

Linde Integrity Line

Process and Data Protection Policy

Revision 1

01.11.2017

Table of Contents

Preamble	3
1 Scope of application	3
2 Definitions	3
3 Information	4
4 Submitting Reports – Regular Channels	4
5 Submitting Reports - Integrity Line	5
6 Handling of Reports	7
7 Processing Personal Data collected through the Integrity Line	9
8 Special precautions for processing of sensitive data	10
9 Protecting the reporting Stakeholder	11
10 Protecting the reported person and third parties	11
11 Access, objection, rectification and deletion of personal data	12
12 Notification to the Linde data protection organisation	12
13 Qualification of ILF and Linde IC	12
14 Information requirements	13
15 Final provisions	13
16 Annex I – Integrity Line Architecture	14
17 Annex II – Consequence Management Process	15
18 Annex III - Amendments to the Process and Data Protection Policy	16

Preamble

- (A) This **Process and Data Protection Policy – Integrity Line** (the “**Policy**”) shall provide guidance on reporting processes regarding incidents of vital interest to Linde, its employees and shareholders and the wider community. The Policy also describes the Linde Group Integrity Line (the “**Integrity Line**”) as referred to in the Code of Ethics of the Linde Group (“**CoE**”), in particular its purpose and operation.
- (B) Employees of the Linde Group have to comply with statutory obligations and high ethical standards. The CoE reflects the increasing requirements of all internal and external groups of interest (“**Stakeholders**”) with a view towards the integrity and appropriate business conduct of the Linde Group.
- (C) The purpose of this Policy and the Integrity Line is to provide for means of submitting and processing reports made by Stakeholders in respect of matters addressed in the CoE, this Policy or statutory rules.
- (D) The operation of the Integrity Line under the CoE and this Policy is necessary to effectively support the management of each Linde Group entity and the Linde Group to detect, prevent and protect against impairing and unlawful activities against the financial interests and the reputation of The Linde Group.
- (E) The legitimacy of the Integrity Line and the handling of personal data hereunder derives from the legitimate interest of the Linde Group in relying on good corporate governance principles and in ensuring an adequate functioning of the organisation, provided that such legitimate interest is not overridden by the rights and freedoms of the incriminated individual. To this end, it is recognized that an organisation must be able to put in place appropriate procedures to enable Stakeholders to report irregularities, to conduct an independent investigation of such allegations and to take appropriate follow-up action.
- (F) Handling of personal data under this Policy shall be done in compliance with applicable data protection laws as well as in compliance with the Linde Group internal data privacy framework, namely the Global Data Privacy Guideline (GDPG) and the Global Data Transfer Guideline (GDTG). Both Guidelines are available on the intranet.

In order to secure a group-wide uniform reporting system and in order to also allow smaller Linde Group entities to participate in an effective reporting system, a centralized Integrity Line is established and operated by Linde AG acting both for itself and on behalf of the other Linde Group entities.

1 Scope of application

This Policy shall apply to reports submitted by any Stakeholder of any Linde Group entity world-wide through the Integrity Line.

2 Definitions

Unless stated otherwise herein, the terminology of the EC Data Protection Directive (Directive 95/46/EC of 24 October 1995) or its successor law, the General Data Protection Regulation (“GDPR”) shall apply to this Policy.

Linde shall mean Linde AG and its entities worldwide.

Report shall mean the notification of an allegation of potential wrongdoing by a Stakeholder via the Integrity Line.

Reporting Stakeholder or Stakeholder shall mean the person submitting a Report via the Integrity Line.

Reported person shall mean the person whose alleged misconduct is reported via the Integrity Line.

3 Information

All new Linde employees shall be informed about the Linde Integrity Line upon hiring and, as appropriate, during compliance trainings.

Additionally, external stakeholders, including suppliers, customers and business partners, shall be informed about the Linde Integrity Line.

4 Submitting Reports – Regular Channels

4.1 Reports shall generally and primarily be made through the regular information and reporting channels, in particular to line managers and supervisors, quality control personnel, internal auditors or Compliance Officers. While this Policy acknowledges the regular information and reporting channels as a main pillar, it does not regulate or limit how such reports are handled and/or processed.

4.2 Reports through regular channels can be made on any Linde business related matters involving risks to the Linde Group, its employees or the wider community. For example, reports can be made in particular in respect of the following matters:

4.2.1 Violations of financial recording and reporting requirements;

4.2.2 Criminal activities in relation to Linde property (e.g. theft, embezzlement, fraud);

4.2.3 Violations of anti-trust, unfair competition and international trade laws;

4.2.4 Accepting forbidden advantages / granting forbidden advantages (acts against free competition);

4.2.5 Violations of safety, health and environmental laws and policies, of product and service quality control rules;

4.2.6 Violations of data protection laws;

4.2.7 Violations of confidentiality obligations;

4.2.8 Violations of the integrity of business relations that are either unlawful or constitute a violation of the duty to act in good faith towards Linde or may result in damage claims against Linde;

4.2.9 Violations of intellectual property;

4.2.10 Unlawful discrimination of people;

4.2.11 Unlawful harassment of people;

- 4.2.12 Violations against labour laws and regulations (e.g. working time, wages, freedom of association);
- 4.2.13 Violations of human rights;
- 4.2.14 Occurrence of unlawful child labour or forced labour;
- 4.2.15 Conflicts of interests between Linde and its employees that are either unlawful or constitute a violation of the duty to act in good faith towards Linde or may result in damage claims against Linde.

5 Submitting Reports - Integrity Line

5.1 Reporting of cases into the Integrity Line is voluntary. For the matters listed in Sections 4.2.1 to 4.2.15, where the interests not only of the local Linde entity but of several Linde entities or of the entire Linde Group are affected or where the Stakeholder in good faith may not expect appropriate handling of the report by regular channels, reports may also be made through the Integrity Line. Reports may be submitted via the following means:

5.1.1 **Telephone:** Reports can be made 24 hours / 7 days by phone. The telephone lines are operated by a third party service provider operating in the United Kingdom. Local freephone numbers are made available by the third party service provider with an interpreter service available. For countries where a local freephone number is unavailable, the service provider has established a dedicated phone number for receiving reverse-charges calls from Stakeholders. All calls are directed to the service provider in the first instance. The service provider acts as a data processor on behalf of Linde AG, pursuant to a data processor agreement in accordance with the requirements of both applicable EU data privacy laws and German data protection laws.

The third party service provider logs the calls, enters the report into a summary and forwards the summaries by way of an encrypted e-mail to the e-mail address "integrity@linde.com", which is maintained by the **Linde Integrity Line Facilitator ("ILF")**. The third party service provider immediately deletes all details of the report upon receiving confirmation of receipt from the Linde Integrity Line Facilitator.

5.1.2 **Mail and Telefax:** Written reports can be sent to the attention of the Linde Integrity Line Facilitator (by mail service to Klosterhofstrasse 1, 80331 Munich, Germany, or by telefax to +49 (0)89 - 3 57 57 - 10 03).

