

Corporate Responsibility Accounting.

Overview of HSE (Health, Safety, Environment) Indicator Reporting.

LeadIng.


THE LINDE GROUP

HSE



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1 Overview of HSE (Health, Safety, Environment) indicator reporting

We must be able to measure the ecological and social footprint of our business activities in order to improve our performance in this area. Each year, we therefore report on the non-financial indicators we have documented and evaluated. We have defined a framework of principles and rules to standardise our indicator accounting process so we can publish consistent and comparable data.

Non-financial indicators allow us to also document and evaluate the ecological and social footprint of our business activities. Our aim is to continually improve our performance as a sustainable and responsible enterprise on the basis of this information. These metrics are a valuable tool in systematically planning and steering our Corporate Responsibility (CR) measures on the one hand, and, on the other, enabling a steady flow of relevant and precise information to our stakeholders.

This report describes the principles, processes and rules that we apply to our HSE (Health, Safety, Environment) accounting process. This framework helps us to meet our duty to provide transparent reports and support our external stakeholders in assessing our sustainability performance.

1.1 Reporting principles

Our CR indicators must satisfy certain minimum requirements in order to clearly evaluate our sustainability performance and meet the expectations of our external stakeholders. The following criteria help us select, document, evaluate and report our indicators:

- **Relevance.** Our indicators should cover all key ecological, social and economic sustainability factors. This allows us to manage our sustainability action plan in a focused manner and effectively support our external stakeholders in assessing Linde Group performance.
- **Comparability.** Indicators are based on uniform definitions and criteria. They are selected and published in such a way that changes over time can be easily identified and we can be compared with other organisations.
- **Timeliness.** Our indicators are regularly evaluated and updated, and are published annually.
- **Clarity.** Our indicators are published in transparent, easily understood reports.

1.2 Selecting the indicators

In selecting indicators, we are guided by international recommendations and guidelines, such as those published by the Global Reporting Initiative (GRI), the World Business Council for Sustainable Development (WBCSD) and the Responsible Care (RC) initiative. The information is honed and supplemented to reflect company- and industry-specific issues.

We systematically select and develop our CR indicators based on an extensive materiality analysis of the key issues. This analysis enables us to define the indicators that best describe our ecological and social performance. It also enables us to plot the importance our stakeholders attach to individual indicators against the data's relevance for company management in ensuring sustainable corporate governance.

Sustainability challenges of particular importance to our stakeholders and Linde are given especially high priority (see www.linde.com/cr). We regularly review our materiality analysis and update our indicator systems accordingly.

1.3 Accounting framework

Reflecting our corporate structure, our CR indicators are broken down according to our three divisions – Gases, Engineering (core divisions) and Gist (logistical services; see www.linde.com). We include data from all organisations worldwide consolidated in the Group financial statements. Regardless of Linde’s share in the respective organisation, the values are fully consolidated, and retroactively adjusted to exclude discontinued activities.

1.4 Managing data quality

In our SHEQ (Safety, Health, Environment, Quality) policy, we make a firm commitment to regularly document and report key indicators. Our SHEQ policy states: “Show our accountability for our performance by regularly measuring, reviewing and reporting.”

To deliver on this commitment, we have implemented far-reaching processes to govern indicator accounting. Our divisions and Regional Business Units are responsible for regular HSE indicator reporting and must fulfil the following minimum requirements:

- Apply the definitions and comply with Group-wide standards relating to indicator reporting.
- Define areas of responsibility as well as processes for indicator reporting.
- Examine and validate indicators systematically.
- Continuously improve reporting processes and data quality.

2 Environmental indicators

Not only does our environmental indicator system help us to meet our stakeholders' information requirements, it also gives us an effective internal instrument to steer and improve our ecological impact. Consistent environmental indicators are a necessary step in achieving our medium-term aim of defining quantitative environmental goals for the Group.

