

[41] List of shareholdings of The Linde Group and Linde AG at 31 December 2014 in accordance with the provisions of § 313 (2) No. 4 of the German Commercial Code (HGB)

The results of companies acquired in 2014 are included as of the date of acquisition. The information about the equity and the net income or net loss of the companies is as at 31 December 2014 and complies with International Financial Reporting Standards, unless specifically disclosed below.

138 COMPANIES INCLUDED IN THE GROUP FINANCIAL STATEMENTS (IN ACCORDANCE WITH IFRS 10)

	Registered office	Country	Participating interest	Thereof Linde AG	Equity	Net income/net loss	Note
			in percent	in percent	in € million	in € million	
<b>Gases Division</b>							
<b>EMEA</b>							
AFROX – África Oxigénio, Limitada	Luanda	AGO	100		-0.1	0.4	c, d
LINDE GAS MIDDLE EAST LLC	Abu Dhabi	ARE	49	49	11.4	-1.7	f
LINDE HEALTH CARE MIDDLE EAST LLC	Abu Dhabi	ARE	49	49	-1.1	-2.9	f
LINDE HELIUM M E FZCO	Jebel Ali	ARE	100		3.4	0.2	
Linde Electronics GmbH	Stadl-Paura	AUT	100		10.8	2.1	
Linde Gas GmbH	Stadl-Paura	AUT	100		230.8	24.9	
PROVISIS Gase & Service GmbH	Bad Wimsbach-Neydharting	AUT	100		0.5	0.1	
Chemogas N.V.	Grimbergen	BEL	100		8.0	2.5	
Linde Gas Belgium NV	Grimbergen	BEL	100		1.2	0.8	
Linde Homecare Belgium SPRL	Scalyn	BEL	100	100	4.0	0.0	
Linde Gas Bulgaria EOOD	Stara Zagora	BGR	100		8.8	0.1	
Linde Gas BH d.o.o.	Zenica	BIH	85	85	3.9	-0.3	
"Linde Gaz Bel" FLLC	Telmy	BLR	100	99	1.2	0.1	
AFROX GAS & ENGINEERING SUPPLIES (BOTSWANA) (PTY) LIMITED	Gaborone	BWA	100		0.0	0.0	
BOTSWANA OXYGEN COMPANY (PTY) LIMITED	Gaborone	BWA	100		1.4	1.3	d
BOTSWANA STEEL ENGINEERING (PTY) LIMITED	Gaborone	BWA	100		0.0	0.0	c, d
HANDIGAS (BOTSWANA) (PTY) LIMITED	Gaborone	BWA	100		0.0	0.0	
HEAT GAS (PTY) LIMITED	Gaborone	BWA	100		0.0	0.0	d
KIDDO INVESTMENTS (PTY) LIMITED	Gaborone	BWA	100		0.3	0.0	d
PanGas AG	Dagmersellen	CHE	100		86.2	31.3	
RDC GASES & WELDING (DRL) LIMITED	Lubumbashi	COD	100		0.0	0.0	c
LINDE HADJIKYRIAKOS GAS LIMITED	Nicosia	CYP	51	51	8.8	0.6	
Linde Gas a.s.	Prague	CZE	100		190.7	51.0	
Linde Sokolovská s.r.o.	Prague	CZE	100		56.9	6.8	
Heins & Co. GmbH	Rastede	DEU	100		0.1	-	a
Hydromotive GmbH & Co. KG	Leuna	DEU	100	100	2.4	0.3	
Hydromotive Verwaltungs-GmbH	Leuna	DEU	100	100	0.1	0.0	
Linde Electronics GmbH & Co. KG	Pullach	DEU	100	100	25.2	-0.3	
Linde Electronics Verwaltungs GmbH	Pullach	DEU	100	100	5.6	1.6	
Linde Gas Produktionsgesellschaft mbH & Co. KG	Pullach	DEU	100	100	338.9	-4.2	

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Linde Gas Therapeutics GmbH	Oberschleissheim	DEU	100		46.8	-	a
Linde Gas Verwaltungs GmbH	Pullach	DEU	100	100	0.1	0.0	
Linde Remeo Deutschland GmbH	Blankenfelde-Mahlow	DEU	100		4.8	-	a
Linde Schweißtechnik GmbH	Pullach	DEU	100		1.2	-	a
Linde Welding GmbH	Pullach	DEU	100		0.3	-	a
MTA GmbH Medizin-Technischer Anlagenbau	Mainhausen	DEU	100		0.1	-	a
Tega-Technische Gase und Gasetechnik Gesellschaft mit beschränkter Haftung	Würzburg	DEU	100	6	1.9	-	a
Unterbichler Gase GmbH	Munich	DEU	100		0.8	-	a
AGA A/S	Copenhagen	DNK	100		13.7	4.4	
GI/LINDE ALGERIE	Algiers	DZA	100	40	10.8	2.1	
Linde Gas Algerie S.p.A.	Algiers	DZA	66	66	89.4	13.4	
Abelló Linde, S.A.	Barcelona	ESP	100	100	133.9	22.7	
LINDE ELECTRONICS, S.L.	Barcelona	ESP	100		-3.6	-0.3	
Linde Médica, S.L.	Barcelona	ESP	100		121.9	4.1	
LINDE MEDICINAL, S.L.	Barcelona	ESP	100		262.9	19.3	
AS Eesti AGA	Tallinn	EST	100		25.1	3.7	
Kiinteistö Oy Karakaasu	Espoo	FIN	100		-2.1	0.0	c
Kiinteistö Oy Karaportti	Espoo	FIN	100		-3.4	0.0	c
Oy AGA Ab	Espoo	FIN	100		634.2	53.5	c
Teollisuuskaasut Suomi Oy	Espoo	FIN	100		2.4	0.0	c
TK-Teollisuuskaasut Oy	Espoo	FIN	100		-0.3	0.0	c
LINDE ELECTRONICS SAS	Saint-Priest	FRA	100		2.7	-0.1	
Linde France S.A.	Saint-Priest	FRA	100		141.0	18.4	
LINDE HOMECARE FRANCE SAS	Saint-Priest	FRA	100		39.5	1.3	
REMEO FRANCE SAS	Saint-Priest	FRA	100		0.0	0.0	
ALLWELD INDUSTRIAL AND WELDING SUPPLIES LIMITED	Nottingham	GBR	100		-0.2	0.0	c, d
BOC HEALTHCARE LIMITED	Guildford	GBR	100		0.6	0.1	
BOC HELEX	Guildford	GBR	100		4,368.4	127.0	
EXPRESS INDUSTRIAL & WELDING SUPPLIES LIMITED	Nottingham	GBR	100		1.4	0.2	c, d
FLUOROGAS LIMITED	Guildford	GBR	100		0.1	0.0	
FUTURE INDUSTRIAL AND WELDING SUPPLIES LTD.	Nottingham	GBR	100		1.4	0.5	c, d
GAFFNEY INDUSTRIAL & WELDING SUPPLIES LTD	Nottingham	GBR	80		1.7	0.2	c, d
GAS & GEAR LIMITED	Nottingham	GBR	100		0.0	0.0	c
GAS INSTRUMENT SERVICES LIMITED	Nottingham	GBR	100		0.0	0.0	c
GWYNEDD INDUSTRIAL AND WELDING SUPPLIES LIMITED	Nottingham	GBR	100		-0.6	-0.1	c, d
INDUSTRIAL & WELDING SUPPLIES (NORTH WEST) LIMITED	Nottingham	GBR	100		-2.0	0.0	c, d
INDUSTRIAL AND WELDING MANAGEMENT LIMITED	Nottingham	GBR	100		0.4	0.2	c, d
INDUSTRIAL SUPPLIES & SERVICES LIMITED	Nottingham	GBR	100		9.5	7.0	c, d
IWS (INDUSTRIAL & WELDING SUPPLIES) LIMITED	Guildford	GBR	100		0.0	0.0	c
LEEN GATE INDUSTRIAL & WELDING SUPPLIES (SCOTLAND) LIMITED	Nottingham	GBR	100		1.4	0.3	c, d
LEENGATE HIRE & SERVICES LIMITED	Nottingham	GBR	100		0.0	0.0	c, d