5.1.3 **E-Mail:** Reports can also be made via e-mail to a dedicated inbox operated by the Linde Integrity Line Facilitator (integrity@linde.com). Only the Linde Integrity Line Facilitator and the members of the Linde Integrity Committee have access to this mailbox.

5.1.4 **Internet Portal:** (www.linde.com/compliance) Reports can be made through a state of the art secure connection, onto a dedicated Internet portal designated to receive concerns of Stakeholders (web address to be confirmed).

The Linde Integrity Line Facilitator will receive the report by way of a secured system-generated e-mail which is sent to the “integrity@linde.com” mailbox.

Providing for an additional (non-exclusive) opportunity to report matters specified in Section 5.1, the Integrity Line does not replace the Linde Group’s regular information and reporting channels but only supplements them. Stakeholders shall primarily report any incidents directly to their line managers, supervisors, quality control personnel, internal auditors or Compliance Officers, and submit reports via the Integrity Line only after they have concluded this to be the more appropriate means in respect of the incident being reported (in particular if the incident reported bears relevance for several Linde entities or the Linde Group).

- 5.2 In all jurisdictions where local law (e.g. employment law and/or employment contracts) allows or requires mandatory whistleblowing, reporting of Compliance cases (refer to 5.3) into the Integrity Line is mandatory for all managers on the hierarchy levels Board -1 (e.g. RBU Heads, Group Head Corporate Support Functions; etc.) and Board -2 (i.e. the direct reports of Board -1 managers). If required, The Linde Group can instruct additional persons on other hierarchy levels to follow the mandatory reporting obligation (e.g. Compliance Officers or Managers with regional responsibilities).

For the avoidance of doubt: Other individuals as those defined above do not have a reporting obligation. Their reporting is encouraged but remains voluntary. The mandatory reporting system under the circumstances and for the persons listed above complements the existing voluntary reporting system for internal and external stakeholders under the Integrity Line.

- 5.3 Compliance cases for mandatory reporting as described under Section 5.2 above are defined as follows: Any (i) violation or (ii) alleged violation, provided there are sufficient factual indications, of applicable laws or regulations by a Stakeholder relating to any one of the two areas

- Competition/antitrust (for example competitor collaboration, information exchange, abuse of a dominant position, etc.),
- Corruption (for example accepting/granting forbidden advantages, business integrity, criminal activities to Linde property, etc.), including asset misappropriation and fraudulent statements,

that directly or indirectly affects Linde.

For the avoidance of doubt: A request for guidance or advice in any one of the above areas is not a Compliance Case. Such request shall be addressed to the line manager, to Legal Services or to the responsible Compliance Officer.

- 5.4 Linde will provide information for Stakeholders on the Internet Portal and other publications,
- 5.4.1 about the purpose of the Integrity Line and the scope of issues on which reports can be made,
 - 5.4.2 about any reporting restrictions due to applicable local law; such restrictions will be dealt with in a dedicated country specific Amendment to this Policy,
 - 5.4.3 that Linde expressly encourages identified reports and that the reporting Stakeholder will therefore be asked to disclose his or her identity,

- 5.4.4 that the Stakeholder’s identity will be kept confidential at all stages of the process and will not be disclosed to third parties as detailed in Section 9 of this Policy,
 - 5.4.5 that the Stakeholder’s identity may need to be disclosed to people conducting the inquiry into his or her report as well as to the relevant people involved in any subsequent judicial proceedings or law enforcement investigations instigated as a result of the inquiry conducted,
 - 5.4.6 that the reporting Stakeholder shall keep confidential the content of the report made to the Integrity Line,
 - 5.4.7 that false reports made in bad faith may lead to disciplinary actions.
- 5.5 Linde does not encourage anonymous reports, regardless of the means through which the report is submitted. If the Stakeholder wants to remain anonymous, he or she will be informed that anonymous reporting may impact the level of the investigation or – where local law so requires – may prevent any investigation at all. He or she will also be informed, that even if the Stakeholder does not disclose his/her identity in the report, the facts of the case may nevertheless allow his/her indirect identification. Where the Stakeholder has remained anonymous, the ILF makes a determination whether the report merits and/or allows further review or inquiry or not.
- 5.6 Any abuse of the Integrity Line, including but not limited to the reporting of alleged irregularities in bad faith, may result in disciplinary action or legal proceedings against the abusive Stakeholder.
- 5.7 The use of the Integrity Line in good faith shall not expose the reporting Stakeholder to any sanctions and shall not affect his or her position in any way. This includes cases where subsequent investigations find the good faith allegations of the Stakeholder to be unsubstantiated or incorrect or where good faith allegations do not trigger any further action.
- 5.8 There may be country specific limitations on the number or type or categories of persons (internal or external Stakeholders) eligible for reporting alleged misconduct through the Integrity Line and / or the number or type or categories of persons who may be reported through the Integrity Line and / or the matters that may be reported through the Integrity Line. Any such limitation or exclusions are specified in country specific Amendments to this Policy.

6 Handling of Reports

- 6.1 Reports are first processed by the Linde Integrity Line Facilitator (“ILF”), in this function acting for all Linde Group entities. The ILF shall be a dedicated employee of Linde AG.
- 6.2 The **Linde Integrity Committee (“Linde IC”)** has been set up by Linde AG to safeguard the integrity of the processing of reports. The Linde IC is the process owner for the reporting into the Integrity Line (refer to Annex I Integrity Line Architecture). The Linde IC consists of four (4) members formed of representatives of the following corporate functions: Group Internal Audit; Group Legal; Group Corporate Responsibility; and Group HR. The Linde IC oversees the processes, including the review of reports and determinations on further steps. To the extent that the members of Linde IC belong to different legal entities within the

Linde Group, reports (and the personal data they contain) will be transferred from one Linde Group entity to another Linde Group entity.