Linde expressly undertakes to continuously improve reporting processes for Group-wide environmental indicators. Since Linde merged with British gas company BOC in 2006, we have implemented a number of measures to advance data capture and management. Significant achievements include standardising and narrowing down definitions, compiling and communicating internal guidelines on environmental data capture, and introducing a Group-wide, uniform web-enabled data capture system.

2.1 Reporting standards

Environmental indicators are captured, audited, approved and reported according to an internal reporting standard ("IMS-24-18-GROUP Environmental Data Reporting and Validation Processes"). This standard sets out the principles and rules we have defined to ensure consistent, credible indicator reporting. It describes the process steps involved in capturing and evaluating the data, defines areas of responsibility and specify Group-wide definitions, capture methods and data validation requirements for each individual parameter. This standard is binding for all consolidated companies in the Linde Group and available via the Group intranet.

2.2 Data capture system

The Linde Group collects environmental indicators using a web-enabled data capture system introduced across the Group in 2008. Environmental data are gathered at individual sites every year. They are then entered into the system where they are checked and released at various levels of the organisation by dedicated data managers, responsible for entering and validating metrics. Plausibility checks, cross-checks and validation reports guarantee a high level of data quality. The introduction of this system has allowed us to significantly improve data capture. Key achievements include the rapid availability of information across the entire organisation, efficiency gains within data capture processes, simplified coordination and communication, and reduced the likelihood of processing errors.

2.3 Accounting framework

Our environmental indicators are based on data from all organisations worldwide over which Linde has operational control and those which are consolidated in our Group financial statements. Our CR reports do not include environmental indicators from:

- Companies/lines of business bought and sold during the year under review. New companies acquired are included in CR reporting only after they have been consolidated over a full financial year.

- Joint ventures.
- Smaller sales outlets (such as retail units known as Gas and More shops) or offices with fewer than five employees.
- Sites where we are constructing industrial plants for customers.

2.4 Reporting period

Environmental indicators are compiled at Group level on an annual basis. They refer to the financial year from 1 January to 31 December.

2.5 Reporting

The environmental indicators we publish show trends in our environmental performance and impact at Group level. When comparing these indicators on a year-on-year basis, it should be considered that The Linde Group has grown significantly as a result of its merger with BOC in 2006. As emissions and resource consumption are directly related to production, our absolute figures have increased since the acquisition.

Our environmental indicators are mainly absolute figures. Given the breadth and diversity of our portfolio, it does not currently make sense to provide relative figures based on product units across the Group. We do, however, regularly evaluate relative Group-level indicators that support transparent and meaningful reporting.

In order to reflect the different activities of our divisions, we report indicators as relevant for our Gases and Engineering Divisions separately. In the Gases Division, we further break down statistics if it makes sense to do so according to the four operating segments of Western Europe, the Americas, Asia & Eastern Europe, and South Pacific & Africa.

2.6 Published environmental indicators

To put into context the environmental indicators we publish, the following tables provide information about what the indicators mean to Linde, how they are defined and what calculation methods are used.

Reported indicator	Explanation and definitions
Management systems	This set of indicators states the number of locations worldwide that are certified according to internationally recognised standards for environment, quality, health and safety management. We focus on the following standards:
Percentage of locations certified to DIN ISO 9001	ISO 9001 from the International Standardization Organisation (ISO) is an internationally recognised reference for quality management and is the foundation for our comprehensive quality management system, particularly in our Gases Division.
Percentage of locations certified to DIN ISO 14001	
Percentage of locations certified to OHSAS 18001 or SCC	

