



# Assurance Report

## Introduction

We have been engaged by the Executive Board of Linde AG (further referred to as 'Linde') to provide limited assurance on the data for the parameters listed in the section 'Scope', together with the related explanatory information in the publication: 'Shaping Responsibility. The Linde Corporate Responsibility Online Report 2009.' (further referred to as 'The Report'). The Report, including the identification of material issues, is the responsibility of the company's management. Our responsibility is to issue an opinion on whether the data for the selected parameters, stated below, and the related explanatory information are fairly stated.

## Scope

Our engagement was designed to provide limited assurance on whether the data for the parameters listed in the table below, together with the related explanatory information, are fairly stated.

Energy consumption	Total consumption of electricity Total consumption of electricity by air separation plants Total consumption of natural gas Total consumption of natural gas by HyCO plants
CO <sub>2</sub> emissions	Direct emissions of CO <sub>2</sub> Direct emissions of CO <sub>2</sub> by HyCO plants Indirect emissions of CO <sub>2</sub> Indirect emissions of CO <sub>2</sub> by air separation plants
Water consumption	Total consumption of water Total consumption of water by air separation plants
Safety	Number of workplace accidents per million hours worked by Linde employees (Lost Time Injury Rate; LTIR)

Procedures performed to obtain a limited level of assurance are aimed at determining the plausibility of data and are less extensive than those for a reasonable level of assurance.

## Reporting criteria

There are no generally accepted standards for reporting sustainability performance. Linde applies the Sustainability Reporting Guidelines of the Global Reporting Initiative (G3) together with internal corporate guidelines. It is important to view the performance data in the context of this explanatory information. We believe that these criteria are suitable in view of the purpose of our assurance engagement.

## Standards

We conducted our engagement in accordance with the International Standard for Assurance Engagements (ISAE) 3000: Assurance Engagements other than Audits or Reviews of Historical

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Financial Information, issued by the International Auditing and Assurance Standards Board. Amongst other things, this standard requires that the assurance team members possess the specific knowledge, skills and professional competencies needed to understand and review the information and that they comply with the requirements of the IFAC Code of Ethics for Professional Accountants to ensure their independence.

### Work undertaken

With regard to the information in The Report, we carried out the following activities:

- reviewing the systems and processes for data management, internal control and processing of the selected parameters as defined under Scope;
- reviewing the data as defined under Scope as reported by the production sites under operational control of Linde;
- visiting six selected production sites in the USA, India, the Netherlands and the United Kingdom;
- visiting one selected regional office in Sweden;
- interviewing representatives of four regional business offices in the USA, Europe and Asia;
- reviewing data trends and discussions with management thereto;
- interviewing staff at corporate level responsible for the analysis and reporting of the data and explanatory notes for the parameters defined above under Scope.

During the assurance process we discussed changes to the various drafts of The Report with Linde, and reviewed the final version of The Report to ensure that it reflected our findings.

### Conclusion

Based on the work described above, we conclude that the data for the parameters as defined under Scope, together with the related explanatory information, do not appear to be unfairly stated.

### Emphasis of matter

Without qualifying our opinion above, we draw attention to the paragraph 'Health, Safety, Environmental (HSE) indicators' under Fast facts, which explains the uncertainty related to the CO<sub>2</sub> emissions, energy consumption and water consumption data.

Amstelveen, 2 November 2009

KPMG Sustainability  
W.J. Bartels

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