- 6.3 The ILF records all reports on a case management system software operated by a third party service provider, on behalf of Linde AG. This software can be accessed only by the ILF and the Linde IC members. Following a determination about the future processing of a report, the ILF will proceed as follows:
- 6.3.1 Where a report merits further processing on a central level, it will continue to be processed under the authority of the ILF and the Linde IC.
 - 6.3.2 The ILF will forward inquiries or requests for guidance or advice which do not qualify as a report under this Policy to the responsible Compliance Officer, to Legal Services or to the responsible line manager and only statistically register them. All other reports will be forwarded to the appropriate local level for further processing. The report will be registered in the case management software and in coordination with the Linde IC closed as forwarded (no follow-up).
 - 6.3.3 Irrelevant messages will not be entered into the software but only be statistically registered.
 - 6.3.4 Where a report relates to matters that merely affect the interests of the local Linde entity or where the Stakeholder in good faith may expect appropriate handling of the report by regular channels, the reported facts can be forwarded to the appropriate local levels for further processing, unless prohibited by applicable law. The reported facts shall be forwarded to the appropriate local levels, if a report relates to matters where the vital interests of the data subject or moral integrity of employees are at stake, or when there is a legal obligation under local law to communicate the information to public bodies or authorities competent for the prosecution of crimes.
- 6.4 The ILF and the members of the Linde IC are bound by appropriate confidentiality obligations, including vis-à-vis the management, other personnel, and third parties (except where immediate conservatory measures would be required and except for legally prescribed disclosure requirements).
- 6.5 Notwithstanding the subsequent involvement, where required, of
- competent personnel of the respective Linde Group entity which employs an internal Stakeholder / reported employee;
 - public authorities in the event of criminal / administrative prosecutions or civil proceedings;
 - Linde Group management in exceptional cases where the report is of substantial interest to the Linde Group as such,
- an incoming report will be handled only by the Linde IC.
- 6.6 All data processing systems used in connection with the Integrity Line will provide for adequate and state of the art technical and organisational measures adequate to the level of risk associated with the processing in the IL context to preserve security, availability and confidentiality of personal data.

6.7 Upon request, the reporting Stakeholder receives feedback that the case has been investigated in detail and the results have been communicated to the responsible management. He receives the confirmation that all necessary actions will be taken in due course. .

6.8 Consequence management for substantiated cases requires a consultation process on Business Unit level. The consultation process serves to determine appropriate and proportionate sanctions and/or process improvements (“measures”) to respond to violations of laws or internal regulations or to organisational deficiencies. Participants of the consultation process agree, for example, on the measure(s) to be taken, inform relevant persons of the agreed measure(s) and ensure the implementation of the agreed measures by a directly responsible person. The participants must document the consultation process and the agreed measures in sufficient detail.

Mandatory participants of the consultation process are:

- Responsible Head of RBU, Head of Division, Group Head of Support Function (whichever is applicable)
- Responsible Regional HR head
- Responsible Compliance Officer
- The mandatory participants may invite optional participants to assist with guidance, advice and/or decision-making. Optional participants of the consultation process include for example:
 - Country Manager (where applicable)
 - Manager of the investigated person
 - Responsible Head of Legal
 - Other persons at the discretion of the mandatory participants

6.9 The ILF handles consequence management tracking and reporting for all substantiated cases (including Compliance cases, refer to 5.3) in accordance with the existing Integrity Line process (refer to Annex II Integrity Line Consequence Management).

7 Processing Personal Data collected through the Integrity Line

7.1 Personal data shall only be collected, stored, transferred or otherwise used in the event and to the extent the reporting Stakeholder himself or herself provides respective personal data relating to himself or herself or to the reported person. Such personal data shall only be used for investigation purposes and be deleted in accordance with Section 7.3 as soon as they are no longer needed. Where certain personal data (e.g. if telephone numbers of incoming calls are not suppressed) are brought to the attention of the Integrity Line through its technical systems, such personal data will not be stored without the explicit consent of the reporting Stakeholder.

7.2 Personal data of the following individuals may be collected, stored, transferred and otherwise used in line with this Policy:

- **Reporting Stakeholder:** name, address, contact details (telephone, e-mail, facsimile), personal details provided as part or in relation to the report, relation to Linde Group (internal/external), employment position, department within Linde Group entity;
- **Reported person:** personal details provided as part or in relation to the report and the reported incident, to the extent they are necessary for the investigation and in accordance with the requirements of the Linde Global Data Privacy Guideline;
- **Third parties that are named in a report:** personal details provided as part or in relation to the report and the reported incident, to the extent they are necessary for the investigation and in accordance with the requirements of the Linde Global Data Privacy Guideline.

7.3 All personal data received through the Integrity Line are deleted within four (4) weeks following completion of the review and investigation process. To the extent disciplinary or court action or law enforcement investigations follow completion of the review process, this period may be prolonged for such period as required for the respective actions. Where disciplinary actions have been taken, a record of the action may be taken to the personnel file as customary.

8 Special precautions for processing of sensitive data

8.1 Unless personal data relating to suspicions in matters of criminal or administrative offences is concerned (in which case Section 8.2 shall apply), data relating to racial or ethnic origin, political opinions, religious or philosophical beliefs, trade-union membership, health or sexual orientation (sensitive data) will not be collected, stored, used or processed; where a report contains such information, the respective data will be immediately and irrevocably deleted from the system.

8.2 To the extent reports contain personal data relating to suspicions in matters of criminal or administrative offences, such personal data shall only be processed (i) if this is allowed under the local laws applicable for the reported person, or (ii) as far as this is necessary for the preparation of Linde Group's or the relevant Group entity's potential litigation in this matter. If sensitive data about a person other than the reporting person is included in a report (e.g. in allegations of unlawful discrimination), the ILF either (1) shall de-identify that person and further processing and investigations shall only be conducted without re-identifying that person, or (2) shall delete sensitive data from the report if it is irrelevant for further processing and investigations, or (3) shall collect prior consent of that person before forwarding the report to the Linde IC for further processing and investigations. Personal data concerning criminal or administrative offences shall be deleted immediately if the allegations turn out to be unsubstantiated or if the Linde Group is not able to prove their correctness within a reasonable time frame.

9 Protecting the reporting Stakeholder

- 9.1 Linde AG as the operator of the Integrity Line guarantees to the reporting Stakeholder the confidentiality of his or her report and to protect him or her against retaliation if he or she has made a report in good faith.
- 9.2 A reporting Stakeholder's identity shall only be disclosed to the ILF and to the Linde IC and those persons, including on local level, that act on behalf of the Linde IC in further investigations or subsequent judicial proceedings that are initiated as a result of the report. If reports made via the Integrity Line are passed on to the appropriate local level, the Stakeholder's identity may also be disclosed to the local line manager/supervisor, unless the Stakeholder has asked to remain anonymous. Any disclosure of the Stakeholder's identity to other persons shall be subject to the reporting Stakeholder's prior consent or the fulfilment of legal obligations.

10 Protecting the reported person and third parties

- 10.1 This Policy undertakes to balance interests between the rights of all parties concerned, including the Linde Group's legitimate investigation needs. Each reported person will be informed without undue delay about
- the entity responsible for operating the Integrity Line;
 - the facts he or she is accused of;
 - the departments or services which might receive the report within his or her own company or in other entities or companies of the Group of which the company is part (including Linde Group),
 - the identity and location of a third-party recipient of personal data, e.g. a service provider employed in the context of the operation of the IL (if any)
 - the legal basis for the processing of his/her personal data
 - the retention period for such personal data and when such personal data will be deleted
 - how to exercise the rights of access, objection, rectification and deletion.

However, where there is substantial risk that such information would jeopardise an effective investigation of the allegation or the collection of necessary evidence, notification to the reported person or third party will be delayed as long as such risk exists. Notifications will not be made in respect of irrelevant or unsubstantiated allegations which are immediately deleted from the system

- 10.2 After the reported person has been informed of a report, he or she will be given the opportunity to present his or her view of the facts on which the report is based.

