.7	
Linde Holdings New Zealand Limited	Auckland	NZL	100		2.2	22.0	
BOC GIST INC	Makati	PHL	100		0.1	-	
Linde Global IT Services s.r.o.	Bratislava	SVK	100		0.8	0.1	
AGA Aktiebolag	Lidingö	SWE	100		1,460.6	-44.5	
BOC Intressenter AB	Helsingborg	SWE	100		35.7	-0.1	
LindeGas Holding Sweden AB	Lidingö	SWE	100	100	3,746.4	21.3	
DeVine Products, Inc.	Wilmington	USA	100		0.3	-1.0	
Gist USA LLC	Wilmington	USA	100		2.3	0.1	
Linde Holdings, LLC	Wilmington	USA	100		70.0	9.5	
LINDE INVESTMENTS LLC	Wilmington	USA	100		1,336.2	-	
Linde LLC	Wilmington	USA	100		669.0	162.4	

COMPANIES INCLUDED IN THE GROUP FINANCIAL STATEMENTS ON A LINE-BY-LINE BASIS (IN ACCORDANCE WITH IFRS 11)

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	Registered office	Country	Participating interest	Thereof Linde AG	Equity	Profit/loss for the year	Note
			in percent	in percent	in EUR m	in EUR m	
Gases Division							
EMEA							
Adnoc Linde Industrial Gases Co.Limited (Elixir)	Abu Dhabi	ARE	49	49	245.7	39.7	
OOO "Linde Azot Togliatti"	Tolyatti	RUS	50		47.8	-0.9	
Asia/Pacific							
BOC-SPC Gases Co., Ltd.	Shanghai	CHN	50		19.5	3.5	
Chongqing Linde-SVW Gas Co., Ltd.	Chongqing	CHN	50		14.6	1.7	
Zibo BOC-QILU Gases Co., Ltd.	Zibo	CHN	50		28.5	7.1	

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INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD (IN ACCORDANCE WITH IAS 28)

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	Registered office	Country	Participating interest in percent	Thereof Linde AG in percent	Equity in EUR m	Profit/loss for the year in EUR m	Note
Gases Division							
EMEA							
Krakovská s.r.o.	Nový Malín	CZE	37		0.3	-	c, d
Plyny Jehlár s.r.o.	Břest	CZE	34		0.2	-	c, d
H ₂ Mobility Deutschland GmbH & Co. KG	Berlin	DEU	28	28	25.6	-1.2	b, c
HELISON PRODUCTION S.p.A.	Skikda	DZA	51	51	33.0	-2.9	b, f
Messer Algeria SPA	Algiers	DZA	40		3.7	1.7	b, c
Oxígeno de Sagunto, S.L.	Barcelona	ESP	50		13.0	0.1	c, e
Oy Innogas Ab	Kulloo	FIN	50		1.3	-	b, c
Parhaat Yhdessä koulutusyhdistys ry	Vantaa	FIN	25		0.2	-	c, d
LIDA S.A.S.	Saint-Quentin-Fallavier	FRA	22		0.2	0.2	b, c, e
LIMES SAS	Saint-Herblain	FRA	50		4.4	0.1	b, c
Helison Marketing Limited	Saint Helier	GBR	51		17.9	5.9	b, f
Company for Production of Carbon Dioxide Geli DOO Skopje	Skopje	MKD	50	50	0.6	-	b
LES GAZ INDUSTRIELS LIMITED	Port Louis	MUS	38		6.4	0.3	e
ENERGY SOLUTIONS (PTY) LIMITED	Windhoek	NAM	26		-	-	e
Tjeldbergodden Luftgassfabrikk DA	Aure	NOR	38		9.8	5.0	b, c, d
Asia/Pacific							
Beijing Fudong Gas Products Co., Ltd.	Beijing	CHN	60		0.8	-	b, f
Dalian BOC Carbon Dioxide Co. Ltd.	Dalian	CHN	50		1.0	-	b
Fujian Linde-FPCL Gases Co., Ltd.	Quanzhou	CHN	50		80.6	9.4	b
Linde Carbonic Co. Ltd., Tangshan	Qian'an	CHN	80		0.4	-0.2	b, f
Linde-Huayi (Chongqing) Gases Co., Ltd.	Chongqing	CHN	20		-36.8	-3.5	
Nanjing BOC-YPG Gases CO., LTD.	Nanjing	CHN	50		75.8	13.8	b
INDUSTRIAL GASES SOLUTIONS SDN BHD	Petaling Jaya	MYS	50		2.6	0.9	b
Kulim Industrial Gases Sdn. Bhd.	Kuala Lumpur	MYS	50		23.9	3.5	b, c, e
PENGERANG GAS SOLUTIONS SDN. BHD.	Kuala Lumpur	MYS	49		8.7	-0.1	b
Map Ta Phut Industrial Gases Company Limited	Bangkok	THA	40		8.7	1.6	b, c
Blue Ocean Industrial Gases Co., Ltd.	Taipei	TWN	50		30.5	2.0	b, c, e
LIEN RUEY ENERGY CORPORATION LIMITED	Taipei	TWN	50		0.3	-	b, c
Americas							
CLIFFSIDE HELIUM, L.L.C.	Wilmington	USA	26		0.1	-	b
Cliffside Refiners, L.P.	Wilmington	USA	27		5.6	2.0	b
High Mountain Fuels, LLC	Wilmington	USA	50		10.2	0.1	b
Hydrochlor LLC	Wilmington	USA	50		10.0	-1.7	b
Spectra Investors, LLC	Branchburg	USA	49		2.2	-	b
Other Activities							
CAPTURE POWER LIMITED	London	GBR	33		-2.8	9.5	b

