

**Linde plc
Forge
43 Church Street West
Woking, Surrey GU21 6HT
United Kingdom**



Statement replacing the Declaration of Conformity with the German Corporate Governance Code

Linde plc is a public limited company under Irish law. The German Corporate Governance Code ("GCGC") does therefore not apply to Linde plc and it does not have to issue a Declaration of Conformity with the GCGC under section 161 of the German Stock Corporation Act (Aktiengesetz).

Solely for purposes of section 4.1.1.1 of the Guide to the DAX Equity Indices of STOXX Ltd., Linde plc declares that it does not deviate from recommendations C.10 (with sole reference to its applicability to the Chair of the Audit Committee), D.8 and D.9 of the GCGC 2022, in each case applied accordingly to a public limited company with a 1-tier governance system under Irish law. Linde plc's Board of Directors or its audit committee arranges for Linde plc's external auditors to inform it and note in the audit report if, during the performance of the audit, the external auditors identify any facts that indicate an inaccuracy in adhering to the recommendations in C.10, D.8 or D.9 of the GCGC in each case applied accordingly to a public limited company with a 1-tier governance system under Irish law.

Linde plc additionally declares that it has appointed an Audit Committee that is to monitor the integrity of the company's audited financial statements, the group's compliance with legal and regulatory requirements, the independent auditor's qualifications, performance and independence, and the performance of the group's internal audit in accordance with the requirements of the Irish Companies Act 2014 (as amended) and NYSE Listed Company Manual Section 303A.07.

August 12, 2022

Woking, Surrey, United Kingdom

Linde plc

The Board of Directors