

NOTES TO THE
GROUP FINANCIAL STATEMENTS
OTHER INFORMATION

[39] List of shareholdings of The Linde Group and Linde AG at 31 December 2017 in accordance with the provisions of § 313 (2) of the German Commercial Code (HGB)

The results of companies acquired in 2017 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 2017 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 in percent	Thereof Linde AG in percent	Equity in EUR m	Profit/loss for the year in EUR m	Note
Gases Division							
EMEA							
AFROX – África Oxigénio, Limitada	Luanda	AGO	100		–	–	
LINDE GAS MIDDLE EAST LLC	Abu Dhabi	ARE	49	49	2.1	–3.9	f
LINDE HEALTHCARE MIDDLE EAST LLC	Abu Dhabi	ARE	49	49	–7.7	–1.3	f
LINDE HELIUM M E FZCO	Jebel Ali	ARE	100		4.7	0.6	
Linde Electronics GmbH	Stadl-Paura	AUT	100		11.4	1.5	
Linde Gas GmbH	Stadl-Paura	AUT	100		297.2	21.6	
PROVISIS Gase & Service GmbH	Bad Wimsbach-Neydharting	AUT	100		1.7	0.5	
Linde Gas Belgium NV	Grimbergen	BEL	100		3.9	0.9	
Linde Homecare Belgium SPRL	Scladina	BEL	100	100	3.7	0.5	
Linde Gas Bulgaria EOOD	Stara Zagora	BGR	100		7.7	–0.1	
"Linde Gaz Bel" FLLC	Telmy	BLR	100	99	0.3	–0.3	
AFROX GAS & ENGINEERING SUPPLIES (BOTSWANA) (PTY) LIMITED	Gaborone	BWA	100		–	–	
BOTSWANA OXYGEN COMPANY (PTY) LIMITED	Gaborone	BWA	100		–	–	
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		–	–	
PanGas AG	Dagmersellen	CHE	100		103.8	23.5	
RDC GASES & WELDING (DRL) LIMITED	Lubumbashi	COD	100		0.8	–	
LINDE HADJIKYRIAKOS GAS LIMITED	Nicosia	CYP	51	51	10.6	1.7	
Linde Gas a.s.	Prague	CZE	100		183.2	57.8	
Linde Sokolovská s.r.o.	Prague	CZE	100		30.0	7.4	
Gas & More GmbH	Pullach	DEU	100		0.1	–	a
Hydromotive GmbH & Co. KG	Leuna	DEU	100	100	3.4	0.4	
Hydromotive Verwaltungs-GmbH	Leuna	DEU	100	100	0.1	–	
Linde Electronics GmbH & Co. KG	Pullach	DEU	100	100	21.7	–3.3	
Linde Electronics Verwaltungs GmbH	Pullach	DEU	100	100	14.8	3.2	
Linde Gas Produktionsgesellschaft mbH & Co. KG	Pullach	DEU	100	100	341.5	3.5	
Linde Gas Therapeutics GmbH	Oberschleißheim	DEU	100		47.2	–	a
Linde Gas Verwaltungs GmbH	Pullach	DEU	100	100	–	–	
Linde Hydrogen Concepts GmbH	Pullach	DEU	100		8.5	0.2	
Linde Remeo Deutschland GmbH	Blankenfeld-Mahlow	DEU	100		4.0	–	a

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Linde Schweißtechnik GmbH	Pullach	DEU	100		1.2	-	a
Linde Welding GmbH	Pullach	DEU	100		0.4	-	a
MTA GmbH Medizin-Technischer-Anlagenbau	Mainhausen	DEU	100		0.1	-	a
Nauticor Beteiligungs-GmbH	Hamburg	DEU	100	100	-	-	
Nauticor GmbH & Co. KG	Hamburg	DEU	100	100	2.8	-1.7	
Tega-Technische Gase und Gasetechnik Gesellschaft mit beschränkter Haftung	Würzburg	DEU	100	6	2.8	-	a
Unterbichler Gase GmbH	Munich	DEU	100		1.0	-	a
AGA A/S	Copenhagen	DNK	100		25.0	11.6	
GI/LINDE ALGERIE SPA	Algiers	DZA	100	40	8.5	1.5	
Linde Gas Algerie S.p.A.	Algiers	DZA	66	66	88.1	14.0	
Abelló Linde, S.A.U.	Puçol	ESP	100	100	154.5	28.7	
LINDE ELECTRONICS, S.L.	Puçol	ESP	100		1.3	5.1	
Linde Médica, S.L.	Puçol	ESP	100		122.2	7.9	
LINDE MEDICINAL, S.L.	Puçol	ESP	100		263.3	15.5	
AS Eesti AGA	Tallinn	EST	100		33.0	1.1	
Kiinteistö Oy Karakaasu	Espoo	FIN	100		-2.1	-	c
Kiinteistö Oy Karaportti	Espoo	FIN	100		-3.4	-	c
Oy AGA Ab	Espoo	FIN	100		755.5	7.7	c
TK-Teollisuuskaasut Oy	Espoo	FIN	100		-0.5	-	c
LINDE ELECTRONICS SAS	Saint-Priest	FRA	100		3.1	0.2	
Linde France S.A.	Saint-Priest	FRA	100		132.8	3.9	
LINDE HOMECARE FRANCE SAS	Saint-Priest	FRA	100		26.8	-	
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
EXPRESS INDUSTRIAL & WELDING SUPPLIES LIMITED	Guildford	GBR	100		1.0	-0.2	c, d
FLUOROGAS LIMITED	Guildford	GBR	100		0.1	-	
FUTURE INDUSTRIAL AND WELDING SUPPLIES LTD.	Guildford	GBR	100		0.7	0.2	c, d
GAFFNEY INDUSTRIAL & WELDING SUPPLIES LTD	Guildford	GBR	80		1.7	0.1	c, d
GAS & GEAR LIMITED	Guildford	GBR	100		-	-	c, d
INDUSTRIAL & WELDING SUPPLIES (NORTH WEST) LIMITED	Guildford	GBR	100		-1.4	0.1	c, d
INDUSTRIAL AND WELDING MANAGEMENT LIMITED	Guildford	GBR	100		-	-0.1	c, d
INDUSTRIAL SUPPLIES & SERVICES LIMITED	Guildford	GBR	100		11.5	0.8	c, d
IWS (INDUSTRIAL & WELDING SUPPLIES) LIMITED	Guildford	GBR	100		-0.5	-	c, d
LEEN GATE INDUSTRIAL & WELDING SUPPLIES (SCOTLAND) LIMITED	Guildford	GBR	100		0.7	-	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES (LINCOLN) LIMITED	Guildford	GBR	100		0.2	-	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES (NORTH EAST) LIMITED	Guildford	GBR	100		0.8	-0.1	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES (NOTTINGHAM) LIMITED	Guildford	GBR	100		-0.6	-	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES LIMITED	Guildford	GBR	100		0.6	0.1	c, d
LINDE GAS HOLDINGS LIMITED	Guildford	GBR	100	100	-	4.3	c, d
LINDE HELIUM HOLDINGS LIMITED	Guildford	GBR	100		-	4.3	c, d
PENNINE INDUSTRIAL & WELDING SUPPLIES LIMITED	Guildford	GBR	100		-0.1	-0.1	c, d
REMOE HEALTHCARE LIMITED	Guildford	GBR	100		0.2	0.2	
ROCK INDUSTRIAL & WELDING SUPPLIES LIMITED	Guildford	GBR	88		2.3	0.4	c, d
RYVAL GAS LIMITED	Guildford	GBR	100		-	-	c, d
WELDER EQUIPMENT SERVICES LIMITED	Guildford	GBR	100		0.4	-	c, d
WESSEX INDUSTRIAL & WELDING SUPPLIES LIMITED	Guildford	GBR	100		-0.3	-	c, d