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LEENGATE INDUSTRIAL & WELDING SUPPLIES (LINCOLN) LIMITED	Nottingham	GBR	100		0.3	0.0	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES (NORTH EAST) LIMITED	Nottingham	GBR	100		1.9	0.3	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES (NOTTINGHAM) LIMITED	Nottingham	GBR	100		-0.3	-0.1	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES LIMITED	Nottingham	GBR	100		0.5	0.1	c, d
LEENGATE WELDING LIMITED	Nottingham	GBR	100		0.0	0.0	c, d
LINDE GAS HOLDINGS LIMITED	Guildford	GBR	100	100	0.0	0.0	c
LINDE HELIUM HOLDINGS LIMITED	Guildford	GBR	100		0.8	0.8	c, d
PENNINE INDUSTRIAL & WELDING SUPPLIES LIMITED	Nottingham	GBR	100		0.0	0.0	c, d
REMEO HEALTHCARE LIMITED	Guildford	GBR	100		0.0	0.0	
ROCK INDUSTRIAL & WELDING SUPPLIES LIMITED	Nottingham	GBR	88		1.6	0.3	c, d
RYVAL GAS LIMITED	Nottingham	GBR	100		0.0	0.0	c, d
W & G SUPPLIES LIMITED	Nottingham	GBR	100		0.2	0.0	c, d
WELDER EQUIPMENT SERVICES LIMITED	Nottingham	GBR	75		0.3	0.1	c, d
WESSEX INDUSTRIAL & WELDING SUPPLIES LIMITED	Nottingham	GBR	100		-0.3	0.1	c, d
Linde Hellas Monoprosopi E.P.E.	Mandra	GRC	100	100	38.6	-0.5	
LINDE PLIN d.o.o.	Karlovac	HRV	100	100	4.6	0.6	
Linde Gáz Magyarország Zrt.	Répcelak	HUN	100		136.7	33.9	
BOC (TRADING) LIMITED	Dublin	IRL	100		0.3	0.0	c
BOC GASES IRELAND HOLDINGS LIMITED	Dublin	IRL	100		7.1	30.0	
BOC Gases Ireland Limited	Dublin	IRL	100		29.1	24.8	c
COOPER CRYOSERVICE LIMITED	Dublin	IRL	100		1.7	0.0	
ISAGA ehf.	Reykjavík	ISL	100		9.2	2.8	
Linde Gas Italia S.r.l.	Arluno	ITA	100		150.2	15.6	
LINDE MEDICALE Srl	Arluno	ITA	100		24.9	3.0	
TOO Linde Gaz Kazakhstan	Almaty	KAZ	100	100	19.3	1.2	
BOC Kenya Limited	Nairobi	KEN	65		14.4	1.2	
AFROX LESOTHO (PTY) LIMITED	Maseru	LSO	100		1.2	0.1	d
LESOTHO OXYGEN COMPANY (PTY) LIMITED	Maseru	LSO	100		0.0	0.0	c
AGA UAB	Vilnius	LTU	100		5.3	0.2	
AGA SIA	Riga	LVA	100		19.7	2.6	
LINDE GAS BITOLA DOOEL Skopje	Skopje	MKD	100		0.5	-0.1	
Afrox Moçambique, Limitada	Maputo	MOZ	100		3.7	0.6	d
BOC GASES MOZAMBIQUE LIMITED	Maputo	MOZ	100		1.1	0.0	d
Linde Gases Moçambique, Limitada	Maputo	MOZ	100		0.0	0.0	c
AFROX INTERNATIONAL LIMITED	Port Louis	MUS	100		0.0	0.0	d
Afrox Malawi Limited	Blantyre	MWI	79		2.1	1.1	d
IGL (PTY) LIMITED	Windhoek	NAM	100		4.6	2.6	d
IGL PROPERTIES (PTY) LIMITED	Windhoek	NAM	100		0.5	0.1	d
NAMOX Namibia (PTY) LIMITED	Windhoek	NAM	100		0.7	-0.1	d
REPTILE INVESTMENT NINE (PTY) LIMITED	Windhoek	NAM	100		0.0	0.0	d
REPTILE INVESTMENT TEN (PTY) LIMITED	Windhoek	NAM	100		0.0	0.0	d
BOC Gases Nigeria Plc	Lagos	NGA	60		9.2	1.2	
AGA International B.V.	Schiedam	NLD	100		221.3	4.4	
B.V. Nederlandse Pijpleidingmaatschappij	Rotterdam	NLD	100		10.1	-2.2	

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Linde Electronics B.V.	Schiedam	NLD	100		7.3	2.3	
Linde Gas Benelux B.V.	Schiedam	NLD	100		115.7	25.9	
Linde Gas Cryoservices B.V.	Eindhoven	NLD	100		1.2	0.9	
Linde Gas Therapeutics Benelux B.V.	Eindhoven	NLD	100		50.2	5.0	
Linde Homecare Benelux B.V.	Nuland	NLD	100		6.1	-1.4	
Naamloze Vennootschap Linde Gas Benelux	Schiedam	NLD	100		275.0	50.1	
OCAP CO2 B.V.	Schiedam	NLD	100		4.7	7.7	
AGA AS	Oslo	NOR	100		29.1	27.2	
Eurogaz-Gdynia Sp. z o.o.	Gdynia	POL	99		4.8	0.3	
LINDE GAZ POLSKA Spółka z o.o.	Krakow	POL	100	100	135.7	14.5	
LINDE GLOBAL SERVICES PORTUGAL, UNIPESSOAL LDA	Maia	PRT	100		0.1	-0.3	
LINDE PORTUGAL, LDA	Lisbon	PRT	100		93.2	11.2	
LINDE SAÚDE, LDA	Maia	PRT	100		37.7	6.2	
LINDE GAZ ROMANIA S.R.L.	Timisoara	ROU	100		140.0	17.9	
OAo "Linde Gas Rus"	Balashikha	RUS	100	100	41.2	-3.6	
OAo "Linde Uraltechgaz"	Yekaterinburg	RUS	74	74	7.7	0.7	
Linde Jubail Industrial Gases Factory LLC	Al-Khobar	SAU	100	84	6.7	-0.2	
Saudi Industrial Gas Company	Al-Khobar	SAU	51		63.5	2.3	
LINDE GAS SRBIJA Industrija gas-ova a.d. Bečej	Bečej	SRB	87	87	10.1	0.8	
Aries 94 s.r.o.	Bratislava	SVK	100		2.2	0.7	
Linde Gas k.s.	Bratislava	SVK	100		27.9	4.2	
LINDE PLIN d.o.o.	Celje	SVN	100	100	10.3	1.4	
AB Held	Lidingö	SWE	100		0.0	0.0	
AGA Fastighet Göteborg AB	Lidingö	SWE	100		0.0	0.1	
AGA Gas Aktiebolag	Lidingö	SWE	100		0.0	0.0	
AGA Industrial Gas Engineering Aktiebolag	Lidingö	SWE	100		0.0	0.0	
AGA International Investment Aktiebolag	Lidingö	SWE	100		0.0	0.0	
AGA Medical Aktiebolag	Lidingö	SWE	100		0.0	0.0	
Agatronic AB	Lidingö	SWE	100		0.1	0.0	
CRYO Aktiebolag	Gothenburg	SWE	100		0.0	0.0	
Flaskgascentralen i Malmö Aktiebolag	Svedala	SWE	100		0.0	0.0	
Linde Healthcare AB	Lidingö	SWE	100		14.0	2.5	
NORLIC AB	Lidingö	SWE	90		13.6	0.0	
Svenska Aktiebolaget Gasaccumulator	Lidingö	SWE	100		0.1	0.0	
Svets Gas Aktiebolag	Lidingö	SWE	100		0.0	0.0	
HANDIGAS SWAZILAND (PTY) LIMITED	Mbabane	SWZ	100		0.0	0.0	
SWAZI OXYGEN (PTY) LIMITED	Mbabane	SWZ	100		1.3	1.1	d
Linde Gas Tunisie S.A.	Ben Arous	TUN	60	60	5.8	-0.3	
Linde Gaz Anonim Şirketi	Istanbul	TUR	100	100	61.9	-1.9	
BOC Tanzania Limited	Dar es Salaam	TZA	100		0.8	0.1	
BOC Uganda Limited	Kampala	UGA	100		0.8	0.0	
PJSC "Linde Gaz Ukraina"	Dnipropetrovsk	UKR	100	96	10.3	-2.2	
African Oxygen Limited	Johannesburg	ZAF	56		236.0	6.0	
AFROX (PROPRIETARY) LIMITED	Johannesburg	ZAF	100		0.0	0.0	
AFROX AFRICAN INVESTMENTS (PTY) LIMITED	Johannesburg	ZAF	100		18.3	1.1	d
AFROX EDUCATIONAL SERVICES (PROPRIETARY) LTD	Johannesburg	ZAF	100		0.0	0.0	

