



Sect/30

26 March 2022

<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>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>
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Dear Sir/Madam,

**Disclosure under Regulation 23(9) of the
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We enclose herewith a statement of related party transactions on a consolidated basis for the half year ended 31 December 2021. You are requested to please take the above disclosure on record.

This may please be treated as compliance under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Pawan Marda', is written over a horizontal blue line.

Pawan Marda
Director – Corporate Affairs and Company Secretary

Encl: as above

Linde India Limited

Disclosure of transactions of the Company with its related parties for the six months ended 31 December 2021 and the status of outstanding balances as at 31 December 2021

Amount in Rs. million

Nature of Transaction	Ultimate Holding Company	Intermediate Holding Company	Holding Company	Fellow Subsidiaries	Joint Venture	Employee Funds	Key Management Personnel
Purchase of Goods - Gases, Equipment/Spares	-	91.67	-	921.80	35.97	-	-
	-	(5.41)	-	(980.20)	(45.17)	-	-
Purchase of Fixed Assets / Capital Spares	-	13.00	-	39.87	-	-	-
	-	(0.99)	-	(6.19)	-	-	-
Support Services - Engineering Assistance, IS Charges, Business Support & Technical Assistance	-	85.25	240.11	113.66	605.46	-	-
	-	(68.08)	(224.18)	(56.57)	(481.32)	-	-
Service Charges Received - Facility Fees Income	-	-	-	4.68	-	-	-
	-	-	-	(4.46)	-	-	-
Sale of Goods/Spares/Services & , Revenue from Construction Contract	-	147.34	-	1,901.00	6.26	-	-
	-	(11.71)	-	(1,389.92)	(7.92)	-	-
Sale of Fixed Assets	-	-	-	50.98	-	-	-
	-	-	-	(-)	-	-	-
Recovery of Personnel Cost	-	-	-	15.70	4.67	-	-
	-	-	-	(15.46)	(4.15)	-	-
Rental Income	-	-	-	9.48	-	-	-
	-	-	-	(9.48)	-	-	-
Managerial Remuneration	-	-	-	-	-	-	16.18
	-	-	-	-	-	-	(22.31)
Dividend Paid	-	-	-	-	-	-	-
	-	-	(191.89)	-	-	-	-
Dividend Received	-	-	-	-	135.00	-	-
	-	-	-	-	(81.75)	-	-
Contribution to Funds	-	-	-	-	-	0.62	-
	-	-	-	-	-	(3.20)	-
Outstanding balances:							
- Receivables	-	0.56	3.95	666.24	-	-	-
	-	(9.75)	(7.14)	(931.64)	(10.86)	-	-
- Payables	-	158.36	368.45	781.07	208.86	-	-
	-	(214.11)	(356.08)	(494.10)	(116.10)	-	-
- Advance to Vendors / Capital Advances	-	61.55	-	138.85	-	-	-
	-	(30.40)	(10.86)	(115.17)	(20.00)	-	-
- Advance from Customer	-	106.72	-	14.64	-	-	-
	-	(54.54)	-	(-)	-	-	-

All Related Party Transactions entered during the period were in ordinary course of business and on arm's length basis.
Note : Figures relating to half year ended 30 June 2021 are in brackets.

Abhijit Banerjee

Abhijit Banerjee
Managing Director
DIN : 08456907

Kolkata

Linde India Limited
Notes forming part of the financial statements

A) List of Related Parties

i) Ultimate Holding Company

Linde Public Limited Company, Ireland

ii) Intermediate Holding Company

Linde GmbH (Formerly Linde AG, Germany)

iii) Holding Company (entity having control over the Company)

The BOC Group Limited, United Kingdom (Wholly owned Subsidiary of Linde GmbH)

iv) Fellow Subsidiaries and Joint Venture with whom transactions have taken place during the period

(a) Located outside India

Fellow Subsidiary

Country

Linde Bangladesh Limited	Bangladesh
Linde Engineering (Dalian) Co. Ltd.	China
Linde Kryotechnik AG	Switzerland
Cryostar SAS	France
PT. Linde Indonesia	Indonesia
Praxair Korea Company Limited	Korea
Linde Malaysia Sdn. Bhd.	Malaysia
Linde Business Solution Center Philippines INC	Philippines
Linde Philippines Inc	Philippines
Linde Gas Singapore Pte Limited	Singapore
Linde Gas Asia Pte Limited	Singapore
Ceylon Oxygen Limited	Srilanka
BOC Limited - ENG (Gases)	United Kingdom
Linde Cryoplants Limited	United Kingdom
Linde (Thailand) Public Company Limited	Thailand
Linde Gas Vietnam Limited	Vietnam
Linde Gas North America LLC E&S Gas	United States of America
Praxair Asia INC	China
Praxair, Inc (formerly Linde Global Helium)	United States of America
PU Linde LLC	United States of America
Linde EOX SDN. BHD.	Malaysia
Linde Gas & Equipment Inc. (formerly Praxair Distribution, Inc.)	Bethlehem

(b) Located in India

Fellow Subsidiary

Linde Global Support Services Private Limited
Linde Engineering India Private Limited
Praxair India Private Limited

Joint Venture

Bellary Oxygen Company Private Limited
Linde South Asia Services Private Limited (Formerly LSAS Services Private Limited)

v) Employee Funds

Linde India Limited Executive Staff Pension Fund
Linde India Limited Executive Staff Gratuity Fund
Linde India Limited Graded Staff Pension Fund
Linde India Limited Non Executive Staff Gratuity Fund

vi) Key Management Personnel of the Company

Mr. A Banerjee, Managing Director
Mr. A Saraf, Chief Financial Officer
Mr. P Marda, Director - Corporate Affairs & Company Secretary

Abhijit Banerjee

Abhijit Banerjee
Managing Director
DIN : 08456907