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			in percent	in percent	in EUR m	in EUR m	
Linde Hellas Monoprosopi E.P.E.	Mandra	GRC	100	100	36.1	0.3	
Linde Gáz Magyarország Zrt.	Répcelak	HUN	100		123.3	32.6	
BOC (TRADING) LIMITED	Dublin	IRL	100		-	-	c
BOC GASES IRELAND HOLDINGS LIMITED	Dublin	IRL	100		7.3	30.0	
BOC Gases Ireland Limited	Dublin	IRL	100		61.8	43.2	c
COOPER CRYOSERVICE LIMITED	Dublin	IRL	100		1.7	-	
ISAGA ehf.	Reykjavík	ISL	100		24.6	4.9	
Linde Gas Italia S.r.l.	Arluno	ITA	100		136.5	0.7	
LINDE MEDICALE Srl	Arluno	ITA	100		27.3	-3.4	
REMEO MEDICALE S.P.A.	Arluno	ITA	100		-	-	
TOO Linde Gaz Kazakhstan	Almaty	KAZ	100	100	1.4	2.7	
TOO Linde Technical Gases Temirtau	Almaty	KAZ	100	100	-	-	
BOC Kenya Limited	Nairobi	KEN	65		11.2	0.3	
AFROX (LESOTHO) (PTY) LTD	Maseru	LSO	100		1.0	0.1	
LESOTHO OXYGEN COMPANY (PTY) LIMITED	Maseru	LSO	100		-	-	
UAB "AGA"	Vilnius	LTU	100		5.2	-	
AGA SIA	Riga	LVA	100		27.4	4.2	
LINDE GAS BITOLA DOOEL Skopje	Skopje	MKD	100		0.6	-	
Afrox Moçambique, Limitada	Maputo	MOZ	100		3.1	0.4	c
BOC GASES MOZAMBIQUE LIMITED	Maputo	MOZ	100		1.2	1.2	c
Linde Gases Moçambique, Limitada	Maputo	MOZ	100		-	-	c
AFROX INTERNATIONAL LIMITED	Port Louis	MUS	100		-	-	
Afrox Malawi Limited	Blantyre	MWI	79		-	1.3	
IGL (PTY) LIMITED	Windhoek	NAM	100		6.5	2.9	
IGL PROPERTIES (PTY) LIMITED	Windhoek	NAM	100		0.2	0.1	
NAMOX Namibia (PTY) LIMITED	Windhoek	NAM	100		0.1	-	d
REPTILE INVESTMENT NINE (PTY) LIMITED	Windhoek	NAM	100		-	-	d
REPTILE INVESTMENT TEN (PTY) LIMITED	Windhoek	NAM	100		0.1	-	d
BOC Gases Nigeria Plc	Lagos	NGA	60		5.4	0.6	
B.V. Nederlandse Pijpleidingmaatschappij	Rotterdam	NLD	100		2.3	-4.3	
Linde Electronics B.V.	Schiedam	NLD	100		8.2	2.6	
Linde Gas Benelux B.V.	Schiedam	NLD	100		129.9	16.8	
Linde Gas Cryoservices B.V.	Hedel	NLD	100		0.2	-0.4	
Linde Gas Therapeutics Benelux B.V.	Eindhoven	NLD	100		27.2	-5.2	
Linde Homecare Benelux B.V.	Nuland	NLD	100		4.3	1.2	
Naamloze Vennootschap Linde Gas Benelux	Schiedam	NLD	100		286.5	24.7	
OCAP CO2 B.V.	Schiedam	NLD	100		5.8	2.1	
AGA AS	Oslo	NOR	100		48.5	22.3	
Eurogaz-Gdynia Sp. z o.o.	Gdynia	POL	99		4.8	0.4	
LINDE GAZ POLSKA Spółka z o.o.	Krakow	POL	100	100	121.2	10.5	
LINDE GLOBAL SERVICES PORTUGAL, UNIPessoal LDA	Maia	PRT	100		0.9	0.1	
LINDE PORTUGAL, LDA	Lisbon	PRT	100		81.5	-0.1	
LINDE SAÚDE, LDA	Maia	PRT	100		34.2	9.3	
Gas Pentru Gaze Si Aparatura S.R.L.	Cluj-Napoca	ROU	100		-	-	
ITO Industries International SA	Bucharest	ROU	100		0.6	-0.2	
LINDE GAZ ROMANIA S.R.L.	Timisoara	ROU	100		169.0	24.4	
Rodmir Expert SA	Bucharest	ROU	100		-0.3	-0.2	
AO "Linde Gas Rus"	Balashikha	RUS	100	100	37.0	-8.4	