NON-CONSOLIDATED SUBSIDIARIES

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	Registered office	Country	Participating interest in percent	Thereof Linde AG in percent	Equity in EUR m	Profit/loss for the year in EUR m	Note
Gases Division							
EMEA							
AUTOGAS (BOTSWANA) (PROPRIETARY) LIMITED	Gaborone	BWA	100		N/A	N/A	
CUULSTICK VENTURES (PTY) LIMITED	Gaborone	BWA	100		N/A	N/A	
Linde Schweiz AG	Dagmersellen	CHE	100		0.1	-	c
Blue LNG Beteiligungsgesellschaft mbH	Hamburg	DEU	90		-	-	c
Blue LNG GmbH & Co. KG	Hamburg	DEU	90		-	-	c
Gasbus Beteiligungsgesellschaft mbH	Hamburg	DEU	100		-	-	c
Light Blue LNG GmbH	Munich	DEU	100		-	-	c
LINDE SPAIN SA	Barcelona	ESP	100	100	0.1	-	c
COTSWOLD INDUSTRIAL & WELDING SUPPLIES LIMITED	Guildford	GBR	100		-	-	c, d
ELECTROCHEM LIMITED	Guildford	GBR	100	100	-	-	c
GAS & EQUIPMENT LIMITED	Guildford	GBR	100		-1.8	-	c
HYDROGEN SUPPLIES LIMITED	Guildford	GBR	100	100	0.9	-	c, d
INTELLEMETRICS LIMITED	Glasgow	GBR	100		-	-	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES (CANNOCK) LIMITED	Guildford	GBR	100		0.2	-	c, d
Linde Gas Jordan Ltd	Zarqa	JOR	100		0.5	-0.1	c
EAST AFRICAN OXYGEN LIMITED	Nairobi	KEN	100		-	-	c
KS Luftgassproduksjon	Oslo	NOR	100		-	-	c
Norgas AS	Oslo	NOR	100		0.1	-	c
OOO "Linde Gas Helium Rus"	Moscow	RUS	100	100	-	-	c
Linde Technické Plyný spol. s r.o.	Bratislava	SVK	100		0.1	-	c
Nynäshamns Gasterminal AB	Lidingö	SWE	100		-	-	c
Asia/Pacific							
BOC SOLUTIONS PTY LIMITED	North Ryde	AUS	100		-	-	c
ELGAS SUPERANNUATION PTY. LTD.	North Ryde	AUS	100		-	-	c
BANGLADESH OXYGEN LIMITED	Dhaka	BGD	100		-	-	d
BOC Bangladesh Limited	Dhaka	BGD	100		-	-	d
Guangzhou GNIG Industrial Gases Company Limited	Guangzhou	CHN	60		-	-	c
Linde Lienhwa China Holding Co., Ltd.	Shanghai	CHN	100		-	-	c
BOC PAKISTAN (PVT.) LIMITED	Karachi	PAK	100		-	-	d
CIGI PROPERTIES, INC.	Mandaluyong	PHL	100		-	-	c
LIEN XIANG ENERGY CORPORATION LIMITED	Tainan	TWN	50		0.9	-	c
Americas							
177470 CANADA INC.	Mississauga	CAN	100		1.0	-	c
177472 CANADA INC.	Mississauga	CAN	100		2.5	-	c
44001 ONTARIO LIMITED	Mississauga	CAN	100		1.2	-	c
Engineering Division							
Linde Engenharia Do Brasil Ltda.	Barueri	BRA	100	90	0.5	-0.7	c
Linde Engineering Korea Ltd.	Seoul	KOR	100	100	1.1	0.1	c
OOO "CRYOSTAR RUS"	Saint Petersburg	RUS	100	100	0.2	-	c
LINDE SAUDI ARABIA LLC	Jubail	SAU	65	65	0.3	-0.2	c
Linde Engineering Taiwan Ltd.	Taipei	TWN	100		0.8	-	c