Reported indicator	Explanation and definitions
	<p>ISO 14001 is the internationally recognised benchmark for environmental management systems. Such systems must set out an operational environmental policy, environmental goals and an environmental programme, and set up a suitable management system.</p> <p>OHSAS 18001 (Occupational Health and Safety Assessment Series) is the standard for safety management systems. These systems aim to reduce the number of accidents by structuring all activities relevant to occupational safety and health protection, also covering legal obligations by ensuring systematic compliance with all applicable regulations.</p> <p>Safety Certification Contractors (SCC) is an international standard for safety, health and environmental management for technical service providers working on site. It provides a uniform list of requirements for subcontractors.</p>
Audits and training	This set of indicators covers our audit and training activities.
Proportion of sites in which occupational health and safety audits have been conducted	An audit is a planned, regular and systematic inspection of the workplace, processes, equipment and facilities in place at a company. The aim of such an inspection is to ensure compliance with management system requirements, as well as with industry- and company-specific standards, plus national regulations.
Proportion of sites in which environmental protection audits have been conducted	As well as with industry- and company-specific standards, plus national regulations.
Employees who have taken up HSE training opportunities	<p>We include results from both internal and external audits performed at our sites in our CR reports. External audits are performed by third parties (for example, environmental experts, certifiers, suppliers); internal audits are performed by Linde employees.</p> <p>Combined audits, such as occupational safety and environmental protection audits, are considered separately as independent audits. Combined occupational safety and health protection audits are considered single audits.</p> <p>The HSE training indicator refers to all documented training programmes dealing with health, safety and the environment with proven participation by Linde employees.</p>
Environmental incidents	<p>This indicator refers to all environmental incidents that must be reported to the authorities (such as non-compliance with environmental legislation), and to complaints related to the environment (such as officially recorded complaints about noise pollution) that have a negative effect on the natural environment and that have been reported to a public authority. We also record any resulting fines or warning fees paid to a public authority.</p>
Number of environmental incidents	
Level of fines and warning fees	

Reported indicator	Explanation and definitions
Energy consumption	We attach great importance to the regular assessment of our energy efficiency as the manufacture of industrial gases is extremely energy-intensive, and as a result we have a set of indicators to report on such matters.
Consumption of natural gas	
Consumption of electricity	Total energy used by The Linde Group is calculated by adding the total energy consumption from the electricity, natural gas, thermal energy and other energy sources purchased.
Consumption of other energy sources (heating oil, thermal energy, refinery and synthesis gases, butane and propane)	Our report focuses on those energy carriers that account for over 95 percent of our total energy bill – electricity, natural gas, heating oil, thermal energy, refinery and synthesis gases, butane and propane.
	Electricity and natural gas account for the majority share, particularly to fuel our air separation and HyCO plants (see plant-specific indicators).
	To avoid any double counting, electricity consumption only refers to the electricity we purchase. Resources consumed to generate electricity in-house are reported under the primary energy source indicators. Electricity generated internally accounts for less than one percent of the total.
Direct and indirect greenhouse gas emissions	Our calculation methods for greenhouse gas emissions are based on A Corporate Accounting and Reporting Standard issued by The Greenhouse Gas Protocol (GHG Protocol), which was created by the World Resources Institute (WRI) in cooperation with the World Business Council for Sustainable Development (WBCSD).
Direct CO ₂ emissions	
Indirect CO ₂ emissions	
Direct greenhouse gas emissions	Over 90 percent of the total carbon dioxide (CO ₂) we release accounts for the vast majority of our greenhouse gases, so our main focus is on reducing direct and indirect CO ₂ emissions. Since 2007, we have extended the greenhouse gases we record from just CO ₂ to include other greenhouse gases specified in the Kyoto protocol: methane (CH ₄), nitrous oxide (laughing gas, N ₂ O), perfluorocarbons (PFCs), hydrofluorocarbons (HFCs) and sulphur hexafluoride (SF ₆). The total amount of direct greenhouse gas emissions is reported in CO ₂ equivalents, a unit of measurement used to express the effect different greenhouse gases have on the climate compared to CO ₂ . Emissions are converted to greenhouse gas equivalents following the conversion factors set down in the GHG Protocol.
	Our calculations are consistent with key sources named in Scopes 1, 2 and 3 of the GHG Protocol. The operational framework includes all direct CO ₂ emissions from stationary sources (Scope 1), such as combustion processes in our HyCO plants. Indirect CO ₂ emissions are created through the generation of electricity and district heating (Scope 2) that we purchase. Under Scope 3, we report Group-wide indirect emissions from the transport fleets run by our contractors.