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AO "Linde Uraltehgaz"	Yekaterinburg	RUS	74	74	10.2	0.7	
Linde Jubail Industrial Gases Factory LLC	Al-Khobar	SAU	100	84	142.1	8.3	
Saudi Industrial Gas Company	Al-Khobar	SAU	51		59.1	-0.6	
LINDE GAS SRBIJA Industrija gasova a.d. Bečej	Bečej	SRB	87	87	8.7	0.7	
Aries 94 s.r.o.	Bratislava	SVK	100		2.7	0.5	
Linde Gas k.s.	Bratislava	SVK	100		24.1	5.0	
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	-	
Flaskgascentralen i Malmö Aktiebolag	Svedala	SWE	100		-	-	
Linde Healthcare AB	Lidingö	SWE	100		19.8	1.6	
NORLIC AB	Lidingö	SWE	90		16.0	-	
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		2.0	1.6	
Linde Gas Tunisie S.A.	Ben Arous	TUN	60	60	4.4	0.3	
İsdemir Linde Gaz Ortaklığı A.Ş.	Dörtüyl	TUR	50		8.0	2.2	f, i
Linde Gaz Anonim Şirketi	Istanbul	TUR	100	100	58.8	-4.9	
BOC Tanzania Limited	Dar es Salaam	TZA	100		0.3	-0.2	
BOC Uganda Limited	Kampala	UGA	100		0.8	0.1	
Private Joint Stock Company "Linde Gas Ukraine"	Dnipro	UKR	100	96	-9.4	10.2	
African Oxygen Limited	Johannesburg	ZAF	56		258.4	39.0	
AFROX (PROPRIETARY) LIMITED	Johannesburg	ZAF	100		-	-	
AFROX AFRICAN INVESTMENTS (PTY) LIMITED	Johannesburg	ZAF	100		12.4	13.2	d
AFROX EDUCATIONAL SERVICES (PROPRIETARY) LTD	Johannesburg	ZAF	100		-	-	
AFROX PROPERTIES (PTY) LIMITED	Johannesburg	ZAF	100		-	-0.1	
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		-	-	c
HUMAN PERFORMANCE SYSTEMS (PTY) LIMITED	Johannesburg	ZAF	100		-	-	
INDUSTRIAL RESEARCH AND DEVELOPMENT (PTY) LIMITED	Johannesburg	ZAF	100		0.2	-	
ISAS TRUST	Johannesburg	ZAF	100		16.6	1.1	
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		-	-	
AFROX ZAMBIA LIMITED	Ndola	ZMB	70		8.3	2.1	
BOC Zimbabwe (Private) Limited	Harare	ZWE	100		29.4	3.6	
<i>Asia/Pacific</i>							
AUSCOM HOLDINGS PTY LIMITED	North Ryde	AUS	100		0.9	-	
BOC CUSTOMER ENGINEERING PTY LTD	North Ryde	AUS	100		8.1	-	

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BOC GASES FINANCE LIMITED	North Ryde	AUS	100		46.6	47.5	
BOC GROUP PTY LIMITED	North Ryde	AUS	100		-4.4	-	
BOC Limited	North Ryde	AUS	100		258.9	100.3	
BOGGY CREEK PTY LIMITED	North Ryde	AUS	100		5.2	0.5	
ELGAS AUTOGAS PTY LIMITED	North Ryde	AUS	100		-10.7	-	
ELGAS LIMITED	North Ryde	AUS	100		234.5	70.1	
ELGAS RETICULATION PTY LIMITED	North Ryde	AUS	100		5.1	0.3	
PACIFIC ENGINEERING SUPPLIES PTY LIMITED	North Ryde	AUS	100		-1.4	-	
SOUTH PACIFIC WELDING GROUP PTY LIMITED	North Ryde	AUS	100		4.1	1.1	
TIAMONT PTY LIMITED	North Ryde	AUS	100		6.0	0.7	
UNIGAS JOINT VENTURE PARTNERSHIP	Mulgrave	AUS	100		21.2	-0.3	
UNIGAS TRANSPORT FUELS PTY LTD	North Ryde	AUS	100		0.2	-	
Linde Bangladesh Limited	Dhaka	BGD	60		37.3	10.7	
Anhui JuLan Industrial Gases Co., Ltd.	Lu'an	CHN	100		0.4	-0.7	
ASIA UNION (SHANGHAI) ELECTRONIC CHEMICAL COMPANY LIMITED	Shanghai	CHN	100		-	-	
AUECC Shanghai	Shanghai	CHN	100		-	-2.1	
AUECC Shanghai Co. Ltd.	Shanghai	CHN	100		13.5	-	
BOC (China) Holdings Co., Ltd.	Shanghai	CHN	100		203.9	18.3	
BOC Gases (Nanjing) Company Limited	Nanjing	CHN	100		6.7	0.1	
BOC Gases (Suzhou) Co., Ltd.	Suzhou	CHN	100		51.5	1.5	
BOC Gases (Tianjin) Company Limited	Tianjin	CHN	100		4.3	-2.6	
BOCLH Industrial Gases (Chengdu) Co., Ltd	Chengdu	CHN	100		15.6	0.2	
BOCLH Industrial Gases (DaLian) Co., Ltd.	Dalian	CHN	100		24.8	3.6	
BOCLH Industrial Gases (Shanghai) Co., Ltd.	Shanghai	CHN	100		12.4	1.3	
BOCLH Industrial Gases (Songjiang) Co., Ltd.	Shanghai	CHN	100		7.4	2.8	
BOCLH Industrial Gases (Suzhou) Co., Ltd.	Suzhou	CHN	100		38.2	4.3	
BOCLH Industrial Gases (Waigaoqiao) Co., Ltd.	Shanghai	CHN	100		2.6	1.2	
BOCLH Industrial Gases (Xiamen) Co., Ltd.	Xiamen	CHN	100		5.5	-1.0	
BOC-TISCO GASES CO., Ltd	Taiyuan	CHN	50		121.5	27.3	f, i
Dalian Xizhong Island Linde Industrial Gases Co., Ltd.	Dalian	CHN	70		0.1	-	
Fuzhou Linde Lienhwa Gases Co., Ltd	Fuqing	CHN	100		13.1	0.8	
Guangkong Industrial Gases Company Limited	Guangzhou	CHN	50		31.3	1.4	f, i
Guangzhou Pearl River Industrial Gases Company Limited	Guangzhou	CHN	50		6.4	-0.1	f, i
Jianyang Linde Medical Gases Company Limited	Jianyang	CHN	100		1.4	0.1	
KunShan Asia Union Electronic Chemical Corp. Co., Ltd.	Kunshan	CHN	65		12.7	-	
Linde (Quanzhou) Carbon Dioxide Co. Ltd.	Quanzhou	CHN	100		1.0	-0.1	
Linde Arooxy (Xi'an) Life Science Co., Ltd.	Xi'an	CHN	65		1.9	0.2	
Linde Carbonic (Wuhu) Company Ltd.	Wuhu	CHN	60		-0.9	-3.9	i
Linde Carbonic Company Ltd., Shanghai	Shanghai	CHN	60	46	7.5	-1.9	i
Linde Dahua (Dalian) Gases Co., Ltd	Dalian	CHN	50		35.8	0.4	f, i
Linde Electronics & Specialty Gases (Suzhou) Co Ltd.	Suzhou	CHN	100	100	10.7	-1.0	
Linde Gas Ningbo Ltd.	Ningbo	CHN	100		120.2	8.0	
Linde Gas Shenzhen Ltd.	Shenzhen	CHN	100		4.8	0.5	
Linde Gas Southeast (Xiamen) Ltd.	Xiamen	CHN	100		3.7	0.5	
Linde Gas Xiamen Ltd.	Xiamen	CHN	100	100	37.8	3.2	
Linde Gas Zhenhai Ltd.	Ningbo	CHN	100		6.1	1.0	
Linde Gases (Changzhou) Company Limited	Changzhou	CHN	100		12.8	2.4	

