

Making our world more productive



Sect/69

16 July 2024

<p>The General Manager [BSE Listing Centre] Department of Corporate Services BSE Limited New Trading Ring, Rotunda Building, 1st Floor P. J. Towers, Dalal Street, Fort, Mumbai – 400 001</p> <p>SCRIP CODE: 523457</p>	<p>The Manager [NSE NEAPS] Listing Department National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G- Block, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051</p> <p>SYMBOL: LINDEINDIA</p>
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Dear Sir/Madam,

Linde India Business Responsibility and Sustainability Report 2023-24

We enclose herewith a pdf copy of our Business Responsibility & Sustainability Report for the Financial Year 2023 -24. Please note that the same forms part of the Annual Report 2023-24 which has already been submitted vide our letter no. Sect/68 dated 16 July 2024.

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

Amit Dhanuka
Company Secretary

Encl: as above

Registered Office
Linde India Limited
Oxygen House, P43 Taratala Road
Kolkata 700 088, India
CIN L40200WB1935PLC008184

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Fax +91 33 2401 4206
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Business Responsibility and Sustainability Report

Overview

Our Purpose

Linde is a leading global industrial gases and engineering company. We live our mission of making our world more productive every day by providing high-quality solutions, technologies and services which are making our customers more successful and helping to sustain and protect our planet.

Linde as a group stands for almost 140 years of technological progress. Technology, innovation and an inventive spirit have characterized our Company from the very beginning.

Linde India Limited is a member of Linde plc and one of the leading industrial gases companies in India.



Our Vision

We are committed to fulfilling our vision to be the best performing global industrial gases and engineering company, where our people deliver innovative and sustainable solutions for our customers in a connected world.



Our Mission

We live our mission of making our world more productive every day. Through our high-technology solutions, technologies and services we are making our customers more successful and helping to sustain and protect our planet.



Our Values



Safety



Integrity



Community



Inclusion



Accountability

Sustainable Development

Globally, we have set our Sustainable Development Targets in phases – phase 1 is 2018 to 2028, phase 2 is 2029 to 2035 and phase 3 is beyond 2035.

2018-2028 targets

35% reduction in GHG emissions intensity
 Best-in-class operational safety levels
 35 community engagement projects annually
 50% increase in philanthropy towards environment
 More than 2x low carbon electricity sourcing

Materiality, Priorities and Targets – SD 2028

Linde's ambitious Sustainable Development targets 2028 are our roadmap and plan for the next several years. Based on materiality exercise carried out by us, our priority targets are classified into four categories –

- (i) Climate Change
- (ii) Safety, Health & Environment
- (iii) People & Community
- (iv) Integrity & Compliance

Commencing in 2018, they are 10-year targets that set a long-term strategy for sustainable development at Linde. They are consistent with Linde's business model, its mission and values, and the strategic business objectives.

The targets were developed with reference to stakeholders' expectations. These include ESG investors, who look for non-financial information as the basis to make better informed investor decisions, such as the Sustainability Accounting Standards Board (SASB). They were also developed with stakeholders interested in understanding Linde's impacts within the context of global needs and planetary boundaries (such as described by the GRI Sustainability Reporting Standards and the UN SDGs).

Our SD targets contribute to several SDGs.



Increasing Renewable Energy Utilization

Linde's energy management team in India signed several long-term power contracts to source renewable energy by setting up photovoltaic systems and wind turbines at several sites. These contracts help Linde source at a rate that is less expensive than if obtained from the grid. All projects are planned to be fully commissioned by 2024. This will result in more than triple renewable energy as compared to 2021 and reduce Scope 2 GHG emissions by 20 percent

Lowering Fleet Emissions

One part of Linde's vision for 2050 is zero-emissions fleet. In India we have successfully implemented lesser run of fleet of trucks through optimisation of storage tanks and increase payload efficiency; better planning of distribution schedule to customers, use of telemetry. CNG trucks have been included in the fleet and the Company is exploring options in LNG segment as well.

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1. Corporate Identity Number (CIN) of the Listed Entity	L40200WB1935PLC008184
2. Name of the Listed Entity	Linde India Limited
3. Year of incorporation	1935
4. Registered office address	Oxygen House, P-43 Taratala Road, Kolkata – 700088
5. Corporate address	Oxygen House, P-43 Taratala Road, Kolkata – 700088
6. E-mail	contact.lg.in@linde.com
7. Telephone	+91 33 6602 1600
8. Website	www.linde.in
9. Financial year for which reporting is being done	1 April 2023 – 31 March 2024
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Ltd.
11. Paid-up Capital	Rs. 852,842,230/-
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Amit Dhanuka Contact details: Telephone +91 33 2401 5172 E-mail address: amit.dhanuka@linde.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone
14. Name of assurance provider	Futurestation Advisors LLP
15. Type of assurance obtained	Reasonable Assurance for BRSR Core attributes

II. PRODUCTS/SERVICES

16. Details of business activities (accounting for 90% of the turnover):

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Manufacturing of liquefied or compressed inorganic industrial or medical gases	72.26
2.	Construction	Construction of utility projects	27.74

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sl. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Liquefied or compressed inorganic industrial or medical gases	20111	72.26
2.	Project Engineering	42209	27.74

III. OPERATIONS

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	39	4	43
International	Nil	Nil	Nil

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	21
International (No. of Countries)	8

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Revenue from exports - Rs. 317.38 millions
 % of total turnover of the Company - 1.15%

c. A brief on types of customers:

Our industrial and specialty gas portfolio typically caters to applications in industries like steel, automotive, pharma, metal fabrication, chemicals, food & beverage, solar panels, science and research etc. The healthcare segment focuses on gases delivery to hospitals and healthcare establishments. The Project Engineering Division provides customized engineering solutions across various industries – from natural gas and oil refining through petrochemicals and fertilizers to electronics and metal processing.

IV. EMPLOYEES

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
(Employees)						
1.	Permanent (D)	236	211	89.4	25	10.5
2.	Other than Permanent (E)	162	151	93	11	7
3.	Total employees (D + E)	398	362	91	36	9
(Workers)						
4.	Permanent (F)	33	32	97	01	3
5.	Other than Permanent (G)	680	672	99	08	1
6.	Total Workers (F + G)	713	704	99	09	1

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
(Differently abled employees)						
1.	Permanent (D)	Nil	Nil	Nil	Nil	Nil
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total differently abled employees (D + E)	Nil	Nil	Nil	Nil	Nil
(Differently abled workers)						
4.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
5.	Other than permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	Total differently abled workers (F + G)	Nil	Nil	Nil	Nil	Nil

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	2	33.33
Key Management Personnel	3	Nil	Nil

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

Particulars	FY 2023-24			FY 2022-23			FY 2021		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	7.3%	8.6%	7.5%	16.9%	11.1%	16.1%	13.7%	12.1%	13.6%
Permanent Workers	17.14%	Nil	17.14%	19.2%	Nil	19.2%	4.25%	Nil	4.25%

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23. (a) Names of holding / subsidiary / associate companies / joint ventures:

Sl. No.	Names of the holding/ subsidiary/ associate companies/joint ventures(A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	The BOC Group Ltd., U.K.	Holding	Nil	Yes
2	Bellary Oxygen Company Pvt. Ltd.	Joint Venture	50%	No
3	Linde South Asia Services Pvt. Ltd.	Joint Venture	50%	No
4	Avaada MHYavat Pvt. Ltd.	Associate	26%	No
5	FPEL Surya Pvt. Ltd.	Associate	26%	No
6	Zenataris Renewable Energy Pvt. Ltd.	Associate	23.96%	No

VI. CSR DETAILS

24. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013 (Yes/No): Yes
(ii) Turnover (in Rs.): 27,686.69 million
(iii) Net worth (in Rs.): 34,345.30 million

VII. TRANSPARENCY AND DISCLOSURE COMPLIANCES

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) <i>(If Yes, then provide web-link for grievance redress policy)</i>	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes*	Nil	Nil		Nil	Nil	
Investors (other than shareholders)	NA						
Shareholders	Yes*	35	1	Resolved subsequently	41	Nil	
Employees and workers	Yes*	1	Nil	Complaint filed under POSH & accused terminated from employment	Nil	Nil	
Customers	Yes*	529	2	Both the complaints were resolved since then	536	1	Pending redressal due to long standing unavailability of spare parts.
Value Chain Partners	Yes*	Nil	Nil		Nil	Nil	
Other (please specify)	NA						

* https://www.linde-gas.in/en/images/Whistle%20Blower%20Policy_tcm526-657188.pdf

26. Overview of the entity's material responsible business conduct issues.

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Decarbonization Investment and Innovation	Opportunity	Low carbon power sourcing and efforts to reduce GHG intensity will impact the cost positively.	-	Positive
2	Occupational and Distribution Safety	Opportunity	Aiming to achieve operational safety better than industry levels and also achieving annual vehicle Incident Rate of < 2.5 /million KM ensures greater productivity and better distribution, resulting into increased corporate profit.	-	Positive
3	Diversity and Inclusion	Opportunity	Company shall attract better talent and consequently superior work and performance. This translates into better corporate bottom line.	-	Positive
4	Climate Change	Risk	The potential impact of this is both short term and long term. The climate risk assessment done by Linde Group identifies physical as well as transient risks to our business.	Building resilience	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs.									
Linde Code of Integrity	Yes								Yes
Whistle Blower Policy	Yes		Yes	Yes	Yes				
Human Rights Policy			Yes		Yes				
Anti-Bribery and Anti-Corruption Policy	Yes								
Equal Opportunity Policy			Yes						
HSSE Policy			Yes			Yes			
Stakeholder Engagement Policy				Yes					
Policy on Prevention, Prohibition and Redressal of Sexual Harassment at Workplace					Yes				
Corporate Social Responsibility Policy								Yes	
Data Privacy Policy									Yes
Sustainable Supply Policy (Part of Supplier COC)		Yes							
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
c. Web Link of the Policies, if available	<p>Code of Business Integrity: https://www.linde-gas.in/en/images/4-17166-Code%20of%20business%20integrity-6_tcm526-660615.pdf</p> <p>Suppliers Code of Conduct: https://assets.linde.com/-/media/global/corporate/corporate/documents/global-procurement/linde_global_supplier_code_of_conduct.pdf</p> <p>CSR Policy: https://www.linde-gas.in/en/images/Linde%20India%20CSR%20Policy_24022022_tcm526-676236.pdf</p> <p>Whistle Blower Policy: https://www.linde-gas.in/en/images/Whistle%20Blower%20Policy_tcm526-657188.pdf</p> <p>Human Rights Policy: https://www.linde.com/sustainability/policies-and-position-statements/human-rights-policy</p> <p>Anti-Bribery & Anti-Corruption Policy: https://assets.linde.com/-/media/global/corporate/corporate/documents/compliance-policies/anti-bribery-anti-corruption-compliance-policy.pdf</p> <p>HSE Policy: https://www.linde.com/sustainability/safety-health-environment-quality</p> <p>All other policies are available on the Company's internal network.</p> <p>Some of the aforesaid policies are issued by Linde plc, the ultimate holding company of Linde India Ltd., which apply to all its operations globally including Linde India Ltd.</p>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards adopted by your entity and mapped to each principle.	ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, ISO 10002:2018, ISO 10004:2018 and ISO/IEC 17025:2017								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):	<p>The Company endeavors to continuously strive towards sustainability accompanied by growth and believes that its success will be determined to a great extent by its proactive response to environmental, social and governance targets. Towards this end, the Company has taken and will continue to take measures, focusing on business conduct and positive responses to sustainability issues pertaining to environmental and social matters.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>Name: Mr. Abhijit Banerjee DIN: 08456907 Designation: Managing Director (MD)</p>								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>Mr. Abhijit Banerjee, Managing Director (MD)</p>								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency - Half yearly								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	NA	Y	Y	Y	Y	Y	Y	Y	Y	NA	Y	Y
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	NA	Y	Y	Y	Y	Y	Y	Y	Y	NA	Y	Y
										N	N	N	N	N	N	NA	N	N

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	N	N	N	N	N	N	NA	N	N

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	Yes	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Essential Indicators

- Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	04	Code of Business Integrity, BRSR Core, Strategy Workshop, Plant Operations, Cyber Security.	100
Key Managerial Personnel	04	Code of Business Integrity, POSH, Human Rights, SHEQ, Cyber Security, Anti-Corruption Compliance Policy.	100
Employees other than BoD and KMPs	04	Code of Business Integrity, POSH, Human Rights, SHEQ, Cyber Security, Anti-Corruption Compliance Policy.	100
Workers	04	Code of Business Integrity, POSH, Human Rights, SHEQ	100

- Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In Rs.)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil	Nil

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

- Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.
Not applicable
- Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.
Yes, the Company has an Anti-Corruption and Anti-Bribery Policy.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

Not applicable

6. Details of complaints with regard to conflict of interest:

	FY 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

The ingrained culture of the Company is to comply with all applicable provisions of the law as well as adherence to Code of Integrity and this has culminated in zero violations in such matters.

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest:

Not Applicable

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY 2023-24	FY 2022-23
Number of days of accounts payables	154	136

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	Purchases from trading houses as % of total purchases	1	0.54
	Number of trading houses where purchases are made from	85	56
	Purchases from top 10 trading houses as % of total purchases from trading houses	63	71
Concentration of Sales	Sales to dealers/distributors as % of total sales	6	5
	Number of dealers / distributors to whom sales are made	164	157
	Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	56	52
Share of RPTs in -	Purchases (Purchases with related parties / Total Purchases)	48	33
	Sales (Sales to related parties / Total Sales)	17	21
	Loans & advances (Loans & advances given to related parties/ Total loans & advances)	48	27
	Investments (Investments in related parties /Total Investments made)	99	99

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics /principle covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes.
3	All 9 principles	80%

The above-mentioned data is for awareness programmes held for supply chain. We shortlisted our major suppliers who provide us goods & services worth 80% of our annual procurement spent and made sure that through one or more of these awareness programmes, we reached each of these shortlisted suppliers.