11 Access, objection, rectification and deletion of personal data

- 11.1 The reporting Stakeholder, the reported person and, if applicable, a third party whose personal data has been processed, shall have the right to access all personal data registered on him or her in order to check its accuracy and rectify it if it is inaccurate, incomplete or outdated.

All such requests shall be directed to **the ILF**.

Linde AG shall have the right, subject to applicable law, to restrict the exercise of these rights on a case-by-case basis in order to ensure the protection of the rights and freedoms of others involved in the scheme, in particular the reporting Stakeholders.

- 11.2 The reporting Stakeholder, the reported person and, if applicable, a third party whose personal data has been processed while accepting and investigating a report, shall have the right to rectify or erase their data where the processing of such data does not comply with the provisions of applicable local data protection laws or applicable European data protection laws.
- 11.3 The reporting Stakeholder and the reported person have a right to object to the processing of personal data in relation to a report on compelling legitimate grounds relating to his particular situation, if his or her interests outweigh the interests of Linde towards a processing.
- 11.4 Replies to a request for access, correction or removal of data shall be provided as soon as reasonably practical but in any case no later than four weeks after the request. To the extent local laws require replies to be made within shorter periods, the local law provisions shall prevail.
- 11.5 Under no circumstances shall the reported person be informed about the identity of the reporting Stakeholder upon his/her request for access, unless the reporting Stakeholder has made a wrong allegation in bad faith.

12 Notification to the Linde data protection organisation

This Policy shall be notified to the data protection officer of Linde AG, the Global Data Protection Coordinator, to the Data Privacy Responsible Persons (“DPRP”) nominated in a Linde Group entity and, to Linde Group entities.

13 Qualification of ILF and Linde IC

Linde AG shall ensure that the ILF and the members of the Linde IC are adequately trained in the operation of the Integrity Line, i.e. in the handling of reports, and are also made aware of the respective statutory framework and the recommendations of Opinion 1/2006 on the application of EU data protection rules to internal whistleblowing schemes in the fields of accounting, internal accounting controls, auditing matters, fight against bribery, banking and financial crime, adopted by the Article 29 Data Protection Working Party on 1 February 2006 as well as related recommendations by national data protection authorities.

14 Information requirements

- 14.1 This Policy shall be made available on Linde Group’s intranet or by other means which allow employees to easily access it, and as required by applicable law.
- 14.2 Other Stakeholders will be informed about the relevant content of this Policy and their rights under this Policy in a dedicated **Integrity Line Data Protection Notice** at the entry page of the Integrity Line reporting portal.
- 14.3 The ILF ensures regular reporting of all cases (including Compliance cases, refer to 45.3) in accordance with the existing Integrity Line process.

15 Final provisions

- 15.1 This Policy has a complementary character and has no prejudice to any applicable national legislation. Where the terms of the Policy are stricter than the applicable national legislation or provide additional safeguards, rights or remedies for employees, the terms of the Policy shall apply.
- 15.2 Personal data will not be transferred to non-EU/EEA recipients unless they provide an appropriate level of data protection, either in the respective country (e.g. safe countries) or within the local Linde Group company. Transfers of personal data – inside or outside the Linde Group - shall be done in strict accordance with the requirements of Linde’s Global Data Transfer Guideline (GDTG). This involves – in cases of external transfers outside the Linde Group – the conclusion of an appropriate data processing / transfer agreement or of the appropriate set of EU Standard Contractual Clauses or – in cases of intragroup transfers – the existence of a signed Intragroup Data Transfer Agreement (IDTA) and of a Data Transfer Module (DTM).
- 15.3 This Policy shall enter into force on 01.10.2017 to the extent that required approvals have been obtained and mandatory processes been complied with.



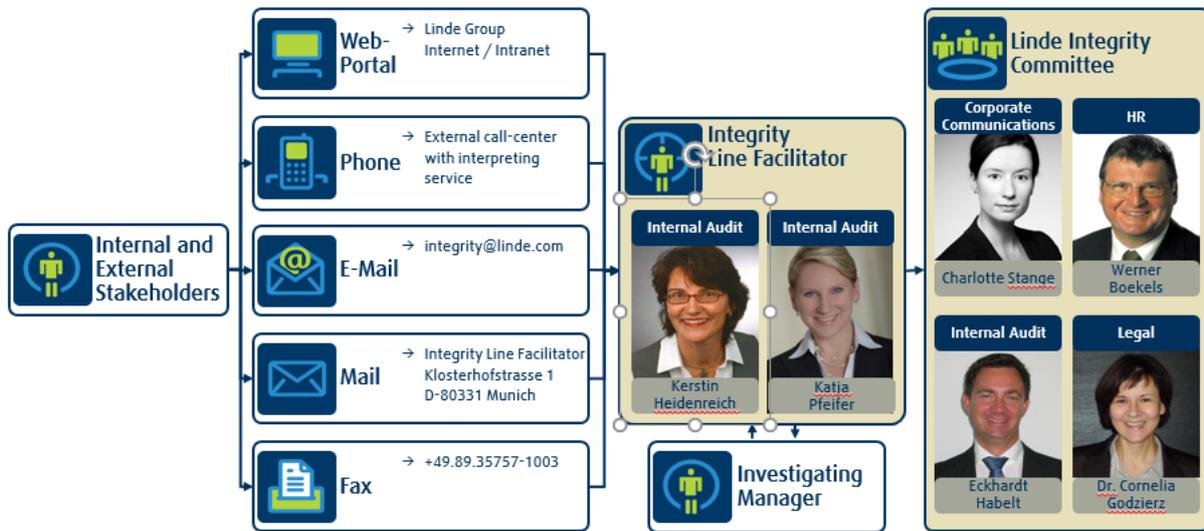
(Chief Executive Officer)



(Chief Financial Officer)