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Linde Gases (Chengdu) Co., Ltd.	Chengdu	CHN	100		12.0	0.5	
Linde Gases (Fushun) Co., Ltd.	Fushun	CHN	100		1.4	-0.2	
Linde Gases (Hefei) Co., Ltd.	Hefei	CHN	100		12.2	0.4	
Linde Gases (Huizhou) Co., Ltd.	Huizhou	CHN	100		3.2	-0.1	
Linde Gases (Langfang) Co., Ltd.	Langfang	CHN	100		15.2	3.6	
Linde Gases (Meishan) Co., Ltd.	Meishan	CHN	100		5.0	-5.4	
Linde Gases (Nanjing) Company Limited	Nanjing	CHN	100		-4.9	-0.5	
Linde Gases (Shanghai) Co., Ltd.	Shanghai	CHN	100		18.9	1.3	
Linde Gases (Suzhou) Company Limited	Suzhou	CHN	100		9.9	0.4	
Linde Gases (Taixing) Co., Ltd.	Taixing	CHN	100		10.2	-	
Linde Gases (Xuzhou) Company Limited	Xuzhou	CHN	100		18.6	1.1	
Linde Gases (Yantai) Co., Ltd.	Yantai	CHN	90		43.7	6.0	
Linde Gases (Zhangzhou) Co., Ltd.	Zhangzhou	CHN	100		19.2	2.6	
Linde Gases Daxie Company Limited	Ningbo	CHN	100		16.7	3.8	
Linde GISE Gas (Guangzhou) Co., Ltd.	Guangzhou	CHN	50		39.9	5.9	f, i
Linde GISE Gas (Shenzhen) Co., Ltd.	Shenzhen	CHN	50		23.1	1.3	f, i
Linde Huachang (Zhangjiagang) Gas Co. Ltd.	Zhangjiagang	CHN	75		5.1	0.4	i
Linde Lienhwa China Holding Co., Ltd.	Shanghai	CHN	100		26.2	-0.5	
Linde Lienhwa Gases (Beijing) Co., Ltd.	Beijing	CHN	100		16.4	1.4	
Linde Lienhwa Gases (Chengdu) Co., Ltd.	Chengdu	CHN	100		13.8	-0.2	
Linde Lienhwa Gases (Wuhan) Co., Ltd.	Wuhan	CHN	100		1.3	0.7	
Linde Lienhwa Industrial Gases (Xianyang) Co., Ltd.	Xianyang	CHN	100		7.8	-0.1	
Linde Nanjing Chemical Industrial Park Gases Co., Ltd.	Nanjing	CHN	100		7.0	-0.3	
Linde Qiangsheng Gases (Nanjing) Co., Ltd.	Nanjing	CHN	100		2.2	-0.1	
Ma'anshan BOC-Ma Steel Gases Company Limited	Ma'anshan	CHN	50		91.6	22.6	f, i
Shanghai BOC Gases Co., Ltd.	Shanghai	CHN	100		-1.0	-1.9	
Shanghai BOC Huayang Carbon Dioxide Co., Ltd.	Shanghai	CHN	80		-0.7	-0.6	
Shanghai HuaLin Industrial Gases Co. Ltd.	Shanghai	CHN	50		87.7	22.2	f, i
Shanghai Linhua Gas Transportation Co., Ltd.	Shanghai	CHN	100		0.6	-	
Shenzhen Feiying Industrial Gases Company Limited	Shenzhen	CHN	90		-0.7	-1.7	
ZHENJIANG XINHUA INDUSTRIAL GASES CO., LTD.	Zhenjiang	CHN	100		0.1	-	
HKO DEVELOPMENT COMPANY LIMITED	Kowloon	HKG	100		-	-	
LIEN HWA INDUSTRIAL GASES (HK) LIMITED	Wan Chai	HKG	100		-1.1	-	c
Linde Gas (H.K.) Limited	Hong Kong	HKG	100	100	462.9	21.5	
Linde GISE Gases (Hong Kong) Company Limited	Hong Kong	HKG	50		-	-	f, i
Linde HKO Limited	Hong Kong	HKG	100		90.4	62.0	
NEW SINO GASES COMPANY LIMITED	Tai Po	HKG	100		1.4	0.9	
P.T. Gresik Gases Indonesia	Jakarta	IDN	93		11.1	1.2	
P.T. Gresik Power Indonesia	Jakarta	IDN	92		-2.0	-2.8	
P.T. Townsville Welding Supplies	Jakarta	IDN	100		-0.3	-0.3	
PT. LINDE INDONESIA	Jakarta	IDN	100		10.5	-16.8	
BELLARY OXYGEN COMPANY PRIVATE LIMITED	Bellary	IND	50		14.3	1.8	f, i
LINDE INDIA LIMITED	Calcutta	IND	75		174.0	1.3	
Linde Korea Co., Ltd.	Pohang	KOR	100		365.5	36.1	
PS Chem Co., Ltd.	South Gyeong-sangnam Province	KOR	100		6.8	1.3	
PSG Co., Ltd.	Busan	KOR	51		38.5	4.3	i
Sam Kwang Gas Tech Co., Ltd.	Seoul	KOR	100		5.3	1.6	
Ceylon Oxygen Ltd.	Colombo	LKA	100	100	17.0	-0.1	
Linde EOX Sdn. Bhd.	Petaling Jaya	MYS	100		21.7	1.8	