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes. The same is provided in Code of Business Integrity and is also available on our website at https://www.linde-gas.in/en/images/4-17166-Code%20of%20business%20integrity-6_tcm526-660615.pdf

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	Nil	Nil	All R&D expenses are incurred directly by Linde plc globally
Capex	0.01	0.04	Installation of STP at Taloja and Dahej to reduce 2KLD and 3KLD water demand respectively in the water stress zones

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes. We at Linde, while onboarding any vendor check the background information of the suppliers like its financial strength, annual report, capability of supplying goods and services in the long term etc. At the same time, we also get Linde Code of Conduct signed (which covers Human Rights, Health, Safety, Environment, Integrity and Legal Compliance). We also have a process of periodic review of Performance of the supply chain partners with respect to compliance.

- b. If yes, what percentage of inputs were sourced sustainably?

100%

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Our products are mainly atmospheric gases supplied through cylinder or tankers. It does not generate any waste at customer end. For medical cylinders, customers are advised to use the same by the shelf-life date mentioned in cylinder, post which the residual gas is safely vented into air.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

EPR is not applicable.

Leadership Indicators

- Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format.
No Life Cycle Perspective/Assessment was conducted during the year.
- If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.
Not applicable
- Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).
The nature of our product (Industrial and Medical Gases) is such that there is no opportunity for use of recycled or reused material.
- Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled and safely disposed, as per the following format:
The nature of our product (Industrial and Medical Gases) is such that there is no such opportunity.
- Reclaimed products and their packaging materials (as percentage of products sold) for each product category
The nature of our product (Industrial and Medical Gases) is such that there is no such opportunity.

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

- a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
	(A)	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	211	211	100	211	100	NA	NA	211	100	NA	NA
Female	25	25	100	25	100	25	100	NA	NA	25	100
Total	236	236	100	236	100	25	100	211	100	25	100
Other than Permanent employees											
Male	151	151	100	151	100	NA	NA	NA	NA	NA	NA
Female	11	11	100	11	100	11	100	NA	NA	NA	NA
Total	162	162	100	162	100	11	100	NA	NA	NA	NA

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
	(A)	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	32	32	100	32	100	32	NA	NA	NA	NA	NA
Female	1	1	100	1	100	1	100	NA	NA	NA	NA
Total	33	33	100	33	100	33	100	NA	NA	NA	NA
Other than Permanent workers											
Male	672	672	100	672	100	672	100	NA	NA	NA	NA
Female	08	08	100	08	100	08	100	NA	NA	NA	NA
Total	680	680	100	680	100	680	100	NA	NA	NA	NA

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.14	0.15

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of Total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	NA	NA	NA	NA	NA	NA
Others -please Specify (pension for workers)	NA	82	NA	NA	82	NA

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

The Company has a disabled employee and worker friendly Head Office and is in the process of planning similar infrastructure change in other locations wherever such modifications are practically possible. As for new infrastructures, the Company shall endeavor to implement disabled person friendly structure at the outset.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes https://www.linde-gas.in/en/images/4-17166-Code%20of%20business%20integrity-6_tcm526-660615.pdf

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	Nil	Nil
Female	Nil	Nil	Nil	Nil
Total	100%	100%	Nil	Nil

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	<p>Yes. The Company has a comprehensive Grievance Redressal Mechanism relating to employees and workers. The process of redressal of Human Rights issues are as follows:</p> <ul style="list-style-type: none"> The departmental head is the first level of grievance resolution structure. The said departmental head attempts to resolve the issue, fairly and transparently in a time bound manner. If not solved, the same is escalated to a committee which includes HR head, the said departmental head and a senior resource from an independent department. Only in very serious issues it is escalated above the earlier level. <p>In matters of sexual harassment, the rules of Sexual harassment policy is attracted.</p>
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognized by the entity:

Benefits	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	236	Nil	Nil	207	Nil	Nil
Male	211	Nil	Nil	188	Nil	Nil
Female	25	Nil	Nil	19	Nil	Nil
Total Permanent Workers	33	27	81.8	39	32	82.05
Male	32	26	81.25	38	31	81.5
Female	1	1	100	1	1	100

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	211	211	100	38	18	188	188	100	-	-
Female	25	25	100	2	08	19	19	100	-	-
Total	236	236	100	40	16.94	207	207	100	-	-
Workers										
Male	32	32	100	32	100	38	38	100	-	-
Female	1	1	100	1	100	1	1	100	-	-
Total	33	33	100	33	100	39	39	100	-	-

9. Details of performance and career development reviews of employees and workers:

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	211	211	100	188	188	100
Female	25	25	100	19	19	100
Total	236	236	100	207	207	100
Workers						
Male	32	Nil	Nil	38	Nil	Nil
Female	1	Nil	Nil	1	Nil	Nil
Total	33	Nil	Nil	39	Nil	Nil

10. Health and safety management system:

A. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?

Yes. Linde India Limited’s all sites for gases as well as projects are certified to ISO 45001: 2018. Linde follows the Occupational Health and Safety Management as per this standard. The coverage details are as follows:

- Construction, pre-commissioning & commissioning activities (100%).
- For all manufacturing sites of gases divisions (100%)
- For customer installation we follow the customer’s occupational health and safety management system. Linde’s minimum & mandatory requirements are followed (100%)

B. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

HIRA – Hazard Identification and Risk Assessment

Hazard identification and risk assessment (HIRA) study offers a systematic approach to assess hazards and their associated risks. HIRA Safety helps to determine the objective of an identified hazard and provide the technique to manage the risk.



JSA – Job Safety Analysis

Job Safety Analysis (JSA) is a systematic procedure that breaks each job/task into key training sequences, identifies safety elements of each job/task step, and coaches the employee on how to avoid potential safety hazards.

Permit-to-Work

Permit-to-work refers to management systems to ensure that work is done safely and efficiently. These are used in hazardous industries and involve procedures to request, review, authorise, document and most importantly, de-conflict tasks to be carried out by front line people.



- C. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)
There is a process for two way communications for reporting all work related hazards & risk through system and also while various engagements like safety meeting/communications.
- D. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?
Yes, it is covered under ESI & Group/Medical Insurance (Non-Occupational)

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.19	0
	Workers	0.13	0.15
Total recordable work-related injuries	Employees	0	1
	Workers	2	3
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

- HSE Policy & HSE Principles
- Training & competency program
- HIRA
- HSE Audit & Assessment
- Permit-to-work
- Job Safety Observations
- Incident Reporting, Investigation & CAPA Management

13. Number of Complaints on the following made by employees and workers:

We have a reporting system for everyone for unsafe workplace condition and At risk behavior for employees' health & safety.

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year:

Linde has a process to conduct internal & external assessment using internal & external resources on Occupational Health & Safety. Internal assessments are conducted based on the internal plan and external assessment as per the schedule of the external certification body.

Third Party Audit on ISO 45001: 2018 for Gases Division as well as Project Engineering Division was conducted as per schedule. In both the cases, Linde has been successfully re-certified.