Reported indicator	Explanation and definitions
	<p>Direct CO₂ emissions This refers to CO₂ emitted directly on site as a result of</p> <ul style="list-style-type: none"> — burning fossil fuels to create hydrogen, carbon monoxide or carbon dioxide, — leakages that occur during production or when filling gas containers, — electricity or heat generated in-house. <p>Direct emissions from the use of fuels and raw materials (natural gas, propane, butane, naphtha, methanol, LPG, CNG, LNG, coal, heating oil and other fuels such as refinery off gas) are calculated using local emission factors based on calorific value (i.e. lower calorific value). If local calorific values from our energy providers are not available, CO₂ emissions are calculated using fixed factors from Defra (2009 Guidelines to Defra/DECC’s GHG Conversion Factors for Company Reporting). Following the GHG Protocol, emissions resulting from the use of biofuels are calculated at zero.</p> <p>Indirect CO₂ emissions Indirect CO₂ emissions arise as a by-product of energy procured from third parties (electricity and district heating) rather than emissions at Linde sites.</p> <p>To calculate the total amount of indirect CO₂ emissions, energy consumption is multiplied by the source-specific emission factors at local level and these values are then added together. If the specific emission factors from energy suppliers are not available, the International Energy Agency country factors are used (WBCSD 2006).</p> <p>Scope 3 includes all indirect emissions that result from our operations and business activities but do not originate at Linde sites, or at sites controlled by Linde. For us, this chiefly refers to emissions from transport fleets operated by our contractors, which are calculated by kilometres travelled. Emissions caused by business trips made by Linde employees cannot currently be accounted for on a Group-wide basis.</p>
Air emissions	<p>Our production processes result in air emissions of inorganic gases such as carbon monoxide (CO), sulphur oxides (SO_x), nitrogen oxides (NO_x), ammonia (NH₃) and volatile organic compounds (VOC).</p>
Emissions of volatile organic compounds (VOCs)	<p>VOC (Volatile Organic Compounds) are major precursors of ground-level ozone. At Linde, VOCs are released, for example, during acetylene production or during the painting and cleaning of metals such as gas cylinders, storage tanks and plant components. In our air separation plants, they are used as coolants and solvents.</p>
Emissions of ammonia	
Emissions of carbon monoxide	
Emissions of nitrogen oxide	
Emissions of sulphur oxide	

Reported indicator	Explanation and definitions
	<p>The majority of CO, NO_x and SO_x emissions arise from combustion processes in our HyCO plants, while NH₃ may be emitted during nitrous oxide or acetylene production.</p>
	<p>The figures stated in our report include all locations that are legally obliged to report air emissions.</p>
Waste management	<p>Waste generated by Linde falls into the following main categories:</p>
Non-hazardous waste	<ul style="list-style-type: none"> — Oil and oil-contaminated materials from our plant compressors or resulting from cleaning our oil/water separators.
Hazardous waste	<ul style="list-style-type: none"> — Paints and chemicals.
Recyclable materials	<ul style="list-style-type: none"> — Metallic waste – for instance from component production.
Incineration waste	<p>Lime slurry, a by-product of acetylene production, is not included in waste figures as it can be used in other industries without further processing or cleaning. Linde does not classify lime slurry as waste, as over 75 percent of it is reused. This method of recycling plays an important role in raising materials and resource efficiency levels and reducing waste volumes.</p>
Landfill waste	<p>The waste categories generally refer to the following:</p>
	<p>Non-hazardous waste: Waste that presents a low risk for people and the environment.</p>
	<p>Hazardous waste: Waste that presents a high risk for people and the environment and requires special handling.</p>
	<p>The classification of hazardous/non-hazardous waste that we report follows regional legislative guidelines.</p>
	<p>Recyclable materials: Waste that contains raw materials that can be partially or entirely recycled or waste that has reusable value. The recycling process involves a physical change to the material.</p>
	<p>Incineration waste: Waste to be combusted at high temperatures at an incineration plant, sometimes with the possibility of thermal heat recovery.</p>
	<p>Landfill waste: Waste that is deposited in a long-term landfill site.</p>
	<p>Disposal methods may fluctuate from one year to another due to interim waste storage at various locations. Waste is not always disposed of in the year it is generated; timing is determined by the optimum disposal logistics.</p>