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AFROX PROPERTIES (PTY) LIMITED	Johannesburg	ZAF	100		2.3	1.1	d
AFROX SAFETY (PTY) LIMITED	Johannesburg	ZAF	100		0.8	1.9	d
AMALGAMATED GAS AND WELDING (PTY) LIMITED	Johannesburg	ZAF	100		0.0	0.0	
AMALGAMATED WELDING AND CUTTING (PROPRIETARY) LIMITED	Johannesburg	ZAF	100		0.2	0.0	d
AMALGAMATED WELDING AND CUTTING HOLDINGS (PROPRIETARY) LIMITED	Johannesburg	ZAF	100		0.0	0.0	
AWCE (PROPRIETARY) LIMITED	Johannesburg	ZAF	100		0.0	0.0	
HUMAN PERFORMANCE SYSTEMS (PTY) LIMITED	Johannesburg	ZAF	100		0.0	0.0	
INDUSTRIAL RESEARCH AND DEVELOPMENT (PTY) LIMITED	Johannesburg	ZAF	100		0.0	-0.1	d
ISAS TRUST	Johannesburg	ZAF	100		2.7	-1.4	d
NASIONALE SWEISWARE (PTY) LTD	Johannesburg	ZAF	100		0.0	0.0	
NICOWELD (PTY) LIMITED	Sandton	ZAF	100		0.0	0.0	
PPE-ISIZO (PTY) LIMITED	Johannesburg	ZAF	100		0.0	0.0	
SAFETY GAS (PROPRIETARY) LIMITED	Johannesburg	ZAF	100		0.0	0.0	
AFROX ZAMBIA LIMITED	Ndola	ZMB	70		5.8	2.5	d
BOC Zimbabwe (Private) Limited	Harare	ZWE	100		22.2	2.9	
<i>Asia/Pacific</i>							
AUSCOM HOLDINGS PTY LIMITED	North Ryde	AUS	100		86.7	0.0	
BOC CUSTOMER ENGINEERING PTY LTD	North Ryde	AUS	100		8.4	0.0	
BOC GASES FINANCE LIMITED	North Ryde	AUS	100		26.6	40.8	
BOC GROUP PTY LIMITED	North Ryde	AUS	100		-3.4	0.0	
BOC Limited	North Ryde	AUS	100		279.2	116.2	
BOGGY CREEK PTY LIMITED	North Ryde	AUS	100		4.0	0.5	
CIG PRODUCTS PTY LIMITED	North Ryde	AUS	100		0.0	0.0	
ELGAS AUTOGAS PTY LIMITED	North Ryde	AUS	100		4.5	0.0	
ELGAS LIMITED	North Ryde	AUS	100		219.2	33.7	
ELGAS RETICULATION PTY LIMITED	North Ryde	AUS	100		3.8	0.5	
FLEXIHIRE PTY LIMITED	North Ryde	AUS	100		22.9	1.0	
PACIFIC ENGINEERING SUPPLIES PTY LIMITED	North Ryde	AUS	100		-1.4	0.0	
SOUTH PACIFIC WELDING GROUP PTY LIMITED	North Ryde	AUS	100		23.3	5.9	
TIAMONT PTY LIMITED	North Ryde	AUS	100		4.3	0.7	
UNIGAS JOINT VENTURE PARTNERSHIP	Mulgrave	AUS	100		20.2	1.3	
UNIGAS TRANSPORT FUELS PTY LTD	North Ryde	AUS	100		6.8	0.0	
Linde Bangladesh Limited	Dhaka	BGD	60		27.6	6.0	
Anhui JuLan Industrial Gases Co., Ltd.	Lu'an	CHN	100		2.1	-0.3	
ASIA UNION (SHANGHAI) ELECTRONIC CHEMICAL COMPANY LIMITED	Shanghai	CHN	100		0.0	0.0	
AUECC Shanghai	Shanghai	CHN	100		2.5	0.0	
AUECC Shanghai Co. Ltd.	Shanghai	CHN	100		16.2	-2.1	
BOC (China) Holdings Co., Ltd.	Shanghai	CHN	100		161.3	14.3	
BOC Gases (Nanjing) Company Limited	Nanjing	CHN	100		6.6	0.9	
BOC Gases (Suzhou) Co., Ltd.	Suzhou	CHN	100		48.5	3.7	
BOC Gases (Tianjin) Company Limited	Tianjin	CHN	100		14.8	-2.1	
BOCLH Industrial Gases (Chengdu) Co., Ltd	Chengdu	CHN	100		15.2	0.2	
BOCLH Industrial Gases (DaLian) Co., Ltd.	Dalian	CHN	100		13.2	-0.7	

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BOCLH Industrial Gases (Shanghai) Co., Ltd.	Shanghai	CHN	100		13.1	-0.3	
BOCLH Industrial Gases (Songjiang) Co., Ltd.	Shanghai	CHN	100		-3.4	1.7	
BOCLH Industrial Gases (Suzhou) Co., Ltd.	Suzhou	CHN	100		34.5	-1.3	
BOCLH Industrial Gases (Waigaoqiao) Co., Ltd.	Shanghai	CHN	100		-0.3	-0.2	
BOCLH Industrial Gases (Xiamen) Co., Ltd.	Xiamen	CHN	100		-0.4	-2.1	
BOC-TISCO GASES CO., Ltd	Taiyuan	CHN	50		161.6	7.6	f, i
Dalian Xizhong Island Linde Industrial Gases Co., Ltd.	Dalian	CHN	70		0.1	0.0	
Guangkong Industrial Gases Company Limited	Guangzhou	CHN	50		43.3	11.9	f, i
Guangzhou GISE Gases Co., Ltd.	Guangzhou	CHN	50		29.1	0.9	f, i
Guangzhou Pearl River Industrial Gases Company Limited	Guangzhou	CHN	50		8.1	-4.0	f, i
Hefei Juwang Industrial Gas Co., Ltd.	Hefei	CHN	100		8.7	0.0	
Jianyang Linde Medical Gases Company Limited	Jianyang	CHN	100		1.2	-0.1	
Linde (Quanzhou) Carbon Dioxide Co. Ltd.	Quanzhou	CHN	100		1.7	0.0	
Linde Carbonic (Wuhu) Company Ltd.	Wuhu	CHN	60		4.1	-0.5	i
Linde Carbonic Company Ltd., Shanghai	Shanghai	CHN	60	46	11.6	-0.5	i
Linde Dahua (Dalian) Gases Co., Ltd	Dalian	CHN	50		30.2	0.5	f, i
Linde Electronics & Specialty Gases (Suzhou) Co Ltd.	Suzhou	CHN	100	100	6.7	-1.0	
Linde Gas Ningbo Ltd.	Ningbo	CHN	100		110.5	1.2	
Linde Gas Shenzhen Ltd.	Shenzhen	CHN	100		6.4	1.7	
Linde Gas Southeast (Xiamen) Ltd.	Xiamen	CHN	100		3.3	0.4	
Linde Gas Xiamen Ltd.	Xiamen	CHN	100	100	42.6	4.1	
Linde Gas Zhenhai Ltd.	Ningbo	CHN	100		2.1	-0.4	
Linde Gases (Changzhou) Company Limited	Changzhou	CHN	100		15.9	-2.4	
Linde Gases (Chengdu) Co., Ltd.	Chengdu	CHN	100		10.5	0.0	
Linde Gases (Fushun) Co., Ltd.	Fushun	CHN	100		3.4	-1.0	
Linde Gases (Huizhou) Co., Ltd.	Huizhou	CHN	100		0.5	0.0	
Linde Gases (Jilin) Co., Ltd.	Jilin	CHN	100		20.3	-1.6	
Linde Gases (Langfang) Co., Ltd.	Langfang	CHN	100		9.8	-0.2	
Linde Gases (Meishan) Co., Ltd.	Meishan	CHN	100		13.9	-0.6	
Linde Gases (Nanjing) Company Limited	Nanjing	CHN	100		-0.7	-1.8	
Linde Gases (Shanghai) Co., Ltd.	Shanghai	CHN	100		17.6	2.1	
Linde Gases (Suzhou) Company Limited	Suzhou	CHN	100		9.2	0.4	
Linde Gases (Xuzhou) Company Limited	Xuzhou	CHN	100		22.6	2.8	
Linde Gases (Yantai) Co., Ltd.	Yantai	CHN	90		48.5	0.6	
Linde Gases (Zhangzhou) Co., Ltd.	Zhangzhou	CHN	100		13.7	1.7	
Linde Gases Daxie Company Limited	Ningbo	CHN	100		11.1	0.8	
Linde GISE Gas (Shenzhen) Co., Ltd	Shenzhen	CHN	50		9.7	-0.1	f
Linde Huachang (Zhangjiagang) Gas Co. Ltd.	Zhangjiagang	CHN	75		5.5	0.5	i
Linde Lienhwa Gases (Beijing) Co., Ltd.	Beijing	CHN	100		14.8	-0.1	
Linde Nanjing Chemical Industrial Park Gases Co., Ltd.	Nanjing	CHN	100		9.4	-2.7	
Linde-Huayi (Chongqing) Gases Co., Ltd	Chongqing	CHN	60		-31.3	-99.9	
Ma'anshan BOC-Ma Steel Gases Company Limited	City of Maanshan	CHN	50		90.9	18.5	f, i