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% as per ISO 45001: 2018
Working Conditions	100% as per ISO 45001: 2018

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

In Linde, we have online application to capture all the corrective actions arising from incident or assessments and having a process of monitoring. There was no significant risk/concern highlighted during assessments, both internal and external.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes, for all permanent employees and workers.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

- Strict inhouse control on GST compliance for all value chain partners.
- Statutory dues are being validated by Linde appointed third party for all our value chain partners and compliance score is reviewed.

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Not Applicable. Please refer to our answer to Q11 of Essential Indicators.

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

No

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	80%
Working Conditions	80%

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No Significant risk was identified.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators
1. Describe the processes for identifying key stakeholder groups of the entity.

The internal and external group/bodies whose activities, participations and aspirations are deemed integral to the business of Linde India Limited and have significant impact on the operations are regarded as key stakeholder groups and have been identified accordingly.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Annual General Meeting / Stock Exchange Disclosures/ Quarterly, Half yearly and Annual Results / Complaints and Resolutions	AGM: Annual; Financial Results: Quarterly; Others: Ongoing	Financial Performance and Business Updates
Employees	No	Townhall / Communication e-mails from Senior leadership team/ training goal setting and performance appraisal meetings/ review, exit interviews / union meetings/ webinar/ email	Ongoing	Performance analysis and career path setting, innovation, Operational efficiencies, improvement areas, long-term strategy plans, training and awareness, responsible marketing, brand communication, health, safety and engagement initiative
Customers	No	Website / visits/ customer plant visits/ complaints management system/ customer care helpdesk/ customer surveys/ e-mails, letters and verbal communication	Ongoing	Product quality and availability, complaints handling, responsiveness to needs, increase of sales targets, feedbacks, payment collection
Suppliers / Partners	No	E-mail/ Workshops/ Visits/ Telecom/ Office Visit/ Plant Visit/ In-person Meeting/ contract management / review, product workshops / on site presentations	Ongoing	Quality, timely delivery, audit of transporter & contractors and payments
Communities	No	Visits and Projects/ partnership with local charities/ volunteerism/ seminars	Ongoing	Livelihood support, imparting of vocational training, planting of trees, disaster relief

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company recognises the importance of discussion on ESG topics between our Stakeholders and the Board (or Committees thereof) and provide several platforms for consultation with Stakeholders. Regular engagement between Stakeholders and the Senior Management enables it to understand the requirement and expectations of the Stakeholders on economic, environmental and social parameters.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. Stakeholder consultation is used to support the identification and management of environmental and social performance of the Company; it is considered an important part of our agenda while communicating with different key Stakeholders of our Company.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

The Company has not engaged with vulnerable/ marginalized stakeholder groups.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	236	236	100	207	207	100
Other than permanent	162	162	100	138	138	100
Total Employees	398	398	100	345	345	100
Workers						
Permanent	33	31	93.93	39	37	94.8
Other than permanent	680	-	-	613	-	-
Total Workers	713	31	4.35	652	37	5.67

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	211	Nil	NA	211	100	188	Nil	NA	188	100
Female	25	Nil	NA	25	100	19	Nil	NA	19	100
Other than Permanent										
Male	151	Nil	NA	151	100	132	Nil	NA	132	100
Female	11	Nil	NA	11	100	6	Nil	NA	6	100

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Permanent										
Male	32	Nil	NA	32	100	38	Nil	NA	38	100
Female	1	Nil	NA	1	100	1	Nil	NA	1	100
Other than Permanent										
Male	672	Nil	NA	672	100	612	Nil	NA	612	100
Female	8	Nil	NA	8	100	1	Nil	NA	1	100

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	3,570,000	1	2,680,000
Key Managerial Personnel (KMP)	3	8,038,813	0	NA
Employees other than BoD and KMP	208	632,404	25	285,780
Workers	32	857,251	1	891,393

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	3.25	2.85

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

No. However, the HR Department oversees these matters.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Please refer to the answer in Principle 3, Essential Indicator - Question 6

6. Number of Complaints on the following made by employees and workers:

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	Nil	Resolved	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other Human Rights related issues	Nil	Nil	NA	Nil	Nil	NA

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format.

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees / workers	2.22	0
Complaints on POSH upheld	1*	NA

*The services of the accused have been terminated post appropriate investigation.

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The Company remains vigilant with a functional Grievance Redressal Mechanism.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No).

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workspace	100%
Wages	100%
Others-Please specify	-

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

No significant risks/ concerns emerged.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

No such action was warranted as no significant concern has emerged.

2. Details of the scope and coverage of any Human rights due-diligence conducted.

No due-diligence on Human Rights was conducted.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Please refer to the answer in Principle 3, Essential Indicator - Question 3.

4. Details on assessment of value chain partners.

	% of supply chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	80%
Discrimination at workplace	80%
Child Labour	80%
Forced Labour/Involuntary Labour	80%
Wages	80%

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

No significant risk was identified and hence, no corrective action was required.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

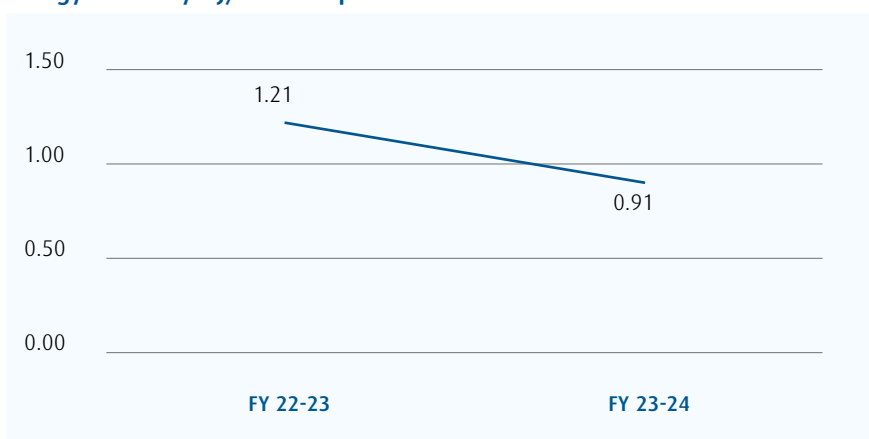
Parameter	FY 2023-24	FY 2022-23 for all energy consumed	FY 2022-23 excluding energy supplied by customer
From renewable sources			
Total electricity consumption (A) TJ	205.84	39.68	39.68
Total fuel consumption (B)	-	-	-
Energy consumption through other sources (C)	-	-	-
Total energy consumed from renewable sources (A+B+C) TJ	205.84	39.68	39.68
From non-renewable sources			
Total electricity consumption (D) TJ	6471.59	7769.70	4546
Total fuel consumption (E) TJ	309.37	396.48	31
Energy consumption through other Sources Steam (F) TJ	213.46	118.33	0
Total energy consumed from non-renewable sources (D+E+F) TJ	6994.42	8284.51	4617
Total energy consumed (A+B+C+D+E+F) TJ	7200.26	8324.19	4617
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) J/INR	260059	265478	-
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) J/INR	5825327	5885647	-
Energy intensity in terms of physical Output GJ/Ton of GOX Equiv	0.90	1.21	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?
Yes. Independent Assurance has been carried out by Futurestation Advisors LLP for FY 2023-24.