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NON-CONSOLIDATED SUBSIDIARIES

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	Registered office	Country	Participating interest	Thereof Linde AG	Equity	Profit/loss for the year	Note
			in percent	in percent	in EUR m	in EUR m	
Other Activities							
Linde Australia Holdings Pty Limited	North Ryde	AUS	100	100	-	-	c
GLPS TRUSTEES LIMITED	Guildford	GBR	100		-	-	c
Hong Kong Oxygen & Acetylene Company Limited	Kowloon	HKG	100		0.7	-	c
AIRCO PROPERTIES INC	Wilmington	USA	100		N/A	N/A	
SELOX, INC	Nashville	USA	100		N/A	N/A	

OTHER INVESTMENTS (NOT CONSOLIDATED)

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	Registered office	Country	Participating interest	Thereof Linde AG	Equity	Profit/loss for the year	Note
			in percent	in percent	in EUR m	in EUR m	
Gases Division							
EMEA							
Linde Vítkovice a.s.	Ostrava	CZE	50		8.7	-0.6	c, d
TKD TrockenEis und Kohlensäure Distribution GmbH	Fraunberg	DEU	50	50	0.4	0.1	c
AGA Føroyar Sp/f	Tórshavn	DNK	50		0.4	0.2	c, d
AGA HiQ Center Aps	Hillerød	DNK	50		0.5	0.1	c, d
Carbuero del Cinca S.A.	Barcelona	ESP	20		5.4	-0.9	c, d
Oxígeno de Andalucía, S.L.	San Roque	ESP	49		0.1	-	b, c, d
QUÍMICA BÁSICA, S. A.	Barcelona	ESP	33		1.4	-	b, c, d
Fuel Cell Boat B.V.	Amsterdam	NLD	20		-	-	c
TASCO ESTATES LIMITED	Dar es Salaam	TZA	20		N/A	N/A	
INDUSTRIAL GAS DISTRIBUTOR HOLDINGS (PTY) LIMITED	Johannesburg	ZAF	26		-	-	
Asia/Pacific							
Guangzhou GNC Carbon Dioxide Company Ltd.	Guangzhou	CHN	50		-	-	b, c
HON CHEN Enterprise Co., Ltd.	Kaohsiung	TWN	50		0.7	-	c
SUN HSIN LPG COMPANY LIMITED	Yunlin	TWN	50		0.5	0.2	c
TUNG BAO CORPORATION	New Taipei	TWN	33		24.7	-1.0	c
Americas							
TOMOE TRANSTECH SPECIALTY GASES PTE LTD	Singapore	SGP	25		6.9	0.5	b, c
Other Activities							
InfraLeuna GmbH	Leuna	DEU	25	25	344.9	4.8	c, d

Key:

a Profit and loss transfer agreement.

b Joint venture

c Local GAAP.

d Figures from financial years prior to 2016.

e Financial year differs from the calendar year due to local circumstances.

f Consolidation method differs from percentage of shares held due to de facto control or a contractual agreement.

g The distribution of dividend for 2008 is subject to foreign exchange restrictions.

h No preparation of individual financial statements under commercial law.

i Distribution of dividend is subject to the approval of non-controlling interests.

N/A = No financial data available.