**138 COMPANIES INCLUDED IN THE GROUP FINANCIAL STATEMENTS (IN ACCORDANCE WITH IFRS 10)**

	Registered office	Country	Participating interest	Thereof Linde AG	Equity	Net income/net loss	Note
			in percent	in percent	in € million	in € million	
Nanjing Qiangsheng Industrial Gases Co., Ltd.	Nanjing	CHN	100		1.6	0.3	
Shanghai BOC Huayang Carbon Dioxide Co., Ltd.	Shanghai	CHN	80		0.1	-0.1	
Shanghai BOC Industrial Gases Company Limited	Shanghai	CHN	100		9.1	-2.5	
Shanghai HuaLin Industrial Gases Co. Ltd.	Shanghai	CHN	50		93.3	14.2	f, i
Shanghai Linhua Gas Transportation Co., Ltd.	Shanghai	CHN	100		0.8	0.0	
Shenzhen Feiying Industrial Gases Company Limited	Shenzhen	CHN	90		1.1	0.2	
Shenzhen South China Industrial Gases Co. Ltd.	Shenzhen	CHN	50		10.8	1.3	f, i
Wuxi Boc Gases Co., Limited	Wuxi	CHN	100		1.2	0.0	
ZHENJIANG XINHUA INDUSTRIAL GASES CO., LTD.	Zhenjiang	CHN	100		0.4	0.0	
BOC (FIJI) LIMITED	Lami Suva	FJI	90		3.0	1.3	
HKO DEVELOPMENT COMPANY LIMITED	Kowloon	HKG	100		0.0	0.0	
LIEN HWA INDUSTRIAL GASES (HK) LIMITED	Wan Chai	HKG	100		-0.1	0.0	c
Linde Gas (H.K.) Limited	Hong Kong	HKG	100	100	422.6	10.7	
Linde GISE Gases (Hong Kong) Company Limited	Hong Kong	HKG	50		0.0	0.0	f
Linde HKO Limited	Hong Kong	HKG	100		91.7	15.1	
NEW SINO GASES COMPANY LIMITED	Tai Po	HKG	100		0.8	0.7	
P.T. Gresik Gases Indonesia	Jakarta	IDN	93		13.5	-0.7	
P.T. Gresik Power Indonesia	Jakarta	IDN	92		8.6	-0.2	
P.T. Townsville Welding Supplies	Jakarta	IDN	100		-0.2	0.0	
PT. LINDE INDONESIA	Jakarta	IDN	100		26.3	-6.4	
BELLARY OXYGEN COMPANY PRIVATE LIMITED	Bellary	IND	50		13.1	1.9	f, i
LINDE INDIA LIMITED	Calcutta	IND	75		177.1	1.6	
Linde Korea Co., Ltd.	Pohang	KOR	100		268.2	19.9	
PS Chem Co., Ltd.	Gyeongsang-nam-do	KOR	100		8.1	1.1	
PSG Co., Ltd.	Busan	KOR	51		23.4	4.3	i
Sam Kwang Gas Tech Co., Ltd.	Seoul	KOR	100		4.7	1.1	
Ceylon Oxygen Ltd.	Colombo	LKA	100	100	20.6	0.2	
DAYAMOX SDN BHD	Petaling Jaya	MYS	100		0.0	0.0	
Linde EOX Sdn. Bhd.	Petaling Jaya	MYS	100		26.3	1.9	
Linde Gas Products Malaysia Sdn. Bhd.	Petaling Jaya	MYS	100	100	19.6	1.1	
LINDE INDUSTRIAL GASES (MALAYSIA) SDN. BHD.	Petaling Jaya	MYS	80	80	8.7	0.0	
LINDE MALAYSIA HOLDINGS BERHAD	Petaling Jaya	MYS	100		79.6	14.5	
LINDE MALAYSIA SDN. BHD.	Petaling Jaya	MYS	100		178.9	38.6	
LINDE ROC SDN. BHD.	Petaling Jaya	MYS	100		-0.3	-0.3	
LINDE WELDING PRODUCTS SDN. BHD.	Petaling Jaya	MYS	100		0.9	0.4	
BOC LIMITED	Auckland	NZL	100		36.6	20.5	
BOC NEW ZEALAND HOLDINGS LIMITED	Auckland	NZL	100		35.9	15.6	
ELGAS LIMITED	Auckland	NZL	100		21.3	1.7	
SOUTH PACIFIC WELDING GROUP (NZ) LIMITED	Auckland	NZL	100		0.2	0.0	
Linde Pakistan Limited	Karachi	PAK	60		13.9	0.9	
BATAAN INDUSTRIAL GASES INC	Pasig City	PHL	100		0.6	0.1	

## E 138 COMPANIES INCLUDED IN THE GROUP FINANCIAL STATEMENTS (IN ACCORDANCE WITH IFRS 10)

	Registered office	Country	Participating interest	Thereof Linde AG	Equity	Net income/net loss	Note
			in percent	in percent	in € million	in € million	
BOC (PHILS.) HOLDINGS, INC.	Pasig City	PHL	100		21.0	0.0	
CHATSWOOD INC	Makati City	PHL	62		0.0	0.0	c, e
CIGC CORPORATION	Pasig City	PHL	100		1.4	0.4	
CRYO INDUSTRIAL GASES, INC	Pasig City	PHL	100		0.4	0.1	
GRANDPLAINS PROPERTIES, INC	Pasig City	PHL	40		2.2	0.4	f, i
LINDE PHILIPPINES (SOUTH), INC.	Mandaue City	PHL	100		18.6	0.3	
LINDE PHILIPPINES, INC.	Pasig City	PHL	100		27.7	2.3	
ROYAL SOUTHMEADOWS, INC	Mandaue City	PHL	40		0.8	0.0	f, i
BOC Papua New Guinea Limited	Lae	PNG	74		29.8	6.5	
Linde Gas Asia Pte Ltd	Singapore	SGP	100		11.8	5.1	
Linde Gas Singapore Pte. Ltd.	Singapore	SGP	100	100	104.2	15.2	
LINDE TREASURY ASIA PACIFIC PTE.LTD.	Singapore	SGP	100		0.2	-0.1	
BOC GASES SOLOMON ISLANDS LIMITED	Honiara	SLB	100		2.8	0.9	
KTPV (THAILAND) LIMITED	Chachoengsao	THA	100		13.0	6.5	
Linde (Thailand) Public Company Limited	Samut Prakan	THA	100		201.6	27.4	
Linde Air Chemicals Limited	Samut Prakan	THA	99		43.6	9.1	
Linde HyCO Limited	Samut Prakan	THA	100		24.2	2.0	
MIG Production Company Limited	Samut Prakan	THA	54		68.8	10.7	
RAYONG ACETYLENE LIMITED	Samut Prakan	THA	87		2.7	0.1	
SKTY (Thailand) Limited	Chachoengsao	THA	100		45.0	12.6	
TIG TRADING LIMITED	Samut Prakan	THA	100		4.6	0.0	
BOC (TONGA) LIMITED	Nuku'alofa	TON	100		0.1	0.0	
ASIA UNION ELECTRONIC CHEMICAL CORPORATION	Taipei	TWN	100		33.1	2.1	c
CONFEDERATE TECHNOLOGY COMPANY LIMITED	Wuchi Town	TWN	89		9.0	0.9	c
FAR EASTERN INDUSTRIAL GASES COMPANY LIMITED	Kaohsiung	TWN	55		8.9	1.0	c
LIEN CHIA INDUSTRIAL GASES COMPANY LIMITED	Chiayi City	TWN	100		0.1	0.0	c
LIEN CHUAN INDUSTRIAL GASES COMPANY LIMITED	Zhongli	TWN	100		0.2	0.2	c
LIEN FUNG PRECISION TECHNOLOGY DEVELOPMENT CO., LTD	Taichung Hsien	TWN	100		3.8	0.7	c
LIEN HWA COMMONWEALTH CORPORATION	Taipei	TWN	100		2.1	1.0	c
LIEN HWA LOX CRYOGENIC EQUIPMENT CORPORATION	Taipei	TWN	89		2.8	0.2	c
LIEN JIAN LPG COMPANY LIMITED	Su'ao	TWN	60		0.3	0.0	c, d
LIEN SHENG INDUSTRIAL GASES COMPANY LIMITED	Hsinchu	TWN	100		0.4	0.4	c
LIEN TONG GASES COMPANY LIMITED	Kaohsiung	TWN	55		0.1	0.0	c
LIEN YANG INDUSTRIAL GASES COMPANY LIMITED	Yilan	TWN	100		0.7	0.4	c
LIEN YI LPG COMPANY LIMITED	Taoyuan City	TWN	60		1.8	0.0	c, d
LIENHWA UNITED LPG COMPANY LIMITED	Taipei	TWN	56		8.3	0.4	c
LINDE LIENHWA INDUSTRIAL GASES CO. LTD.	Taipei	TWN	50		258.9	68.6	c, f, i
UNITED INDUSTRIAL GASES COMPANY LIMITED	Hsinchu	TWN	55		120.9	27.4	c
YUAN RONG INDUSTRIAL GASES COMPANY LIMITED	Taipei	TWN	60		11.5	1.2	c
AUECC (BVI) HOLDINGS LIMITED	Tortola	VGB	100		0.7	0.0	
BOC LIENHWA (BVI) HOLDING Co., Ltd.	Tortola	VGB	100		107.6	0.1	