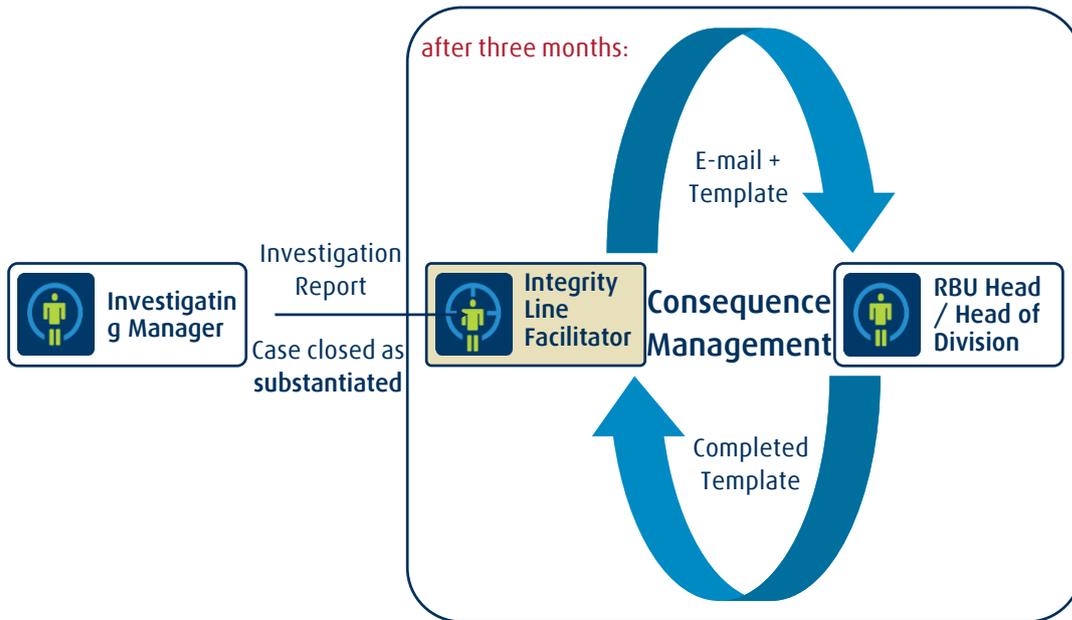
16 Annex I – Integrity Line Architecture

Integrity Line Architecture



17 Annex II – Consequence Management Process

Integrity Line Consequence Management



18 Annex III - Amendments to the Process and Data Protection Policy

The Process and Data Protection Policy for the Integrity Line (the “Policy”) provides guidance on reporting processes regarding incidents of vital interest to Linde, its employees and shareholders and the wider community. The Policy also describes the Linde Group Integrity Line (the “Integrity Line”) as referred to in the Code of Ethics of the Linde Group, in particular its purpose and operation.

In order to address the various country specific limitations on the number or type or categories of persons (internal or external Stakeholders) eligible for reporting alleged misconduct through the Integrity Line and / or the number or type or categories of persons who may be reported through the Integrity Line and / or the matters that may be reported through the Integrity Line there are the following country specific Amendments to the Policy:

- Austria
- Australia
- Denmark
- Finland
- France
- Greece
- Portugal
- Spain
- Sweden
- Taiwan

The amendments have been based on the “GLOBAL GUIDE TO WHISTLEBLOWING PROGRAMS” published by the World Law Group in 2016. The guide gives a comprehensive overview on relevant laws around the world and the text presented in the amendments below is copied from the guide.

The World Law Group (WLG) is a network of 54 leading independent law firms with more than 350 offices in major commercial centres worldwide. WLG member firms comprise approximately 18,000 lawyers working in a comprehensive range of practice and industry specialties. Clients can access local knowledge and seamless multinational service via a single call to any World Law Group member firm (www.theworldlawgroup.com).

AUSTRIA

- Linde Gas GmbH, Waschenberger Straße 13, 4651 Stadl-Paura
 - Provisis Gase & Service GmbH, Gewerbestraße 1 (Au), 4654 Bad Wimsbach
 - Linde Nippon Sanso GmbH, Waschenberger Str. 13, 4651 Stadl-Paura
-

1. Are specific Whistleblower protection laws in place?

Pursuant to Section 99g, para 1 of the Austrian Banking Act, credit institutions and the Austrian Financial Market Authority have to implement whistleblowing programs that allow employees (in the case of the Authority, every person) to notify breaches of bank-related provisions. These programs must comply with the data secrecy principles laid down in the Austrian Data Protection Act 2000 (“the Act”).

Otherwise, Austria has no specific whistleblower protection laws in place.

The Austrian data protection authority (“DPA”) is the supervisory authority for data protection. The DPA has recently issued decisions relating to the subject (which are not yet available in English).

2. Are there limitations to the scope of what is being reported?

The DPA has approved the following scope: identification, contact, professional qualification, determination of the circumstances of the case, and data about possible consequent actions. The scope of the report is typically the employee’s behaviour at work, but also matters concerning accounting, corruption and financial crimes.

➤ Amendment of IL Policy

Section 5.1 s. 1 shall read:

In the fields of

- Accounting, internal accounting controls, auditing matters, bribery, banking and financial crime
- Violations of financial recording and reporting requirements;
- Criminal activities in relation to Linde property (e.g. theft, embezzlement, fraud);
- Violations of anti-trust, unfair competition and international trade laws;
- Accepting forbidden advantages / granting forbidden advantages (acts against free competition);
- Violations of safety, health and environmental laws and policies, of product and service quality control rules,

where the interests not only of the local Linde entity but of several Linde entities or of the entire Linde Group are affected or where the stakeholder in good faith may not expect appropriate handling of the report by regular channels, reports may also be made through the Integrity Line, i.e., through the following means (“Integrity Line Reports”).

Handling of reports of theft is restricted to high-value or safety-relevant property.

3. Are there limits on who can make a report (e.g. only managers and executives)?

Regarding voluntary whistleblowing programs, all employees may be entitled to report. It is unclear whether external suppliers may also report under a whistleblowing program.

4. Are there limits on who can be a subject of a report?

The DPA takes a narrower view in line with the Working Paper No. 117 of the Article 29 EC Working Party, and has only approved the transfer of data to non-EEA members under the condition that only management is the subject of a report under the whistleblowing program.

➤ **Amendment of IL Policy**

Integrity Line Policy section 5.9 shall be added as follows:

For Linde's Austrian subsidiaries only reports concerning managers or senior executives relating to severe breaches may be handled by the Integrity Line; reports concerning other employees must be handled by the local entity.

5. Is anonymous reporting permitted?

Yes, although anonymous reporting is not encouraged.

AUSTRALIA

- Linde (Australia) Pty. Ltd. (ES-AUS)
 - BOC Australia Pty Limited (CS-AUS-BA)
 - BOC Limited (Australia) (GS-AUS-LTD)
 - Australia Pension (GS-AUS-PEN)
 - BOC AIP Limited Partnership (CS-AUS-AIP)
 - BOC GASES FINANCE LIMITED (GS-AUS-BGF)
 - BOC GROUP PTY LIMITED (GS-AUS-BG)
 - BOGGY CREEK PTY LIMITED (GS-AUS-BOG)
 - PACIFIC ENGINEERING SUPPLIES PTY LIMITED (GS-AUS-PES)
 - BOC CUSTOMER ENGINEERING PTY LTD (GS-AUS-PPW)
 - SOUTH PACIFIC WELDING GROUP PTY LIMITED (GS-AUS-SPWG)
-

1. Are there limitations to the scope of what is being reported?

In the private sector, corporate whistleblowers are afforded protection under Part 9.4AAA of the Corporations Act 2001 (Cth). The legislation protects whistleblowers who make good-faith disclosures of suspected contraventions of that Act to the Australian Securities & Investment Commission (“ASIC”) or the company’s auditor, director, secretary, senior manager or any other person authorized by the company to receive such disclosures. The protection includes protection from civil and criminal liability (unless the whistleblower also participated in the misconduct) and a prohibition on victimizing the whistleblower.