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Linde Gas Products Malaysia Sdn. Bhd.	Petaling Jaya	MYS	100	100	20.0	-1.8	
LINDE INDUSTRIAL GASES (MALAYSIA) SDN. BHD.	Petaling Jaya	MYS	80	80	7.6	-	
LINDE MALAYSIA HOLDINGS BERHAD	Petaling Jaya	MYS	100		92.3	5.7	
LINDE MALAYSIA SDN. BHD.	Petaling Jaya	MYS	100		164.8	31.1	
LINDE ROC SDN. BHD.	Petaling Jaya	MYS	100		0.7	0.1	
LINDE WELDING PRODUCTS SDN. BHD.	Petaling Jaya	MYS	100		0.5	-0.1	
BOC LIMITED	Auckland	NZL	100		56.5	28.2	
BOC NEW ZEALAND HOLDINGS LIMITED	Auckland	NZL	100		35.9	22.0	
ELGAS LIMITED	Auckland	NZL	100		20.4	3.2	
SOUTH PACIFIC WELDING GROUP (NZ) LIMITED	Auckland	NZL	100		0.1	-	
Linde Pakistan Limited	Karachi	PAK	60		14.9	2.1	
BATAAN INDUSTRIAL GASES, INC.	Pasig	PHL	100		0.6	-	
BOC (PHILS.) HOLDINGS, INC.	Pasig	PHL	100		20.8	0.5	
CHATSWOOD INC.	Makati	PHL	62		-	-	c
CIGC CORPORATION	Pasig	PHL	100		1.3	0.1	
CRYO INDUSTRIAL GASES, INC	Pasig	PHL	100		0.3	-0.1	
DAVAO OXYGEN CORPORATION	Mandaue	PHL	100		-	-	c
GRANDPLAINS PROPERTIES, INC.	Pasig	PHL	40		2.1	-0.1	f, i
LINDE PHILIPPINES (SOUTH), INC.	Mandaue	PHL	100		23.3	0.3	
LINDE PHILIPPINES, INC.	Pasig	PHL	100		25.5	0.3	
ROYAL SOUTHMEADOWS, INC.	Mandaue	PHL	40		0.9	0.1	f, i
BOC Papua New Guinea Limited	Lae	PNG	74		26.2	2.6	
Linde Gas Asia Pte Ltd	Singapore	SGP	100		0.4	3.9	
Linde Gas Singapore Pte. Ltd.	Singapore	SGP	100	100	38.6	8.2	
LINDE TREASURY ASIA PACIFIC PTE.LTD.	Singapore	SGP	100		0.5	0.1	
BOC GASES SOLOMON ISLANDS LIMITED	Honiara	SLB	100		3.8	0.4	
KTPV (THAILAND) LIMITED	Chachoengsao	THA	100		13.0	-	
Linde (Thailand) Public Company Limited	Samut Prakan	THA	100		172.4	10.9	
Linde Air Chemicals Limited	Samut Prakan	THA	99		37.2	6.7	
Linde HyCO Limited	Samut Prakan	THA	100		20.0	-0.2	
MIG Production Company Limited	Samut Prakan	THA	54		62.7	9.7	
RAYONG ACETYLENE LIMITED	Samut Prakan	THA	87		2.9	0.1	
SKTY (Thailand) Limited	Chachoengsao	THA	100		-23.1	86.1	
T.I.G. TRADING LIMITED	Samut Prakan	THA	100		5.1	0.2	
ASIA UNION ELECTRONIC CHEMICAL CORPORATION	Taipei	TWN	70		33.8	3.3	
CONFEDERATE TECHNOLOGY COMPANY LIMITED	Taichung	TWN	91		11.9	3.1	c
FAR EASTERN INDUSTRIAL GASES COMPANY LIMITED	Kaohsiung	TWN	55		10.4	1.6	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		4.3	0.8	c
LIEN HWA COMMONWEALTH CORPORATION	Taipei	TWN	100		2.6	1.5	c
LIEN HWA LOX CRYOGENIC EQUIPMENT CORPORATION	Taipei	TWN	89		2.9	0.5	c
LIEN JIAN LPG COMPANY LIMITED	Su'ao	TWN	60		0.3	-	c
LIEN SHENG INDUSTRIAL GASES COMPANY LIMITED	Hsinchu	TWN	100		0.3	0.2	c
LIEN TONG GASES COMPANY LIMITED	Kaohsiung	TWN	55		-	-0.2	c
LIEN YANG INDUSTRIAL GASES COMPANY LIMITED	Yilan	TWN	100		0.8	0.4	c
LIEN YI LPG COMPANY LIMITED	Taoyuan	TWN	60		1.9	-	c, d
LIENHWA UNITED LPG COMPANY LIMITED	Taipei	TWN	56		9.0	0.6	c

