



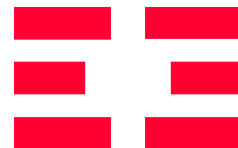
Linde PLC

Subsidiaries: Praxair, Groupe PanGas, African Oxygen Ltd., PortaGas, Inc., Praxair S.r.l., CPAP Supply USA LLC

Locations: Ireland (HQ)

Industries: Energy

RISK LEVEL:



High Risk

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DESCRIPTION:

Linde PLC yields to political activism in shaping corporate governance, potentially alienating consumers, dividing employees, and harming shareholders. The company implements race and identity-based policies that replace merit, excellence, and integrity with preferential treatment and outcomes. Linde embraces corporate initiatives that redirect its central focus from business goals to partisan policies and divisive issues. This approach fails to safeguard free exercise, free speech, and free enterprise.

Corporate Weaponization

Has canceled customers, suppliers, or vendors due to their political views or religious beliefs OR corporately boycotts, divests, or sanctions regions, people groups, or industries. Medium Risk

Linde received a score of 80 on the 2026 Corporate Equality Index (CEI) from the Human Rights Campaign (HRC), a political stakeholder group. The company recruits employees based on sexual identity issues. The company discriminates against vendors that do not promote divisive sex and gender policies, indicating it prioritizes sexual issues over merit (1)(2)(3). The company received a score of 75 on the 2025 Corporate Equality Index (CEI) from the Human Rights Campaign (HRC), a political stakeholder group. The company recruits employees based on sexual identity issues. The company discriminates against vendors that do not promote divisive sex and gender policies, indicating it prioritizes sexual issues over merit (4)(5). Linde has not publicly canceled customers, suppliers, or vendors based on political views or religious beliefs (6).

Charitable giving (including employee matching programs) policies or practices discriminate against charitable organizations based on views or religious beliefs. High Risk

Linde's HRC 2026 CEI rating indicates the company will not donate to non-religious charities unless they embrace controversial sexual identity policies (1)(2)(3). The company's HRC 2025 CEI rating indicates the company will not donate to non-religious charities unless they embrace controversial sexual identity policies (4)(5). Linde does not discriminate against religious organizations based on views or beliefs. Its focus areas are diversity and inclusion, education, environment, health and wellness, community support, and disaster relief (6).

Employment policies fail to protect against viewpoint or other discrimination and/or are ideological in nature. High Risk

Linde's HRC 2026 CEI rating indicates the company forces employees to attend at least one, controversial training on gender identity,

sexual orientation, transgender issues, and divisive racial ideology. The company provides gender transition guidelines for its employees (1)(2)(3) The company's HRC 2025 CEI rating indicates the company forces employees to attend multiple, controversial trainings on gender identity, sexual orientation, transgender issues, and divisive racial ideology (4)(5). Linde "proactively" trains its employees on unconscious bias (6). The company does not provide viewpoint protections for its employees (7).

Corporate Governance and Public Policy

Uses corporate reputation to support causes, organizations, or policies hostile to freedom of expression. High Risk

Linde's HRC 2026 CEI rating indicates the company potentially agrees to allow a controversial stakeholder group focused on sexual identity issues to dictate marketing or advertising strategy. By doing so, the company risks dividing employees, alienating customers and harming shareholders (1)(2)(3) The company's HRC 2025 CEI rating indicates the company agrees to allow a controversial stakeholder group focused on sexual identity issues to dictate marketing or advertising strategy. By doing so, the company risks dividing employees, alienating customers and harming shareholders (4)(5). Linde is committed to carbon neutrality by 2050 (6). The company is a member of Carbon Measures, an organization committed to "establishing a more accurate carbon accounting framework and driving market-based solutions to reduce emissions at the lowest cost" (7)(8).

Uses corporate funds to advance ideological causes, organizations, or policies hostile to freedom of expression. High Risk

Linde's HRC 2026 CEI rating indicates the company has potentially pledged philanthropic support of at least one organization or event that promotes sex and gender ideology. By allowing a political stakeholder group to dictate operations, the company increases health care costs and risks dividing employees, alienating customers and harming shareholders (1)(2)(3)(4). The company's HRC 2025 CEI rating indicates the company covers transgender related costs for its employees and their children, including paid short-term leave, puberty blockers, cross-sex hormones, chest surgeries, genital surgeries, medical visits and lab monitoring, travel and lodging. Additionally, the company has pledged philanthropic support of at least one organization or event that promotes sex and gender ideology. By allowing a political stakeholder group to dictate operations, the company increases health care costs and risks dividing employees, alienating customers and harming shareholders (5)(6). Linde is a Copper sponsor of Out & Equal (7). Otherwise, there are no publicly known cases of the company using corporate funds to advance ideological causes, organizations, or policies (8).

Uses corporate political actions and/or financial contributions for ideological, non-business purposes. High Risk

Linde's HRC 2025 CEI rating indicates the company publicly advocated for controversial sex and gender ideology through local, state or federal legislation or initiatives. By allowing a political stakeholder group to dictate operations, the company risks dividing employees, alienating customers and harming shareholders (1)(2). The company has not used its PAC donations for ideological purposes and has not reported on its lobbying (3)(4)(5).

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