In the FY 2022-23, the energy data represents **Energy Intensity GJ/T GOX equiv**

the quantity that Linde purchased and consumed. It did not include the data of energy provided to us by our customers. In the FY 2023-24, the total energy consumed by Linde during the financial year is accounted and reported

During the FY 2023-24, new merchant plants have been added. The specific energy consumption in merchant plants is higher than that of gas plants. However, due to overall energy efficiency measures taken by us we could achieve a 26% reduction in energy intensity.



2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

None of the facilities and sites is identified as designated consumer and PAT regulations do not apply. Linde has its internal target setting process around reduction in specific power consumption of plants. We monitor energy performance on real time basis.

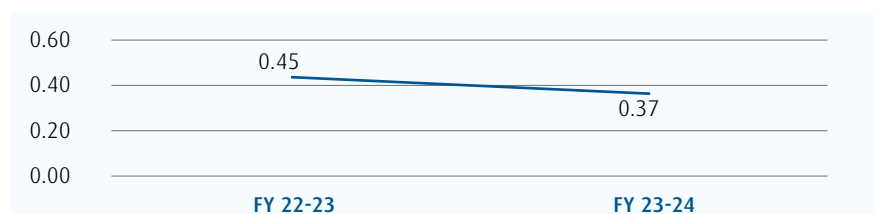
3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	1033610	1154431
(ii) Groundwater	124034	171015
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others (customer provided)	2510425	2532108
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3668069	3857554
Total volume of water consumption (in kilolitres)	2942050	3127125
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) L/INR	0.1	0.1
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) L/INR	2.38	2.22
Water intensity in terms of physical output KL/Ton of GOX Equiv	0.37	0.45

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
Yes. Independent Assurance has been carried out by Futurstation Advisors LLP for FY 2023-24.

We achieved a 19% reduction in water intensity in the current year.

Water Intensity KL/T GOX equiv



4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	42414	42331
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	11157	21801
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-

Parameter	FY 2023-24	FY 2022-23
- No treatment	105008	126246
- With treatment – secondary level	567440	540051
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	726019	730429

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
Yes. Independent Assurance has been carried out by Futurestation Advisors LLP for FY 2023-24

5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

We are reducing our specific water consumption through sustained efforts. Some of our sites have become ZLD and others will be made in future.

- ZLD in place at sites of Taloja, Dahej and ITC Bhadrachalam.
- Other captive sites in customer premises have waste water flowing to the WWTP of onsite customers (Jamshedpur, Rourkela, Kalinganagar).
- Merchant ASU sites at Selaqui have WWTP plants recycling the waste water which then gets used in cooling tower, gardening, WC purposes.

6. **Please provide details of air emissions (other than GHG emissions) by the entity, in the following:**

Parameter	Unit	FY 2023-24	FY 2022- 23
NOx	MT	0.00105	0.00643
SOx	MT	0.00137	0.01689
Particulate matter (PM)		NA	NA
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)	MT	1.00	1.625
Hazardous air pollutants (HAP)		NA	NA
Others– please specify		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

The data is regularly assessed by SPCB approved laboratories

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

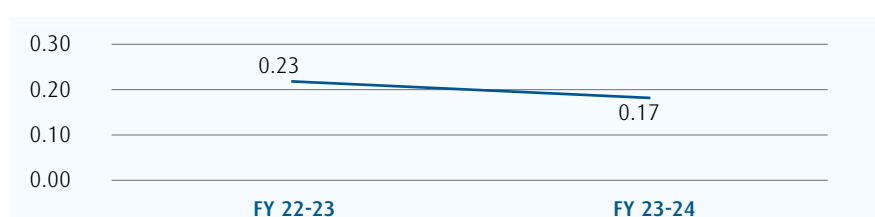
Parameter	Unit	FY 2023-24	FY 2022-23 calculated as per GHG protocol	FY 2022-23 calculated as per Linde plc convention
Total Scope 1 emissions	tCO2e	27585	30844	16489
Total Scope 2 emissions	tCO2e	1330696	1568843	875159
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	KgCO2e / INR	0.049	0.051	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	KgCO2e / INR	1.10	1.13	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	T CO2 Equiv per T GOX Equiv	0.17	0.23	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
Yes. Independent Assurance has been carried out by Futurestation Advisors LLP for FY 2023-24.

Till FY 2022-23, our practice was to account and report GHG emissions using a convention followed globally by Linde plc. However, for BRSR disclosure, from FY 2023-24, we have started using GHG Protocol for GHG emissions accounting and reporting. We will continue to use the GHG Protocol henceforth for BRSR disclosure. It is also to be noted that we are training our teams to record refrigerant (HFC emissions) leakage data and this year more of the sites have been able to record the annual refrigerant leakage – thus the reported absolute GHG scope 1 emissions this year is higher to that extent as compared to previous years.

In addition, because of the reason mentioned under Q 1 above, our energy consumption has gone up due to higher proportion of merchant sites during the year. Yet, due to our consistent initiatives to reduce GHG emissions, we have achieved a 27% reduction in GHG intensity.

GHG Intensity tCO₂e/T GOX equiv



8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Several projects are ongoing related to reduction of GHG emissions, some of which are listed below:

Scope 1:

- Lesser run of fleet of trucks through optimisation in increased payload efficiency. Better planning of distribution schedule to customers, use of telemetry. Usage of CNG in place of conventional Fuels (Petrol/Diesel) in vehicles.
- Efficiency projects to reduce N₂O and CO₂ losses in production plants.

Scope 2:

- Active RE sourcing through setup of captive RE plants and installation of rooftop/ground-mounted solar panels in Linde premises
- Projects to improve specific power or reducing of power consumption against unit production through elimination of process losses. For example, arresting leakages in passing valves, reducing process gas vents, reducing compressor power through cleaning/replacing inefficient coolers.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.4051	Nil
E-waste (B)	0.208	Nil
Bio-medical waste (C)	0.006	Nil
Construction and demolition waste (D)	6.64	Nil
Battery waste (E)	0.10	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste (G)	15.347	16
Other Non-hazardous waste generated (H)	183.02	116
Total (A+B + C + D + E + F + G + H)	205.73	132

Parameter	FY 2023-24	FY 2022-23
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) Kg/INR	0.000007	0.000004
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) Kg/INR	0.00015	0.00009
Waste intensity in terms of physical output Kg/ T GOX Equiv	0.03	0.02
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	104.48	49
(ii) Re-used	0.003	2
(iii) Other recovery operations	0.018	62
Total	104.50	113
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	7.285	Nil
(ii) Landfilling	Nil	1
(iii) Other disposal operations	93.945	18
Total	101.23	19

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
Yes. Independent Assurance has been carried out by Futurestation Advisors LLP for FY 2023-24. .

Waste quantity is measured when there is a transaction (sent for recycling or disposal). While there was a gradual generation over years, we had sold a significant amount of cylinder scrap (non hazardous waste) at our Uluberia PGP during the year. This is not a regular practice. As a result of this one -off event, the quantity of non-hazardous waste generation shown during the year is significantly high.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

All Linde India Limited sites are in compliance to State and Central Pollution control norms in terms of Emissions. All sites have valid Consent to operate and meet all conditions as per the state wise requirements.