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LINDE LIENHWA INDUSTRIAL GASES CO. LTD.	Taipei	TWN	50		293.9	73.6	c, f, i
LUCK STREAM Co., Ltd.	Kaohsiung	TWN	100	100	2.0	-	
ASIA UNION ELECTRONIC CHEMICALS – RENO, INC.	Reno	USA	100		4.8	-0.2	
TUNG BAO CORPORATION	New Taipei City	TWN	51		23.3	-0.3	c
UNITED INDUSTRIAL GASES COMPANY LIMITED	Hsinchu	TWN	56		153.4	46.1	c
YUAN RONG INDUSTRIAL GASES COMPANY LIMITED	Taipei	TWN	60		12.7	1.3	c
AUECC (BVI) HOLDINGS LIMITED	Road Town	VGB	100		13.5	-0.3	
BOC LIENHWA (BVI) HOLDING Co., Ltd.	Road Town	VGB	100		159.7	0.1	
KEY PROOF INVESTMENTS LIMITED	Road Town	VGB	100		1.6	-	
PURE QUALITY TECHNOLOGY LIMITED	Road Town	VGB	100		-	-	c
SHINE SKY INTERNATIONAL COMPANY LIMITED	Road Town	VGB	100		13.5	-0.3	
SKY WALKER GROUP LIMITED	Road Town	VGB	100		1.5	-0.3	c
Linde Gas Vietnam Limited	Bà Rịa	VNM	100	100	2.4	-0.8	
Linde Vietnam Limited Company	Bà Rịa	VNM	100		28.1	0.7	
Americas							
BOC GASES ARUBA N.V.	Santa Cruz	ABW	100		3.0	-0.1	
Grupo Linde Gas Argentina S.A.	Buenos Aires	ARG	100	70	25.4	4.2	
Linde Salud S.A.	Buenos Aires	ARG	100	90	1.4	0.3	
The Hydrogen Company of Paraguana Ltd.	Hamilton	BMU	100		23.0	4.7	
Linde Gases Ltda.	Barueri	BRA	100		159.2	19.7	
LINDE-BOC GASES LIMITADA	Barueri	BRA	100		11.9	1.6	
177470 CANADA INC.	Mississauga	CAN	100		0.9	-	
177472 CANADA INC.	Mississauga	CAN	100		2.4	-	
44001 ONTARIO LIMITED	Mississauga	CAN	100		1.1	-	
BOC de Chile S.A.	Providencia	CHL	100		6.7	-0.4	
Linde Gas Chile S.A.	Santiago	CHL	100		126.8	-1.9	
Spectra Gases (Shanghai) Trading Co., LTD.	Shanghai	CHN	100		5.7	1.7	
Linde Colombia S.A.	Bogotá	COL	100		72.4	0.5	
REMEO Medical Services S.A.S.	Bogotá	COL	100		0.7	0.5	
Linde Gas Curaçao N.V.	Willemstad	CUW	100		1.4	0.2	
LINDE GAS DOMINICANA, S.R.L.	Santo Domingo	DOM	100		6.8	1.8	
Agua y Gas de Sillunchi S.A.	Quito	ECU	100		1.1	0.1	
Linde Ecuador S.A.	Quito	ECU	100		58.8	-3.1	
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		43.5	88.4	
Compañía de Operaciones de Nitrógeno, S.A. de C.V.	Santa Fe	MEX	100		7.6	2.5	c
SERVICIOS DE OPERACIONES DE NITRÓGENO, S.A. DE C.V.	Santa Fe	MEX	100		1.4	0.2	c
Linde Gas Perú S.A.	Callao	PER	100		9.2	-2.2	
Linde Gas Puerto Rico, Inc.	Cataño	PRI	100		-4.0	-2.4	
AGA S.A.	Montevideo	URY	100		11.4	0.2	
East Coast Oxygen Company	Bethlehem	USA	50		5.8	-1.4	f, i
Holox Inc.	Norcross	USA	100		-	-	
LAG Methanol LLC	Wilmington	USA	100		-	-	
Lincare (consolidated financial statements) including:					864.4	114.4	
1536502 Ontario Inc.	Hamilton	USA	100				h
AHP Alliance of Columbia	Columbia	USA	100				h
AHP Delmarva, LLP	Lutherville Timonium	USA	50				h
AHP Home Care Alliance of Gainesville	Gainesville	USA	100				h
AHP Home Care Alliance of Tennessee	Brentwood	USA	100				h

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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 Delaware Ventures, Inc.	Dover	USA	100				h
American HomePatient of Kingstree, LLC	Columbia	USA	100				h
American HomePatient of New York, Inc.	New York	USA	100				h
American HomePatient of Sanford, LLC	Sanford	USA	50				h
American HomePatient of Texas, LLC	Dallas	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.	Knoxville	USA	100				h
AMERICAN HOMEPATIENT, INC.	Wilmington	USA	100				h
American HomePatient, Inc.	Knoxville	USA	100				h
American HomePatient, Inc. (f/k/a AHP NV Corp.)	Carson City	USA	100				h
Baptist Ventures – AHP Homecare Alliance of Montgomery	Montgomery	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	Conway	USA	70				h
Colorado Home Medical Equipment Alliance, LLC	Centennial	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.	New York	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	Little Rock	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
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

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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	Olympia	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	Rock Hill	USA	50				h
Promed Home Care	Union	USA	70				h
PULMOREHAB LLC	Wilmington	USA	100				h
Raytel Cardiac Services, Inc.	Wilmington	USA	100				h
Shared Care of 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.	Montgomery	USA	100				h
Linde Canada Investments LLC	Wilmington	USA	100		268.3	-	
Linde Delaware Investments Inc.	Wilmington	USA	100		297.2	128.4	
Linde Energy Services, Inc	Wilmington	USA	100		-0.5	-0.1	
Linde Gas North America LLC	Wilmington	USA	100		855.6	165.8	
Linde Merchant Production, Inc	Wilmington	USA	100		145.5	-0.8	
Linde North America, Inc.	Wilmington	USA	100	<0.1	-	231.8	
AGA Gas C.A.	Caracas	VEN	100		-0.9	-1.2	g
BOC GASES DE VENEZUELA, C.A.	Caracas	VEN	100		-1.1	-1.1	
PRODUCTORA DE GAS CARBONICO SA	Caracas	VEN	100		-	-	
General Gases of the Virgin Islands, Inc.	Saint Croix	VIR	100		4.8	0.1	
Engineering Division							
Linde Engineering Middle East LLC	Abu Dhabi	ARE	49	29	3.4	-1.1	f
Linde (Australia) Pty. Ltd.	North Ryde	AUS	100	100	1.0	-	
Cryostar do Brasil Equipamentos Rotativos & Criogenicos Ltda.	Vinhedo	BRA	100	90	-0.3	0.5	
Linde Process Plants Canada Inc.	Calgary	CAN	100		-27.1	-3.1	
Arboliana Holding AG	Pfungen	CHE	100		4.3	-	
Bertrams Heatec AG in Liquidation	Pratteln	CHE	100		0.5	-0.9	
Linde Kryotechnik AG	Pfungen	CHE	100		9.2	3.4	
Cryostar Cryogenic Equipments (Hangzhou) Co. Ltd.	Hangzhou	CHN	100	100	15.2	2.2	
Hangzhou Linde International Trading Co., Ltd.	Hangzhou	CHN	100		0.3	-	
Linde Engineering (Dalian) Co. Ltd.	Dalian	CHN	56	56	56.0	8.3	
Linde Engineering (Hangzhou) Co. Ltd.	Hangzhou	CHN	75	75	34.0	15.0	
Selas-Linde GmbH	Pullach	DEU	100	100	11.2	-	a
CRYOSTAR SAS	Hésingue	FRA	100		50.3	24.9	
LINDE CRYOPLANTS LIMITED	Guildford	GBR	100		7.8	1.2	
Linde Engineering India Private Limited	New Delhi	IND	100	100	36.0	3.8	
LPM, S.A. de C.V.	Mexico City	MEX	100	90	7.9	0.2	
Linde Engineering (Malaysia) Sdn. Bhd.	Kuala Lumpur	MYS	100	100	3.0	1.5	