In order to be protected under the Corporations Act 2001 (Cth), a whistleblower must have reasonable grounds to suspect that a company (or an officer or employee of the company) has or may have contravened a provision of the Corporations Act. In the public sector, the scope of permissible disclosures varies slightly between jurisdictions but generally covers disclosures of corruption, maladministration and mismanagement of public funds. At the Commonwealth level, the scope of reporting permitted varies depending on whether the relevant disclosure is an internal, external, emergency or legal practitioner disclosure, but generally requires a reasonable belief that the information tends to show one or more instances of disclosable conduct. Under the applicable legislation, “improper conduct” includes corruption, mismanagement of public resources and conduct involving a substantial risk to public health or safety or the environment (if the risk to the environment would constitute a criminal offense).

3. Are there limits on who can make a report (e.g. only managers and executives)?

Under most State and Territory whistleblower legislation, any natural person can make a public interest disclosure against a public officer or body. This can vary between the states.

Under the Commonwealth legislation, public interest disclosures are only protected if the discloser is, or has been, a public official.

In the private sector, an informant must be a company officer or employee of the company, or a contractor or employee of a contractor, who has a current contract to supply goods or services to the company.

Under the banking and insurance prudential legislation, however, protected disclosures can also be made by persons in a related company. This includes a subsidiary, non-operating holding company, a contractor of an authorized deposit-taking institution, a general insurer, or a person employed by the investment manager or custodian of a superannuation fund trustee. Former employees, financial service providers, voluntary workers and business partners are not afforded protection under the current corporate whistleblower framework.

➤ **Amendment of IL Policy**

Integrity Line Policy section 5.9 shall be added as follows:

For Linde’s Australian subsidiaries only the reporting stakeholder must be a company officer or employee of the company, or a contractor or employee of a contractor, who has a current contract to supply goods or services to the company.

4. Are there limits on who can be a subject of a report?

Yes. Under the Corporations Act, a protected disclosure must contain information concerning the company, or an employee or officer of the company.

5. Is anonymous reporting permitted?

Generally, anonymous reporting is not permitted in the public or private sector. However, in some State jurisdictions, such as Victoria and Queensland, public interest disclosures can be made anonymously.

➤ **Amendment of IL Policy**

Integrity Line Policy section 5.5 shall read:

Regarding the Australian subsidiaries Linde cannot accept anonymous reports. Where the reporting Stakeholder has remained anonymous, the ILF will only statistically record the report.

DENMARK

- AGA A/S (GS-DNK), Vermlandsgade 55, DK-2300 København
-

1. Are specific Whistleblower protection laws in place?

No, Denmark has no specific whistleblower protection laws in place.

2. Are there limitations to the scope of what is being reported?

Only serious matters (actual or imminent) that can influence the company or group as a whole or the life or health of individuals can be reported under the whistleblower program, e.g., fraud, bribery, falsification of documents, unlawful behaviour in connection with accounting, internal accounting controls or auditing matters, corruption, and environmental violations. The DPA has specifically stated that all matters that may be reported under the U.S. Sarbanes-Oxley Act may also be reported under a whistleblower program.

Reporting on minor misconduct, e.g., bullying, absence, incompetency, issues relating to difficulties in co-operation, or violation of guidelines relating to, e.g., dress code, smoking, alcohol or use of email, are generally not permitted. Such matters should be reported through the usual channels within the company or group, such as the Human Resources department.

Furthermore, as a general rule, other sensitive personal data, such as information on racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, or information concerning health or sex life, may not be included in the reports.

A specific assessment must be made with respect to each company/group: misconduct in one business unit might be considered minor whereas in another unit it could be considered serious.

➤ Amendment of IL Policy

Integrity Line Policy Section 5.1 shall read:

Reporting of cases into the Integrity Line is voluntary. For Linde's Danish subsidiaries only serious matters (actual or imminent) that can influence the company or group as a whole or the life or health of individuals can be reported to the Integrity Line, e.g., fraud, bribery, falsification of documents, unlawful behaviour in connection with accounting, internal accounting controls or auditing matters, corruption, and environmental violations. Reports may be submitted via the following means:

3. Are there limits on who can make a report (e.g. only managers)?

Yes. Employees, management and board members, customers, suppliers and other third parties associated with the company can report through the whistleblower program.

4. Are there limits as to who can be a subject of a report?

Yes. Only persons affiliated with the company or the group, e.g., employees, board members, auditors, lawyers and suppliers, can be the subject of a report under the whistleblower program.

5. Is anonymous reporting permitted?

Yes.

FINLAND

- Oy AGA Ab (GS-FIN)
-

1. Are specific Whistleblower protection laws in place?

No, Finland has no specific whistleblower protection laws in place.

2. Are there limitations to the scope of what is being reported?

An employer can only process such personal data of its employees that is necessary for the employment relationship. The appropriate purpose for processing personal data can be connected to safeguarding financial markets as well as industrial and commercial activities **by preventing financial crimes related to accounting, internal accounting controls, auditing, and bribery**. The appropriate purpose for processing personal data can also be **to ensure that environmental and work environment regulations are followed**. The purpose of an internal whistleblowing system usually is to ensure that relevant legislation, principles of corporate governance and ethical guidelines are obeyed in the company.

3. Are there limits on who can make a report (e.g. only managers and executives)?

Yes. Reporting is limited to the employees, managers, and executives of the company. It does not include external suppliers.

➤ Amendment of IL Policy

Integrity Line Policy section 5.9 shall be added as follows:

For Linde's Finnish subsidiaries only reports from employees, managers, and executives of the company are accepted. The Integrity Line cannot accept reports from other stakeholders.

4. Are there limits on who can be a subject of a report?

No. All employees, managers, and executives can be subject of a report.

5. Is anonymous reporting permitted?

This is unclear under Finnish law.

FRANCE

- Linde Gas S.A. (GS-FRA)
 - LINDE ELECTRONICS SAS (GS-FRA-LEL)
 - CRYOSTAR SAS (ES-FRA-CRY)
 - GIST FRANCE S.A.R.L. (CS-FRA-LOG)
 - LINDE HOMECARE FRANCE SAS (GS-FRA-LHF)
 - Linde France S.A. (GS-FRA-MED)
-

1. Are specific Whistleblower protection laws in place?

Yes, whistleblowers are protected by the “LOI n° 2016-1691” dated 9th December 2016 regarding “la transparence, la lutte contre la corruption et la modernisation de la vie économique”, the so-called Loi Sapin II. When whistleblowing programs imply the processing of personal data, they are subject to the provisions of the French Data Protection Act as well as the Loi Sapin II.