- The respective ASUs operate with close loop cooling water treatment systems with blowdown discharge meets the consent to operate, waste water discharge quantity and all waste water parameters. Periodic Measurement of the water quality is done to comply with this.
- No air pollution is caused other than by Diesel Generator in some of the plants and they are covered under pollution norms and periodic monitoring is done to ensure compliance.
- All sites segregate and store hazardous and non-hazardous wastes separately and dispose them off through pollution control approved recyclers. Each location identifies the Aspects and Impact and periodically reviews the significant aspects through ISO:14001 Management System.
- Our Cylinder filling plants also take initiatives to replace Diesel operated Forklifts with Electrical Forklifts and use of water based paints for cylinder painting in place of solvent based paints.
- Some of the locations achieved zero waste to landfill program and we are in a process to cover all sites under Zero Waste Program by 2028.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

Sl. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1.	Selaqui, Uttarakhand	Air Separation Unit	Applicable environmental approval taken

12. Details of Environmental Impact Assessments (EIA) of projects undertaken by the entity based on applicable laws, in the current financial year:

EIA is not required to be done at our sites as per statute.

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

All our sites are fully compliant with all applicable environmental law / regulations / guidelines.

Leadership Indicators

1. **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area : Taloja
(ii) Nature of operations : Air Separation Unit (ASU)
(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	209588	245100
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	209588	245100
Total volume of water consumption (in kilolitres)	199126	224118
Water intensity per rupee of turnover (Water consumed/turnover of Company) L/INR	0.007	0.007
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – Secondary level	10462	20982
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-

Parameter	FY 2023-24	FY 2022-23
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	10462	20982

- (i) Name of the area : Dahej
- (ii) Nature of operations : Air Separation Unit (ASU)
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	75072	103096
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	75072	103096
Total volume of water consumption (in kilolitres)	69864	94757
Water intensity per rupee of turnover (Water consumed/turnover of company) L/INR	0.002	0.003
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – secondary level	5208	8339
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	5208	8339

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Independent Assurance has been carried out by Futurisation Advisors LLP for FY 2023-24.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

We do not compute Scope 3 GHG emissions.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

There is no significant impact on environment as sites are operating at zero waste water discharge and adequate waste disposal management through authorised recyclers are in place . There is almost Nil air emissions.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

As a part of the Linde Group's global commitment, we, at Linde India Limited, have to consistently improve efficiency of resource usage, thus reducing wastes and impact of all kinds of waste. This is an endeavour we keep doing and technological interventions as necessary are done. There is no specific initiative or innovative technology that may be identified.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.
All Linde sites have business continuity plan to manage crisis. Crisis Management Teams are in place as well. Our Emergency Response Team respond to any leakages outside our facility for Specialty gases division.
6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.
There is no significant impact on the environment arising from the value chain.
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.
80% of the supply chain partners, by value of business done, were assessed for environmental impacts.

PRINCIPLE 7:

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.
5
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indo-German Chamber of Commerce	National
2	Gas Industries Association	National
3	Confederation of Indian Industry, Eastern Region Membership	National
4	All India Industrial Gases Manufacturers' Association	National
5	The Bengal Chamber of Commerce & Industry	State

2. Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.
Not Applicable

Leadership Indicators

1. Details of public policy positions advocated by the entity:

Sl. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others- please specify)	Web Link, if available
	Nil	Nil	Nil	Nil	NA

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

- Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.
Not Applicable
- Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:
Not Applicable
- Describe the mechanisms to receive and redress grievances of the community.
The Company has approved Grievance Redressal Mechanism for the Community.
- Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	15	15
Directly from within India	70	79

- Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.

Location	FY 2023-24	FY 2022-23
Rural	17.07	15.73
Semi-urban	3.66	3.39
Urban	51.65	55.54
Metropolitan	27.62	25.34

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

As the question 1 of Essential indicator is not applicable, there is no relevance of this question for the company.

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Sl. No.	State	Aspirational District	Amount Spent (in Rs.)
1.	Jharkhand	Purbi Singhbhum	4,727,625
2.	Jharkhand	Pakur	4,284,654

3. a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)
No

- b. From which marginalized /vulnerable groups do you procure?
Not Applicable

- c. What percentage of total procurement (by value) does it constitute?
Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Not Applicable, as the line of business of the Company has no connection with such matters.

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Not Applicable

6. Details of beneficiaries of CSR Projects:

Sl. No.	CSR project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Simulator based Heavy Vehicle Driver Training	1,629	Details not captured
2	Biker Awareness Training	3,627	Details not captured
3	Surakshit Sadkein, Surakshit Bharat: Scaling Zero Fatality	5,000	Details not captured
4	Donation of traffic cones	5,000	Details not captured
5	4-wheeler driving training for women	200	Details not captured
6	Emergency Response Training Program	0	Details not captured

Sl. No.	CSR project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
7	Donation of CCTV cameras and guard rails	0	Details not captured
8	Building a Commercial vehicle driver training institute for international mobility	0	Details not captured
9	Reduction in C-Section Rates	20698	Details not captured
10	Medical treatment of lesser privileged children	29	Details not captured
11	Model Anganwadis	950	Details not captured
12	Paramedical training for the youth	96	Details not captured
13	Water conservation	660	Details not captured
14	Capacity Building Training	214	Details not captured
15	Establishing Waste circularity for Linde Head Office	0	Details not captured
16	Pilot project to develop a comprehensive waste management solution	0	Details not captured
17	Carbon Neutral Village	0	Details not captured
18	Soil conservation	0	Details not captured
19	Sustainable Eco System Conservation and Eco System Enhancement	0	Details not captured
20	Transportation expense for the Specially Abled children	50	Details not captured
21	Donation of 25 Nos. refurbished Laptops under Project Saksham	180	Details not captured
22	Digital Literacy	160	Details not captured
23	Donation of 7 laptops	0	Details not captured
24	Butterfly Garden with a lab support	200	Details not captured
25	Repair and donation to the school	110	Details not captured
26	Donation of items to school	750	Details not captured
27	Mini Science Center	0	Details not captured
28	Educational support to students	118	Details not captured
29	Sponsorship of a classroom for special education	14	Details not captured
30	Boys Hostel, Boundary Wall, Food, Salary, computer, Braille Typewriter	50	Details not captured
31	Aapda Raahat Kosh 2023	10,000	Details not captured

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Complaint Process:

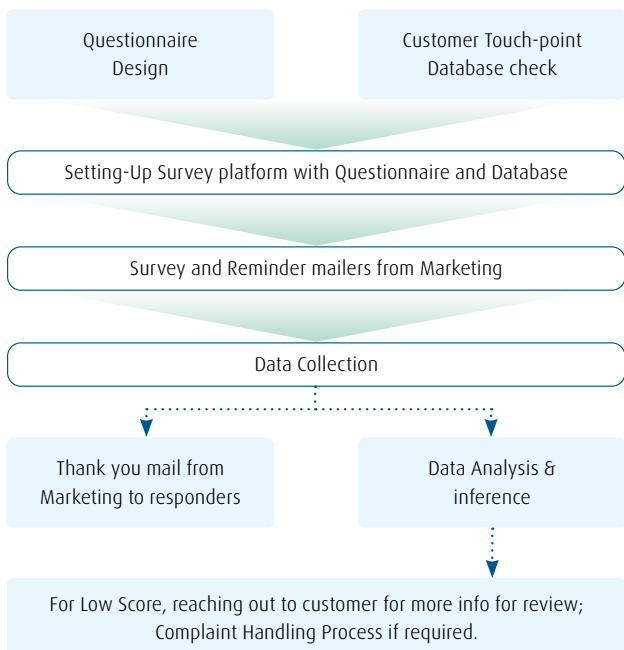
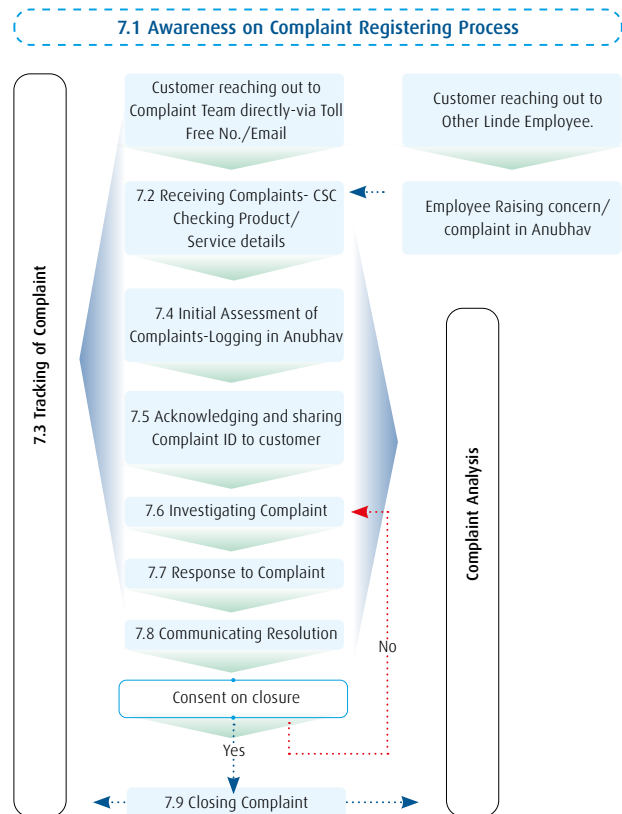
Direct Complaint – Customer communicating their grievance through – Email: Customer Care/Complaint ID Email, or Call: Helpdesk Phone No.

Indirect Complaint –

Customer communicating to Linde Employees on their grievance, through email/phone/verbal recorded as Concerns.

Concerns: Recorded in Customer Complaint Management tool – Anubhav, where we anticipate probable customer complaints due to a process/ongoing issues. Concerns, validated for correctness to be recorded as complaints.

All Complaints are time bound, i.e, they are to be closed with Target Resolution Date. After adapting a digital tool, it enables us to track complaint progress in real time.



Feedback Process:

The degree of customer satisfaction is determined by comparing the customer's expectations and perception with the product or service that Linde India Limited provides. The primary goal of Linde India Limited is to comprehend client expectations to ensure a particular degree of customer satisfaction. These expectations may not be clearly stated, be implicit, or be explicit.

The organization's understanding of the expectations of the customer serves as the main foundation for the planning and subsequent delivery of products and services.

Customer satisfaction is based on how much the supplied good or service, together with other organizational features, are thought to match or exceed expectations. Enough resources are dedicated to and made accessible for the processes of addressing complaints and keeping track of customer satisfaction to ensure their efficient management.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Nil
Safe and responsible usage	100%
Recycling and/or safe disposal	Nil

3. Number of consumer complaints in respect of the following:

	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	15	Nil	NA	17	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Other	NA	NA	NA	NA	NA	NA

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	Nil	No Recalls
Forced recalls	Nil	No Recalls

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

No issue occurred to warrant any corrective action.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: Nil
- Percentage of data breaches involving personally identifiable information of customers: Not Applicable
- Impact, if any, of the data breaches: Not Applicable

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

Website: <https://www.linde-gas.in/en/index.html>

1. **Brochures:** Brochures and product leaflets are tools that are widely used to promote products or services. These materials serve several important purposes, including:
 - Informational Purposes: Brochures and product leaflets provide detailed information about the products or services being offered. They typically include concise product descriptions, features, benefits and technical specifications. This information helps potential customers to make informed decisions and understand the value of a product or service.
 - Brand Awareness and Visibility: By distributing brochures and product leaflets, businesses can increase their brand visibility and exposure in the market. These materials can be distributed through various channels, such as trade shows, exhibitions, conferences, retail stores and online platforms. By consistently showcasing their products or services through brochures and leaflets, businesses can build brand recognition and create a positive image among potential customers.
 - Promotional Purposes: Brochures and leaflets are often used as promotional tools to attract new customers or increase customer loyalty. They can include special offers, discounts, or promotions that encourage customers to try or purchase the products or services being advertised. By offering incentives, businesses can stimulate interest and drive sales.

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

- Before projects are handed over to consumers, it is crucial to ensure that they have received proper training and are aware of the potential risks and benefits of using the product. This document outlines the mechanisms in place to provide consumers with necessary safety training and product demonstrations, as well as maintaining attendance at training sessions and conducting customer feedback surveys.
- Safety Training and Product Demos: Each and every customer receives frequent safety training and product demos prior to product usage. This training aims to equip consumers with the knowledge necessary to operate the product safely and understand its features. Through interactive demonstrations, customers can gain hands-on experience and ask questions to clarify their doubts. These training sessions are conducted either in person or through online webinars, allowing consumers to access the information conveniently.
- (Pre Start up Safety Review) PSSR - consists of reviewing a checklist of items to be thoroughly verified before a customer supply is initiated in order to ensure that potential hazards have been addressed.
- Route Survey before delivery - A route survey is a critical part of ensuring the safety of the environment as well as Linde tankers. A qualified delivery professional must complete a route survey before a Linde product can travel to ensure the route is safe and viable. During a route survey, a certified pilot car travels the exact route our tanker will take to assess for obstacles such as low-hanging wires, tight turns and bridge underpasses.
- Attendance at Training Sessions: To ensure the effectiveness of training, attendance is monitored and tracked. Customers are reminded of upcoming training sessions and given ample notice to make arrangements to participate. Providing clear instructions and reminders helps increase attendance rates and ensure that consumers receive the necessary knowledge. Attendance records are maintained to track the number of attendees and identify any individuals who may require additional assistance or follow-up.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

Informing Consumers of Any Risk of Disruption or Discontinuation of Essential Services: In the event that any essential services are disrupted or discontinued, we have mechanisms in place to inform consumers in a timely manner. These mechanisms may include email notifications, SMS alerts/telephonic reminders. The purpose is to provide consumers with a clear understanding of the situation, any potential impact and any alternative solutions or workarounds. By keeping consumers informed, we help maintain trust and loyalty.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No).**

The products offered by our gases industry in India comply with all local legal requirements. Our stringent quality control measures ensure that each product meets the necessary standards and regulations.