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OOO "Linde Engineering Rus"	Samara	RUS	100	100	10.2	5.7	
Linde Arabian Contracting Co., Ltd.	Riyadh	SAU	100	90	11.3	2.9	
Cryostar Singapore Pte Ltd	Singapore	SGP	100	100	11.7	5.1	
CRYO Aktiebolag	Gothenburg	SWE	100		-	-	
Cryostar USA LLC	Wilmington	USA	100		-0.4	0.1	
Linde Engineering North America Inc.	Wilmington	USA	100		18.3	-91.1	
Linde Engineering South Africa (Pty) Ltd.	Johannesburg	ZAF	100	100	15.7	0.4	
Other Activities & Corporate Activities							
BOC AIP Limited Partnership	North Ryde	AUS	100		895.5	125.8	
BOC Australia Pty Limited	North Ryde	AUS	100		66.0	26.0	
Gist Österreich GmbH	Wallern an der Trattnach	AUT	100		-0.3	-0.1	c
Linde Österreich Holding GmbH	Stadl-Paura	AUT	100	62	753.7	161.4	
Gist Belgium BVBA	Lochristi	BEL	100		-	-	
PRIESTLEY COMPANY LIMITED	Hamilton	BMU	100		22.7	-	
Linde Canada Limited	Mississauga	CAN	100		227.2	32.6	
Linde Holding AG	Dagmersellen	CHE	100	100	22.8	3.6	
GISTRANS Czech Republic s.r.o.	Olomouc	CZE	100		6.7	0.9	
Commercium Immobilien- und Beteiligungs-GmbH	Munich	DEU	100	100	2,220.4	-	a
Linde US Beteiligungs GmbH	Munich	DEU	100		503.2	7.7	
LINDE INVESTMENTS FINLAND OY	Helsinki	FIN	100		0.9	-	
GIST FRANCE S.A.R.L.	Garges-lès-Gonesse	FRA	100		-0.2	-0.2	c
Linde Holdings SAS	Saint-Priest	FRA	100		415.2	43.2	
The Boc Group S.A.S.	Hésingue	FRA	100		56.4	24.9	
AIRCO COATING TECHNOLOGY LIMITED	Guildford	GBR	100		-	-	
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		38.5	0.1	
BOC HELEX	Guildford	GBR	100		4,507.4	154.4	
BOC HOLDINGS	Guildford	GBR	100		4,574.7	683.3	
BOC INVESTMENT HOLDINGS LIMITED	Guildford	GBR	100		711.9	100.6	
BOC INVESTMENTS (LUXEMBOURG) LIMITED	Guildford	GBR	100		-	-	
BOC INVESTMENTS NO.1 LIMITED	Guildford	GBR	100		178.2	23.3	
BOC INVESTMENTS NO.5	Guildford	GBR	100		74.6	10.5	
BOC INVESTMENTS NO.7	Guildford	GBR	100		-	-	
BOC JAPAN	Guildford	GBR	100		-	-	
BOC KOREA HOLDINGS LIMITED	Guildford	GBR	100		110.7	4.7	
BOC LIMITED	Guildford	GBR	100		712.2	172.8	
BOC LUXEMBOURG FINANCE	Guildford	GBR	100		-	-	
BOC NETHERLANDS HOLDINGS LIMITED	Guildford	GBR	100		536.2	145.0	
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		-	-	

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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		-12.0	0.2	
GIST LIMITED	Guildford	GBR	100		151.4	11.4	
HANDIGAS LIMITED	Guildford	GBR	100		15.6	-0.1	
HICK, HARGREAVES AND COMPANY LIMITED	Guildford	GBR	100		-	-	
INDONESIA POWER HOLDINGS LIMITED	Guildford	GBR	100		14.2	-	
LANSING GROUP LIMITED	Guildford	GBR	100	100	10.1	-	
LINDE CANADA HOLDINGS LIMITED	Guildford	GBR	100		152.7	237.4	
LINDE CRYOGENICS LIMITED	Guildford	GBR	100		0.8	10.9	
LINDE FINANCE	Guildford	GBR	100		-	-	
LINDE INVESTMENTS No.1 LIMITED	Guildford	GBR	100		4,079.6	605.5	
LINDE NORTH AMERICA HOLDINGS LIMITED	Guildford	GBR	100		1,684.6	-0.2	
LINDE UK HOLDINGS LIMITED	Guildford	GBR	100	85	16,332.5	1,553.4	
LINDE UK PRIVATE MEDICAL TRUSTEES LIMITED	Guildford	GBR	100		-	-	
MEDISHIELD	Guildford	GBR	100		0.4	-	
MEDISPEED	Guildford	GBR	100		292.9	7.5	
RRS (FEBRUARY 2004) LIMITED	Guildford	GBR	100		-0.4	-	
SPALDING HAULAGE LIMITED	Guildford	GBR	100		3.6	-	
STORESHIELD LIMITED	Guildford	GBR	100		325.7	0.1	
THE BOC GROUP LIMITED	Guildford	GBR	100		10,159.1	1,510.0	
THE BRITISH OXYGEN COMPANY LIMITED	Guildford	GBR	100		0.1	-	
TRANSHIELD	Guildford	GBR	100		15.5	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		8.6	-	
Linde Global Support Services Private Limited	Calcutta	IND	100		0.8	0.5	
BOC INVESTMENT HOLDING COMPANY (IRELAND) LIMITED	Dublin	IRL	100		13.7	-	
BOC Investments Ireland Unlimited Company	Dublin	IRL	100		3.1	-	
Gist Distribution Limited	Dublin	IRL	100		13.6	3.0	
PRIESTLEY DUBLIN BOC COMPANY LIMITED	Dublin	IRL	100		0.9	-0.1	
ALBOC (JERSEY) LIMITED	Saint Helier	JEY	100		1.7	-	
BOC AUSTRALIAN FINANCE LIMITED	Saint Helier	JEY	100		3.6	-	
BOC PREFERENCE LIMITED	Saint Helier	JEY	100		64.7	-	
BOC Europe Holdings B.V.	Dongen	NLD	100		409.4	19.4	
Gist Containers B.V.	Bleiswijk	NLD	100		-1.9	0.9	c
Gist Forwarding B.V.	Bleiswijk	NLD	100		-	-	
Gist Holding B.V.	Bleiswijk	NLD	100		-5.8	1.6	c
Gist Nederland B.V.	Bleiswijk	NLD	100		-8.8	2.0	c
Linde Finance B.V.	Amsterdam	NLD	100		321.8	5.8	
Linde Holdings Netherlands B.V.	Schiedam	NLD	100	100	1,123.5	56.5	
The BOC Group B.V.	Dongen	NLD	100		44.6	19.3	
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		0.9	0.1	
AGA Aktiebolag	Lidingö	SWE	100		1,454.3	63.6	