## E 138 COMPANIES INCLUDED IN THE GROUP FINANCIAL STATEMENTS (IN ACCORDANCE WITH IFRS 10)

	Registered office	Country	Participating interest	Thereof Linde AG	Equity	Net income/net loss	Note
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KEY PROOF INVESTMENTS LIMITED	Tortola	VGB	100		1.6	0.0	
PURE QUALITY TECHNOLOGY LIMITED	Tortola	VGB	100		0.0	0.0	
SHINE SKY INTERNATIONAL COMPANY LIMITED	Tortola	VGB	100		0.7	0.0	
SKY WALKER GROUP LIMITED	Tortola	VGB	100		1.7	-0.5	c
Linde Gas Vietnam Limited	Ba Ria	VNM	100	100	2.3	-0.3	
Linde Vietnam Limited Company	Ba Ria	VNM	100		9.4	-14.5	
BOC Samoa Limited	Apia	WSM	96		1.2	0.2	
<i>Americas</i>							
BOC GASES ARUBA N.V.	Santa Cruz	ABW	100		2.9	0.1	
Grupo Linde Gas Argentina S.A.	Buenos Aires	ARG	100	65	34.1	3.7	
Linde Salud S.A.	Buenos Aires	ARG	100	90	1.9	-0.5	
The Hydrogen Company of Paraguana Ltd.	Hamilton	BMU	100		41.2	52.1	
Linde Gases Ltda.	Barueri	BRA	100		203.7	-145.2	
LINDE-BOC GASES LIMITADA	Sao Paulo	BRA	100		9.2	1.0	
1142091 Ontario Inc.	London	CAN	100		0.0	0.0	c
2961-8303 Québec Inc.	Montréal	CAN	100		1.6	0.2	c, d
Cen-Alta Welding Supplies Ltd.	Calgary	CAN	100		2.3	0.1	c, d
Contact Welding Supplies Ltd.	London	CAN	100		0.0	0.0	c
Oxygène Sorel-Tracy Inc.	Sorel-Tracy	CAN	100		0.2	0.1	c, d
Soudures Industrielles du Richelieu Métropolitain Inc.	Sorel-Tracy	CAN	100		1.3	0.2	c, d
BOC de Chile S.A.	Providencia	CHL	100		6.8	0.6	
Linde Gas Chile S.A.	Santiago	CHL	100		119.3	5.6	
Spectra Gases (Shanghai) Trading Co., LTD.	Shanghai	CHN	100		2.7	1.4	
Linde Colombia S.A.	Bogotá	COL	100		90.5	3.3	
REMEO Medical Services S.A.S.	Bogotá	COL	100		0.1	0.0	
Linde Gas Curaçao N.V.	Willemstad	CUW	100		2.4	0.3	
LINDE GAS DOMINICANA, S.R.L.	Santo Domingo	DOM	100		6.3	1.1	
Agua y Gas de Sillunchi S.A.	Quito	ECU	100		0.7	-0.4	
Linde Ecuador S.A.	Quito	ECU	100		64.5	5.6	
Spectra Gases Limited	Guildford	GBR	100		1.1	0.0	
BOC GASES DE MEXICO, S.A. DE C.V.	Mexico	MEX	100		0.0	0.0	
Compañía de Nitrógeno de Cantarell, S.A. de C.V.	Santa Fe	MEX	100		111.5	35.5	
Compania de Operaciones de Nitrogeno, S.A. de C.V.	Santa Fe	MEX	100		5.7	2.1	c, d
SERVICIOS DE OPERACIONES DE NITROGENO, S.A. DE C.V.	Santa Fe	MEX	100		1.5	0.3	c, d
Linde Gas Perú S.A.	Callao	PER	100		13.8	0.6	
Linde Gas Puerto Rico, Inc.	Cataño	PRI	100		1.3	-0.5	
AGA S.A.	Montevideo	URY	100		14.1	2.3	
East Coast Oxygen Company	Bethlehem	USA	50		10.4	-3.5	f, i
Holox Inc.	Norcross	USA	100		0.0	0.0	
LAG Methanol LLC	Wilmington	USA	100		0.0	0.0	
Lincare (consolidated financial statements) including:					601.9	184.6	
1536502 Ontario Inc.	Hamilton	USA	100				h
ACRO PHARMACEUTICAL SERVICES LLC	Harrisburg	USA	100				h
ALPHA RESPIRATORY INC.	Wilmington	USA	100				h

138 COMPANIES INCLUDED IN THE GROUP FINANCIAL STATEMENTS (IN ACCORDANCE WITH IFRS 10)

	Registered office	Country	Participating interest	Thereof Linde AG	Equity	Net income/net loss	Note
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CARING RESPONDERS LLC	Wilmington	USA	100				h
COMMUNITY PHARMACY SERVICES, LLC	Wilmington	USA	100				h
Complete Infusion Services, LLC	Bingham Farms	USA	100				h
CONVACARE SERVICES, INC.	Bloomington	USA	100				h
CPAP SUPPLY USA LLC	Wilmington	USA	100				h
Gamma Acquisition Inc.	Wilmington	USA	100				h
HCS Lancaster LLC	Wilmington	USA	100				h
HEALTH CARE SOLUTIONS AT HOME INC.	Wilmington	USA	100				h
HOME-CARE EQUIPMENT NETWORK INC.	Plantation	USA	100				h
LINCARE EQUIPMENT LLC	Wilmington	USA	100				h
LINCARE HOLDINGS INC.	Wilmington	USA	100				h
LINCARE INC.	Wilmington	USA	100				h
LINCARE LEASING LLC	Wilmington	USA	100				h
LINCARE LICENSING INC.	Wilmington	USA	100				h
LINCARE OF CANADA ACQUISITIONS INC.	Wilmington	USA	100				h
LINCARE OF CANADA INC.	Toronto	USA	100				h
LINCARE OF NEW YORK, INC.	New York	USA	100				h
LINCARE PHARMACY SERVICES INC.	Wilmington	USA	100				h
LINCARE PROCUREMENT INC.	Wilmington	USA	100				h
LINCARE PULMONARY REHAB MANAGEMENT, LLC	Wilmington	USA	100				h
Lincare Pulmonary Rehab Services of Missouri, LLC	Clayton	USA	100				h
LINCARE PULMONARY REHAB SERVICES OF OHIO, LLC	Cleveland	USA	100				h
Linde RSS LLC	Wilmington	USA	100				h
Longcap DNS, LLC	Wilmington	USA	100				h
mdINR, LLC	Wilmington	USA	100				h
MED 4 HOME INC.	Wilmington	USA	100				h
MediLink HomeCare, Inc.	Trenton	USA	100				h
MEDIMATICS LLC	Wilmington	USA	100				h
MidSouth Distribution, Inc.	Texarkana	USA	100				h
MRB ACQUISITION CORP.	Plantation	USA	100				h
OCT Pharmacy, L.L.C.	Bingham Farms	USA	100				h
OPTIGEN, INC.	Plantation	USA	100				h
Palm Drug, Inc.	Highland	USA	100				h
Patient Support Services, Inc.	Texarkana	USA	100				h
PULMOREHAB LLC	Wilmington	USA	100				h
Raytel Cardiac Services, Inc.	Wilmington	USA	100				h
Sleepcair, Inc.	Topeka	USA	100				h
Linde Canada Investments LLC	Wilmington	USA	100		14.9	0.3	
Linde Delaware Investments Inc.	Wilmington	USA	100		296.9	45.5	
Linde Energy Services, Inc	Wilmington	USA	100		-0.3	0.0	
Linde Gas North America LLC	Wilmington	USA	100		757.2	113.1	
Linde Merchant Production, Inc	Wilmington	USA	100		146.8	-0.9	
Linde North America, Inc.	Wilmington	USA	100	< 0.1	615.1	-68.8	
AGA Gas C.A.	Caracas	VEN	100		22.5	14.7	g
BOC GASES DE VENEZUELA, C.A.	Caracas	VEN	100		-0.3	-1.8	
PRODUCTORA DE GAS CARBONICO SA	Caracas	VEN	100		-0.3	-0.3	
General Gases of the Virgin Islands, Inc.	Saint Croix	VIR	100		4.4	-0.1	