We value our customers and their feedback, which is why we conduct annual surveys on customer satisfaction for all clients. These surveys cover all goods and services offered by our industry throughout India. By gathering valuable insights from our clients, we aim to continuously improve our products and services to meet their needs and expectations.

Assurance Statement

To
**The Management and Board of Directors,
 Linde India Limited**

Futurestation Advisors LLP (also referred as "Futurestation" or "we" or "us") was engaged by Linde India Limited (also referred as "LIL") to conduct a reasonable assurance procedure on the BRSR Core attributes FY 2023-24 as reported by LIL for the period stated below. This Assurance Statement applies to the procedure conducted by us as per the engagement agreement signed between LIL and Futurestation. The determination of the BRSR Core attributes is the sole responsibility of LIL. Futurestation's responsibility was to conduct reasonable assurance procedure based on applicable standards as per the engagement agreement referred above.

Reporting Period

1st of April 2023 to 31st of March 2024.

Level of Assurance

Reasonable Assurance. A reasonable assurance procedure involves assessing the risk of material mis-statement of the agreed attributes whether due to fraud or error, responding to the assessed risk as necessary under the circumstances. We conducted our reasonable assurance procedure in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board. These standards require that we plan and perform this engagement to obtain reasonable assurance about whether the reported BRSR Core attributes are prepared, in all material respects, in accordance with the reporting criteria.

The procedures we performed were based on our professional judgement and included inquiries, observation of processes performed, inspection of data recording procedures on sample basis particularly for operational attributes (like energy, GHG, water and waste), inspection of data collating and recording procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Made LIL's management and process owners aware of the procedures to be performed by us.
- Understood and evaluated the design of the key structures, systems, processes and controls for managing, recording and reporting on the identified attributes.
- Checked consolidation for various sites and corporate office for ensuring the completeness of data being reported
- Based on that understanding and the risks that the reported data may be materially misstated, determined the nature, timing and extent of further procedures
- Performed substantive testing on a selective basis of the identified attributes at the corporate head office in Kolkata and visited sample representative sites to check that data had been appropriately measured, recorded, collated and reported;
- Considered that LIL reported pre-discounted numbers for reporting on Investments under open-ness of business
- Reviewed records and performed testing including recalculation of sample data to establish an assurance trail
- Reviewed the level of adherence to the reporting criteria and the reporting framework followed by LIL in preparing the BRSR Core data
- Reviewed the level of risk involved in material incorrectness in recording, collating and reporting of the data

BRSR Core Attributes

The BRSR Core attributes are mentioned in page 3 of this statement.

Observations

Our observations after conducting the reasonable assurance procedure are:

1. The data recording, collation and reporting process is fair. However, there is scope to improve its robustness, particularly with respect to water and waste, to reduce risk of misstatement.
2. The waste segregation, measurement and storage facilities have scope of improvement

Inherent Limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non- financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. In addition, GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emission factors and availability of updated credible values.

Assurance Opinion:

Based on the procedures we have performed and the evidence we have obtained, the BRSR Core attributes for the financial year ended 31 March 2024 are prepared in all material respects.

Statement of independence, impartiality and competence

Futurestation Advisors LLP is an independent professional services firm that specializes in sustainability advisory and assurance services. No member of the reasonable assurance procedure performing team has a business relationship with LIL, its directors or managers beyond that required of this assignment. We conducted this procedure independently and to our knowledge there has been no conflict of interest. The team has extensive experience in conducting assurance over environmental, social, ethical, governance, health and safety information, systems and processes.

This assurance statement, including the opinion expressed herein, is provided to Linde India Limited and is solely for the benefit of Linde India Limited in accordance with the terms of our agreement. We consent to the release of this statement by you in order to satisfy the requirements of SEBI but without accepting or assuming any responsibility or liability on our part to SEBI or to any other party who may have access to this statement.

Shantanu Deb Mookerjee

Executive Director
FUTURESTATION ADVISORS LLP

May 28, 2024

LINDE INDIA LIMITED BRSR CORE FY 2023-24

Sr. No	Attribute	Parameter	Measurement	Data
1	Green-house gas (GHG) footprint	Total Scope 1 emissions	tCO ₂ e	27585
		Total Scope 2 emissions	tCO ₂ e	1330696
		GHG Emission Intensity (Scope 1 +2)	Total Scope 1 and Scope 2 emissions tCO ₂ e / Total Revenue from Operations adjusted for PPP (Kg CO ₂ e/ INR)	1.10
			Total Scope 1 and Scope 2 emissions tCO ₂ e / T of GOX equiv	0.17
2	Water footprint	Total water consumption	KL	2942050
		Water consumption intensity	L / INR adjusted for PPP	2.38
			KL / T of GOX equiv	0.37
			Water Discharge by destination and levels of Treatment	KL / Surface water with no treatment
		KL / Groundwater with no treatment	11157	
		KL / Third Party with no treatment	105008	
3	Energy footprint	Total energy consumed	Terra Joules	7200.26
		Total energy consumed % of energy consumed from renewable sources	In % terms	3
		Energy intensity	Joules per INR / adjusted for PPP	5825327
			Giga Joules / T of GOX equiv	0.90
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	0.4
		E-waste (B)	MT	0.21
		Bio-medical waste (C)	MT	0.01
		Construction and demolition waste (D)	MT	6.64
		Battery waste (E)	MT	0.1
		Radioactive waste (F)	MT	0
		Other Hazardous waste. (G)	MT	15.35
		Other Non-hazardous waste generated (H).	MT	183.02
		Total waste generated (A+B + C + D + E + F + G + H)	MT	205.73
		Waste intensity	Kg / INR adjusted for PPP	0.00015
			Kg / T of GOX equiv	0.03
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	MT	104.5
			Intensity %	51
		For each category of waste generated, total waste disposed by nature of disposal	MT Incineration	7.28
MT Landfill	0			
MT Other	93.94			
Intensity %	49			
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well- being of employees and workers – cost incurred as a % of total revenue of the company	In % terms	0.14
		Details of safety related incidents for employees and workers (including contract-workforce)	Number of Permanent Disabilities	0
			Lost Time Injury Frequency Rate (LTIFR) Employees	0.19
			Lost Time Injury Frequency Rate (LTIFR) Workers	0.13
			No. of fatalities	0
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	3.25
		Complaints on POSH	Total Complaints on Sexual Harassment (POSH) reported	1
			Complaints on POSH as a % of female employees / workers	2.22
			Complaints on POSH upheld	1

Sr. No	Attribute	Parameter	Measurement	Data
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India	In % terms – As % of total purchases by value	15.26
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non- permanent /on contract) as % of total wage cost	In % terms – As % of total wage cost	20.72
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	0
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	154
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	• Purchases from trading houses as % of total purchases	1.25
			• Number of trading houses where purchases are made from	85
			• Purchases from top 10 trading houses as % of total purchases from trading houses	63.06
			• Sales to dealers / distributors as % of total sales	6.09
			• Number of dealers / distributors to whom sales are made	164
			• Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	56.03
			Share of RPTs (as respective %age) in -	
			• Purchases	47.85
			• Sales	16.84
• Loans & advances	47.90			
• Investments	99.88			