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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	
BOC Intressenter AB	Helsingborg	SWE	100		35.0	0.2	
LindeGas Holding Sweden AB	Lidingö	SWE	100	100	3,849.2	102.9	
DeVine Products, Inc.	Wilmington	USA	100		0.2	-3.1	
Gist USA LLC	Wilmington	USA	100		2.7	0.7	
Linde Holdings, LLC	Wilmington	USA	100		73.0	2.7	
LINDE INVESTMENTS LLC	Wilmington	USA	100		1,177.1	2.3	
Linde LLC	Wilmington	USA	100		820.6	162.0	

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	
<i>Gases Division</i>							
<i>EMEA</i>							
Adnoc Linde Industrial Gases Co. Limited (Elixir)	Abu Dhabi	ARE	49	49	125.4	5.6	
OOO "Linde Azot Togliatti"	Tolyatti	RUS	50		44.7	4.3	
<i>Asia/Pacific</i>							
BOC-SPC Gases Co., Ltd.	Shanghai	CHN	50		20.7	5.4	
Chongqing Linde-SVW Gas Co., Ltd.	Chongqing	CHN	50		15.3	2.7	
Ningbo Linde-ZRCC Gases Co., Ltd.	Ningbo	CHN	50		32.3	0.3	
Zibo BOC-QILU Gases Co., Ltd.	Zibo	CHN	50		26.3	6.1	
<i>Americas</i>							
East Coast Nitrogen Company LLC	Wilmington	USA	50		23.2	-	

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							
Plyny Jehlár s.r.o.	Břest	CZE	34		0.2	-	c
H ₂ Mobility Deutschland GmbH & Co. KG	Berlin	DEU	28	28	22.8	-1.8	b, c, d
HELISON PRODUCTION S.p.A.	Skikda	DZA	51	51	27.4	-0.5	b, f
Messer Algeria SPA	Algiers	DZA	40		2.8	1.4	b, c
Oxígeno de Sagunto, S.L.	Barcelona	ESP	50		13.0	-	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, d
LIMES SAS	Saint-Herblain	FRA	50		4.6	0.2	b, c, d
Helison Marketing Limited	Saint Helier	GBR	51		14.4	9.3	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		6.1	0.3	e
ENERGY SOLUTIONS (PTY) LIMITED	Windhoek	NAM	26		-	-	d
Tjeldbergodden Luftgassfabrikk DA	Aure	NOR	38		15.2	6.5	b, c, d
Asia/Pacific							
Beijing Fudong Gas Products Co., Ltd.	Beijing	CHN	60		0.4	-0.3	b, f
Fujian Linde-FPCL Gases Co., Ltd.	Quanzhou	CHN	50		77.8	15.5	b
Linde Carbonic Co. Ltd., Tangshan	Qian'an	CHN	80		-	-0.4	b, f
Linde-Huayi (Chongqing) Gases Co., Ltd	Chongqing	CHN	20		-37.5	-3.2	
Nanjing BOC-YPC Gases CO., LTD.	Nanjing	CHN	50		58.7	15.3	b
INDUSTRIAL GASES SOLUTIONS SDN BHD	Petaling Jaya	MYS	50		2.3	0.8	b
Kulim Industrial Gases Sdn. Bhd.	Kuala Lumpur	MYS	50		28.5	5.2	b, c, e
PENGERANG GAS SOLUTIONS SDN. BHD.	Kuala Lumpur	MYS	49		7.2	-0.4	b
Map Ta Phut Industrial Gases Company Limited	Bangkok	THA	40		8.6	0.1	b, c
Blue Ocean Industrial Gases Co., Ltd.	Taipei	TWN	50		32.4	3.2	b, c, e
Americas							
CLIFFSIDE HELIUM, L.L.C.	Wilmington	USA	26		0.1	-	b
Cliffside Refiners, L.P.	Wilmington	USA	27		4.4	2.1	b
High Mountain Fuels, LLC	Wilmington	USA	50		13.1	4.4	b
Hydrochlor LLC	Wilmington	USA	50		7.2	-1.7	b
Spectra Investors, LLC	Branchburg	USA	49		2.0	-	b
Other Activities & Corporate Activities							
CAPTURE POWER LIMITED	London	GBR	33		-2.7	-	b

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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	
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		0.1	-	c
LINDE SPAIN SA	Puçol	ESP	100	100	0.1	-	c
ELECTROCHEM LIMITED	Guildford	GBR	100	100	-	-	c
GAS & EQUIPMENT LIMITED	Guildford	GBR	100		-	-	c
HYDROGEN SUPPLIES LIMITED	Guildford	GBR	100	100	0.9	-	c, d
INTELLEMETRICS LIMITED	Glasgow	GBR	100		-	-	c, d
Linde Delvar Afzar Gases Private Joint Stock Company	Tehran	IRN	51		N/A	N/A	k
Linde Gas Jordan Ltd	Zarqa	JOR	100		-0.5	-0.2	c, d
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 Plyn spol. s r.o.	Bratislava	SVK	100		0.1	-	c
Nynäshamns Gasterminal AB	Lidingö	SWE	100		-	-	c
Asia/Pacific							
BANGLADESH OXYGEN LIMITED	Dhaka	BGD	100		-	-	d
BOC Bangladesh Limited	Dhaka	BGD	100		-	-	d
Guangzhou GNIG Industrial Gases Company Limited	Guangzhou	CHN	60		-	-	c
BOC PAKISTAN (PVT.) LIMITED	Karachi	PAK	100		-	-	c, d
CIGI PROPERTIES, INC.	Mandaluyong	PHL	100		-	-	c
LIEN XIANG ENERGY CORPORATION LIMITED	Tainan	TWN	50		0.8	-	c
Americas							
LINDE ENERGY SERVICES S.A.S.E.S.P.	Bogotá	COL	100		-	-	
Engineering Division							
Linde Engenharia Do Brasil Ltda.	Barueri	BRA	100	90	0.5	-	c
Linde Engineering Korea Ltd.	Seoul	KOR	100	100	1.2	0.1	c
OOO "CRYOSTAR RUS"	Saint Petersburg	RUS	100	100	0.1	-	c
OOO "Linde Power machines"	Saint Petersburg	RUS	50	50	3.2	-0.2	c
Linde Engineering Taiwan Ltd.	Taipei	TWN	100		0.7	-	c
Other Activities & Corporate 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		-	-	c
AIRCO PROPERTIES INC	Wilmington	USA	100		N/A	N/A	
SELOX, INC	Nashville	USA	100		N/A	N/A	

Key:

a Profit/loss transfer agreement.

b Joint venture.

c Local GAAP.

d Figures from financial years prior to 2017.

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.

k Established in 2017.

N/A = No financial data available.