Reported indicator	Explanation and definitions
Water management	<p>Total water usage includes process water, drinking water and once-through water for cooling systems. The vast majority of the water we consume is the latter, used for cooling purposes in our plants. Once-through water is sourced from local rivers and simply warmed up a few degrees before being pumped back to the river with no further treatment, at a temperature that does not pose any risk to the surrounding ecosystem.</p>
Total water usage	
Drinking water	
Process water	
Waste water	<p>Water consumption refers to the process and drinking water consumed at Linde locations. Drinking water includes purchased water and water from our own sources that meets the official requirements for drinking water. Process water is any water that is used exclusively for industrial processes and is not classified as drinking water.</p>
	<p>Waste water includes water that has become contaminated through use and may have been in contact with chemicals, for instance, as process water, cooling water, boiler feed water or sanitary water. It does not include uncontaminated waste water, such as once-through water. Waste water is either directly purified at our own treatment plants or at municipal or industrial facilities, as required. Due to a number of factors, including evaporation, water input does not correspond to total waste water.</p>
Water emissions	<p>Water emissions at Linde are principally caused by the treatment of cooling water from sites. Cooling water used in a circulation system typically contains chemical cleaning agents to prevent corrosion and the growth of biological organisms and deposits. The most important indicators of our ecological impact are the amounts of phosphorus, nitrogen, heavy metals and organic compounds we may release.</p>
Chemical oxygen demand (COD)	
Biochemical oxygen demand (BOD)	
Nitrate emissions	
Phosphate emissions	<p>Chemical oxygen demand (COD) is a common test used to measure the total amount of organic compounds in water, including substances that do not readily biodegrade. The COD shows the amount of oxygen required for complete oxidation of the organic material in the water and is a recognised measure of the relative pollution potential of water.</p>
Heavy metal emissions	
	<p>Biochemical oxygen demand (BOD) is a common test used to measure the amount of biodegradable pollutants in water. The BOD shows the amount of oxygen required by bacteria to biodegrade the organic material in the water under certain conditions.</p>
	<p>Nitrates and phosphates inhibit bacterial activity and are helpful in protecting plants against corrosion.</p>
	<p>Heavy metals are metals with a relatively high density, which have toxic effects on people and the environment at low concentration levels. These</p>