## E 138 COMPANIES INCLUDED IN THE GROUP FINANCIAL STATEMENTS (IN ACCORDANCE WITH IFRS 10)

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<b>Engineering Division</b>							
Linde Engineering Middle East LLC	Abu Dhabi	ARE	49	29	28.9	21.5	f
Linde (Australia) Pty. Ltd.	North Ryde	AUS	100	100	1.0	0.1	
Linde Process Plants Canada Inc.	Calgary	CAN	100		0.4	0.8	
Arboliana Holding AG	Pfungen	CHE	100		4.8	0.8	
Bertrams Heatec AG	Pratteln	CHE	100		6.5	-0.4	
Linde Kryotechnik AG	Pfungen	CHE	100		15.0	7.8	
Cryostar Cryogenic Equipments (Hangzhou) Co. Ltd.	Hangzhou	CHN	100	100	8.3	3.5	
Hangzhou Linde International Trading Co., Ltd.	Hangzhou	CHN	100		0.3	0.0	
Linde Engineering (Dalian) Co. Ltd.	Dalian	CHN	56	56	57.9	7.7	
Linde Engineering (Hangzhou) Co. Ltd.	Hangzhou	CHN	75	75	36.4	16.4	
Linde Engineering Dresden GmbH	Dresden	DEU	100	6	63.9	-	a
Selas-Linde GmbH	Pullach	DEU	100	100	31.6	-	a
CRYOSTAR SAS	Hésingue	FRA	100		68.2	31.6	
LINDE CRYOPLANTS LIMITED	Guildford	GBR	100		5.8	0.0	
Linde Engineering India Private Limited	New Delhi	IND	100	100	16.1	0.5	
Linde Impianti Italia S.r.l.	Fiumicino	ITA	100	100	1.4	-0.8	
LPM, S.A. de C.V.	Mexico	MEX	100	90	7.9	-0.3	
Linde Engineering (Malaysia) Sdn. Bhd.	Kuala Lumpur	MYS	100	100	-0.8	-0.5	
OOO "Linde Engineering Rus"	Samara	RUS	100	100	-7.6	-10.3	
Linde Arabian Contracting Company Ltd.	Riyadh	SAU	100	90	11.5	-9.0	
Cryostar Singapore Pte Ltd	Singapore	SGP	100	100	16.1	5.5	
Linde Engineering North America Inc.	Wilmington	USA	100		-22.6	-45.7	
Linde Process Plants, Inc.	Tulsa	USA	100		71.3	23.5	
Linde Process Plants (Pty.) Ltd.	Johannesburg	ZAF	100	100	9.1	3.3	
Cryostar USA LLC	Wilmington	USA	100		0.2	0.0	
<b>Other Activities</b>							
BOC AIP Limited Partnership	North Ryde	AUS	100		895.7	209.3	
BOC Australia Pty Limited	North Ryde	AUS	100		66.0	42.0	
Gist Österreich GmbH	Wallern an der Trattnach	AUT	100		0.1	0.0	c, d
Linde Österreich Holding GmbH	Stadl-Paura	AUT	100	62	752.7	134.2	
Gist Belgium BVBA	Lochristi	BEL	100		-0.3	0.0	c, d
PRIESTLEY COMPANY LIMITED	Hamilton	BMU	100		23.9	0.0	
Linde Canada Limited	Mississauga	CAN	100		317.5	59.8	
Linde Holding AG	Dagmersellen	CHE	100	100	21.8	16.5	
GISTRANS Czech Republic s.r.o.	Olomouc	CZE	100		3.1	0.6	
Commercium Immobilien- und Beteiligungs-GmbH	Munich	DEU	100	100	2,350.0	-	a
Linde US Beteiligungs GmbH	Munich	DEU	100		448.3	28.7	
LINDE INVESTMENTS FINLAND OY	Helsinki	FIN	100		1.0	0.1	
GIST FRANCE S.A.R.L.	Garges Les Gonesse	FRA	100		0.1	0.0	c, d
Linde Holdings SAS	Saint-Priest	FRA	100		174.7	49.1	
LOGI FRANCE SARL	Rungis Cedex	FRA	100		-0.7	-0.1	c, d
The Boc Group S.A.S.	Hésingue	FRA	100		64.7	20.8	
AIRCO COATING TECHNOLOGY LIMITED	Guildford	GBR	100		3.3	0.0	
BOC CHILE HOLDINGS LIMITED	Guildford	GBR	100		41.3	0.0	

138 COMPANIES INCLUDED IN THE GROUP FINANCIAL STATEMENTS (IN ACCORDANCE WITH IFRS 10)

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BOC DISTRIBUTION SERVICES LIMITED	Guildford	GBR	100		0.1	0.0	
BOC DUTCH FINANCE	Guildford	GBR	100		0.7	0.0	
BOC GASES LIMITED	Guildford	GBR	100		40.5	0.2	
BOC HOLDINGS	Guildford	GBR	100		4,266.2	474.9	
BOC INVESTMENT HOLDINGS LIMITED	Guildford	GBR	100		711.9	167.5	
BOC INVESTMENTS (LUXEMBOURG) LIMITED	Guildford	GBR	100		0.0	0.0	
BOC INVESTMENTS NO.1 LIMITED	Guildford	GBR	100		178.2	42.1	
BOC INVESTMENTS NO.5	Guildford	GBR	100		364.3	9.9	
BOC INVESTMENTS NO.7	Guildford	GBR	100		0.0	1.0	
BOC IRELAND FINANCE	Guildford	GBR	100		0.0	0.0	
BOC JAPAN	Guildford	GBR	100		0.0	0.0	
BOC KOREA HOLDINGS LIMITED	Guildford	GBR	100		114.2	0.9	
BOC LIMITED	Guildford	GBR	100		636.7	228.2	
BOC LUXEMBOURG FINANCE	Guildford	GBR	100		0.0	0.0	
BOC NETHERLANDS HOLDINGS LIMITED	Guildford	GBR	100		524.5	442.1	
BOC NOMINEES LIMITED	Guildford	GBR	100		0.0	0.0	
BOC PENSION SCHEME TRUSTEES LIMITED	Guildford	GBR	100		0.0	0.0	
BOC PENSIONS LIMITED	Guildford	GBR	100		0.0	0.0	
BOC RSP TRUSTEES LIMITED	Guildford	GBR	100		0.0	0.0	
BOC SEPS TRUSTEES LIMITED	Guildford	GBR	100		0.0	0.0	
BRITISH INDUSTRIAL GASES LIMITED	Guildford	GBR	100		0.0	0.0	
CRYOSTAR LIMITED	Guildford	GBR	100		0.0	0.0	
EHVIL DISSENTIENTS LIMITED	Guildford	GBR	100		0.0	0.0	
G.L BAKER (TRANSPORT) LIMITED	Guildford	GBR	100		280.3	7.5	
GIST LIMITED	Guildford	GBR	100		152.9	52.3	
GIST PEOPLE SERVICES LIMITED	Guildford	GBR	100		2.3	0.0	
HANDIGAS LIMITED	Guildford	GBR	100		16.4	0.0	
HICK, HARGREAVES AND COMPANY LIMITED	Guildford	GBR	100		0.0	0.0	
INDONESIA POWER HOLDINGS LIMITED	Guildford	GBR	100		14.7	0.0	
LANSING GROUP LIMITED	Guildford	GBR	100	100	10.7	0.0	
LINDE CANADA HOLDINGS LIMITED	Guildford	GBR	100		-168.3	-21.1	
LINDE CRYOGENICS LIMITED	Guildford	GBR	100		283.0	34.0	
LINDE FINANCE	Guildford	GBR	100		0.0	0.0	
LINDE INVESTMENTS No.1 LIMITED	Guildford	GBR	100		3,942.1	0.0	
LINDE NORTH AMERICA HOLDINGS LIMITED	Guildford	GBR	100		1,703.2	0.3	
LINDE UK HOLDINGS LIMITED	Guildford	GBR	100	85	14,688.0	580.2	
LINDE UK PRIVATE MEDICAL TRUSTEES LIMITED	Guildford	GBR	100		0.0	0.0	c
MEDISHIELD	Guildford	GBR	100		0.4	0.0	
MEDISPEED	Guildford	GBR	100		299.9	14.9	
RRS (FEBRUARY 2004) LIMITED	Guildford	GBR	100		-0.5	0.0	
SPALDING HAULAGE LIMITED	Guildford	GBR	100		392.2	5.0	
STORESHIELD LIMITED	Guildford	GBR	100		328.2	80.5	
THE BOC GROUP LIMITED	Guildford	GBR	100		9,146.9	1,648.2	
THE BRITISH OXYGEN COMPANY LIMITED	Guildford	GBR	100		0.1	0.0	
TRANSHIELD	Guildford	GBR	100		17.3	0.2	
WELDING PRODUCTS HOLDINGS LIMITED	Guildford	GBR	100		10.2	0.0	
BOC NO. 1 LIMITED	Saint Peter Port	GGY	100		1.4	0.0	