In November 2005, the Commission Nationale de l'Informatique et des Libertés (French Data Protection Authority or hereinafter “CNIL”) issued guidelines on the implementation of whistleblowing programs in compliance with the French Data Protection Act.

CNIL also published a decision (Single Authorization AU-004), that authorizes the processing of personal data implemented through a whistleblowing program that meets the requirements set out in said decision. The Single Authorization AU-004 has been amended in July 2017 to meet the new requirement of the Loi Sapin II. The amended Single Authorization AU-004 as amended in July 2017 is available in French at <https://www.cnil.fr/fr/declaration/au-004-dispositif-dalertes-professionnelles>.

2. Are there limitations to the scope of what is being reported?

The whistleblowing programs permitted under the Loi Sapin II in connection with the amended Single Authorization from the CNIL are the followings:

- A crime or an offence;
- A serious and obvious infringement of an international commitment ratified or approved by France;
- A serious and obvious infringement of an unilateral act of an international organisation taken on the basis of an international engagement regularly ratified;
- A serious and obvious infringement of the laws or regulations;
- Or the threat or a serious harm to the general interest the reporting stakeholder has personnel knowledge of;
- The automated processing of personal data used by an organization for the collection of reports issued by its personnel relating to the obligations laid down by European regulations and by the Monetary or Financial Code or the General Regulation of the Autorité des marchés financiers, and which are supervised by the Autorité des marchés financiers or the Autorité de contrôle prudentiel et de résolution;
- The automated processing of personal data used by an organization for the collection of reports issued by employees concerning the existence of behaviour or situations contrary to the company's code of conduct, concerning acts of corruption or of influence peddling, provided that the implementation of such processing

satisfies a legal obligation or a legitimate interest of the organization responsible for the automated processing.

Reports covered by the national defence, the medical secret and the legal privileged lawyer-client communication are excluded from the scope of the Loi Sapin II in connection with the amended Single Authorization from the CNIL.

➤ **Amendment of IL Policy**

Integrity Line Policy Section 5.1 shall read:

Reporting of cases into the Integrity Line is voluntary. Reports may be submitted by any individual acting in good faith. The individual may report or reveal

- A crime
- A serious and manifest breach to an international treaty
- A serious breach of a law or regulation
- A serious threat or harm to the public interest

of which the individual has personal knowledge. Reports may be submitted via the following means:

3. Are there limits on who can make a report (e.g. only managers and executives)?

No, there are no limits on who can make a report through the whistleblowing program. However, in the preamble to the Single Authorization, the CNIL defines whistleblowing programs as systems made available to employees. The whistleblowing programs have to define who is entitled to make a report.

4. Are there limits on who can be a subject of a report?

No. However, in accordance with the principle of proportionality, the categories of persons who can be the subject of reporting must be precisely defined in the whistleblowing program.

5. Is anonymous reporting permitted?

Anonymous reporting shall typically be discouraged; however, it is permissible in exceptional cases.

As an exception, an anonymous report may be processed provided that (i) the seriousness of the facts involved has been proven and the factual evidence is sufficiently detailed, and (ii) specific precautions are taken (e.g., prior assessment by the first recipient of the information that it is appropriate to follow up on the report within the whistleblowing system process).

GREECE

- Linde Hellas Monoprosopi E.P.E. (GS-GRC)
-

1. Are specific Whistleblower protection laws in place?

No, Greece has no specific whistleblower protection laws in place.

However, since whistleblowing programs rely in the vast majority of cases on the processing of personal data, the rules and principles of the Act Regarding Protection of Individuals with Regard to the Processing of Personal Data applies to whistleblowing programs.

2. Are there limitations to the scope of what is being reported?

The scope of reporting is limited to accounting, internal accounting controls, auditing matters, bribery, banking and financial crime.

Other issues such as discrimination or harassment should be solved through the organization's internal management or through the Department of Labour's inspectors. Companies setting up a whistleblowing program should clearly define the type of information to be disclosed through the system.

➤ **Amendment of IL Policy**

Integrity Line Policy Section 5.1 shall read:

Reporting of cases into the Integrity Line is voluntary. In the fields of accounting, internal accounting controls, auditing matters, bribery, banking and financial crime, where the interests not only of the local Linde entity but of several Linde entities or of the entire Linde Group are affected, reports may also be made through the Integrity Line, i.e., through the following means:

3. Are there limits on who can make a report (e.g. only managers and executives)?

A data controller, with a positive verification by the DPA, shall determine whether such limitation or restriction is appropriate under the circumstances.

4. Are there limits on who can be a subject of a report?

A controller, with a positive verification by the DPA, shall determine whether such limitation or restriction is appropriate under the circumstances.

5. Is anonymous reporting permitted?

Yes. However, it is not recommended by the DPA.

PORTUGAL

- LINDE SOG Avenida Infante D. Henrique 21-24, Apartado 8175, 1800-217 Lisboa Codex
-

1. Are specific Whistleblower protection laws in place?

Portugal has no specific whistleblower protection laws in place. The implementation of a whistleblower program is subject to the Portuguese Data Protection Act. The Portuguese Data Protection Authority (“DPA”) has issued Resolution No. 765/2009 under which it settled applicable principles to whistleblower programs.

2. Are there limitations to the scope of what is being reported?

Whistleblowers are only allowed to report on bookkeeping, internal accounting controls, auditing matters, corruption, banking and financial crimes.

➤ Amendment of IL Policy

Integrity Line Policy Section 5.1 shall read:

Reporting of cases into the Integrity Line is voluntary. In the fields of bookkeeping, internal accounting controls, auditing matters, corruption, banking and financial crimes, where the interests not only of the local Linde entity but of several Linde entities or of the entire Linde Group are affected, reports may also be made through the Integrity Line, i.e., through the following means:

3. Are there limits on who can make a report (e.g. only managers and executives)?

Yes. Only employees are allowed to report.

➤ Amendment of IL Policy

Integrity Line Policy section 5.9 shall be added as follows:

For Linde’s Portuguese subsidiaries only reports from employees are accepted. The Integrity Line cannot accept reports from other stakeholders.

4. Are there limits on who can be a subject of a report?

Yes. Information collected and processed under the whistleblower program must only concern individuals who are involved in management decisions in bookkeeping, internal accounting controls, auditing matters, corruption, banking and financial crimes (i.e., managerial positions).

Therefore, the whistleblower program cannot be used for the investigation of incriminating reports regarding personnel who have no involvement whatsoever in the company’s management decisions. Reports on employers of other companies or external suppliers are not admissible.

➤ Amendment of IL Policy

Integrity Line Policy section 5.10 shall be added as follows:

For Linde's Portuguese subsidiaries only such reports will be processed which are related to individuals who are involved in management decisions in bookkeeping, internal accounting controls, auditing matters, corruption, banking and financial crimes (i.e. managerial positions).

5. Is anonymous reporting permitted?

No.