Reported indicator	Explanation and definitions
	<p>heavy metals may be contained, for instance, in the protective coating of water pipes and released by corrosion. They may also be present in paint or anti-rust agents.</p>
	<p>Our water emission values reported refer to all locations that are legally obliged to report these emissions.</p>
Materials consumption	<p>The materials consumption indicator provides information on the amount of raw materials and supplies we use in our activities. This includes, for example, metal required to manufacture components and parts, calcium carbide used to produce acetylene, ammonium nitrate to produce nitrous oxide (laughing gas, N₂O) as well as coolants and other chemicals.</p>
Materials consumption	<p>Linde also consumes various packaging materials. Here, waste management and raw materials conservation are particularly important issues. We use the term packaging to cover a wide range of materials, including all substances used to protect, transport, store or showcase our products across the entire process chain. In line with existing industry standards, gas cylinders are not defined as packaging materials. After use, the cylinders are reused and refilled on average around three and a half times a year and have a lifespan of approximately 20 years.</p>
Consumption of packaging materials	
Plant-specific environment data	<p>Plant-specific environment data provides the key indicators for our environmental performance, as our air separation and HyCO plants account for the proportionately highest use of resources.</p>
Electricity consumption by air separation plants	<p>Air separation plants split air into its main components nitrogen (approximately 78 percent), oxygen (approximately 21 percent), argon (0.9 percent) and other noble gases. Since the production chain does not involve combustion, there are no direct pollutants such as carbon dioxide, sulphur oxides or nitrogen oxides. Air separation plants, however, do require large amounts of water (around 60 percent of total water consumption) and electricity (around 80 percent of total electricity consumption). The high levels of electricity consumption make these plants the main source of our indirect CO₂ emissions.</p>
Water consumption by air separation plants	
Indirect CO ₂ emissions from air separation plants	
Natural gas consumption by HyCO plants	<p>The indicator for electricity consumed by air separation plants reported here relates to electricity purchased.</p>
Direct CO ₂ emissions from HyCO plants	<p>Our methods for calculating indirect CO₂ emissions are described in the “CO₂ emissions” section.</p>
	<p>Water consumption by air separation plants refers to drinking water and process water. It does not include once-through water for cooling systems.</p>

Reported indicator	Explanation and definitions
	<p>HyCO plants is a collective term for different plants that produce hydrogen, carbon monoxide and synthesis gas from carbon energy sources. The common methods of hydrogen production are steam reforming of natural gas and partial oxidation of heavy hydrocarbons. These plants also account for the majority of our overall natural gas consumption. Hydrogen synthesis generates direct CO₂ emissions through the use of fuel to reach the reaction temperature required. Our methods for calculating direct CO₂ emissions are described in the “CO₂ emissions” section. Since HyCO plants consume relatively small amounts of electricity and water in comparison to air separation plants, these consumption figures are not reported separately.</p>
<p>Transport logistics</p> <p>Number of kilometres driven by tank transport fleet</p> <p>Number of kilometres driven by cylinder transport fleet</p>	<p>Our gas products are either manufactured on site at customer premises or delivered in tanks or cylinders. We regularly track the kilometres driven by trucks and passenger vehicles while transporting products in order to increase the efficiency of our transport fleet. The number of kilometres driven relates to the transport fleet run directly by The Linde Group as well as those run by our transport contractors.</p>

3 Safety indicators

Safe working conditions worldwide are a basic prerequisite for our daily activities. Our safety indicators play a crucial role in shaping our comprehensive safety strategy and Group-wide occupational safety management policy.

To achieve the SHEQ vision “At the Linde Group we do not want to harm people or the environment” we have implemented a comprehensive safety management system throughout the Group, based on regular assessment and reporting of Group-wide key safety indicators.

3.1 Reporting standards

Occupational safety indicators are captured, audited, approved and reported according to internal reporting guidelines. These guidelines define our indicators and specify the requirements and processes involved in ensuring consistent Group-wide data capture. They apply to the entire Group and can be accessed via the intranet.

3.2 Data capture system

The Linde Group collects safety indicators using a variety of methods including a web-enabled incident reporting system which we started rolling out across the Group at the start of 2009. It enables relevant data to be entered at our local offices and subsequently checked and released at various levels of the organisation.

The system contains crucial information on accidents and damage, including causes and remedial measures aimed at keeping the risk of repeat and new accidents to a minimum. This global network enables data to be accessed quickly, ensuring detailed and transparent exchange of knowledge and experience between our sites.