**138 COMPANIES INCLUDED IN THE GROUP FINANCIAL STATEMENTS (IN ACCORDANCE WITH IFRS 10)**

	Registered office	Country	Participating interest	Thereof Linde AG	Equity	Net income/net loss	Note
			in percent	in percent	in € million	in € million	
BOC NO. 2 LIMITED	Saint Peter Port	GGY	100		0.4	0.0	
BRITISH OXYGEN (HONG KONG) LIMITED	Hong Kong	HKG	100		8.6	0.0	
Linde Global Support Services Private Limited	Calcutta	IND	100		0.5	0.0	
BOC INVESTMENT HOLDING COMPANY (IRELAND) LIMITED	Dublin	IRL	100		15.7	0.0	
BOC Investments Ireland	Dublin	IRL	100		3.5	0.0	
Gist Distribution Limited	Dublin	IRL	100		6.6	4.4	
PRIESTLEY DUBLIN REINSURANCE COMPANY LIMITED	Dublin	IRL	100		25.1	0.3	
Gist Italy S.r.l.	Milan	ITA	100		0.1	0.0	c, d
ALBOC (JERSEY) LIMITED	Saint Helier	JEY	100		1.7	5.6	
BOC AUSTRALIAN FINANCE LIMITED	Saint Helier	JEY	100		3.6	73.2	
BOC PREFERENCE LIMITED	Saint Helier	JEY	100		65.0	0.0	
BOC Europe Holdings B.V.	Dongen	NLD	100		409.5	201.5	
BOC Investments B.V.	Dongen	NLD	100		9.9	0.0	
Fred Butler Netherlands B.V.	Amsterdam	NLD	100		21.8	0.0	
Gist Containers B.V.	Bleiswijk	NLD	100		-0.2	-0.7	c, d
Gist Forwarding B.V.	Bleiswijk	NLD	100		0.8	0.1	c, d
Gist Holding B.V.	Bleiswijk	NLD	100		-1.1	-5.8	c, d
Gist Nederland B.V.	Bleiswijk	NLD	100		3.0	-4.4	c, d
Linde Finance B.V.	Amsterdam	NLD	100		206.4	165.0	
Linde Holdings Netherlands B.V.	Schiedam	NLD	100	100	2,121.6	90.2	
The BOC Group B.V.	Dongen	NLD	100		58.9	25.1	
Linde Holdings New Zealand Limited	Auckland	NZL	100		2.2	15.6	
BOC GIST INC	Mkati City	PHL	100		0.1	0.0	
Linde Global IT Services s.r.o.	Bratislava	SVK	100		0.9	0.1	
AGA Aktiebolag	Lidingö	SWE	100		1,504.1	20.3	
BOC Intressenter AB	Helsingborg	SWE	100		35.8	1.1	
Fred Butler Sweden Aktiebolag	Lidingö	SWE	100		2.1	0.0	
LindeGas Holding Sweden AB	Lidingö	SWE	100	100	3,704.5	117.0	
Linde Holdings, LLC	Wilmington	USA	100		175.6	45.0	
LINDE INVESTMENTS LLC	Wilmington	USA	100		498.5	0.0	
Linde LLC	Wilmington	USA	100		576.7	160.6	

€ 139 COMPANIES INCLUDED IN THE GROUP FINANCIAL STATEMENTS ON A LINE-BY-LINE BASIS  
(IN ACCORDANCE WITH IFRS 11)

	Registered office	Country	Participating interest in percent	Thereof Linde AG in percent	Equity in € million	Net income/ net loss in € million	Note
<b>Gases Division</b>							
<b>EMEA</b>							
Adnoc Linde Industrial Gases Co. Limited (Elixir)	Abu Dhabi	ARE	49	49	277.2	68.4	
OOO "Linde Azot Togliatti"	Togliatti	RUS	50		5.3	-0.2	
<b>Asia/Pacific</b>							
BOC-SPC Gases Co., Ltd.	Shanghai	CHN	50		37.0	4.7	
Chongqing Linde-SVW Gas Co., Ltd.	Chongqing	CHN	50		24.2	1.6	
Zibo BOC-QILU Gases Co., Ltd.	Zibo	CHN	50		45.3	7.2	

**140 INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD (IN ACCORDANCE WITH IAS 28)**

	Registered office	Country	Participating interest in percent	Thereof Linde AG in percent	Equity in € million	Net income/ net loss in € million	Note
<b>Gases Division</b>							
<b>EMEA</b>							
Krakovská s.r.o.	Nový Malín	CZE	37		0.3	0.0	c, d
Plyny Jehlár s.r.o.	Brest	CZE	34		0.1	0.0	c, d
Bomin Linde LNG Beteiligungs-GmbH	Hamburg	DEU	50	50	0.0	0.0	b, c
Bomin Linde LNG GmbH & Co. KG	Hamburg	DEU	50	50	6.7	-4.4	b, c
Gasbus Beteiligungsgesellschaft mbH	Hamburg	DEU	100		0.0	0.0	b, c, f
HELISON PRODUCTION S.p.A.	Skikda	DZA	51	51	40.5	5.2	b, f
Messer Algeria SPA	Algiers	DZA	40		3.8	1.8	b, c
Oxígeno de Sagunto, S.L.	Barcelona	ESP	50		12.9	5.3	c, e
Oy Innogas Ab	Kulloo	FIN	50		1.4	0.0	b, c
Parhaat Yhdessä koulutusyhdistys ry	Vantaa	FIN	25		0.2	0.0	c, d
LIDA S.A.S.	Saint-Quentin-Fallavier	FRA	22		0.2	0.2	b, c, e
LIMES SAS	Saint-Herblain	FRA	50		4.3	0.0	b, d
Helison Marketing Limited	Saint Helier	GBR	51		20.6	13.7	b, f
Company for Production of Carbon Dioxide Geli DOO Skopje	Skopje	MKD	50	50	0.7	0.0	b
LES GAZ INDUSTRIELS LIMITED	Port Louis	MUS	38		6.4	0.5	e
ENERGY SOLUTIONS (PTY) LIMITED	Windhoek	NAM	26		0.0	0.0	d
Gasbus NL One B.V.	Rotterdam	NLD	100		0.0	0.0	b, c, f
Tjeldbergodden Luftgassfabrikk DA	Aure	NOR	38		15.7	4.4	b, c
<b>Asia/Pacific</b>							
Beijing Fudong Gas Products Co., Ltd.	Beijing	CHN	60		2.0	-0.1	b, c, f
Dalian BOC Carbon Dioxide Co. Ltd.	Dalian	CHN	50		1.6	-0.5	b
Fujian Linde-FPCL Gases Co., Ltd.	Quanzhou	CHN	50		70.1	5.7	b
Linde Carbonic Co. Ltd., Tangshan	Qian'an	CHN	80		1.0	-0.3	b, f
Nanjing BOC-YPC Gases CO., LTD.	Nanjing	CHN	50		67.9	12.2	b
INDUSTRIAL GASES SOLUTIONS SDN BHD	Petaling Jaya	MYS	50		2.2	0.7	b
Kulim Industrial Gases Sdn. Bhd.	Kuala Lumpur	MYS	50		29.4	2.6	b, c, e
Map Ta Phut Industrial Gases Company Limited	Bangkok	THA	40		7.7	-1.1	b, c
Blue Ocean Industrial Gases Co., Ltd.	Taipei	TWN	50		23.4	1.4	b, c, e
LIEN RUEY ENERGY CORPORATION LIMITED	Taipei	TWN	50		0.3	0.0	b, c
<b>Americas</b>							
CLIFFSIDE HELIUM, L.L.C.	Wilmington	USA	26		0.1	0.0	b
Cliffside Refiners, L.P.	Wilmington	USA	27		7.2	3.0	b
High Mountain Fuels, LLC	Wilmington	USA	50		10.2	0.2	b
Hydrochlor LLC	Wilmington	USA	50		11.4	-1.4	b
Spectra Investors, LLC	Branchburg	USA	49		1.9	0.2	b
<b>Other Activities</b>							
"Caravell" Kühlgerätevertriebs GmbH	Ratingen	DEU	50	50	0.0	0.0	b
CAPTURE POWER LIMITED	Selby	GBR	33		-2.9	-2.8	b