➤ **Amendment of IL Policy**

Integrity Line Policy section 5.5 shall read:

Regarding the Portuguese subsidiaries Linde cannot accept anonymous reports. Where the reporting Stakeholder has remained anonymous, the ILF will only statistically record the report.

SPAIN

- Abelló Linde, S.A.U. (GS-ESP)
 - LINDE ELECTRONICS, S.L. (GS-ESP-LEL)
 - LINDE MEDICINAL, S.L. (GS-ESP-SOM)
 - Linde Médica, S.L. (GS-ESP-LM)
-

1. Are specific Whistleblower protection laws in place?

No, Spain has no specific whistleblower protection laws in place.

2. Are there limitations to the scope of what is being reported?

In principle, no specific material restrictions are contemplated. Nonetheless, as a general principle, any such program must be proportionate and connected with the interests of the company, without unnecessarily invading the privacy of the affected individuals.

3. Are there limits on who can make a report (e.g. only managers and executives)?

No. As a general principle, companies are free to design their programs as they deem appropriate, without applying any specific regulatory restriction in this respect.

4. Are there limits on who can be a subject of a report?

No. As a general principle, companies are free to design their programs as they deem appropriate, without applying any specific regulatory restriction in this respect.

5. Is anonymous reporting permitted?

No. Pursuant to the criteria set forth by the DPA's guidelines, the reporter must always be identified by the manager of the program. This is aimed at avoiding indiscriminate or arbitrary complaints.

➤ Amendment of IL Policy

Integrity Line Policy section 5.5 shall read:

Regarding the Spanish subsidiaries Linde cannot accept anonymous reports. Where the reporting Stakeholder has remained anonymous, the ILF will only statistically record the report.

SWEDEN

- AGA AB GAS (GS-SWE-GAS-R)
-

1. Are specific Whistleblower protection laws in place?

No, Sweden has no specific whistleblower protection laws in place.

Whistleblowing reports may include data regarding violations of law and/or criminal allegations. According to Section 21 of the Swedish Personal Data Act, such data about violations or criminal allegations may only be processed by the Swedish authorities. Therefore, the implementation of some whistleblowing programs may violate Swedish law.

According to a statute issued by the Data Protection Authority (“DPA”) and effective November 1, 2010, there is no longer a requirement to apply to the DPA for an exemption for notification of a whistleblowing scheme. However, the requirements for how companies manage and process personal data in the system are the same as before, i.e.:

- The whistleblowing scheme must be a supplement to the company’s normal internal management and administration and its use must be voluntary. The system may only be used when non-use of the company’s internal information and reporting channels is justifiable on objective grounds.
- The whistleblowing scheme must be limited to serious irregularities concerning accounting, internal accounting control, auditing matters, the fight against bribery and banking and financial crimes. The system may also be used for other serious irregularities concerning the company’s vital interests or the life and health of individuals.
- Only key personnel and employees in a management position may be reported on and only they may be processed in the system. The company is obliged to ensure that the processing for which the company is responsible is in compliance with the Swedish Personal Data Act, for example in relation to the processing of sensitive personal data, information to the employees and transmission of personal data to third countries.
- The company is obliged to ensure that the processing for which the company is responsible is in compliance with the Swedish Personal Data Act, for example in relation to the processing of sensitive personal data, information to the employees and transmission of personal data to third countries.

2. Are there limitations to the scope of what is being reported?

The whistleblowing-scheme must be limited to serious irregularities concerning accounting, internal accounting control, auditing matters, the fight against bribery and banking and financial crimes. The system may also be used for other serious irregularities concerning the company’s vital interests or the life and health of individuals.

➤ Amendment of IL Policy

Integrity Line Policy section 5.1 shall read:

Reporting of cases into the Integrity Line is voluntary. For the Swedish Linde subsidiaries reporting to the Integrity Line is restricted to serious breaches of the law in the sense of serious irregularities concerning accounting,

internal accounting control, auditing matters, the fight against bribery and banking and financial crimes. The system may also be used for other serious irregularities concerning the company's vital interests or the life and health of individuals. Reports may be submitted via the following means:

3. Are there limits on who can make a report (e.g. only managers and executives)?

No. However, use of the whistleblowing program must be voluntary.

4. Are there limits on who can be a subject of a report?

Yes. Only key personnel and employees in a management position may be subjects of a report and only such employees may be processed in the system.

➤ **Amendment of IL Policy**

Integrity Line Policy section 5.9 shall be added as follows:

For Linde's Swedish subsidiaries only key personnel and employees in a management position may be subjects of a report.

5. Is anonymous reporting permitted?

Yes.

TAIWAN

- BOC Lienhwa (Taiwan) (GS-TWN-BLI)
 - AUECC (GS-TWN-AU)
-

1. Are specific Whistleblower protection laws in place?

There is no specific statute governing whistleblowing in Taiwan. Relevant provisions are scattered over various Acts, mostly related to employment; for example, Act for Gender Equality of Employment, Labour Standards Act, Labour Safety and Health Act, Labour Inspection Act, Labour Pension Act.

Other than the above employment-related Acts, the Taiwan Stock Exchange and the Taipei Exchange promulgated Ethical Corporate Management Best Practice Principles and Guidelines for the Adoption of Codes of Ethical Conduct for listed companies, which request the establishment of whistleblowing program for violation of laws, regulations, codes of business conduct or integrity.

On the other hand, there is a Personal Information Protection Act, which deals exclusively with data protection. Data protection is considered a separate regime from whistleblowing though there may be some overlap.

2. Are there limitations to the scope of what is being reported?

Whistleblowing programs are generally adopted by companies for the reporting of violations of laws, regulations, codes of business conducts or integrity.

3. Are there limits on who can make a report (e.g. only managers and executives)?

No.

4. Are there limits on who can be a subject of a report?

No.

5. Is anonymous reporting permitted?

For a report of sexual harassment, the person making the report must be named, as is required by the secondary legislation of the Act for Gender Equality of Employment. As to other types of reports, there is no specific legal requirement, and therefore such a report can be anonymous. But, in practice, named reporting is encouraged or requested (for example, as set forth in the Sample Template for the Procedure for Ethical Management and Guidelines for Conduct as published by the Taiwan Stock Exchange and the Taipei Exchange).

➤ Amendment of IL Policy

Integrity Line Policy section 5.5 shall read:

Linde does not encourage anonymous reports, regardless of the means through which the report is submitted. If the Stakeholder wants to remain anonymous, he or she will be informed that anonymous reporting may impact the level of the investigation or – where local law so requires – may prevent any investigation at all. He or she will also be informed, that even if the Stakeholder does not disclose his/her identity in the report, the facts of the case may nevertheless allow his/her indirect identification. Where the Stakeholder has remained anonymous, the ILF makes a determination whether the report merits and/or allows further review or inquiry or not.

Regarding the Taiwanese subsidiaries Linde cannot accept anonymous reports on sexual harassment. Where the reporting Stakeholder has remained anonymous in such a case, the ILF will only statistically record the report.