3.3 Accounting framework

Our occupational safety indicators are based on data from all organisations worldwide over which Linde has operative control and which are consolidated in our Group financial statements. Accident statistics are reported separately in the following instances:

- Accidents involving contractors working at our sites.
- Joint ventures.
- New acquisitions. New companies acquired are documented as of the first quarter where they are consolidated and included in CR reporting statistics only after they have been consolidated over a full financial year.

3.4 Reporting period

Occupational safety indicators are compiled at Group level on a quarterly basis.

3.5 Reporting

We publish our safety indicators once a year. They refer to the financial year from 1 January to 31 December.

Where it makes sense to do so, we differentiate between the Gases and Engineering Divisions. Where relevant, we also break the Gases Division indicators down according to our four operating segments: Western Europe, the Americas, Asia & Eastern Europe, and South Pacific & Africa.

3.6 Published safety indicators

The following table provides information on how we define our occupational safety indicators and what calculation methods we use.

Reported indicator	Explanation and definitions
Number of workplace accidents per million hours worked by Linde employees (lost time injury rate, LTIR)	<p>This indicator refers to the number of workplace accidents resulting in a lost working day per million hours worked (i.e. lost time injury rate, LTIR).</p> <p>A workplace accident is a work-related incident that requires medical attention and occurs at a workstation, on company premises or during work-related travel. Fatal accidents are included in the figures. Accidents that occur on the way to or from work are not.</p> <p>Hours worked relate to the number of hours actually worked during the year under review and include paid overtime and training. Sick days and unpaid overtime are not included. As a rule, the number of hours worked is usually taken from time management systems at regional HR departments. Where these systems are not available, work hours are calculated using a specific formula.</p> <p>The LTIR for contractors is reported separately. The number of hours worked by contractors is based on the paid hours a contractor has worked for Linde. It should be noted that there is always a degree of uncertainty involved in viewing this indicator as we rely on our contractors to supply us with accurate, reliable figures.</p>
Number of working days lost due to industrial accidents	<p>This indicator relates to all the days an employee was absent from his or her workplace as the result of an accident. The day the accident occurred is not included in the statistics, nor is the day the employee returns to work.</p>

Reported indicator	Explanation and definitions
Number of workplace accidents with at least one day of absence	This figure includes all workplace accidents that resulted in at least one full day of absence. These accidents are usually accompanied by a medical certificate testifying to an employee's inability to work. The day the accident occurred is not included in the calculation.
Number of working days lost per million hours worked	This indicator relates to the severity of accidents that occurred during the year under review. It represents the total number of working days lost relative to the number of hours worked.
Number of fatal industrial accidents	This data includes all work-related accidents that occurred at a workstation, on company premises or during work-related travel as well as occupational diseases resulting in fatalities. Fatal accidents that occurred on the way to or from work are not included.
Transport safety	Fatal industrial accidents involving contractors are reported separately.
Number of serious traffic incidents involving trucks	Many of our gases are not produced at customer sites but have to be brought in by car or truck from other locations. Safe transport is therefore of paramount importance in our business.
Number of serious traffic incidents involving passenger vehicles	These figures include serious traffic incidents with motorised vehicles (damage to people or property) that are classified as level 1 or level 2 events by Linde. Level 1 covers major traffic incidents such as fatal accidents, emissions in excess of statutory limits and events where costs exceed a defined ceiling (for example, clean-up costs of over EUR 75,000). Level 2 relates to serious traffic incidents such as transport-related accidents resulting in a day of absence, emissions that have to be reported to the authorities as well as incidents involving costs above a certain ceiling. Level 3 and level 4 incidents are not reported externally.
Average number of days sick leave per employee	The figures refer to the transport fleet of The Linde Group and our contractors.
Average number of days sick leave per employee	The number of days lost due to sickness gives a picture of general health levels at Linde. A lost day is reported if an employee is absent due to sickness for at least half of the contractually agreed daily working hours. Half a day's absence is recorded if an employee is off for less than half of the contractually agreed daily working hours. This indicator is compiled with the help of the reporting systems in place in the HR department.