141 NON-CONSOLIDATED SUBSIDIARIES

	Registered office	Country	Participating interest in percent	Thereof Linde AG in percent	Equity in € million	Net income/ net loss in € million	Note
<b>Gases Division</b>							
<b>EMEA</b>							
LINDE PLIN d.o.o. Sarajevo	Sarajevo	BIH	100	100	0.0	0.0	c
AUTOGAS (BOTSWANA) (PROPRIETARY) LIMITED	Gaborone	BWA	100		N/A	N/A	
CUULSTICK VENTURES (PTY) LIMITED	Gaborone	BWA	100		N/A	N/A	
Linde Schweiz AG	Dagmersellen	CHE	100		0.1	0.0	c, d
COTSWOLD INDUSTRIAL & WELDING SUPPLIES LIMITED	Nottingham	GBR	100		0.0	0.0	c, d
ELECTROCHEM LIMITED	Guildford	GBR	100	100	3.9	0.0	c
GAS & EQUIPMENT LIMITED	Guildford	GBR	100		-2.0	0.0	c
HYDROGEN SUPPLIES LIMITED	Guildford	GBR	100	100	1.0	0.0	c
INTELLEMETRICS LIMITED	Glasgow	GBR	100		0.0	0.0	c, d
LEENGATE INDUSTRIAL & WELDING SUPPLIES (CANNOCK) LIMITED	Nottingham	GBR	100		0.2	0.0	c, d
SEABROOK INDUSTRIAL & WELDING SUPPLIES LIMITED	Nottingham	GBR	100		0.0	0.0	c
Linde Gas Jordan Ltd	Zarqa	JOR	100		0.0	-0.1	c
EAST AFRICAN OXYGEN LIMITED	Nairobi	KEN	100		0.0	0.0	c
KS Luftgassproduksjon	Oslo	NOR	100		0.0	0.0	c
Norgas AS	Oslo	NOR	100		0.1	0.0	c
OOO "Linde Gas Helium Rus"	Moscow	RUS	100	100	0.0	0.0	c
ZAO "LH GermaneLabs Rus"	Moscow	RUS	51	51	0.0	0.0	c
Linde Technické Plyny spol. s r.o.	Bratislava	SVK	100		0.1	0.0	c, d
Nynäshamns Gasterminal AB	Lidingö	SWE	100		0.0	0.0	c
<b>Asia/Pacific</b>							
BOC SOLUTIONS PTY LIMITED	North Ryde	AUS	100		0.0	0.0	c
ELGAS SUPERANNUATION PTY. LTD.	North Ryde	AUS	100		0.0	0.0	c
BANGLADESH OXYGEN LIMITED	Dhaka	BGD	100		0.0	0.0	c
BOC Bangladesh Limited	Dhaka	BGD	100		0.0	0.0	c
Guangzhou GNIG Industrial Gases Company Limited	Guangzhou	CHN	60		0.0	0.0	c
Guangzhou Linde GISE Gases Company Limited	Guangzhou	CHN	50		0.2	0.0	c, d
BOC NOUVELLE-CALEDONIE SAS	Nouméa	NCL	100		0.0	0.0	c
BOC PAKISTAN (PVT.) LIMITED	Karachi	PAK	100		0.0	0.0	d
BACOLOD OXYGEN CORPORATION	Mandaue City	PHL	100		0.1	0.0	c
CARBONIC PHILIPPINES INC	Mandaue City	PHL	100		0.1	0.0	c
CIGI PROPERTIES, INC.	Mandaluyong City	PHL	100		0.0	0.0	c
DAVAO OXYGEN CORPORATION	Mandaue City	PHL	100		0.4	0.0	c
ORMOC OXYGEN CORPORATION	Mandaue City	PHL	100		0.1	0.0	c
VISMIN AIRTECH INDUSTRIAL GASES CORPORATION	Mandaue City	PHL	100		0.2	0.0	c
LIEN XIANG ENERGY CORPORATION LIMITED	Tainan	TWN	50		0.8	0.0	c
LUCK STREAM Co., Ltd.	Kaohsiung	TWN	100	100	2.0	0.0	c
<b>Americas</b>							
177470 CANADA INC.	Mississauga	CAN	100		1.0	0.0	c
177472 CANADA INC.	Mississauga	CAN	100		2.6	0.0	c
44001 ONTARIO LIMITED	Mississauga	CAN	100		1.2	0.0	c



### 141 NON-CONSOLIDATED SUBSIDIARIES

	Registered office	Country	Participating interest in percent	Thereof Linde AG in percent	Equity in € million	Net income/ net loss in € million	Note
<b>Engineering Division</b>							
Cryostar do Brasil Equipamentos Rotativos & Criogenicos Ltda.	Sao Paulo	BRA	100	90	1.0	-0.1	c
Linde Engenharia Do Brasil Ltda.	Barueri	BRA	100	90	1.4	0.1	c
Linde Engineering Far East, Ltd.	Seoul	KOR	100	100	0.8	0.0	c
LINDE SAUDI ARABIA LLC	Jubail	SAU	65	65	0.5	-0.6	c
Linde Engineering Taiwan Ltd.	Taipei	TWN	100		0.7	0.1	c
<b>Other Activities</b>							
Linde Australia Holdings Pty. Ltd.	North Ryde	AUS	100	100	0.0	0.0	c
CRIOSBANC FRANCE S.A.R.L.	Trappes	FRA	100		0.0	0.0	c
Hong Kong Oxygen & Acetylene Company Limited	Kowloon	HKG	100		0.6	0.2	c
GLPS TRUSTEES LIMITED	Guildford	GBR	100		0.0	0.0	c
AIRCO PROPERTIES INC	Wilmington	USA	100		N/A	N/A	
SELOX, INC	Nashville	USA	100		N/A	N/A	

142 OTHER INVESTMENTS (NOT CONSOLIDATED)

	Registered office	Country	Participating interest in percent	Thereof Linde AG in percent	Equity in € million	Net income/ net loss in € million	Note
<b>Gases Division</b>							
<b>EMEA</b>							
Linde Vítkovice a.s.	Ostrava	CZE	50		13.1	-1.3	c, d
TKD TrockenEis und Kohlensäure Distribution GmbH	Fraunberg	DEU	50	50	0.5	0.1	c
AGA Føroyar Sp/f	Tórshavn	DNK	50		0.7	0.2	c, d
AGA HiQ Center Aps	Hillerød	DNK	50		0.4	0.0	c, d
Carbuero del Cinca S.A.	Monzón	ESP	20		6.4	0.0	c, d
Oxígeno de Andalucía, S.L.	San Roque	ESP	49		0.1	0.0	b, c, d
QUÍMICA BÁSICA, S.A.	Barcelona	ESP	33		1.4	0.0	b, c, d
NAMGAS (PTY) LIMITED	Windhoek	NAM	44		0.0	0.0	c
Fuel Cell Boat B.V.	Amsterdam	NLD	20		0.0	0.0	c
TASCO ESTATES LIMITED	Dar es Salaam	TZA	20		N/A	N/A	
INDUSTRIAL GAS DISTRIBUTOR HOLDINGS (PTY) LIMITED	Johannesburg	ZAF	26		-0.1	0.0	c, d
<b>Asia/Pacific</b>							
Guangzhou GNC Carbon Dioxide Company Ltd.	Guangzhou	CHN	50		0.0	0.0	b, c
HON CHEN Enterprise Co., Ltd.	Kaohsiung	TWN	50		0.7	0.0	c, d
SUN HSIN LPG COMPANY LIMITED	Yunlin	TWN	50		0.3	0.1	c, d
<b>Americas</b>							
HERA, HYDROGEN STORAGE SYSTEMS INC	Longueuil	CAN	20		0.0	0.0	
RECUPERADORA INTEGRAL DE NITROGENO, SAPI DE C.V.	Mexico	MEX	50		0.0	0.0	b, c
TOMOE TRANSTECH SPECIALTY GASES PTE LTD	Singapore	SGP	25		2.3	0.4	b, c, d
<b>Other Activities</b>							
InfraLeuna GmbH	Leuna	DEU	25	25	338.9	2.3	c

Key:

a Profit/loss transfer agreement.

b Joint venture.

c Local GAAP.

d Figures from financial years prior to 2014.

e Financial year differs from the calendar year due to local circumstances.

f Consolidation method differs from percentage of shares held due to de facto control or a contractual agreement.

g The distribution of dividend for 2008 is subject to foreign exchange restrictions.

h No preparation of individual financial statements under commercial law.

i Distribution of dividend is subject to the approval of non-controlling interests.

N/A = No financial data available.